Source Book

Statistics of Income 1997

Corporation

Income Tax Returns
with accounting periods ended
July 1997 - June 1998

Statistics of Income Division

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Source Book

Statistics of Income

Active Corporation

Income Tax Returns
July 1997 - June 1998

Balance sheet, Income Statement,
Tax and Selected items by
Major and Minor industries,
Size of total assets

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INDUSTRY STATISTICS AND THEIR LIMITATIONS

The industry groupings used for Statistics of Income, Corporation Income Tax Returns, conform with the Enterprise Standard Industrial Classification (ESIC), which classifies companies, rather than their individual establishments. The structure of the classification follows closely along the lines of the Standard Industrial Classification (SIC), which is designed as a means of classifying establishments. (Both of these publications are issued by the Office of Management and Budget.) Some departures from the enterprise classification system are made for Statistics of Income for the finance industries in order to reflect particular provisions of the Internal Revenue Code. A comparison between the Standard Industrial Classification, 1972, the Enterprise Standard Industrial Classification, 1974 and the groupings used for Statistics of Income, 1977 can be found in the "General Description of the Corporation Source Book."

Even though the Statistics of Income classification system is designed to apply to the company rather than the establishment, its application to corporation income tax return statistics has limitations. A return is classified by industry based on the activity accounting for the largest percentage of total receipts. This means that large corporations with diversified activities are included in only one industry even though many of their business operations are unrelated to the industry in which they are classified. Therefore, statistics for an industry may be either understated by amounts reported by corporations whose principal activity lies elsewhere, or overstated by amounts reported by corporations classified in the industry but having substantial operations in other industries. When a company's operations are diversified among related minor industries, the diversification effect may be mitigated somewhat when data for related minor industries are aggregated into the major industries and to a greater degree when related major industries are aggregated into industrial divisions.

The 1997 Corporate Statistics of Income has been derived from a stratified probability sample of corporation income tax returns. The returns used were selected after revenue processing but before audit examination. Returns of the largest corporations are generally in the sample from year to year, but comparability of Source Book statistics is affected by consolidations and mergers, as well as by changes in the law, the tax forms, and the industrial classification systems used over the years. For information on the changes in law and the description of the sample and limitations of the data, see *Statistics of Income--1997, Corporation Income Tax Returns.*

Industrial Classifications

Division industry code	Major industry code	Minor industry code	Industry description
			U.S. Total
10	01		**Agriculture, forestry, and fishing** [4]
		0400	Agricultural production
		0600	Agricultural services (except veterinarians), forestry, fishing, hunting, and trapping
20			**Mining**
	02		Metal mining
		1070	Copper, lead and zinc, gold and silver ores
		1098	Other metal mining
	03	1150	Coal mining [4]
	04		Oil and gas extraction
		1330	Crude petroleum, natural gas, and natural gas liquids
		1380	Oil and gas field services
	05		Nonmetallic minerals, except fuels
		1430	Dimension, crushed, and broken stone; sand and gravel
		1498	Other nonmetallic minerals, except fuels
30			**Construction**
	06		General building contractors and operative builders
		1510	General building contractors
		1531	Operative builders
	07	1600	Heavy construction contractors [4]
	08		Special trade contractors
		1711	Plumbing, heating, and air conditioning
		1731	Electrical work
		1798	Other special trade contractors and contractors not allocable
40			**Manufacturing**
	09		Food and kindred products
		2010	Meat products
		2020	Dairy products
		2030	Preserved fruits and vegetables
		2040	Grain mill products
		2050	Bakery products
		2060	Sugar and confectionery products
		2081	Malt liquors and malt
		2088	Alcoholic beverages, except malt liquors and malt
		2089	Bottled soft drinks, and flavorings
		2096	Other food and kindred products
	10	2100	Tobacco manufacturers [4]
	11		Textile mill products
		2228	Weaving mills and textile finishing
		2250	Knitting mills
		2298	Other textile mill products
	12		Apparel and other textile products
		2315	Men's and boys' clothing
		2345	Women's and children's clothing
		2388	Other apparel and accessories
		2390	Miscellaneous fabricated textile products; textile products not elsewhere classified
	13		Lumber and wood products
		2415	Logging, sawmills, and planing mills

Industrial Classifications

Division industry code	Major industry code	Minor industry code	Industry description
		2430	Millwork, plywood, and related products
		2498	Other wood products, including wood buildings and mobile homes
	14	2500	Furniture and fixtures [4]
	15		Paper and allied products
		2625	Pulp, paper, and board mills
		2699	Other paper products
	16		Printing and publishing
		2710	Newspapers
		2720	Periodicals
		2735	Books, greeting cards, and miscellaneous publishing
		2799	Commercial and other printing and printing trade services
	17		Chemicals and allied products
		2815	Industrial chemicals, plastics materials and synthetics
		2830	Drugs
		2840	Soap, cleaners, and toilet goods
		2850	Paints and allied products
		2898	Agricultural and other chemical products
	18		Petroleum (including integrated) and coal products
		2910	Petroleum refining (including integrated)
		2998	Petroleum and coal products, not elsewhere classified
	19		Rubber and miscellaneous plastics products
		3050	Rubber products; plastic footwear, hose and belting
		3070	Miscellaneous plastics products
	20		Leather and leather products
		3140	Footwear, except rubber
		3198	Leather and leather products, not elsewhere classified
	21		Stone, clay, and glass products
		3225	Glass products
		3240	Cement, hydraulic
		3270	Concrete, gypsum, and plaster products
		3298	Other nonmetallic mineral products
	22		Primary metal industries
		3370	Ferrous metal industries; miscellaneous primary metal products
		3380	Nonferrous metal industries
	23		Fabricated metal products
		3410	Metal cans and shipping containers
		3428	Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products
		3430	Plumbing and heating, except electric and warm air
		3440	Fabricated structural metal products
		3460	Metal forgings and stampings
		3470	Coating, engraving, and allied services
		3480	Ordnance and accessories, except vehicles and guided missiles
		3490	Miscellaneous fabricated metal products
	24		Machinery, except electrical
		3520	Farm machinery
		3530	Construction and related machinery
		3540	Metalworking machinery

Industrial Classifications

Division industry code	Major industry code	Minor Industry code	Industry description
		3550	Special industry machinery
		3560	General industry machinery
		3570	Office, computing, and accounting machines
		3598	Other machinery, except electrical
	25		Electrical and electronic equipment
		3630	Household appliances
		3665	Radio, television, and communication equipment
		3670	Electronic components and accessories
		3698	Other electrical equipment
	26	3710	Motor vehicles and equipment [4]
	27		Transportation equipment, except motor vehicles
		3725	Aircraft, guided missiles and parts
		3730	Ship and boat building and repairing
		3798	Other transportation equipment, except motor vehicles
	28		Instruments and related products
		3815	Scientific instruments and measuring devices; watches and clocks
		3845	Optical, medical, and ophthalmic goods
		3860	Photographic equipment and supplies
	29	3998	Miscellaneous manufacturing and manufacturing not allocable [4]
50			**Transportation and public utilities**
	30		Transportation
		4000	Railroad transportation
		4100	Local and interurban passenger transit
		4200	Trucking and warehousing
		4400	Water transportation
		4500	Transportation by air
		4600	Pipe lines, except natural gas
		4700	Transportation services, not elsewhere classified
	31		Communication
		4825	Telephone, telegraph, and other communication services
		4830	Radio and television broadcasting
	32		Electric, gas, and sanitary services
		4910	Electric services
		4920	Gas production and distribution
		4930	Combination utility services
		4990	Water supply and other sanitary services
60			**Wholesale and retail trade**
61			**Wholesale trade**
	33	5004	Groceries and related products [4]
	34	5008	Machinery, equipment, and supplies [4]
	35		Miscellaneous wholesale trade
		5010	Motor vehicles and automotive equipment
		5020	Furniture and home furnishings
		5030	Lumber and construction materials
		5040	Sporting, recreational, photographic, and hobby goods, toys and supplies
		5050	Metals and minerals, except petroleum and scrap
		5060	Electrical goods
		5070	Hardware, plumbing, and heating equipment and supplies
		5098	Other durable goods

Industrial Classifications

Division industry code	Major industry code	Minor industry code	Industry description
		5110	Paper and paper products
		5129	Drugs, drug proprietaries, and druggists' sundries
		5130	Apparel, piece goods, and notions
		5150	Farm-product raw materials
		5160	Chemicals and allied products
		5170	Petroleum and petroleum products
		5180	Alcoholic beverages
		5190	Miscellaneous nondurable goods; wholesale trade not allocable
62			**Retail trade**
	36		Building materials, garden supplies, and mobile home dealers
		5220	Building materials dealers
		5251	Hardware stores
		5265	Garden supplies and mobile home dealers
	37	5300	General merchandise stores [4]
	38		Food stores
		5410	Grocery stores
		5490	Other food stores
	39		Automotive dealers and service stations
		5515	Motor vehicle dealers
		5541	Gasoline service stations
		5598	Other automotive dealers
	40	5600	Apparel and accessory stores [4]
	41	5700	Furniture and home furnishings stores [4]
	42	5800	Eating and drinking places [4]
	43		Miscellaneous retail stores
		5912	Drug stores and proprietary stores
		5921	Liquor stores
		5995	Other retail stores
63	44	5997	**Wholesale and retail trade not allocable** [4]
70			**Finance, insurance, and real estate**
	45		Banking
		6030	Mutual savings banks
		6060	Bank holding companies
		6090	Banks, except mutual savings banks and bank holding companies
	46		Credit agencies other than banks
		6120	Savings and loan associations
		6140	Personal credit institutions
		6150	Business credit institutions
		6199	Other credit agencies; finance not allocable
	47		Security, commodity brokers and services
		6210	Security brokers, dealers, and flotation companies
		6299	Commodity contracts brokers and dealers; security and commodity exchanges; and allied services
	48		Insurance
		6355	Life insurance
		6352	Life insurance, stock companies and other life insurance companies
		6353	Life insurance, mutual companies
		6356	Mutual property and casualty insurance companies

Industrial Classifications

Division industry code	Major industry code	Minor industry code	Industry description
		6359	Stock property and casualty insurance companies and other insurance companies
	49	6411	Insurance agents, brokers, and service [4]
	50		Real estate
		6511	Real estate operators and lessors of buildings
		6516	Lessors of mining, oil, and similar property
		6518	Lessors of railroad property and of real property, not elsewhere classified
		6530	Condominium management and cooperative housing associations
		6550	Subdividers and developers
		6599	Other real estate
	51		Holding and other investment companies, except bank holding companies
		6742	Regulated investment companies
		6743	Real estate investment trusts
		6744	Small business investment companies
		6749	Other holding and investment companies, except bank holding companies
80			**Services**
	52	7000	Hotels and other lodging places [4]
	53	7200	Personal services [4]
	54		Business services
		7310	Advertising
		7389	Business services, except advertising
	55		Auto repair; miscellaneous repair services
		7500	Auto repair and services
		7600	Miscellaneous repair services
	56		Amusement and recreation services
		7812	Motion picture production, distribution, and services
		7830	Motion picture theaters
		7900	Amusement and recreation services, except motion pictures
	57		Other services
		8015	Offices of physicians, including osteopathic physicians
		8021	Offices of dentists
		8040	Offices of other health practitioners
		8050	Nursing and personal care facilities
		8060	Hospitals
		8071	Medical laboratories
		8099	Other medical services
		8111	Legal services
		8200	Educational services
		8300	Social services
		8600	Membership organizations
		8911	Architectural and engineering services
		8930	Accounting, auditing, and bookkeeping services
		8980	Miscellaneous services (including veterinarians), not elsewhere classified
90	58	9000	**Nature of business not allocable** [4]

NOTES

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** In order to avoid disclosure of information for specific corporations, these data have been combined with data in a lower asset size class.

*** In order to avoid disclosure of information for specific corporations, these data have been deleted. Data are included in appropriate totals.

(-0) Less than $500 per return.

1. Income year 1997 covers corporation accounting periods ended July 1997 through June 1998.

2. Size of total assets are in thousands of dollars, except for the third asset column which should be read as $1 under $100,000.

3. Detail may not add to totals due to rounding, deletion of data, and components not published. The statistics at the major group level were derived by adding the appropriate minor industries after combinations of asset size classes had been made. The statistics of industrial divisions and the U.S. Totals were similarly derived by adding the appropriate major groups and industrial divisions, respectively. These differences are particularly evident for the Net Income, Total lines when comparing identical industries between the two sections ("Returns With and Without Net Income" and "Returns With Net Income").

4. When data are the same for minor and major industries, only the major industry is shown. When data are the same for minor, major and industrial division industries, only the industrial division is shown.

5. Negative income, deduction, asset and liability items reported by taxpayers are included in the related other field (other income, other deductions, other assets or other liabilities). Thus, negative amounts may be seen in other income, other deductions, other assets and other liabilities.

6. "Adjustments to Shareholders' Equity" is a new line on Form 1120. Amounts reported for 1997 were included in "Retained Earnings Unappropriated" in these statistics.

7. The amount shown for "Recapture Taxes" is the recapture tax from Investment Credit.

8. Total 1120S Corporation Net Income (less deficit) represents net income (less deficit) from trade or business plus portfolio income (less deficit) distributed to shareholders, real estate rental net income, and net income (less deficit) from other rental activity. This amount reflects income (less deficit) reported on the Schedule K of the Form 1120S Corporation. This item is unique for an 1120S Corporation as compared with other form types presented in this publication.

9. Numbers in parentheses shown on the tax forms correspond to line numbers in the "with and without net income" tables for Forms 1120 and 1120S, found beginning on pages 9 and 481. Line numbers that do not appear on the forms indicate that the data were from other than a Form 1120 or 1120S or were the result of a combination of several lines.

10. Form 1120S returns, which are included in the first two sections, are also shown separately in the last three sections of this book. For more information on Form 1120S returns, see Wittman, Susan M., "S Corporation Returns, 1997," *Statistics of Income Bulletin,* Spring 2000, Volume 19, Number 4.

11. See the report *Statistics of Income--1997, Corporation Income Tax Returns*, for a discussion of these statistics including: Changes in law; Description of the sample and limitations of the data; Explanation of terms; and, Facsimiles of corporation income tax returns forms, 1997. This report may be obtained from the Superintendent of Documents, US GPO, Washington, DC 20402.

Returns with and without net income

1997 Corporation Source Book of Statistics of Income, U. S. Total
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

ALL INDUSTRIES
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4710083	307594	2430785	744661	456592	312191	334659	53352	31765	12734	8732	7998	9017
2 Total assets	33029652126	-	73543332	120996350	162093930	219605797	704731449	370623001	491228411	449482837	620938766	1261938943	28554469312
3 Cash	1299322671	-	19330794	22633310	25860033	30100301	76073855	35654392	41665814	34813064	40395641	62410612	910384854
4 Notes and accounts receivable	6631942847	-	6784239	15611477	25706435	38269879	148023377	83033922	115302366	110698444	155962227	281676705	5650873776
5 Less: Allowance for bad debts	122820548	-	149668	270383	166484	467781	1970778	1506733	2919867	2883431	3918992	6737827	101828605
6 Inventories	1114311184	-	7549683	15649014	22873293	33859288	127424263	74967932	81220646	52136382	51360665	74573834	572696182
7 U.S. govt. obligations, total	1343494697	-	68854	148877	409370	647146	4151852	3335947	10150873	20915358	39035915	83676921	1180953583
8 Tax-exempt securities	938749897	-	13741	141210	215732	495083	1976368	1470509	5210858	9432021	22913359	67647377	829233639
9 Other current assets	2386864393	-	3268433	5817286	8154667	11109870	40050679	22323908	29194063	24007422	28659355	58541222	2155737488
10 Loans to stockholders	119409603	-	5660052	7215906	6174717	5539124	10799459	3925066	3893008	1893540	2184129	3729576	68395026
11 Mortgage and real estate loans	2028635427	-	563132	1439289	1838543	2771398	7039985	3508371	5474362	9791783	27663303	70455491	1898089770
12 Other investments	10756027535	-	2635812	5709698	9933896	14566250	51741616	32026950	56943847	73864897	122169603	327147834	10059287131
13 Depreciable assets	6208236257	-	86778051	95930054	109971412	140113642	379044647	173783582	208836867	148411816	162188032	250651378	4452526776
14 Less: Accumulated depreciation	2898167422	-	63830705	61563630	66341360	81532228	205143511	91052949	104021815	71033114	75174227	107503277	1970970607
15 Depletable assets	177493362	-	456554	345131	378434	706765	2715703	1228549	2952415	3172416	4251076	9025337	152260981
16 Less: Accumulated depletion	84251459	-	299066	204605	158078	298041	1351187	608201	1106329	1256944	1920503	3577725	73470780
17 Land	262040328	-	1442030	5333193	9447212	15427383	41081545	14778673	16375148	10464763	10294317	13846965	123549100
18 Intangible assets (Amortizable)	1116983115	-	4076561	6568449	5396614	6041491	17490458	8630020	15500896	17188122	25288694	52915593	957886216
19 Less: Accumulated amortization	206973912	-	2229225	2421133	1809273	2407344	6898809	2844419	5032527	3891936	5924874	10264349	163250023
20 Other assets	1958354154	-	1424061	2913203	4208767	4663570	12481927	7967482	11587785	11758233	15511047	33723274	1852114805
21 Total liabilities	33029652126	-	73543332	120996350	162093930	219605797	704731449	370623001	491228411	449482837	620938766	1261938943	28554469312
22 Accounts payable	2110630121	-	10844312	14419630	20463409	29493821	101186111	53409441	66206610	48324423	54830213	90351465	1621100686
23 Mort, notes, and bonds under 1 yr	2582166030	-	9663650	12899251	15299189	20658297	92075123	60260560	67742446	42759799	41056073	62333332	2157418310
24 Other current liabilities	8449740216	-	10866968	12291827	15193188	18049169	65718165	38489646	66636333	91968595	169917800	339024489	7621584035
25 Loans from stockholders	342740581	-	34509113	26176942	24011694	24807966	54923836	17331578	15094449	8753823	6474991	8501576	122154613
26 Mort, notes, bonds, 1 yr or more	4072058514	-	19353365	28730303	36504503	51569123	151483415	70571757	90879940	70011026	81773311	153826789	3317354983
27 Other liabilities	4119302972	-	5838859	9947318	8692281	11329654	41203656	17766506	35641191	23944892	30527279	55228538	3879182798
28 Net worth	11353013694	-	-17532936	16531080	41929666	63697767	198141143	112793513	149027443	163720279	236359099	552672754	9835673887
29 Capital stock	2950770321	-	16342956	14460537	15820844	18611497	50269848	22965369	32750662	34296654	47058792	98289578	2599903583
30 Paid-in or capital surplus	7252539718	-	26988053	16362195	20403401	27565601	87911242	52365890	90390844	105154732	170960805	383591914	6270845041
31 Retained earnings, appropriated	150317214	-	2788959	255127	780556	889247	1880014	555536	1298896	1506258	1771307	5622985	132968329
32 Retained earnings-unappropriated	2742999149	-	-34336521	-5371333	8545706	14543560	23896032	104512	-16741115	-2463274	6350489	64902841	2683568252
33 Retained earnings (S Corp)	220056773	-	-25695701	-5046166	1149770	8352220	49706712	43418759	48415728	30842159	24074848	23821313	21017131
34 Less: Cost of treasury stock	1963669480	-	3620683	4129280	4770610	6264358	15522705	6616552	7087572	5616249	13857143	23555878	1872628449
35 Total receipts	16609707302	354673657	515720884	424951652	441725598	493050374	1533829265	785614425	854490485	542179317	534328542	779785500	9349357602
36 Business receipts	14460928695	238595537	504955715	415876138	431447163	478541986	1500890543	767994186	829260533	515047284	495170615	702194109	7580954884
37 Interest	1140011267	92499751	521541	729929	1025369	1238474	4023286	2366159	4928942	8532011	16604600	37567936	969973268
38 Interest on govt. obligations	46882297	731898	27367	22801	32624	65542	294691	177139	406564	705023	1677070	4246934	38494646
39 Rents	97899303	2194245	355077	318462	511259	626452	1828225	973210	1700020	1126510	1407116	2560350	84298376
40 Royalties	78519427	799396	96600	62125	47036	167747	574823	296568	508741	673608	910477	2150824	72231481
41 Net S-T cap gain less net LT loss	69545224	844471	118153	61092	116152	152230	271570	180203	372662	640326	1531934	4374322	60882109
42 Net L-T cap gain less net ST loss	101490776	4306883	595417	627981	1113334	1090357	2962390	1443716	2164545	2333345	2703472	4561949	77587385
43 Net gain, noncapital assets	58264270	3154163	998618	666774	756698	1129334	2472471	1141171	1528861	1188678	1243069	1898099	42086334
44 Dividends, domestic corporations	19148490	256383	28611	58312	126368	114818	443963	146013	263573	305192	295229	554243	16555786
45 Dividends, foreign corporations	51009284	428458	-	*4399	*1284	1799	41745	47864	149504	180818	350796	893525	48909091
46 Other receipts	486008268	10862471	8023785	6523639	6548311	9921636	20025556	10848195	13206540	11446521	12434161	18783210	357384243
47 Total deductions	15704242236	342416326	502051569	416919741	431814685	482373188	1505223920	769007029	836019099	527222536	515318987	739599396	8636275759
48 Cost of goods	9114245646	146989320	179754862	200602128	227578264	281137741	1011290473	565631725	605123142	368906979	341606266	474702294	4710922452
49 Compensation of officers	335569195	5912616	71310923	40734810	31136447	28006981	55916161	17289570	14968476	7950051	6647174	8425336	47270650
50 Salaries and wages	1485032982	27576732	72089154	55541339	57870892	57916699	144727367	64178451	69753311	45137444	47889746	68986375	773365471
51 Repairs	128520470	3041914	5146020	4033885	4472846	4575982	10259372	4158281	4110464	2596750	2775850	4375459	78973648
52 Bad debts	83564771	3490929	748281	798497	1023403	1282235	3890222	1936648	2236747	2484795	2209505	3048160	60415349
53 Rent paid on business property	265198976	4755919	24319964	15999045	13703086	12283354	27742325	9062358	10480257	6813401	7125207	10876027	122038032
54 Taxes paid	350272133	6665939	16090092	12775130	12675557	13551913	33176172	14049762	15319972	9583248	9879093	14609828	191895428
55 Interest paid	866474183	78208544	3254009	3947617	4612169	5883638	18881494	9665172	12625571	11084437	15215707	28419581	674676243
56 Contributions or gifts	8372161	127983	82865	81611	83956	105293	292069	119178	186426	157593	187504	350251	6597432
57 Amortization	61739615	1519431	391069	490392	437709	466392	1730051	943055	1498200	1363722	1780626	3381270	47737699
58 Depreciation	513137459	8380651	7233747	7611467	8324656	10076307	27675669	12870785	16357937	11473597	13033290	21084440	369014914
59 Depletion	10196566	244334	55188	16300	11706	26810	135569	141955	225103	246126	316692	508598	8268185
60 Advertising	188052086	2731518	5837815	3993080	3962876	4577305	12444248	6648884	7389569	5656841	5828116	8524982	120456852
61 Pension, prof sh, stock, annuity	71424733	1179165	4775278	2624350	2214498	2170509	5539928	2238416	2639029	1760663	1820070	2757536	41705292
62 Employee benefit programs	184290082	2873386	4179421	3203447	3590818	4123383	12408315	6084354	7474652	4970621	5639904	8633940	121107842
63 Net loss, noncapital assets	20777750	2799170	346998	229998	255922	424895	1164162	799111	970686	906282	1204327	1087280	10588919
64 Other deductions	2017373429	45918777	106435882	64236645	59859882	55763753	137950323	53189324	64659556	46129986	52159909	79828037	1251241354
65 Total receipts less total deducts	905465066	12257331	13669315	8031911	9910913	10677186	28605344	16607396	18471386	14956781	19009555	40186104	713081844
66 Constructive taxable income from related foreign corporations	56813868	483269	-	-	*12698	-	16473	18894	72801	178454	184042	483049	55364189
67 Net income (less deficit), total	915396637	12008702	13641947	8009111	9890987	10611644	28327126	16449151	18137623	14430213	17516526	36422219	729951387
68 Net income, total	1117825239	26808115	27940525	17303465	18307272	20031595	54788234	27960352	33862040	25217271	29342865	52672931	783590574
69 Deficit, total	202428602	14799413	14298578	9294355	8416285	9419950	26461108	11511201	15724417	10787059	11826338	16250713	53639187
70 Net income (less def), Form 1120-A	158998	-11198	47439	120979	1778	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	391129	391129	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	111722678	347299	15166143	7389873	8264704	8765044	23084565	13369861	13912658	7400784	5335445	4945484	3740817
73 Statutory special deductions, total	283617064	7814804	2438000	1835609	1736065	1819648	4166477	1991490	3388578	3665449	6296311	15695534	232769099
74 Net operating loss deduction	60396894	3050546	2406407	1793854	1646101	1724276	3693391	1678134	2498731	2014962	2599096	3955878	33335517
75 Dividends received deduction	23043548	244942	20087	40108	86152	81979	353710	137124	248386	297269	387057	786249	20360486
76 Public utility div paid deduction	51983	15	-	-	-	-	-	-	-	*-0	-	11	51957
77 Income subject to tax	683792847	15377116	2788014	3516403	4608963	5553531	18182481	9230061	13758262	12832109	16822152	31364198	549759557
78 Total income tax before credits	239394206	5465942	539155	668668	965546	1307097	5605231	3172316	4745949	4477624	5893829	11049952	195502897
79 Income tax	235325362	5282823	536459	662493	953159	1283267	5486629	3096327	4660843	4374694	5765318	10855622	192367729
80 Personal holding company tax	13641	*501	*169	*914	741	*3606	2496	*349	808	*656	1201	37	2162
81 Recapture taxes	5006	-	-	*276	-	-	*445	*162	*23	*193	13	876	3017
82 Alternative minimum tax	3917084	57899	2026	3775	9540	18934	112612	69999	86410	96104	125512	199247	3135027
83 Foreign tax credit	42199558	435769	*61	*39	*3913	5305	24816	29444	61802	89238	151147	437706	40960319
84 U.S. Possessions tax credit	2722179	7087	37	-	31	115	12689	17996	52167	95167	168993	369168	1998730
85 Nonconventional source fuel credit	1083331	*12613	*70	*648	*374	-	2023	*1958	5478	4402	4864	9274	1041628
86 General business credit	5086368	98051	5855	13495	13084	19715	49308	29436	57306	47333	85348	172909	4494530
87 Prior year minimum tax credit	4125990	116143	*469	1764	2798	10424	86720	48844	66694	65482	84602	154979	3487070
88 Total income tax after credits	184175993	4796277	532663	652723	945346	1271539	5429675	3044638	4502503	4176002	5398875	9905916	143519835

DIVISION 10
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	163114	11109	67295	28803	23684	16884	13612	996	454	155	58	46	17
2 Total assets	91984030	-	2154094	4697268	8417568	11838323	25413849	6863451	6675540	5362388	4145041	6900582	9515926
3 Cash	6306978	-	476103	650480	979496	947272	1523544	515317	407653	334238	149972	117201	205703
4 Notes and accounts receivable	8500298	-	106553	312005	433700	619385	1549149	1001560	1180219	680194	658448	1121874	837211
5 Less: Allowance for bad debts	80128	-	*773	*297	*532	*2515	8738	5180	6792	16210	9385	10994	18711
6 Inventories	8564678	-	100564	249646	487847	617472	2356698	938242	673086	469394	582856	1130769	958103
7 U.S. govt. obligations, total	134080	-	*1261	*269	*960	*18325	22261	*18023	*36640	*16334	10632	4926	4449
8 Tax-exempt securities	260441	-	-	*4551	*12555	*21546	*39159	*407	*76199	*53225	49715	3084	-
9 Other current assets	3533491	-	62120	121686	319704	461463	848493	198866	210529	420249	194136	374593	321654
10 Loans to stockholders	2410969	-	151401	326103	545170	332382	618217	134900	92367	46182	25216	40427	98605
11 Mortgage and real estate loans	875177	-	-	*30343	100186	*31286	416691	*46619	67887	*21678	16280	31180	113025
12 Other investments	11075836	-	59088	166398	528931	748311	1842310	577942	856250	741320	511574	1050278	3993433
13 Depreciable assets	73136700	-	4280320	6766698	8849929	10872261	19732648	4641310	3903178	3472278	2630679	3923448	4063950
14 Less: Accumulated depreciation	45633890	-	3327850	4975866	6162207	7350779	12361727	2455452	2020459	1913484	1267938	1799085	1999041
15 Depletable assets	702130	-	*8988	*1436	*3137	*15765	207071	*11226	*77216	*92556	56	402	284280
16 Less: Accumulated depletion	307239	-	*1417	*908	-	-	*63315	*1083	*26363	*7	17	-	214129
17 Land	17964349	-	185320	743529	1797101	3879452	7542526	1053061	915951	624429	426600	471999	324382
18 Intangible assets (Amortizable)	1217675	-	45947	128886	129664	41524	131879	153349	55698	54166	42131	208009	226423
19 Less: Accumulated amortization	306920	-	23239	22536	29315	13894	46645	45581	17571	6339	7541	32961	61299
20 Other assets	3629402	-	29706	194845	421245	599065	1063629	79924	193852	272187	131629	265431	377890
21 Total liabilities	91984030	-	2154094	4697268	8417568	11838323	25413849	6863451	6675540	5362388	4145041	6900582	9515926
22 Accounts payable	4745482	-	132233	178620	368740	297991	843709	635571	512917	318661	285928	595010	576101
23 Mort, notes, and bonds under 1 yr	12711404	-	374978	555529	1117764	1353146	4081688	1100212	1273025	771034	866668	918414	298947
24 Other current liabilities	4886715	-	136004	188597	298401	411948	825646	527923	362170	323713	261527	409879	1140908
25 Loans from stockholders	10227212	-	1535413	1359680	1249265	1816671	2694404	469664	589645	215432	226199	61239	9601
26 Mort, notes, bonds, 1 yr or more	22526161	-	804906	1586294	2024822	2726830	7006029	1941980	1464325	1228886	732423	1598306	1411360
27 Other liabilities	3896249	-	177448	38259	65352	121080	777977	256919	119659	165873	229218	796328	1148136
28 Net worth	32990807	-	-1006888	790290	3293224	5110657	9184395	1931182	2353800	2338790	1543078	2521406	4930873
29 Capital stock	10211809	-	616209	911939	1630513	1758652	3377261	502624	335235	317063	293755	330696	137862
30 Paid-in or capital surplus	14209209	-	623680	859945	1656734	1320896	3971449	915647	1306872	1752012	508301	587744	705929
31 Retained earnings, appropriated	210636	-	*152	-	*24812	*19379	*54934	*58835	*42279	*5264	4982	-0	-
32 Retained earnings-unappropriated	13810843	-	-496089	153194	1196441	2463498	3529475	559796	674378	-462254	467287	1503644	4221473
33 Retained earnings (S Corp)	-2791498	-	-1545108	-949875	-883841	-159079	-1257221	13947	274253	830031	325809	246435	313149
34 Less: Cost of treasury stock	2660192	-	205732	184913	331435	292689	491502	119667	279218	103327	57054	147113	447541
35 Total receipts	117387555	1102951	10058548	9061150	12897245	12742382	26521352	9892288	8106869	5766889	5391625	9031714	6814542
36 Business receipts	107930422	814747	9514817	8349910	11393815	11468351	23997890	9268958	7558798	5401888	5177791	8608406	6375051
37 Interest	538804	15957	10987	13954	59279	55814	114472	36808	40062	23520	30619	60893	76441
38 Interest on govt. obligations	63114	*14051	-	*303	*4783	*2631	8777	*377	13294	11193	2917	2103	2685
39 Rents	565840	*1048	*11610	50782	79383	107826	195690	33525	35908	7719	20293	12122	9935
40 Royalties	144118	*51	-	-	*4231	*5689	7909	*4169	*10406	*79	10751	34595	66238
41 Net S-T cap gain less net LT loss	48575	-	*79	*136	18333	*1708	2628	*1176	*99	*4060	1009	157	19190
42 Net L-T cap gain less net ST loss	862982	56433	*8469	34341	42529	76594	275520	82630	116219	55940	19306	27031	67970
43 Net gain, noncapital assets	713045	65490	47154	79806	60390	120503	174601	42145	60209	34197	6787	9781	11981
44 Dividends, domestic corporations	113918	*766	*670	*8724	9751	5527	28863	10171	7197	9286	6461	2462	24040
45 Dividends, foreign corporations	74707	-	-	-	-	*113	*126	*121	*3846	*1062	4024	3247	62167
46 Other receipts	6332028	134408	464762	523193	1224750	897626	1714875	412209	260831	217947	111668	270917	98843
47 Total deductions	114673629	1054993	9909866	8936482	12445878	12273302	26167039	9816704	7887793	5659758	5380841	8828789	6312184
48 Cost of goods	60245509	386014	3329074	3678133	4980830	4766908	12005757	6613267	5353094	3871174	4202511	7014309	4044439
49 Compensation of officers	3240312	63740	576399	398273	526697	426928	750134	156371	114464	60101	31131	87883	48191
50 Salaries and wages	8902016	156818	1192585	711950	1159756	1004873	2201094	611561	474019	370655	179105	304755	534844
51 Repairs	2593381	25420	301966	324943	422407	389290	700416	129514	95675	57429	27387	58911	60022
52 Bad debts	160458	*26090	*1523	*17755	13576	35563	24262	9789	5793	2772	8583	5939	8815
53 Rent paid on business property	4745137	36262	1056328	619400	796446	649284	1121235	127854	118891	70007	28858	61807	58764
54 Taxes paid	2682421	40698	313209	263465	357511	326991	691134	152006	142792	119487	71033	111460	92635
55 Interest paid	2978589	47278	128547	232830	330200	368930	881175	217137	185348	124830	109397	196789	156126
56 Contributions or gifts	47196	*173	*1110	2357	3344	4005	8431	1858	2286	2411	2190	8993	10038
57 Amortization	95980	*3777	4205	3461	10102	4387	12534	7861	5698	15086	2685	14011	12175
58 Depreciation	5294361	37696	327530	506875	667932	765757	1404603	366925	272162	223138	184574	251513	285656
59 Depletion	81454	*317	*97	-	*488	*492	3567	*977	*1202	*19261	3489	199	51366
60 Advertising	440110	4407	51993	38312	57359	43279	56642	49271	17406	18158	10219	38772	54291
61 Pension, prof sh, stock, annuity	211819	*3849	*7559	*13392	33046	11276	63740	17813	12697	10028	9112	15347	13961
62 Employee benefit programs	816401	7177	79628	42056	106605	77610	184212	32467	37353	41211	38265	76248	93569
63 Net loss, noncapital assets	67982	*1324	*360	*751	2534	19416	14974	11206	1622	6441	4851	2240	2262
64 Other deductions	22070503	213953	2537751	2082529	2977047	3378312	6043129	1310827	1047293	647571	467450	579612	785030
65 Total receipts less total deducts	2713926	47957	148682	124668	451367	469080	354313	75584	219075	107131	10783	202926	502358
66 Constructive taxable income from related foreign corporations	23023	-	-	-	-	-	-	-	-	-	-	-	23023
67 Net income (less deficit), total	2673835	33906	148682	124365	446584	466449	345536	75208	205781	95938	7867	200823	522696
68 Net income, total	6310262	178387	646290	520058	780918	886499	1222354	375375	396857	275061	140495	316828	571140
69 Deficit, total	3636427	144481	497608	395693	334335	420050	876817	300168	191076	179122	132628	116005	48444
70 Net income (less def), Form 1120-A	12969	*-1112	-9437	10972	12545	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	38475	38475	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1081658	-50573	209534	113873	299815	286136	-12150	-18462	68724	55448	38813	59367	31131
73 Statutory special deductions, total	778362	42998	69903	71558	81873	126473	153014	42235	56319	23302	17864	32638	60187
74 Net operating loss deduction	663263	42462	60144	71195	75267	122947	132747	34927	47098	*15231	10103	27557	23585
75 Dividends received deduction	105809	*536	*469	*364	6606	3526	20267	7307	9220	8071	7760	5081	36602
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2334323	75647	53546	100632	214453	250736	474672	159170	166100	107879	64103	209118	458267
78 Total income tax before credits	659642	21392	8520	15669	34077	48387	123798	55747	57040	36866	22184	74189	161771
79 Income tax	647752	21163	8520	15668	34077	46802	121578	53007	56255	36680	21832	72118	160051
80 Personal holding company tax	*227	-	-	-	-	-	*227	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	11572	*127	-	-	-	*1584	1866	2740	*967	*187	353	2028	1720
83 Foreign tax credit	34920	-	-	-	-	*14	*-0	-	*4	*388	-0	34	34479
84 U.S. Possessions tax credit	23	-	-	-	-	23	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*554	-	-	-	*374	-	-	-	-	*17	100	6	58
86 General business credit	13046	*467	6	2	*327	*823	1736	*804	*607	*792	117	1078	6287
87 Prior year minimum tax credit	12017	43	-	-	-	*185	3278	*2761	*853	*389	116	1761	2633
88 Total income tax after credits	599082	20882	8515	15667	33376	47343	118784	52183	55576	35281	21851	71309	118315

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 0400
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	91164	5593	23441	18092	17534	13992	11245	717	326	122	51	39	12
2 Total assets	71613634	-	838550	2973868	6226734	9835160	20788866	4767409	4792764	4300532	3659240	5777693	7652819
3 Cash	4141601	-	154157	401507	607055	703588	1098344	282317	222831	291247	80206	103323	197025
4 Notes and accounts receivable	5226755	-	34411	173491	245020	303039	611636	583991	705274	528370	486430	960034	595058
5 Less: Allowance for bad debts	41499	-	-	-	-	-	*2907	*2607	4187	*693	5059	7335	18710
6 Inventories	6999202	-	63149	176115	379378	557293	1969458	547505	551682	388403	537908	1024488	803822
7 U.S. govt. obligations, total	101617	-	-	*269	-	*17569	21505	*3948	*31968	*6351	10632	4926	4449
8 Tax-exempt securities	256013	-	-	*4551	*12555	*20641	*39159	*407	*72677	*53225	49715	3084	-
9 Other current assets	2452822	-	36448	51837	226921	232817	616455	142506	142896	343365	188794	241267	229517
10 Loans to stockholders	1882393	-	86152	221595	445717	267533	476813	100984	73169	46182	25216	40427	98605
11 Mortgage and real estate loans	613915	-	-	*8277	92888	*31286	300858	*46619	66980	*19464	16280	31180	83
12 Other investments	9262367	-	29466	79099	384504	671105	1579107	500864	663660	512159	453936	878065	3510400
13 Depreciable assets	54323791	-	1535187	4563752	6068737	8514564	16099135	3215469	2800679	2966695	2392242	3235956	2931374
14 Less: Accumulated depreciation	33964640	-	1254349	3493291	4319120	5802324	10170170	1762514	1488889	1672647	1142858	1452672	1405805
15 Depletable assets	380681	-	*7896	*1436	*3137	*15765	*106008	*11117	*4762	*49	56	402	230055
16 Less: Accumulated depletion	210228	-	*1417	*908	-	-	*16694	*1083	*827	*7	17	-	189276
17 Land	16447123	-	130630	583667	1680093	3671201	7005234	963249	799390	557664	412521	396578	246895
18 Intangible assets (Amortizable)	797352	-	9798	55600	47607	29916	98479	87103	42156	22701	41861	135709	226423
19 Less: Accumulated amortization	202848	-	8524	11042	10498	10689	41123	15771	13881	4904	7460	17658	61299
20 Other assets	3147217	-	15545	157912	362740	611856	997568	63302	122426	242909	118835	199919	254204
21 Total liabilities	71613634	-	838550	2973868	6226734	9835160	20788866	4767409	4792764	4300532	3659240	5777693	7652819
22 Accounts payable	2889589	-	44359	60330	260550	83974	311101	339454	311264	270981	200621	522724	484233
23 Mort, notes, and bonds under 1 yr	10394723	-	251048	397130	845856	1157219	3541626	748392	1088446	642553	809798	771051	141603
24 Other current liabilities	3290781	-	18904	92290	204549	239899	534015	245720	223713	231154	193003	283823	1023710
25 Loans from stockholders	7732747	-	789000	842462	1034270	1466716	2199677	428256	572412	106824	222288	61239	9601
26 Mort, notes, bonds, 1 yr or more	17571366	-	394833	1095318	1463712	2137989	6147374	1296034	1144613	1033613	665420	1303572	888888
27 Other liabilities	3195111	-	164853	10453	64917	102685	516726	147149	82786	117711	218725	700884	1068220
28 Net worth	26539318	-	-824448	475885	2352880	4646677	7538346	1562403	1369530	1897695	1349385	2134400	4036564
29 Capital stock	8886014	-	389489	708865	1478588	1628686	3138074	424234	219961	290540	270559	200603	136415
30 Paid-in or capital surplus	11041628	-	305597	642972	1271428	1215477	2870065	902821	1153170	1215496	473967	503526	487109
31 Retained earnings, appropriated	196170	-	-	-	*23479	*19379	*47215	*58835	*42279	-	4982	-0	-
32 Retained earnings-unappropriated	11672389	-	-228125	127813	716286	2297175	2909316	501952	259805	-217940	393183	1310055	3602869
33 Retained earnings (S Corp)	-3107303	-	-1145701	-819246	-939232	-247465	-1013978	-241529	-85892	705000	260730	189869	230142
34 Less: Cost of treasury stock	2149579	-	*145708	*184520	197669	266574	412345	83910	219793	95400	54036	69653	419970
35 Total receipts	76421038	601074	3672894	4776293	7450186	8674469	17550010	5157382	5997723	4723140	4961970	7575674	5280223
36 Business receipts	68529364	361875	3325871	4186855	6180061	7528325	15264243	4646928	5599270	4440971	4771391	7315050	4908524
37 Interest	424470	15367	8478	11701	51760	47307	92099	27252	22611	16645	16754	55041	59456
38 Interest on govt. obligations	40162	*687	-	*228	*4230	*2631	7142	*377	7820	*10051	2250	2103	2644
39 Rents	510156	*813	*11367	32815	74466	100974	188866	29141	26004	4610	20240	11673	9187
40 Royalties	129201	*51	-	-	*4231	*5689	7728	*2207	*199	*79	10751	34566	63701
41 Net S-T cap gain less net LT loss	35360	-	*79	-	*17489	*1708	2599	*97	*84	*2	1009	157	12135
42 Net L-T cap gain less net ST loss	728419	53782	*6978	26808	38993	76183	267942	64721	65612	27267	19107	26516	54509
43 Net gain, noncapital assets	536842	52060	30094	53081	50340	76191	136666	36318	55797	23339	6557	9193	7206
44 Dividends, domestic corporations	100553	*766	*670	*8205	9268	5521	28347	*9253	6126	*512	6461	2461	22963
45 Dividends, foreign corporations	65027	-	-	-	-	*113	*126	*8	*18	*1026	4024	2839	56873
46 Other receipts	5321484	115672	289356	456600	1019348	829827	1554252	341080	214182	198640	103426	116075	83025
47 Total deductions	74675397	520888	3800814	4742656	7196831	8257930	17260520	5098396	5916343	4659966	4983096	7418382	4819574
48 Cost of goods	36150163	148986	976974	1587542	2159606	2372696	5852369	3055694	3883597	3225306	3898106	6080701	2908587
49 Compensation of officers	1595010	*47087	97771	127950	202369	273907	488437	93328	76966	48651	27641	76621	34282
50 Salaries and wages	5341506	32458	279754	343938	669492	645047	1563719	335839	340934	303118	156363	207963	462882
51 Repairs	1817491	21232	116423	198080	272884	318013	538773	87184	74381	52601	24231	56812	56877
52 Bad debts	49542	*263	*178	*8387	*1893	*2583	11455	2100	3111	1759	5630	4631	7551
53 Rent paid on business property	3961464	31455	809309	484292	689131	582909	976568	89512	103567	64675	27067	51912	51068
54 Taxes paid	1629116	20541	104160	127777	188835	220659	463448	90232	105609	83650	63404	87402	73399
55 Interest paid	2301107	35299	63747	151991	253348	291553	756958	137962	147551	105328	96036	151889	109444
56 Contributions or gifts	39571	*138	*204	*1456	2255	3458	6676	1796	1888	1143	2149	8681	9728
57 Amortization	70637	*3482	1674	1263	3980	3317	10545	3653	4847	13715	2653	9838	11669
58 Depreciation	3644428	24043	86762	289030	410651	561893	1114945	217391	204502	174081	166581	206840	187710
59 Depletion	15071	-	*97	-	*488	*492	*2412	*909	*263	*10	3489	199	6711
60 Advertising	259020	*2871	8905	16778	31292	26474	35492	16029	14814	10375	8992	33808	53190
61 Pension, prof sh, stock, annuity	113067	*3735	-	*917	13830	8263	41106	4494	6382	6173	8080	14386	5702
62 Employee benefit programs	524871	*1019	26980	27845	55395	47345	120965	17901	21463	23500	36174	56294	89989
63 Net loss, noncapital assets	56905	*1324	*352	*690	1720	18022	13492	*5459	1345	5739	4819	1984	1959
64 Other deductions	17106428	146955	1227525	1374721	2239664	2881299	5263159	938913	925122	540141	451682	368419	748826
65 Total receipts less total deducts	1745641	80186	-127920	33637	253355	416539	289491	58985	81380	63174	-21126	157292	460648
66 Constructive taxable income from related foreign corporations	23023	-	-	-	-	-	-	-	-	-	-	-	23023
67 Net income (less deficit), total	1728501	79499	-127920	33409	249125	413908	282349	58609	73560	53123	-23376	155189	481027
68 Net income, total	4307613	157087	152335	296888	476468	708591	969559	248286	241242	196068	107327	256805	496956
69 Deficit, total	2579112	77588	280255	263479	227343	294684	687210	189678	167683	142944	130703	101616	15929
70 Net income (less def), Form 1120-A	39737	-	*5039	*19133	15564	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	33616	33616	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	414765	-7500	-106340	29215	118400	200623	20467	-40265	8398	60679	18541	58619	53928
73 Statutory special deductions, total	597149	38264	31458	52511	68297	116395	119529	28689	36335	15695	14160	21284	54533
74 Net operating loss deduction	501202	37727	*21699	52510	62030	112873	99624	22138	31691	*14311	6400	16612	23585
75 Dividends received deduction	86658	*536	*469	*-0	6268	3522	19905	6552	4643	*1384	7760	4671	30947
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1808757	62659	32900	63071	175403	217333	389473	121258	90612	52164	56125	158776	388983
78 Total income tax before credits	505181	17992	5424	9670	27888	41665	99456	41577	30926	17877	19395	55694	137618
79 Income tax	498616	17865	5424	9670	27888	41472	97982	40312	30767	17708	19119	54512	135898
80 Personal holding company tax	*227	-	-	-	-	-	*227	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	6380	*127	-	-	-	*193	*1120	*1265	*341	*168	276	1169	1720
83 Foreign tax credit	34435	-	-	-	-	*14	-	-	*4	-	-0	34	34382
84 U.S. Possessions tax credit	23	-	-	-	-	23	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*538	-	-	-	*374	-	-	-	-	-	100	6	58
86 General business credit	12112	*462	2	2	*151	*819	1691	*787	*549	*178	117	1078	6277
87 Prior year minimum tax credit	10475	-	-	-	-	*185	3049	*2733	*307	*264	56	1761	2121
88 Total income tax after credits	447599	17530	5422	9668	27363	40625	94716	38058	30065	17435	19122	52815	94781

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Agriculture, forestry, and fishing:
Agricultural services (except veterinarians), forestry, fishing, hunting, and trapping

MINOR INDUSTRY 0600
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	71950	5516	43855	10711	6151	2891	2367	279	129	33	7	7	5
2 Total assets	20370396	-	1315544	1723401	2190834	2003163	4624983	2096042	1882776	1061857	485801	1122889	1863107
3 Cash	2165377	-	321946	248973	372440	243684	425200	232999	184823	42991	69766	13878	8678
4 Notes and accounts receivable	3273544	-	72142	138513	188680	316347	937513	417569	474945	151823	172018	161840	242153
5 Less: Allowance for bad debts	38629	-	*773	*297	*532	*2515	5830	*2574	*2605	*15516	4326	3659	1
6 Inventories	1565476	-	37415	73531	108469	60180	387240	390737	121404	*80991	44947	106281	154281
7 U.S. govt. obligations, total	32463	-	*1261	-	*960	*756	*756	*14074	*4673	*9984	-	-	-
8 Tax-exempt securities	*4428	-	-	-	-	*906	-	-	*3522	-	-	-	-
9 Other current assets	1080669	-	25672	69849	92783	228646	232039	56360	67633	76884	5341	133326	92137
10 Loans to stockholders	528576	-	65249	104508	99454	64849	141404	*33916	*19198	-	-	-	-
11 Mortgage and real estate loans	261261	-	-	*22066	*7298	-	*115833	-	*907	*2215	-	-	112943
12 Other investments	1813469	-	*29622	*87299	144427	77205	263203	77078	192590	229161	57638	172213	483032
13 Depreciable assets	18812909	-	2745133	2202947	2781191	2357698	3633513	1425841	1102499	505583	238436	687492	1132576
14 Less: Accumulated depreciation	11669249	-	2073501	1482575	1843088	1548455	2191557	692938	531570	240836	125081	346412	593236
15 Depletable assets	321449	-	*1092	-	-	-	*101062	*109	*72454	*92507	-	-	54225
16 Less: Accumulated depletion	*97011	-	-	-	-	-	*46621	-	*25536	-	-	-	24853
17 Land	1517226	-	*54690	159862	117008	208251	537291	89812	116561	66765	14078	75421	77487
18 Intangible assets (Amortizable)	420323	-	36149	73286	82056	11608	33400	66245	13543	*31465	270	72301	-
19 Less: Accumulated amortization	104072	-	14715	11493	18818	*3206	5522	29810	*3690	*1435	81	15303	-
20 Other assets	482185	-	14162	36932	58505	-12792	66061	16622	71426	29278	12794	65512	123686
21 Total liabilities	20370396	-	1315544	1723401	2190834	2003163	4624983	2096042	1882776	1061857	485801	1122889	1863107
22 Accounts payable	1855893	-	87874	118290	108191	214017	532609	296118	201653	47680	85307	72286	91868
23 Mort, notes, and bonds under 1 yr	2316681	-	123929	158399	271908	195928	540062	351820	184579	128481	56870	147362	157344
24 Other current liabilities	1595934	-	117100	96307	93852	172049	291631	282202	138457	92559	68523	126055	117198
25 Loans from stockholders	2494465	-	746413	517218	214995	349954	494727	*41407	*17232	*108607	3911	-	-
26 Mort, notes, bonds, 1 yr or more	4954795	-	410073	490976	561110	588841	858655	645946	319712	195273	67003	294734	522472
27 Other liabilities	701139	-	12595	*27806	*435	18394	261251	109769	36873	*48162	10494	95444	79916
28 Net worth	6451489	-	-182440	314405	940344	463980	1646049	368779	984269	441095	193693	387006	894309
29 Capital stock	1325795	-	226720	203074	151925	129966	239187	78390	115274	26524	23195	130094	1447
30 Paid-in or capital surplus	3167582	-	318083	216973	385306	105419	1101384	12826	153702	536516	34334	84218	218821
31 Retained earnings, appropriated	*14467	-	*152	-	*1333	-	*7719	-	-	*5264	-	-	-
32 Retained earnings-unappropriated	2138454	-	-267964	25380	480155	166322	620159	57845	414573	-244314	74103	193589	618605
33 Retained earnings (S Corp)	315804	-	-399406	-130629	55392	88386	-243243	255476	*360145	*125031	65079	56566	83007
34 Less: Cost of treasury stock	510613	-	*60023	*393	133767	*26114	79157	*35757	*59425	*7926	3018	77461	27571
35 Total receipts	40966517	501877	6385654	4284857	5447059	4067913	8971342	4734907	2109146	1043748	429655	1456041	1534319
36 Business receipts	39401058	452872	6188946	4163055	5213754	3940026	8733647	4622031	1959528	960917	406400	1293355	1466527
37 Interest	114335	*590	2509	2253	7519	8506	22373	9556	17451	6875	13865	5852	16985
38 Interest on govt. obligations	22951	*13364	-	*75	*554	-	*1635	-	*5474	*1142	667	-	41
39 Rents	55684	234	*243	*17968	*4917	*6852	6824	*4385	9904	*3108	52	449	748
40 Royalties	14918	-	-	-	-	-	*181	*1962	*10208	-	-	30	2537
41 Net S-T cap gain less net LT loss	*13215	-	-	*136	*844	-	*29	*1078	*14	*4057	-	-	7055
42 Net L-T cap gain less net ST loss	134563	*2651	*1490	*7533	*3536	*410	*7579	*17909	50607	28673	199	515	13461
43 Net gain, noncapital assets	176203	*13430	*17060	*26726	10051	44312	37935	5826	4412	10858	230	587	4775
44 Dividends, domestic corporations	13365	-	-	*519	*483	*6	*516	*918	*1070	*8774	-	1	1078
45 Dividends, foreign corporations	*9680	-	-	-	-	-	-	*113	*3828	*36	-	409	5294
46 Other receipts	1010545	18735	175406	66593	205402	67799	160623	71129	46649	19307	8241	154842	15817
47 Total deductions	39998232	534106	6109052	4193827	5249046	4015371	8906519	4718308	1971450	999792	397745	1410407	1492610
48 Cost of goods	24095345	237028	2352100	2090591	2821223	2394212	6153388	3557573	1469496	645867	304405	933608	1135853
49 Compensation of officers	1645302	*16653	478628	270323	324328	153021	261697	63043	37498	11450	3489	11262	13910
50 Salaries and wages	3560510	*124361	912831	368012	490264	359826	637375	275723	133085	67537	22742	96793	71962
51 Repairs	775890	4188	185543	126864	149524	71277	161644	42329	21294	4827	3156	2098	3145
52 Bad debts	110917	*25827	*1345	*9368	11683	32980	12807	7689	2682	*1013	2954	1307	1263
53 Rent paid on business property	783672	*4807	247019	135108	107315	66376	144667	38342	15324	5332	1792	9895	7696
54 Taxes paid	1053305	20157	209049	135688	168676	106332	227686	61774	37183	35837	7629	24058	19236
55 Interest paid	677482	11979	64800	80840	76852	77378	124217	79175	37797	19502	13361	44900	46681
56 Contributions or gifts	7625	*35	*906	*901	1089	547	1754	*62	398	*1268	42	313	310
57 Amortization	25343	*294	2531	*2198	6122	*1069	1989	4208	851	*1370	32	4173	505
58 Depreciation	1649933	13654	240769	217845	257281	203864	289658	149534	67660	49057	17994	44673	97946
59 Depletion	66383	*317	-	-	-	-	*1154	*68	*939	*19251	-	-	44655
60 Advertising	181090	*1536	43089	21534	26067	16805	21151	33241	2593	7783	1227	4963	1102
61 Pension, prof sh, stock, annuity	98752	113	*7559	*12475	19216	*3013	22634	*13320	6315	3856	1032	961	8259
62 Employee benefit programs	291530	*6158	52648	14211	51210	30265	63246	14566	15890	17711	2091	19953	3581
63 Net loss, noncapital assets	11077	-	*8	*61	*814	*1395	1482	*5747	*277	*702	32	256	302
64 Other deductions	4964074	66998	1310226	707808	737383	497012	779970	371913	122170	107429	15768	211193	36204
65 Total receipts less total deducts	968285	-32229	276602	91031	198012	52541	64822	16599	137696	43957	31910	45634	41710
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	945334	-45593	276602	90956	197459	52541	63187	16599	132221	42815	31243	45634	41669
68 Net income, total	2002649	21300	493955	223169	304450	177908	252795	127089	155615	78993	33168	60023	74184
69 Deficit, total	1057315	66893	217352	132213	106992	125367	189608	110490	*23393	*36178	1925	14389	32515
70 Net income (less def), Form 1120-A	-26768	*-1112	*-14476	*-8161	*-3019	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*4860	*4860	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	666892	-43073	315874	84659	181415	85513	-32617	21803	*60326	*-5232	20271	748	-22796
73 Statutory special deductions, total	181213	*4734	38445	*19048	*13575	*10077	33485	*13545	*19984	*7607	3704	11354	5654
74 Net operating loss deduction	162062	*4734	38445	*18684	*13237	*10073	33123	*12790	*15407	*920	3704	10945	-
75 Dividends received deduction	19151	-	-	*363	*338	*4	*362	*756	*4577	*6687	-	410	5654
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	525565	12988	20646	37560	39050	33403	85199	*37912	75487	55715	7978	50342	69284
78 Total income tax before credits	154460	3400	3097	5999	6190	6722	24342	14170	26115	18990	2789	18495	24153
79 Income tax	149136	3298	3097	5999	6190	5330	23596	*12695	25489	18971	2712	17606	24153
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	5193	-	-	-	-	*1391	*746	*1475	*626	*18	77	859	-
83 Foreign tax credit	*485	-	-	-	-	-	*-0	-	-	*388	-	-	97
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*17	-	-	-	-	-	-	-	-	*17	-	-	-
86 General business credit	934	*5	4	-	*177	4	*45	17	*58	*614	-	-	10
87 Prior year minimum tax credit	1542	43	-	-	-	-	*229	*28	*546	*125	61	-	511
88 Total income tax after credits	151482	*3352	3093	5999	6013	6718	24068	14125	25511	17846	2729	18495	23534

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining

DIVISION 20
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	32996	2639	15231	4055	3239	2560	3412	688	600	196	123	96	157
2 Total assets	324294826	-	564558	705097	1161094	1781879	7098614	4835582	8843776	6858238	8906001	16429732	267110255
3 Cash	12516811	-	191114	106343	197125	387981	1096217	574982	1148893	672509	816286	1223493	6101869
4 Notes and accounts receivable	37485114	-	41200	161629	226075	281745	985996	718208	1345497	825575	1078723	1782603	30037862
5 Less: Allowance for bad debts	279596	-	*11	-	-	-	*3371	*2409	10480	7181	18157	18533	219453
6 Inventories	7798865	-	*10696	*30574	*59742	*33098	80139	154599	231793	266838	388741	395386	6147259
7 U.S. govt. obligations, total	1143427	-	*116	-	*24864	*2095	*251428	*59245	207470	*123544	130714	235382	108569
8 Tax-exempt securities	294964	-	*16	-	-	*45517	*70655	*56630	*58232	*22420	24007	17045	440
9 Other current assets	24757177	-	31946	*26538	51972	58923	193710	274872	355886	198396	343528	985322	22236083
10 Loans to stockholders	1096680	-	71600	*15544	42927	152730	159474	103848	124847	25317	34336	137568	228490
11 Mortgage and real estate loans	150884	-	*21	-	*12535	*11472	*25462	*7077	*6417	*10142	1587	19785	56385
12 Other investments	104215940	-	*12993	*38254	59674	163681	1108266	994903	1316778	1023533	1017440	2090431	96389987
13 Depreciable assets	123637557	-	702322	569798	935210	1405921	4504585	2565769	4221322	2665386	4760841	7576665	93729738
14 Less: Accumulated depreciation	56842742	-	562284	357176	674596	1072480	2916405	1663707	2431660	1303187	2552511	3772915	39535821
15 Depletable assets	69408048	-	167155	*153293	179512	406183	2013908	1072554	2459349	2799504	3297048	7096675	49762866
16 Less: Accumulated depletion	29062515	-	*135308	*98913	*96562	199050	1080386	578689	953509	1115600	1585426	2858389	20360683
17 Land	3621782	-	*7926	*10309	*43673	55799	291629	185861	243262	277820	376279	257432	1871793
18 Intangible assets (Amortizable)	12692311	-	42268	*42405	52143	195228	391139	149741	189639	233620	391670	683125	10321334
19 Less: Accumulated amortization	4539579	-	37509	*10617	*2359	156427	87742	25978	88100	66540	116639	130064	3817603
20 Other assets	16199696	-	20298	*17116	49157	9462	13910	188077	418141	206142	517532	708723	14051138
21 Total liabilities	324294826	-	564558	705097	1161094	1781879	7098614	4835582	8843776	6858238	8906001	16429732	267110255
22 Accounts payable	21610924	-	58953	35721	174540	163741	587598	506340	1140907	567236	748886	1083195	16543807
23 Mort, notes, and bonds under 1 yr	8817153	-	29712	*107749	118121	70610	693259	255898	528109	425903	363808	735503	5488482
24 Other current liabilities	19527239	-	126577	74917	126246	200866	567702	283946	447816	340159	485328	896896	15976786
25 Loans from stockholders	4687864	-	680711	*90631	119200	177871	1172973	374081	454719	242780	381602	307005	686292
26 Mort, notes, bonds, 1 yr or more	73031110	-	169473	*156494	257180	156325	1209523	640392	1460354	1757113	1591156	4071777	61561324
27 Other liabilities	31524884	-	*30744	*113009	*12863	*13000	302514	215079	592551	474781	721419	1456914	27592009
28 Net worth	165095652	-	-531611	126576	352943	999467	2565045	2559846	4219320	3050266	4613802	7878443	139261555
29 Capital stock	20169270	-	165388	96898	340460	149748	758741	817786	919295	998965	537537	375481	15008972
30 Paid-in or capital surplus	133163951	-	330942	313589	181031	791924	3115679	1622056	2984134	2454204	2519196	7468687	111382509
31 Retained earnings, appropriated	254710	-	-	-	-	*12693	*3983	*45414	*72391	*34620	11253	542	73814
32 Retained earnings-unappropriated	11195866	-	-73496	-203143	7327	-186267	-1371735	-389561	-763603	-807267	905079	-146107	14224641
33 Retained earnings (S Corp)	5352821	-	-932120	*-71733	-106376	318521	337431	723184	1313841	450593	792494	293223	2233763
34 Less: Cost of treasury stock	5040966	-	*22326	*9036	*69498	87153	279053	259034	306738	80848	151756	113382	3662143
35 Total receipts	150318264	2400702	1677435	1714696	1892159	2785599	6883061	3797765	7576890	4037375	4947903	8264596	104340083
36 Business receipts	134379404	2114468	980542	1651061	1721609	2649803	6358223	3474907	6586729	3398719	4491163	7291184	93660997
37 Interest	3664411	22568	4762	*6445	10286	12181	38770	37948	82455	72653	76073	190460	3109809
38 Interest on govt. obligations	44100	*64	-	-	-	*1286	3999	7381	6000	*2663	1966	8716	12025
39 Rents	465571	4439	-	*1464	*19776	*5949	23676	10739	38889	21843	37531	65703	235562
40 Royalties	572541	8644	*2444	*4337	*12743	*5333	30585	29648	46530	7176	16327	27998	380776
41 Net S-T cap gain less net LT loss	261528	32638	-	-	*403	*1	*2776	*2508	27099	24803	5726	32746	132827
42 Net L-T cap gain less net ST loss	2007584	*20802	*33852	*4071	*5976	*39458	81961	40791	118346	98117	131751	180249	1252209
43 Net gain, noncapital assets	1567147	108495	*51442	*275	*43302	13648	60010	26092	146493	94786	43655	48205	930746
44 Dividends, domestic corporations	201960	6006	*367	-	*2369	*2822	5971	17761	7266	3175	10540	6636	139047
45 Dividends, foreign corporations	571962	29	-	-	-	*610	*532	-	*58	*764	4504	12214	553251
46 Other receipts	6582056	82549	604027	*47043	75694	54510	276558	149990	517023	312676	128666	400486	3932835
47 Total deductions	141046419	2452962	1607503	1683901	1825106	2553526	6614206	3596019	7118624	3731774	4698119	7926144	97238535
48 Cost of goods	78465626	765214	249439	557360	630381	1160354	2950515	1902087	3882791	1853056	2700349	4391768	57422311
49 Compensation of officers	2071549	47248	154119	*74045	103990	116891	301409	115534	126298	87948	77365	92553	774148
50 Salaries and wages	7870289	240364	158322	291358	200402	380907	560416	271180	504237	219487	254852	325905	4462858
51 Repairs	1444544	14566	20903	99297	49743	40450	148626	86250	116309	29554	39440	63497	735909
52 Bad debts	217376	11600	*4181	*500	*2370	*5992	13368	16691	27754	5145	7119	9763	112894
53 Rent paid on business property	1753628	22491	27821	109442	58352	45237	79843	38012	94239	27137	39544	70795	1140716
54 Taxes paid	4014080	82086	58478	69772	93794	106453	279191	125812	239181	131366	129013	272332	2426602
55 Interest paid	6768047	147557	15204	17751	43420	50216	156381	97649	187567	153252	173680	427058	5298312
56 Contributions or gifts	74683	*317	*-0	*338	*258	*469	2670	495	2932	3903	3946	6812	52541
57 Amortization	1185790	12139	2016	*18580	*920	194	20526	19831	31194	32163	24150	88210	935866
58 Depreciation	8674656	203154	60045	38830	85300	101099	387401	183345	380093	266273	334265	488828	6146023
59 Depletion	4389162	176380	*16953	*4377	*9253	22940	98147	80021	186359	181222	185981	386690	3040838
60 Advertising	155907	589	1940	*2612	5578	3245	21950	12521	8778	4235	6000	12712	75748
61 Pension, prof sh, stock, annuity	557092	16619	*3299	*745	*421	13044	24722	14733	23980	18649	13961	31422	395498
62 Employee benefit programs	1861831	36479	*10561	*6596	18089	40200	104277	51066	66913	59207	43313	97875	1327254
63 Net loss, noncapital assets	560501	*17650	*23139	*1013	*1630	*4379	36343	5336	49223	21538	17837	6655	375757
64 Other deductions	20981658	658507	801083	391285	521204	461456	1428422	575457	1190777	637636	647304	1153268	12515260
65 Total receipts less total deducts	9271845	-52259	69932	30795	67053	232073	268854	201746	458267	305600	249784	338452	7101548
66 Constructive taxable income from related foreign corporations	500816	548	-	-	-	-	-	-	-	*1784	731	1712	496042
67 Net income (less deficit), total	9728562	-51775	69932	30795	67053	230787	264855	194365	452266	304721	248549	331448	7585566
68 Net income, total	14191366	235747	194260	142765	146007	359741	776963	410493	835616	506162	501812	826748	9255052
69 Deficit, total	4462804	287523	124328	111970	78954	128954	512108	216127	383349	201441	253263	495300	1669486
70 Net income (less def), Form 1120-A	*3779	-	*2106	-	*1672	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-100414	-100414	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1886453	*43092	95661	*62340	35761	230752	321499	202793	429218	52958	115169	109352	187858
73 Statutory special deductions, total	3280302	61218	37339	*27798	30157	44539	112963	50975	95779	74164	98849	102918	2543604
74 Net operating loss deduction	3054039	56413	37045	*27798	*28342	*42466	108676	37275	90591	71242	89877	88026	2376286
75 Dividends received deduction	226263	4805	*294	-	*1815	*2072	4287	13700	5188	2921	8971	14892	167318
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	8512421	94886	24834	*11125	*34469	34229	206279	103955	214325	355152	288132	614725	6530310
78 Total income tax before credits	3141128	36185	4093	*3367	*9609	9554	70676	36084	79613	128422	109302	216573	2437650
79 Income tax	2951254	32973	3943	*2656	*9150	9179	68095	34605	72938	123198	99158	211070	2284289
80 Personal holding company tax	*738	-	-	*647	-	-	-	-	*91	-	-	-	-
81 Recapture taxes	-0	-	-	-	-	-	-	-	-	-	-	-0	-
82 Alternative minimum tax	187057	2477	*150	*64	*459	*375	*2581	1479	6377	5225	10123	5793	151953
83 Foreign tax credit	903345	15716	-	-	-	-	*5357	*502	*678	*1604	12186	47213	820087
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	55034	-	*70	-	-	-	*927	*1358	*1243	*885	2228	2436	45888
86 General business credit	34755	*1419	-	-	-	5	*231	*337	*988	22	389	3885	27478
87 Prior year minimum tax credit	128278	*2697	-	*50	-	-	*447	*1300	3745	*1585	8545	11894	98015
88 Total income tax after credits	2019716	16352	4023	*3317	*9609	9548	63714	32586	72960	124326	85954	151144	1446181

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Metal mining

MAJOR GROUP 02
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	1686	***	***	-	*195	*113	161	*28	35	16	15	9	23
2 Total assets	39964823	***	***	-	*55722	*60426	369074	*264115	553993	563774	1132761	1522535	35396171
3 Cash	1558836	***	***	-	*6956	*618	43334	*5153	77727	*69878	177580	134276	1018757
4 Notes and accounts receivable	3776561	***	***	-	*1361	*77	*30813	*4970	*19812	*38209	68374	79081	3533865
5 Less: Allowance for bad debts	15678	***	***	-	-	-	-	-	*242	-	848	284	14303
6 Inventories	1647953	***	***	-	-	-	109	*1631	*36250	*55604	92074	84182	1378102
7 U.S. govt. obligations, total	*116286	***	***	-	-	-	-	-	-	*9	16585	99204	488
8 Tax-exempt securities	*9141	***	***	-	-	*8926	-	-	-	-	-	-	215
9 Other current assets	1032797	***	***	-	*1197	*65	*15286	*86970	44672	*17582	28004	101347	737673
10 Loans to stockholders	*41075	***	***	-	-	-	-	-	*3607	-	20157	-	17311
11 Mortgage and real estate loans	100	***	***	-	-	-	-	-	-	-	-	-	100
12 Other investments	13360632	***	***	-	-	*12743	*52639	-	*82481	*71776	169946	140386	12830660
13 Depreciable assets	20433663	***	***	-	-	*4385	*149498	*17515	117037	*201824	692013	1109728	18134384
14 Less: Accumulated depreciation	7827144	***	***	-	-	*2902	*62170	*6182	*89928	*94003	414393	573629	6576661
15 Depletable assets	3603386	***	***	-	*23870	*21128	*60794	*16865	*147248	*164133	232623	371635	2565090
16 Less: Accumulated depletion	1519077	***	***	-	-	-	-	-	-	*50334	76083	257976	1134684
17 Land	478828	***	***	-	*4095	*650	*39893	*182	*58963	*26618	24143	30482	293803
18 Intangible assets (Amortizable)	1649161	***	***	-	-	*59	*9259	*65683	*21386	*8086	32837	147805	1363656
19 Less: Accumulated amortization	830200	***	***	-	-	*59	*8939	*3433	-	*3472	2544	21500	790058
20 Other assets	2448502	***	***	-	*18244	*14735	*38556	*74760	*34981	*57865	72294	77796	2037770
21 Total liabilities	39964823	***	***	-	*55722	*60426	369074	*264115	553993	563774	1132761	1522535	35396171
22 Accounts payable	1589911	***	***	-	*1573	*102	27661	*3528	*32269	*29755	34247	71912	1388863
23 Mort, notes, and bonds under 1 yr	1043660	***	***	-	-	*748	*78211	*1908	*63972	*55393	26950	9261	807219
24 Other current liabilities	2670697	***	***	-	*264	*591	*37873	*7491	6102	*17793	144634	48398	2391270
25 Loans from stockholders	1177169	***	***	-	*24388	-	*561619	*98198	*110165	*58580	79050	22371	222114
26 Mort, notes, bonds, 1 yr or more	8974207	***	***	-	-	*11567	*12876	*1239	*9228	*55355	190305	190808	8495981
27 Other liabilities	5787915	***	***	-	*2509	*11386	*45682	*68882	*73107	*38211	94562	124992	5328585
28 Net worth	18721263	***	***	-	*26987	*36032	-394848	*82869	259148	308687	563013	1054794	16762140
29 Capital stock	3819003	***	***	-	*53253	*1887	51373	*164563	319175	124984	35310	64463	2918588
30 Paid-in or capital surplus	16762697	***	***	-	*8740	*40556	*490380	*77893	*437118	*511982	529156	1716127	12933861
31 Retained earnings, appropriated	-	***	***	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	-497395	***	***	-	*-35006	*9606	-631862	*-159587	-557414	-328208	729	-717379	1947215
33 Retained earnings (S Corp)	*-307238	***	***	-	-	*-16016	*-297130	-	*60269	-	-	-	-
34 Less: Cost of treasury stock	1055804	***	***	-	-	-	*7609	-	-	71	2182	8418	1037524
35 Total receipts	13056881	***	***	-	*17413	*5421	136543	*31032	336222	216021	645056	685551	10890896
36 Business receipts	11622827	***	***	-	*16	*1530	*115732	*29940	273587	*206411	575548	585082	9762513
37 Interest	485794	***	***	-	*186	*547	*489	*105	5563	*3315	24700	29968	419439
38 Interest on govt. obligations	*555	***	***	-	-	*554	-	-	-	-	-	-	1
39 Rents	24643	***	***	-	-	*2695	1	-	10	26	44	15252	6609
40 Royalties	44768	***	***	-	-	-	-	-	-	-	-	2991	41777
41 Net S-T cap gain less net LT loss	17703	***	***	-	-	-	-	-	-	-	-	-	1410
42 Net L-T cap gain less net ST loss	115842	***	***	-	-	*95	375	-	*15010	*3622	35640	15280	39921
43 Net gain, noncapital assets	109922	***	***	-	*17204	-	*110	-	*24688	*621	202	6647	60451
44 Dividends, domestic corporations	11426	***	***	-	*8	-	-	-	*-0	*14	92	1005	10306
45 Dividends, foreign corporations	151050	***	***	-	-	-	-	-	54	-	1483	5814	143699
46 Other receipts	472350	***	***	-	-	-	*19836	*987	*17310	*2013	7346	23512	404769
47 Total deductions	13000491	***	***	-	*3871	*7998	228320	*38399	373709	254036	617573	726334	10662013
48 Cost of goods	6993580	***	***	-	-	-	*52934	*13001	*263924	*144648	409557	459474	5604479
49 Compensation of officers	68922	***	***	-	-	*2024	*5937	*628	*1111	*4024	4538	8690	37673
50 Salaries and wages	357041	***	***	-	-	*156	*14201	*5614	*4806	*7423	6269	12350	306171
51 Repairs	38267	***	***	-	-	-	*10081	*43	*8540	*894	1392	817	15830
52 Bad debts	960	***	***	-	-	-	151	*250	*2	-	-	35	522
53 Rent paid on business property	176579	***	***	-	*89	-	*1893	*1556	*615	*575	1273	7043	156119
54 Taxes paid	248091	***	***	-	*815	*1148	8109	*991	4582	*437	8186	15563	207294
55 Interest paid	880575	***	***	-	*7	*793	*8866	*888	2079	*5400	22347	24619	813043
56 Contributions or gifts	11266	***	***	-	-	-	-	-	*1018	-	29	47	10171
57 Amortization	367986	***	***	-	-	*10	*1166	*323	*3529	*10738	10729	18395	321899
58 Depreciation	1095871	***	***	-	-	-	*9078	*2526	13194	*18453	36157	59713	956473
59 Depletion	898988	***	***	-	-	-	*3172	-	*5187	*6701	44587	32803	806539
60 Advertising	9136	***	***	-	-	-	*1201	*3329	*32	*409	118	862	3185
61 Pension, prof sh, stock, annuity	52658	***	***	-	-	-	*2728	-	126	*87	580	1902	47157
62 Employee benefit programs	63191	***	***	-	-	-	*1796	*716	*805	*264	2419	5683	51445
63 Net loss, noncapital assets	76109	***	***	-	-	-	*14124	*143	*19762	9745	967	887	17182
64 Other deductions	1661271	***	***	-	*2960	*3866	92883	*8391	44398	44238	68424	77451	1306833
65 Total receipts less total deducts	56390	***	***	-	*13543	*-2577	-91777	*-7367	-37487	-38015	27483	-40783	228883
66 Constructive taxable income from related foreign corporations	35243	***	***	-	-	-	-	-	-	-	56	-	35187
67 Net income (less deficit), total	91077	***	***	-	*13543	*-3131	-91777	*-7367	-37487	-38015	27538	-40783	264068
68 Net income, total	924998	***	***	-	*13775	-	*22750	*2357	*26213	*11026	69257	44331	704233
69 Deficit, total	833920	***	***	-	*233	*3131	114527	*9724	*63699	*49041	41719	85114	440165
70 Net income (less def), Form 1120-A	-	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-903	***	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*16179	***	***	-	-	*-631	*7435	-	*3755	-	-	-	-
73 Statutory special deductions, total	151923	***	***	-	*5	-	*1139	*2357	*5877	*9336	13339	8586	108965
74 Net operating loss deduction	96854	***	***	-	-	-	*1139	*2357	*5852	*9336	11925	2144	61780
75 Dividends received deduction	55070	***	***	-	*5	-	-	-	*25	-	1413	6442	47184
76 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	743361	***	***	-	*13775	-	-	-	*16580	*1691	57315	35745	600797
78 Total income tax before credits	303933	***	***	-	*4602	-	-	*37	*5801	*824	22432	13501	250516
79 Income tax	259503	***	***	-	*4602	-	-	-	*5669	*575	19964	12430	210069
80 Personal holding company tax	-	***	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	***	***	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	44430	***	***	-	-	-	-	*37	*132	*249	2467	1071	40447
83 Foreign tax credit	*166282	***	***	-	-	-	-	-	4	*154	5652	53	160420
84 U.S. Possessions tax credit	-	***	***	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*457	***	***	-	-	-	-	-	*60	-	-	397	-
86 General business credit	-	***	***	-	-	-	-	-	-	-	-	-	-
87 Prior year minimum tax credit	*4400	***	***	-	-	-	-	-	*370	*270	1064	-	-
88 Total income tax after credits	132794	***	***	-	*4602	-	-	*37	*5367	*401	15716	13051	90096

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Metal mining: Copper, lead and zinc, gold and silver ores

MINOR INDUSTRY 1070 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	1159	*15	*727	-	*149	*113	*68	*20	23	*10	9	6	18
2 Total assets	35053479	-	*26052	-	*43509	*60426	*158818	*193506	368210	*373343	732287	1030916	32066412
3 Cash	1278492	-	*4354	-	*198	*618	*16590	*4456	*37116	*67363	138990	101123	907683
4 Notes and accounts receivable	3098002	-	-	-	-	*77	*411	*4970	*14654	*13185	9570	21158	3033976
5 Less: Allowance for bad debts	*10496	-	-	-	-	-	-	-	*242	-	-	-	10254
6 Inventories	1273410	-	-	-	-	-	109	*1631	*1317	*27130	30704	33191	1179327
7 U.S. govt. obligations, total	115789	-	-	-	-	-	-	-	-	-	16585	99204	-
8 Tax-exempt securities	*8926	-	-	-	-	*8926	-	-	-	-	-	-	-
9 Other current assets	830637	-	-	-	*1197	*65	*15217	*83564	*29418	*1735	8488	95894	595059
10 Loans to stockholders	*6683	-	-	-	-	-	-	-	*3607	-	-	-	3077
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	11870233	-	-0	-	-	*12743	*50633	-	*58907	*31	164122	102139	11481659
13 Depreciable assets	17273425	-	*4089	-	-	*4385	*8194	*17515	*10681	*159458	333001	892820	15843281
14 Less: Accumulated depreciation	5898637	-	*4089	-	-	*2902	*2746	*6182	*2103	*74501	219702	488208	5098205
15 Depletable assets	3275475	-	-	-	*23870	*21128	*48875	*16865	*147248	*119970	227892	356508	2313119
16 Less: Accumulated depletion	1303817	-	-	-	-	-	-	-	-	*32747	76083	257235	937752
17 Land	410555	-	-	-	-	*650	*355	*182	*50271	*25850	23457	24100	285690
18 Intangible assets (Amortizable)	1462285	-	*391	-	-	*59	*285	*65683	-	8084	25574	-	1362209
19 Less: Accumulated amortization	799142	-	*196	-	-	*59	*2	*3433	-	3472	2540	-	789441
20 Other assets	2161660	-	*21502	-	*18244	*14735	*20896	*8254	*17338	*61256	52228	50221	1896984
21 Total liabilities	35053479	-	*26052	-	*43509	*60426	*158818	*193506	368210	*373343	732287	1030916	32066412
22 Accounts payable	887781	-	-	-	*629	*102	*6512	*2665	*9909	*22856	18840	31192	795075
23 Mort, notes, and bonds under 1 yr	902695	-	-	-	-	*748	*58997	*1908	*58914	*34388	16258	2307	729175
24 Other current liabilities	2375193	-	16282	-	-	*591	*32525	*7491	*2628	*5960	103104	29149	2177464
25 Loans from stockholders	920692	-	*685	-	*24388	-	*471840	*15804	*64745	*40310	79050	2311	221559
26 Mort, notes, bonds, 1 yr or more	8244415	-	-	-	-	*11567	*5218	*1239	*1367	*52674	114745	111309	7946296
27 Other liabilities	5313793	-	-	-	-	*11386	*43294	*68882	*66932	*24686	59997	65160	4973457
28 Net worth	16408911	-	*9086	-	*18492	*36032	*-459568	*95517	163715	*192469	340292	789490	15223386
29 Capital stock	3482862	-	*85065	-	*50493	*1887	*50156	*164554	93655	*91520	23144	55007	2867381
30 Paid-in or capital surplus	13843439	-	*16884	-	-	*40556	*82005	*77893	*398131	*333129	397501	1484537	11012803
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	35962	-	-25490	-	*-32001	*9606	*-598650	*-146930	-328071	*-232109	-80351	-748522	2218482
33 Retained earnings (S Corp)	*-76468	-	*-67372	-	-	*-16016	*6921	-	-	-	-	-	-
34 Less: Cost of treasury stock	876885	-	-	-	-	-	-	-	-	71	1	1532	875280
35 Total receipts	9950148	*-3578	*835	-	*24	*5421	*39699	*31032	75274	*112337	298758	400332	8990015
36 Business receipts	8774316	-	*720	-	*16	*1530	*19568	*29940	*45766	*104070	235595	314487	8022627
37 Interest	425421	-	-	-	-	*547	*256	*105	*4607	*3164	22271	26474	367997
38 Interest on govt. obligations	*554	-	-	-	-	*554	-	-	-	-	-	-	-
39 Rents	23170	-	-	-	-	*2695	1	-	10	26	27	15147	5264
40 Royalties	44004	-	-	-	-	-	-	-	-	-	-	2644	41359
41 Net S-T cap gain less net LT loss	1229	-	-	-	-	-	-	-	-	-	-	-	1229
42 Net L-T cap gain less net ST loss	73016	-	-	-	-	*95	375	-	*15010	*3622	35639	15280	2995
43 Net gain, noncapital assets	58997	-	-	-	-	-	109	-	*15	*96	199	734	57843
44 Dividends, domestic corporations	11178	-	-	-	*8	-	-	-	*-0	-	92	1005	10072
45 Dividends, foreign corporations	150170	-	-	-	-	-	-	-	54	-	1349	5814	142953
46 Other receipts	388093	*-3578	*115	-	-	-	*19390	*987	*9811	*1360	3586	18747	337675
47 Total deductions	10039494	*1642	*17826	-	*256	*7998	*112341	*29291	117934	*152319	299499	414210	8886179
48 Cost of goods	4889534	-	*301	-	-	-	13510	*13001	*59812	*68058	181315	219126	4334412
49 Compensation of officers	49006	-	-	-	-	*2024	*5219	*628	249	*2800	1391	4823	31874
50 Salaries and wages	307213	-	-	-	-	*156	*4802	*4000	*2842	*4369	1227	4622	285195
51 Repairs	12784	-	*233	-	-	-	*329	*43	*396	*878	34	693	10178
52 Bad debts	*932	-	-	-	-	-	151	*250	2	-	-	8	521
53 Rent paid on business property	151191	-	*2247	-	*89	-	*948	*867	*167	*278	367	3847	142382
54 Taxes paid	159635	-	*357	-	*10	*1148	*1384	*988	*873	*223	3642	8835	142174
55 Interest paid	799337	-	-	-	*7	*793	*6896	*888	*973	*2945	19055	17821	749958
56 Contributions or gifts	10058	-	-	-	-	-	-	-	*1018	-	2	47	8990
57 Amortization	314445	*2	*175	-	-	*10	*665	*175	*1623	*7972	6657	14768	282398
58 Depreciation	993011	*27	242	-	-	-	*2711	*2526	*2883	*14441	21297	41761	907122
59 Depletion	779468	-	-	-	-	-	*107	-	*3841	*1963	19811	29349	724397
60 Advertising	4465	-	-	-	-	-	*545	*164	*31	1	43	527	3154
61 Pension, prof sh, stock, annuity	33989	-	-	-	-	-	-	-	126	-	-	1251	32611
62 Employee benefit programs	52186	-	-	-	-	-	*130	*618	*771	*264	1126	4027	45251
63 Net loss, noncapital assets	74264	*1612	11201	-	-	-	*14124	*143	*19762	9745	685	554	16438
64 Other deductions	1407978	*-0	*3071	-	*150	*3866	*60822	*5001	*22565	*38382	42847	62151	1169123
65 Total receipts less total deducts	-89346	*-5220	*-16991	-	*-233	*-2577	*-72642	*1740	-42660	*-39981	-741	-13878	103836
66 Constructive taxable income from related foreign corporations	35187	-	-	-	-	-	-	-	-	-	-	-	35187
67 Net income (less deficit), total	-54713	*-5220	*-16991	-	*-233	*-3131	*-72642	*1740	-42660	*-39981	-741	-13878	139023
68 Net income, total	694174	-	-	-	-	-	*18574	*2357	*17436	*8987	28604	42187	576028
69 Deficit, total	748886	*5220	*16991	-	*233	*3131	*91216	*616	*60096	*48968	29345	56064	437005
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-30	*-30	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*11146	-	*-5659	-	-	*-631	*17435	-	-	-	-	-	-
73 Statutory special deductions, total	118047	-	-	-	*5	-	*1139	*2357	*856	*8987	10580	6442	87680
74 Net operating loss deduction	63151	-	-	-	-	-	*1139	*2357	*831	*8987	9166	-	40670
75 Dividends received deduction	54896	-	-	-	*5	-	-	-	*25	-	1413	6442	47011
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	565622	-	-	-	-	-	-	-	*16580	-	19421	35745	493876
78 Total income tax before credits	233464	-	-	-	-	-	-	*37	*5669	*213	8285	12430	206829
79 Income tax	197643	-	-	-	-	-	-	-	*5669	-	6797	12430	172746
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	35821	-	-	-	-	-	-	*37	-	*213	1487	-	34083
83 Foreign tax credit	126666	-	-	-	-	-	-	-	4	-	-	53	126609
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*457	-	-	-	-	-	-	-	*60	-	-	397	-
86 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Prior year minimum tax credit	*1434	-	-	-	-	-	-	-	*370	-	1064	-	-
88 Total income tax after credits	104907	-	-	-	-	-	-	*37	*5235	*213	7221	11981	80221

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 1098
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	527	***	***	-	*46	-	*93	*8	*12	*5	6	3	5
2 Total assets	4911343	***	***	-	*12213	-	*210255	*70609	*185783	*190431	400474	491618	3329759
3 Cash	280344	***	***	-	*6757	-	*26744	*697	*40611	*2515	38590	33153	111074
4 Notes and accounts receivable	678560	***	***	-	*1361	-	*30401	-	*5157	*25023	58804	57923	499889
5 Less: Allowance for bad debts	5181	***	***	-	-	-	-	-	-	-	848	284	4049
6 Inventories	374543	***	***	-	-	-	-	-	*34933	*28474	61370	50991	198776
7 U.S. govt. obligations, total	*497	***	***	-	-	-	-	-	-	*9	-	-	488
8 Tax-exempt securities	215	***	***	-	-	-	-	-	-	-	-	-	215
9 Other current assets	202160	***	***	-	-	-	*69	*3406	*15254	*15847	19516	5453	142615
10 Loans to stockholders	34391	***	***	-	-	-	-	-	-	-	20157	-	14235
11 Mortgage and real estate loans	100	***	***	-	-	-	-	-	-	-	-	-	100
12 Other investments	1490399	***	***	-	-	-	*2006	-	*23574	*71745	5824	38247	1349002
13 Depreciable assets	3160238	***	***	-	-	-	*141304	-	*106357	*42366	359012	216908	2291103
14 Less: Accumulated depreciation	1928506	***	***	-	-	-	*59424	-	*87825	*19502	194691	85421	1478456
15 Depletable assets	*327911	***	***	-	-	-	*11920	-	-	*44163	4731	15127	251970
16 Less: Accumulated depletion	*215260	***	***	-	-	-	-	-	-	*17587	-	741	196932
17 Land	68273	***	***	-	*4095	-	*39539	-	*8692	*768	685	6382	8113
18 Intangible assets (Amortizable)	186876	***	***	-	-	-	*8973	-	*21386	*1	7263	147805	1447
19 Less: Accumulated amortization	*31059	***	***	-	-	-	*8937	-	-	*1	4	21500	617
20 Other assets	286843	***	***	-	-	-	*17659	*66506	*17643	*-3392	20065	27575	140786
21 Total liabilities	4911343	***	***	-	*12213	-	*210255	*70609	*185783	*190431	400474	491618	3329759
22 Accounts payable	702130	***	***	-	*944	-	*21149	*863	*22361	*6899	15407	40720	593787
23 Mort, notes, and bonds under 1 yr	140966	***	***	-	-	-	*19214	-	*5058	*21004	10691	6954	78044
24 Other current liabilities	295504	***	***	-	*264	-	*5348	-	*3474	*11833	41530	19249	213806
25 Loans from stockholders	*256477	***	***	-	-	-	*89779	*82394	*45420	*18270	-	20060	555
26 Mort, notes, bonds, 1 yr or more	729792	***	***	-	-	-	*7658	-	*7861	*2682	75560	79499	549684
27 Other liabilities	474122	***	***	-	*2509	-	*2388	-	*6175	*13525	34565	59832	355128
28 Net worth	2312352	***	***	-	*8496	-	*64720	*-12648	*95433	*116218	222721	265304	1538754
29 Capital stock	336140	***	***	-	*2760	-	*1217	*8	*225520	*33463	12166	9456	51207
30 Paid-in or capital surplus	2919258	***	***	-	*8740	-	*408375	-	*38987	*178854	131655	231590	1921057
31 Retained earnings, appropriated	-	***	***	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	-533358	***	***	-	*-3004	-	*-33212	*-12657	*-229342	*-96099	81080	31143	-271266
33 Retained earnings (S Corp)	*-230769	***	***	-	-	-	*-304050	-	*60269	-	-	-	-
34 Less: Cost of treasury stock	*178919	***	***	-	-	-	*7609	-	-	-	2180	6886	162244
35 Total receipts	3106733	***	***	-	*17390	-	*96844	-	*260948	*103684	346298	285219	1900881
36 Business receipts	2848510	***	***	-	-	-	*96164	-	*227821	*102341	339954	270595	1739886
37 Interest	60373	***	***	-	*186	-	*233	-	*955	*151	2429	3493	51442
38 Interest on govt. obligations	1	***	***	-	-	-	-	-	-	-	-	-	1
39 Rents	*1473	***	***	-	-	-	-	-	-	-	17	106	1345
40 Royalties	765	***	***	-	-	-	-	-	-	-	-	347	417
41 Net S-T cap gain less net LT loss	16474	***	***	-	-	-	-	-	-	-	-	-	181
42 Net L-T cap gain less net ST loss	*42825	***	***	-	-	-	-	-	-	-	1	-	36926
43 Net gain, noncapital assets	50926	***	***	-	*17204	-	*1	-	*24672	*525	3	5913	2608
44 Dividends, domestic corporations	*248	***	***	-	-	-	-	-	-	*14	-	-	234
45 Dividends, foreign corporations	881	***	***	-	-	-	-	-	-	-	134	-	747
46 Other receipts	84257	***	***	-	-	-	*446	-	*7499	*653	3760	4765	67094
47 Total deductions	2960997	***	***	-	*3614	-	*115979	*9108	*255775	*101717	318074	312124	1775835
48 Cost of goods	2104046	***	***	-	-	-	*39424	-	*204112	*76590	228243	240348	1270068
49 Compensation of officers	19916	***	***	-	-	-	*718	-	*862	*1224	3147	3867	5799
50 Salaries and wages	49828	***	***	-	-	-	*9399	*1615	*1964	*3054	5042	7728	20975
51 Repairs	25483	***	***	-	-	-	*9752	-	*8144	*16	1358	124	5652
52 Bad debts	*28	***	***	-	-	-	-	-	*-0	-	-	27	1
53 Rent paid on business property	25388	***	***	-	-	-	*945	*689	*448	*297	906	3196	13737
54 Taxes paid	88456	***	***	-	*804	-	*6725	*3	*3708	*214	4544	6728	65119
55 Interest paid	81238	***	***	-	-	-	*1970	-	*1106	*2456	3292	6798	63084
56 Contributions or gifts	1208	***	***	-	-	-	-	-	-	-	27	-	1181
57 Amortization	53541	***	***	-	-	-	*501	*148	*1906	*2766	4072	3627	39501
58 Depreciation	102861	***	***	-	-	-	*6368	-	*10311	*4013	14860	17951	49350
59 Depletion	119520	***	***	-	-	-	*3065	-	*1346	*4737	24776	3454	82142
60 Advertising	4671	***	***	-	-	-	*655	*3165	*1	*409	75	336	31
61 Pension, prof sh, stock, annuity	18669	***	***	-	-	-	*2728	-	-	*87	580	651	14546
62 Employee benefit programs	11005	***	***	-	-	-	*1667	*98	*33	-	1293	1656	6194
63 Net loss, noncapital assets	*1846	***	***	-	-	-	-	-	-	-	282	333	743
64 Other deductions	253293	***	***	-	*2810	-	*32062	*3390	*21833	*5855	25577	15300	137710
65 Total receipts less total deducts	145736	***	***	-	*13775	-	*-19135	*-9108	*5173	*1966	28223	-26906	125047
66 Constructive taxable income from related foreign corporations	56	***	***	-	-	-	-	-	-	-	56	-	-
67 Net income (less deficit), total	145790	***	***	-	*13775	-	*-19135	*-9108	*5173	*1966	28279	-26906	125045
68 Net income, total	230824	***	***	-	*13775	-	*4176	-	*8776	*2039	40653	2144	128205
69 Deficit, total	85034	***	***	-	-	-	*23311	*9108	*3603	*73	12374	29050	3160
70 Net income (less def), Form 1120-A	-	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-873	***	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*5033	***	***	-	-	-	*-10000	-	*3755	-	-	-	-
73 Statutory special deductions, total	*33876	***	***	-	-	-	-	-	*5021	*348	2759	2144	21284
74 Net operating loss deduction	*33702	***	***	-	-	-	-	-	*5021	*348	2759	2144	21110
75 Dividends received deduction	174	***	***	-	-	-	-	-	-	-	-	-	174
76 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	*177738	***	***	-	*13775	-	-	-	-	*1691	37894	-	106921
78 Total income tax before credits	70469	***	***	-	*4602	-	-	-	*132	*611	14147	1071	43687
79 Income tax	*61860	***	***	-	*4602	-	-	-	-	*575	13167	-	37322
80 Personal holding company tax	-	***	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	***	***	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	8609	***	***	-	-	-	-	-	*132	*36	980	1071	6364
83 Foreign tax credit	*39617	***	***	-	-	-	-	-	-	*154	5652	-	33812
84 U.S. Possessions tax credit	-	***	***	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	***	***	-	-	-	-	-	-	-	-	-	-
86 General business credit	-	***	***	-	-	-	-	-	-	-	-	-	-
87 Prior year minimum tax credit	*2966	***	***	-	-	-	-	-	-	*270	-	-	-
88 Total income tax after credits	27887	***	***	-	*4602	-	-	-	*132	*188	8495	1071	9875

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Coal mining

MAJOR GROUP 03
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1521	***	***	*49	*298	*190	*214	*63	54	*20	10	13	15
2 Total assets	38772644	***	***	*7204	*100081	*116083	*424652	*415479	726563	*621306	680006	2380777	33245717
3 Cash	1366615	***	***	*2593	*14874	*38941	*147628	*45741	18049	*28077	39416	128864	853109
4 Notes and accounts receivable	8043413	***	***	*2792	*19014	*48683	*77483	*42572	115779	*99481	114660	246884	7276065
5 Less: Allowance for bad debts	6647	***	***	-	-	-	-	-	*11	*14	577	1550	4495
6 Inventories	791246	***	***	-	-	-	*1368	*10809	*22749	*8886	26833	75074	645527
7 U.S. govt. obligations, total	*208597	***	***	-	-	-	-	-	*805	*122793	3067	81932	-
8 Tax-exempt securities	*48926	***	***	-	-	-	*20461	-	*6173	*15667	-	6424	200
9 Other current assets	898261	***	***	-	*5572	*2441	*15392	*10698	11261	*57715	14398	87811	691783
10 Loans to stockholders	145921	***	***	*244	*4677	-	*8670	*1300	*2012	*169	-	118579	10270
11 Mortgage and real estate loans	1923	***	***	-	-	-	-	-	-	-	-	1923	-
12 Other investments	15635820	***	***	-	*26785	-	*26347	*145448	*108132	*58255	140352	299689	14830810
13 Depreciable assets	12725040	***	***	*6150	*90260	*210011	*199238	*321642	874046	*351047	463623	1478486	8688521
14 Less: Accumulated depreciation	7103387	***	***	*4575	*75612	*188985	*123751	*214808	534679	*190628	245151	603493	4883746
15 Depletable assets	3601097	***	***	-	-	*332	*52203	*8319	*30963	-	80079	270322	3158880
16 Less: Accumulated depletion	706735	***	***	-	-	-	*34448	*6700	*25953	-	33519	72593	533522
17 Land	395105	***	***	-	-	*3417	*13894	*9317	23967	*13284	39469	25666	266091
18 Intangible assets (Amortizable)	1454581	***	***	-	*5903	-	-	*774	*17820	*18719	6640	65623	1338759
19 Less: Accumulated amortization	599937	***	***	-	22	-	-	*759	*10752	*5967	1758	16959	563583
20 Other assets	1872805	***	***	-	*8629	*1242	*20167	*41126	66201	*43822	32476	188095	1471048
21 Total liabilities	38772644	***	***	*7204	*100081	*116083	*424652	*415479	726563	*621306	680006	2380777	33245717
22 Accounts payable	2862845	***	***	*3880	*9490	*13070	*43062	*36084	111014	*40034	82030	176313	2347868
23 Mort, notes, and bonds under 1 yr	814916	***	***	-	*8822	*14734	*41241	*54076	*49431	*67136	39538	167074	372016
24 Other current liabilities	5692465	***	***	*62354	*38508	*20309	*57980	*23125	19989	*77205	43317	283715	5065963
25 Loans from stockholders	1230696	***	***	-	*2437	*3244	*14215	*33102	*78238	*40	90831	257900	179553
26 Mort, notes, bonds, 1 yr or more	4063445	***	***	-	*18791	*29090	*76327	*153065	126257	*126509	100050	638528	2764287
27 Other liabilities	5083412	***	***	*9767	*360	-	*16770	*86779	113066	*55264	95868	463951	4241587
28 Net worth	19024864	***	***	*-68797	*21674	*35635	*175057	*29247	228568	*255118	228373	393295	18274443
29 Capital stock	2500764	***	***	*49	*15683	*12984	*4866	*927	93988	*6198	8535	35861	2321651
30 Paid-in or capital surplus	15567137	***	***	-	*1553	*112	*188206	*255280	175393	*36827	163530	490523	14255712
31 Retained earnings, appropriated	59748	***	***	-	-	-	-	-	-	-	-	542	59206
32 Retained earnings-unappropriated	569259	***	***	*-68846	*24148	*3504	*-7152	*-273500	*-80695	*-466	-1482	-112161	1097858
33 Retained earnings (S Corp)	702152	***	***	-	*-8319	*21955	*80673	*121670	*120673	*212787	114642	-	573894
34 Less: Cost of treasury stock	374198	***	***	-	*11391	*2919	*91537	*75131	*80791	*228	56853	21470	33878
35 Total receipts	20119132	***	***	*91860	*428000	*573778	*1119670	*546562	1494244	*601351	643323	1908828	12667970
36 Business receipts	18356026	***	***	*91400	*399357	*563407	*1118231	*532600	1383313	*557133	589853	1758365	11319767
37 Interest	444330	***	***	*455	*267	*1640	*89	*1910	*2589	*9446	6036	35653	385423
38 Interest on govt. obligations	*6329	***	***	-	-	-	*915	*2375	*541	*1347	51	-	1099
39 Rents	45165	***	***	-	-	*12	-	*-0	*17458	*1143	7011	3444	16097
40 Royalties	205211	***	***	-	*5089	*4800	-	-	*235	*122	101	8102	186760
41 Net S-T cap gain less net LT loss	*19235	***	***	-	-	-	-	*348	-	*6	-	2813	16068
42 Net L-T cap gain less net ST loss	438116	***	***	-	-	-	-	*1971	*10169	*16304	6025	42808	360838
43 Net gain, noncapital assets	70151	***	***	-	13038	*3498	*21	*948	*7008	*5475	94	2437	37625
44 Dividends, domestic corporations	5170	***	***	-	-	-	-	*14	*758	*297	405	295	3401
45 Dividends, foreign corporations	7496	***	***	-	-	-	-	-	-	-	-	1533	5963
46 Other receipts	521904	***	***	*5	*10249	*422	*414	*6396	72173	*10077	33746	53378	334929
47 Total deductions	19409000	***	***	*111426	*423153	*577215	*1127187	*556175	1488911	*574489	628505	1889376	11989441
48 Cost of goods	12656303	***	***	*96085	*96517	*288558	*764539	*341441	933123	*329020	488001	1444398	7839829
49 Compensation of officers	103713	***	***	-	*21207	*4273	*5742	*6477	*6868	*4535	4707	9423	40435
50 Salaries and wages	491152	***	***	-	*47677	*162165	*11897	*40114	53664	*35597	9558	24517	105940
51 Repairs	244250	***	***	-	*24575	*7098	*2844	*31910	*53932	*6968	2268	2596	112061
52 Bad debts	11426	***	***	-	-	*3564	-	-	*1255	*16	403	2222	3966
53 Rent paid on business property	172167	***	***	-	*32399	*1782	*10076	*13141	*44940	*3969	5053	9270	51264
54 Taxes paid	1087637	***	***	*14197	*17886	*16930	*51959	*31080	62853	*35869	25853	93654	735569
55 Interest paid	683336	***	***	*1	*1531	*1558	*9910	*7752	48526	*22904	10476	65065	515016
56 Contributions or gifts	6061	***	***	-	*33	-	*58	*23	*48	*1	23	1960	3916
57 Amortization	130623	***	***	-	7	-	*1203	*46	*3743	*3098	1089	12336	109034
58 Depreciation	984208	***	***	*508	*3556	*17874	*11371	*26555	81632	*31819	31476	58912	718883
59 Depletion	564413	***	***	-	*2246	*224	*9538	-	*19272	*14293	9604	31772	477369
60 Advertising	8045	***	***	-	*67	-	*1188	*786	*362	*150	116	2680	2695
61 Pension, prof sh, stock, annuity	64206	***	***	-	*421	*2734	-	*1393	*4217	*4483	2712	6223	42023
62 Employee benefit programs	704029	***	***	-	*4837	*18124	*55572	*22928	19272	*35224	10871	36445	500617
63 Net loss, noncapital assets	77478	***	***	-	-	*4368	-	-	1375	*143	98	2343	69151
64 Other deductions	1419952	***	***	*635	*170193	*47964	*191291	*32529	153827	*46399	26197	85560	661677
65 Total receipts less total deducts	710133	***	***	*-19566	*4847	*-3437	*-7517	*-9613	5333	*26862	14818	19452	678529
66 Constructive taxable income from related foreign corporations	12683	***	***	-	-	-	-	-	-	-	-	-	12683
67 Net income (less deficit), total	716486	***	***	*-19566	*4847	*-3437	*-8432	*-11988	4792	*25515	14766	19452	690112
68 Net income, total	1017062	***	***	-	*16468	*25427	*33564	*21539	44216	*30554	22258	82966	739640
69 Deficit, total	300576	***	***	*19566	*11620	*28863	*41996	*33527	*39424	*5039	7492	63514	49528
70 Net income (less def), Form 1120-A	-	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	***	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	73836	***	***	-	*951	*25034	*-13130	*9571	*10271	*6782	9093	-	25270
73 Statutory special deductions, total	116546	***	***	-	*3369	*54	*5894	*10	*7333	*15249	7058	18099	59050
74 Net operating loss deduction	111356	***	***	-	*3369	*54	*5894	-	*6796	*15047	6737	16360	56669
75 Dividends received deduction	5190	***	***	-	-	-	-	*10	*537	*202	321	1739	2381
76 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	743801	***	***	-	*528	-	*3954	*4152	*5869	*3958	5863	64958	654520
78 Total income tax before credits	285533	***	***	-	*538	-	*1263	*1412	*2583	*2116	2177	23080	252362
79 Income tax	259619	***	***	-	*79	-	*1263	*1412	*1982	*1346	2036	22543	228959
80 Personal holding company tax	-	***	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	***	***	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	24865	***	***	-	*459	-	-	-	*601	*770	142	537	22356
83 Foreign tax credit	94155	***	***	-	-	-	-	-	-	-	-	679	93476
84 U.S. Possessions tax credit	-	***	***	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	2571	***	***	-	-	-	-	-	-	-	-	14	2557
86 General business credit	72	***	***	-	-	-	-	-	-	-	-	72	-
87 Prior year minimum tax credit	19808	***	***	-	-	-	-	-	*210	-	244	2398	16956
88 Total income tax after credits	168927	***	***	-	*538	-	*1263	*1412	*2373	*2116	1934	19918	139374

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 04
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	25980	1648	12612	3527	2537	1960	2475	434	414	131	76	63	102
2 Total assets	204595601	-	425417	630725	925520	1410050	5101747	2919249	6114459	4637954	5503035	10813308	166114136
3 Cash	7893256	-	94878	101117	160409	321827	687935	409320	848836	510556	542805	910649	3304924
4 Notes and accounts receivable	17876947	-	40773	150763	184993	196752	697716	521181	1074720	543877	630341	1189067	12646764
5 Less: Allowance for bad debts	187988	-	*11	-	-	-	*3205	*237	8125	4706	6938	9122	155643
6 Inventories	3687158	-	*8483	*30574	*53029	*6531	48527	20277	76308	137730	108516	80154	3117028
7 U.S. govt. obligations, total	598627	-	*111	-	*24864	*2095	*251428	*58728	140531	*742	64706	54246	1175
8 Tax-exempt securities	209866	-	*16	-	-	*36590	*50194	*42500	*51274	-	18646	10621	25
9 Other current assets	21072665	-	30296	*26538	45204	53958	147481	44642	274085	102024	266323	751549	19330565
10 Loans to stockholders	763412	-	68691	*15300	*38223	149767	134250	*97126	113633	*24314	8265	10939	102904
11 Mortgage and real estate loans	76768	-	*21	-	*12535	*1319	*23593	*4145	*6417	*10142	719	17862	13
12 Other investments	61691401	-	*4811	*15498	*25298	150938	886881	753574	957587	782321	571613	1548348	55994531
13 Depreciable assets	71662775	-	649550	507246	787715	954236	2739218	1112482	1849806	1190691	2207385	3443448	56220998
14 Less: Accumulated depreciation	31291135	-	514362	320929	571588	704287	1775834	738411	959038	538185	1057646	1721442	22389413
15 Depletable assets	59681428	-	167155	*153293	155642	366468	1845386	989261	2197611	2582985	2929527	6250520	42043581
16 Less: Accumulated depletion	26270849	-	*135308	*98913	*96562	191763	1012913	548897	900805	1047487	1467801	2500329	18270071
17 Land	1380673	-	*7926	*10309	*39579	33332	162236	47989	87677	127044	128949	52804	682829
18 Intangible assets (Amortizable)	8312273	-	40743	*33349	46240	194379	360006	74161	130624	180363	318287	376731	6557389
19 Less: Accumulated amortization	2837915	-	37152	*10537	*2337	155578	72587	19791	70221	53461	104787	52631	2258834
20 Other assets	10276238	-	-1204	*17116	22276	-6514	-68567	51198	243540	89003	344124	399895	9185371
21 Total liabilities	204595601	-	425417	630725	925520	1410050	5101747	2919249	6114459	4637954	5503035	10813308	166114136
22 Accounts payable	10638456	-	37637	*31403	120077	87915	404773	411496	919515	425520	544486	728673	6926962
23 Mort, notes, and bonds under 1 yr	4197588	-	*28074	*99008	109256	*23600	459414	133475	349352	238148	211135	485283	2060842
24 Other current liabilities	9585562	-	109137	*12563	81780	156346	389620	201940	368052	200951	199042	418799	7447333
25 Loans from stockholders	2115226	-	108892	*82659	*81191	*120401	572012	229616	259929	*184159	207401	26419	242547
26 Mort, notes, bonds, 1 yr or more	53544397	-	132085	*131755	226459	*82402	885713	277935	1065008	1347975	1013799	2695517	45685749
27 Other liabilities	17747925	-	*31831	*103242	*9995	*1614	225264	26428	346487	361464	421656	750919	15469027
28 Net worth	106766447	-	-22238	170097	296762	937771	2164952	1638360	2806115	1879736	2905517	5707699	88281677
29 Capital stock	11251493	-	78576	88790	177197	117275	650879	562331	468419	801309	476696	74819	7755202
30 Paid-in or capital surplus	88418090	-	304915	*238274	170066	736078	2171388	1212140	2195575	1848908	1705898	5091425	72743422
31 Retained earnings, appropriated	136276	-	-	-	-	*12693	*3913	-	*72391	*26326	11253	-	9700
32 Retained earnings-unappropriated	6262327	-	-61851	-163926	103387	-215245	-683342	-178289	-488055	-788206	237077	412761	8088016
33 Retained earnings (S Corp)	3452710	-	-341937	*15994	*-95782	364705	178746	141132	734406	*53474	533220	208883	1659869
34 Less: Cost of treasury stock	2754450	-	*1940	*9036	*58107	*77736	156632	98954	176621	62075	58628	80190	1974532
35 Total receipts	95762393	2233328	1547712	1616873	1215139	1950923	4007796	2080956	4347134	2174429	2173760	3857197	68557147
36 Business receipts	84126950	1992789	864584	1556809	1095889	1838024	3528086	1828460	3611368	1616547	1908174	3193287	61092932
37 Interest	2416510	21077	3849	*4344	4514	9877	35306	31440	65959	56002	37226	114384	2032532
38 Interest on govt. obligations	33277	*64	-	-	-	*732	3064	*3813	4959	*1080	1708	7881	9975
39 Rents	300966	4389	-	-	*19776	*3242	14942	*3761	14585	12625	13332	32069	182244
40 Royalties	271379	8644	*2444	*4337	*7654	*533	30585	*18497	42321	6362	15334	16693	117976
41 Net S-T cap gain less net LT loss	221895	16345	-	-	*403	*1	*2776	*2161	*27023	24748	5343	27767	115328
42 Net L-T cap gain less net ST loss	1340583	*14903	*29610	*4071	*5976	*39363	80828	29565	86581	76504	80844	115889	776450
43 Net gain, noncapital assets	1294593	95865	*50128	*275	*13061	9283	54938	15860	99796	83604	39586	35170	797028
44 Dividends, domestic corporations	176808	6006	*367	-	*2361	*2822	5952	17710	5212	2068	8349	4617	121343
45 Dividends, foreign corporations	385053	29	-	-	-	*610	*532	-	*4	*764	2787	4836	375492
46 Other receipts	5194380	73216	596730	*47038	65505	46438	250787	129688	389326	294124	61077	304603	2935848
47 Total deductions	88417473	2329563	1482375	1529966	1163551	1699110	3712669	1984729	3987067	1927033	2080991	3576185	62944235
48 Cost of goods	45644020	685009	171757	*459450	365356	724241	1167875	917492	1863249	722455	820473	1287899	36458766
49 Compensation of officers	1607710	46210	150010	*74045	65118	105820	212560	60125	92895	55997	44673	51795	648459
50 Salaries and wages	5986997	233767	158295	285575	136590	201242	459500	180271	367250	138822	185811	226590	3413282
51 Repairs	748260	6555	20237	94917	25168	20788	106245	38934	41020	15672	27927	31662	319134
52 Bad debts	174640	11562	*4014	*500	*2370	*2427	12374	*6005	23817	3501	4076	6215	97778
53 Rent paid on business property	1141286	22272	20203	103824	25393	41189	52180	17204	44972	17001	18453	33020	745576
54 Taxes paid	2132159	79038	53613	54901	68847	76114	156563	59579	132667	66135	57577	116690	1210434
55 Interest paid	4400779	145010	13074	15153	35552	43345	110829	63615	112173	106569	107872	263830	3383757
56 Contributions or gifts	44493	*302	*-0	*338	*225	*469	2426	376	994	2712	1796	3619	31236
57 Amortization	619433	11108	*1767	*6901	*417	*171	11910	18880	22880	17649	10619	49141	467990
58 Depreciation	5262304	198612	57925	34224	73989	64665	236371	91685	179318	118294	174841	285961	3746419
59 Depletion	2557897	173024	*16953	*4377	*7007	*21333	73366	59244	129002	132961	103764	295418	1541448
60 Advertising	102106	507	1930	*2612	5365	2526	14829	3023	4934	1529	3371	6441	55039
61 Pension, prof sh, stock, annuity	317648	15624	*3299	*745	-	*9668	12441	6162	12043	7301	3484	7747	239133
62 Employee benefit programs	788112	35616	*10561	*6309	*12085	16598	32759	13100	32484	12658	14469	17180	584292
63 Net loss, noncapital assets	394049	*15502	*11939	*126	*297	*12	22119	*4803	27615	11479	15156	2621	282381
64 Other deductions	16495581	649843	786797	385970	339771	368502	1028322	444229	899752	496298	486630	890354	9719112
65 Total receipts less total deducts	7344920	-96235	65337	86907	51588	251812	295127	96227	360068	247396	92769	281012	5612912
66 Constructive taxable income from related foreign corporations	437561	548	-	-	-	-	-	-	-	*1784	675	1693	432861
67 Net income (less deficit), total	7749204	-95751	65337	86907	51588	251081	292063	92414	355108	248099	91735	274824	6035798
68 Net income, total	10901773	182192	171615	141213	113728	323076	612188	253834	610459	391355	290975	621496	7189642
69 Deficit, total	3152569	277943	106278	*54306	62140	*71996	320126	161420	255351	143256	199239	346672	1153844
70 Net income (less def), Form 1120-A	*3779	-	*2106	-	*1672	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-99512	-99512	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1486399	*11927	90048	*100438	*32774	220254	231751	107149	345772	*10230	75943	97525	162588
73 Statutory special deductions, total	2843530	58771	30989	*26857	*26783	44485	103442	40402	68293	46148	74846	62334	2260182
74 Net operating loss deduction	2687041	53966	30695	*26857	*24973	*42412	99169	*26737	64644	43986	69002	56129	2148470
75 Dividends received deduction	156489	4805	*294	-	*1809	*2072	4273	13665	3649	2162	5844	6205	111712
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	6233552	74946	19817	*10514	*20166	*24266	197462	65799	135224	315653	139182	461659	4768864
78 Total income tax before credits	2245530	29121	3166	*2482	*4469	6448	67966	22278	50156	112734	53368	162492	1730851
79 Income tax	2162509	25935	3166	*2418	*4469	*6074	65589	21780	46026	109790	47819	160960	1668485
80 Personal holding company tax	*91	-	-	-	-	-	-	-	*91	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	81306	*2452	-	*64	-	*375	*2376	*498	3833	2944	5549	1822	61394
83 Foreign tax credit	634082	15716	-	-	-	-	*5357	*502	*675	*1450	6529	46481	557371
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	43038	-	*70	-	-	-	*927	*1358	*1183	*731	2228	2026	34517
86 General business credit	31123	1224	-	-	-	5	*228	*337	*988	22	222	3096	25001
87 Prior year minimum tax credit	96665	*1	-	-	-	-	*447	*983	*1624	*624	5338	6847	80801
88 Total income tax after credits	1440622	12179	3097	*2482	*4469	6443	61007	19098	45687	109906	39050	104044	1033161

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Oil and gas extraction:
Crude petroleum, natural gas, and
natural gas liquids

MINOR INDUSTRY 1330
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	13772	787	6509	1771	1072	1195	1562	301	288	103	60	52	71
2 Total assets	154897520	-	222747	312605	408636	848659	3206753	2105859	4309560	3663837	4338828	8727099	126752937
3 Cash	5422383	-	61317	52211	47822	179270	386957	329592	547291	451560	449131	719993	2197237
4 Notes and accounts receivable	9235438	-	*28932	*59530	*63045	144522	322837	310557	632779	404626	343439	808359	6116812
5 Less: Allowance for bad debts	68627	-	*11	-	-	-	*1528	*237	*4415	3172	2775	1553	54936
6 Inventories	1869756	-	*404	-	*4526	*5832	15529	*6553	30823	111144	27037	39255	1628653
7 U.S. govt. obligations, total	538933	-	*111	-	*24864	*2095	*239331	*58728	*135143	*742	60524	16281	1113
8 Tax-exempt securities	157641	-	*16	-	-	-	*50194	*42500	*35639	-	18646	10621	25
9 Other current assets	18501401	-	*10707	*13048	*31981	*17985	52650	30537	212697	69188	231687	591470	17239452
10 Loans to stockholders	423487	-	*23307	*395	*26388	*76919	127408	*20743	88325	*22861	6444	9811	20885
11 Mortgage and real estate loans	69608	-	*21	-	*12535	*1319	*23267	*674	*6417	*6779	719	17862	13
12 Other investments	49331372	-	*4708	*12935	*24940	*104725	501641	568460	713372	571143	538556	1171500	45119390
13 Depreciable assets	43942557	-	342961	223217	153238	422804	1134283	700904	1060406	732719	1532432	2323081	35316513
14 Less: Accumulated depreciation	19703573	-	285000	119531	89295	341470	801359	480422	594721	351039	836662	1175278	14628795
15 Depletable assets	58291890	-	*81254	*142361	*109876	353505	1795423	821276	1847931	2414989	2861649	6240234	41623390
16 Less: Accumulated depletion	25661763	-	*55255	*94900	*66391	186291	1001999	439717	756806	1009026	1447782	2496444	18107151
17 Land	1070532	-	*5181	*6178	*14036	*27432	138655	34401	76167	98561	118172	32776	518973
18 Intangible assets (Amortizable)	5730099	-	*34639	*833	*45444	*193497	263750	72803	116971	128507	218248	135783	4519625
19 Less: Accumulated amortization	2364257	-	*33408	*544	*2075	*154799	46929	18703	66282	48991	101313	42052	1849161
20 Other assets	8110642	-	2862	*16871	*7701	*1315	6643	47211	227822	63246	320675	325399	7090898
21 Total liabilities	154897520	-	222747	312605	408636	848659	3206753	2105859	4309560	3663837	4338828	8727099	126752937
22 Accounts payable	7374272	-	*19599	*2904	*66532	*44645	182803	303995	627995	357224	371955	570759	4825861
23 Mort, notes, and bonds under 1 yr	3060108	-	*6710	*7069	*62744	*8755	296305	123994	230870	208576	129309	436170	1549606
24 Other current liabilities	6726631	-	*99386	*4036	*27172	87327	229214	182677	246262	135919	132756	312581	5269301
25 Loans from stockholders	1441813	-	83316	*47942	*8336	*105564	395007	190785	181477	*7830	182986	21994	216575
26 Mort, notes, bonds, 1 yr or more	43321289	-	*28892	*100887	*117159	*5592	593055	217393	687104	1100180	755426	2406488	37309111
27 Other liabilities	14138391	-	*31686	*44924	*485	*1614	114861	*25470	324684	198768	377806	418291	12599802
28 Net worth	78835017	-	-46842	104842	126208	595162	1395508	1061545	2011169	1655339	2388590	4560816	64982681
29 Capital stock	8573564	-	55367	*41153	25427	80554	312815	312220	317174	665080	402088	44936	6316751
30 Paid-in or capital surplus	67515702	-	*233108	*196155	*107729	*721875	1194551	959108	1944213	1625982	1343458	4414114	54775409
31 Retained earnings, appropriated	122680	-	-	-	-	-	*3913	-	*72391	*26326	11111	-	8939
32 Retained earnings-unappropriated	1849448	-	-60142	*-132371	*-6098	-447365	-228815	-177902	-430050	-552989	156140	-41529	3770568
33 Retained earnings (S Corp)	2724313	-	*-274213	*-94	*189	262529	174267	*11779	200914	*-53029	533220	208883	1659869
34 Less: Cost of treasury stock	1950690	-	*963	-	*1038	*22432	61222	*43659	93473	56032	57428	65588	1548855
35 Total receipts	58579840	1433631	445362	349261	342226	883518	1500020	1343155	2173709	1624399	1305988	2627551	44551020
36 Business receipts	50551473	1286610	361977	337769	252547	811048	1135158	1153320	1627575	1177491	1097416	2069181	39241381
37 Interest	1777820	16104	*2774	*950	*2564	*6286	25207	17148	62781	38291	29670	93298	1482748
38 Interest on govt. obligations	21898	-	-	-	-	-	2124	*3764	4174	*159	1708	6610	3358
39 Rents	161818	4190	-	-	*19776	*3242	4957	*1616	13640	3248	12576	20994	77580
40 Royalties	225567	8644	*2174	*2763	*7654	*533	21177	*9186	40248	5762	13445	15248	98734
41 Net S-T cap gain less net LT loss	147368	16345	-	-	*403	*1	*1999	*1257	*7386	*14755	5342	13996	85883
42 Net L-T cap gain less net ST loss	993084	*14523	*8716	*3865	*3976	*14361	59396	21474	60721	64665	58276	98451	584659
43 Net gain, noncapital assets	686019	*18715	*819	*229	*4755	*8756	25627	13900	78303	65975	27084	22892	418966
44 Dividends, domestic corporations	167119	6006	*367	-	*2361	*563	5038	*16855	5212	*1737	8120	3760	117098
45 Dividends, foreign corporations	292094	29	-	-	-	*610	*462	-	*4	*8	2787	88	288105
46 Other receipts	3555582	62466	68535	*3685	*48191	38119	218875	104635	273664	252308	49565	283033	2152506
47 Total deductions	55535806	1574284	388752	281813	316775	749735	1470923	1313718	2044404	1423307	1252621	2453551	42265923
48 Cost of goods	29476118	349096	*84802	*92044	*44815	*353801	259006	628290	705123	532746	361367	628035	25436993
49 Compensation of officers	755375	27448	*9247	*33520	*20224	43926	94806	36097	58692	43424	33439	39069	315483
50 Salaries and wages	1964568	123088	*17905	*6113	*16603	37404	111064	86438	208036	87268	73646	115455	1081548
51 Repairs	155833	2386	*4654	*312	*2864	*3358	5827	3064	10299	4412	11653	12918	94086
52 Bad debts	58359	9729	*381	*476	*574	*15	*3221	*6005	5214	2394	1604	4355	24391
53 Rent paid on business property	363851	15764	*4384	*3006	*7333	*5708	19552	12119	20401	9061	8788	14704	243029
54 Taxes paid	1374497	58181	23029	12114	25094	39021	83939	38860	86167	50468	43256	91325	823041
55 Interest paid	3342175	129338	*3241	*5493	*20638	30638	79293	40649	74219	69848	81973	231843	2575002
56 Contributions or gifts	33361	*6	-	*8	*177	*46	1211	*272	846	*2574	1619	1712	24890
57 Amortization	505773	10324	*35	*95	*339	*25	5546	16886	17879	13066	8372	41606	391600
58 Depreciation	2490064	132287	26144	*14636	11154	26391	87260	45177	89728	68871	95030	179551	1713835
59 Depletion	2501642	172384	*10954	*2992	*7007	*19209	73140	52583	124373	125027	101007	294799	1518166
60 Advertising	30153	*147	*17	*229	*24	*602	8062	*2099	1465	778	1934	2265	12531
61 Pension, prof sh, stock, annuity	122980	*14288	-	*363	-	*7338	*2936	*3271	3563	3526	1690	4220	81784
62 Employee benefit programs	347565	26986	*4655	*688	*2215	*943	8671	3534	12629	6478	8190	10678	261899
63 Net loss, noncapital assets	354155	*15496	*991	*114	*297	-	*21818	*519	*19779	*7105	12141	2278	273616
64 Other deductions	11659338	487334	198311	109608	157416	181311	605570	337854	605991	396263	406913	778737	7394030
65 Total receipts less total deducts	3044034	-140652	56610	67448	25451	133783	29097	29437	129306	201091	53368	173999	2285097
66 Constructive taxable income from related foreign corporations	178361	384	-	-	-	-	-	-	-	-	675	44	177258
67 Net income (less deficit), total	3200498	-140268	56610	67448	25451	133783	26973	25673	125131	200932	52334	167434	2458997
68 Net income, total	5793217	74883	105712	*88487	*63786	186957	272591	166321	290684	328618	227069	475823	3512285
69 Deficit, total	2592720	215151	*49102	*21039	*38336	*53174	245618	140648	165553	127686	174735	308390	1053288
70 Net income (less def), Form 1120-A	*2134	-	*2134	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-111019	-111019	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	841207	*-12276	*43549	*63886	*9743	124494	91726	*55630	127389	*1009	75943	97525	162588
73 Statutory special deductions, total	1179131	35760	*28462	*20831	*12710	*27403	58498	28133	48004	43953	55857	58139	761382
74 Net operating loss deduction	1034830	30955	*28168	*20831	*10901	*27009	54971	*15066	44356	42737	50173	55543	654120
75 Dividends received deduction	144301	4805	*294	-	*1809	*394	3527	*13066	3649	*1216	5684	2595	107262
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	3520550	39124	*9983	*366	*7327	*5323	71232	*41503	76835	264102	94266	320181	2590307
78 Total income tax before credits	1269959	15284	*1497	*119	*2379	*1018	22248	14286	30096	94210	33878	113134	941811
79 Income tax	1222071	13422	*1497	*55	*2379	*897	21634	*13891	26029	92048	32273	111637	906309
80 Personal holding company tax	*91	-	-	-	-	-	-	-	*91	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	47389	*1862	-	*64	-	*121	*615	*395	*3769	2161	1605	1787	35010
83 Foreign tax credit	337826	8419	-	-	-	-	*1	-	*668	*13	6340	45735	276650
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	42012	-	-0	-	-	-	*927	*1010	*1183	*681	2218	2000	33993
86 General business credit	16969	1224	-	-	-	-	*228	*277	*988	22	222	1690	12318
87 Prior year minimum tax credit	78692	*1	-	-	-	-	*165	*846	*1230	*624	1179	3459	71186
88 Total income tax after credits	794460	5640	*1497	*119	*2379	*1018	20928	12153	26027	92869	23918	60250	547663

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Oil and gas extraction:
Oil and gas field services

MINOR INDUSTRY 1380
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	12208	861	6103	1756	1465	765	913	133	126	28	16	11	31
2 Total assets	49698081	-	202670	318120	516884	561390	1894994	813390	1804899	974117	1164207	2086210	39361199
3 Cash	2470873	-	33561	48906	112586	142557	300978	79728	301544	58996	93674	190655	1107687
4 Notes and accounts receivable	8641509	-	*11841	*91233	121948	*52230	374879	210624	441941	139251	286903	380708	6529951
5 Less: Allowance for bad debts	119361	-	-	-	-	-	*1676	-	*3710	*1534	4164	7570	100707
6 Inventories	1817402	-	*8080	*30574	*48503	*698	32997	*13725	45485	*26587	81479	40899	1488375
7 U.S. govt. obligations, total	*59695	-	-	-	-	-	*12097	-	*5388	-	4182	37965	63
8 Tax-exempt securities	*52225	-	-	-	-	*36590	-	-	*15635	-	-	-	-
9 Other current assets	2571264	-	*19590	*13490	13223	*35973	94831	14105	61387	32837	34636	160079	2091114
10 Loans to stockholders	339924	-	*45383	*14905	*11835	*72848	*6842	*76383	*25308	*1453	1821	1128	82019
11 Mortgage and real estate loans	*7160	-	-	-	-	-	*326	*3471	-	*3363	-	-	-
12 Other investments	12360029	-	*103	*2563	*358	*46213	385239	*185114	244215	211178	33057	376848	10875141
13 Depreciable assets	27720218	-	306589	284029	634477	531432	1604936	411578	789400	457972	674953	1120367	20904485
14 Less: Accumulated depreciation	11587562	-	229361	201398	482293	362817	974475	257988	364318	187146	220984	546164	7760618
15 Depletable assets	1389538	-	*85901	*10931	*45766	*12963	*49963	*167984	*349680	*167996	67878	10286	420190
16 Less: Accumulated depletion	609086	-	*80053	*4013	*30171	*5472	*10913	*109180	*143998	*38461	20019	3885	162920
17 Land	310141	-	*2745	*4131	*25543	*5900	23581	*13588	11510	*28483	10777	20028	163856
18 Intangible assets (Amortizable)	2582174	-	*6104	*32515	*797	*882	96256	*1359	13653	51856	100040	240948	2037765
19 Less: Accumulated amortization	473659	-	*3744	*9993	*262	*779	25658	*1087	3939	*4470	3474	10579	409673
20 Other assets	2165596	-	*-4067	*245	*14575	*-7829	-75210	*3987	15718	*25758	23449	74496	2094473
21 Total liabilities	49698081	-	202670	318120	516884	561390	1894994	813390	1804899	974117	1164207	2086210	39361199
22 Accounts payable	3264184	-	18038	*28499	53546	*43270	221970	*107501	291520	68296	172530	157914	2101101
23 Mort, notes, and bonds under 1 yr	1137479	-	*21363	*91939	*46512	*14845	163109	*9481	118483	29573	81827	49113	511235
24 Other current liabilities	2858932	-	*9751	*8527	54608	*69019	160406	*19263	121791	65031	66286	106218	2178032
25 Loans from stockholders	673413	-	*25576	*34716	*72855	*14837	177005	*38831	78452	*176330	24415	4425	25972
26 Mort, notes, bonds, 1 yr or more	10223108	-	*103193	*30868	*109300	*76810	292658	*60541	377904	247795	258373	289029	8376639
27 Other liabilities	3609534	-	*145	*58318	*9510	-	110403	*958	21803	162696	43849	332628	2869225
28 Net worth	27931430	-	24605	65254	170554	342609	769444	576815	794946	224398	516928	1146883	23298996
29 Capital stock	2677929	-	23208	47638	151771	36721	338064	250111	151245	136229	74608	29884	1438451
30 Paid-in or capital surplus	20902388	-	*71807	*42118	*62337	*14203	976837	253032	251362	222926	362440	677311	17968013
31 Retained earnings, appropriated	*13597	-	-	-	-	*12693	-	-	-	-	142	-	761
32 Retained earnings-unappropriated	4412880	-	-1709	*-31555	109485	232119	-454527	-387	-58005	-235217	80937	454290	4317448
33 Retained earnings (S Corp)	728397	-	*-67723	*16089	*-95971	*102176	4479	*129353	533492	*106503	-	-	-
34 Less: Cost of treasury stock	803760	-	*978	*9036	*57068	*55304	95409	*55294	83148	*6043	1200	14602	425677
35 Total receipts	37182553	799696	1102350	1267612	872913	1067405	2507776	737801	2173425	550030	867772	1229646	24006127
36 Business receipts	33575477	706180	502607	1219039	843342	1026977	2392928	675140	1983793	439057	810758	1124107	21851551
37 Interest	638690	*4973	*1075	*3394	*1950	*3591	10099	*14293	3178	17712	7557	21086	549783
38 Interest on govt. obligations	11379	*64	-	-	-	*732	*940	*50	*785	*921	-	1271	6617
39 Rents	139148	*199	-	-	-	-	*9985	*2145	*946	*9377	756	11076	104664
40 Royalties	45812	-	*270	*1574	-	-	*9408	*9311	*2073	*600	1889	1445	19242
41 Net S-T cap gain less net LT loss	74527	-	-	-	-	-	*777	*904	19637	*9993	1	13770	29444
42 Net L-T cap gain less net ST loss	347500	380	*20894	*207	*2000	*25002	*21432	*8091	*25859	*11839	22568	17438	191791
43 Net gain, noncapital assets	608573	*77151	*49308	*46	*8306	*527	29311	*1960	21493	*17629	12502	12278	378062
44 Dividends, domestic corporations	9689	-	-	-	-	*2258	*914	*855	-	*331	229	858	4244
45 Dividends, foreign corporations	92959	-	-	-	-	-	*70	-	-	*755	-	4747	87387
46 Other receipts	1638799	10751	*528195	*43353	*17315	8318	31913	*25053	115662	41816	11511	21570	783342
47 Total deductions	32881667	755279	1093623	1248153	846776	949376	2241746	671011	1942663	503725	828371	1122633	20678312
48 Cost of goods	16167903	335913	*86955	*367405	*320541	*370441	908869	*289201	1158126	189709	459106	659864	11021773
49 Compensation of officers	852334	*18762	140763	*40525	44894	61895	117754	*24029	34203	12573	11234	12727	332976
50 Salaries and wages	4022429	110679	140389	*279462	119986	163838	348436	93833	159214	51555	112166	111135	2331734
51 Repairs	592427	*4169	15583	94605	22304	17430	100418	*35870	30721	11261	16274	18744	225049
52 Bad debts	116281	*1834	*3633	*24	*1796	*2412	9153	-	18603	*1107	2472	1860	73387
53 Rent paid on business property	777435	6507	15819	100818	18060	35481	32628	*5085	24571	7940	9664	18316	502546
54 Taxes paid	757662	20857	30584	42787	43753	37093	72624	20719	46501	15667	14320	25365	387393
55 Interest paid	1058604	15672	9833	*9661	14914	12707	31535	22966	37954	36721	25899	31987	808754
56 Contributions or gifts	11132	295	*-0	*330	*49	*423	1215	*104	*149	*138	178	1907	6346
57 Amortization	113659	785	*1732	*6806	*78	*146	6364	*1994	5001	4583	2246	7535	76390
58 Depreciation	2772240	66325	31781	19588	62835	38274	149111	46508	89591	49423	79811	106410	2032583
59 Depletion	56254	*640	*5999	*1384	*-0	*2124	*226	*6661	*4628	*7933	2757	619	23282
60 Advertising	71954	*360	1913	*2383	5340	1924	6767	*923	3469	751	1437	4176	42508
61 Pension, prof sh, stock, annuity	194668	*1337	*3299	*382	-	*2329	9505	*2892	8480	3775	1794	3527	157348
62 Employee benefit programs	440547	*8630	*5906	*5620	*9870	*15655	24089	*9566	19856	6181	6279	6502	322393
63 Net loss, noncapital assets	39894	5	*10947	*11	-	*12	*301	*4285	*7836	*4374	3016	343	8765
64 Other deductions	4836243	162509	588486	276362	182355	187191	422753	106375	293761	100035	79716	111618	2325082
65 Total receipts less total deducts	4300886	44417	8726	19459	26137	118029	266030	66790	230762	46304	39401	107013	3327816
66 Constructive taxable income from related foreign corporations	259199	164	-	-	-	-	-	-	-	*1784	-	1649	255603
67 Net income (less deficit), total	4548706	44517	8726	19459	26137	117298	265089	66741	229977	47167	39401	107391	3576802
68 Net income, total	5108555	*107308	65902	*52725	*49942	136119	339598	*87512	319775	*62737	63906	145673	3677358
69 Deficit, total	559849	*62791	57176	*33266	*23804	*18821	74508	*20771	89798	*15570	24505	38282	100556
70 Net income (less def), Form 1120-A	*1645	-	*-28	-	*1672	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*11508	*11508	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	645191	*24203	*46498	*36552	*23031	*95760	140026	*51519	218383	*9221	-	-	-
73 Statutory special deductions, total	1664400	23011	*2527	*6026	*14073	*17081	44944	*12269	*20289	*2195	18989	4195	1498800
74 Net operating loss deduction	1652211	23011	*2527	*6026	*14073	*15403	*44198	*11671	*20289	*1249	18829	586	1494350
75 Dividends received deduction	12188	-	-	-	-	*1678	*746	*598	-	*946	160	3609	4450
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2713002	*35822	*9833	*10148	*12838	*18943	126230	*24296	*58388	*51551	44916	141478	2178557
78 Total income tax before credits	975571	*13837	*1669	*2363	*2090	*5430	45717	*7992	*20060	*18524	19490	49358	789040
79 Income tax	940438	*12513	*1669	*2363	*2090	*5176	43956	*7889	*19997	*17741	15546	49323	762175
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	33918	*589	-	-	-	*254	*1762	*103	*64	*783	3944	35	26384
83 Foreign tax credit	296256	7298	-	-	-	-	*5356	*502	*7	*1438	189	746	280721
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*1026	-	*69	-	-	-	-	*348	-	50	9	25	524
86 General business credit	14154	-	-	-	-	5	-	*60	-	-	-	1406	12682
87 Prior year minimum tax credit	17973	-	-	-	-	-	*282	*137	*393	-	4159	3388	9615
88 Total income tax after credits	646162	*6539	*1600	*2363	*2090	*5425	40079	*6945	*19660	*17037	15132	43794	485498

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Nonmetallic minerals, except fuels

MAJOR GROUP 05
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3810	*969	*955	*479	*209	*298	562	162	98	29	21	11	17
2 Total assets	40961759	-	*38111	*67168	*79770	*195321	1203141	1236739	1448762	1035204	1590199	1713112	32354231
3 Cash	1698105	-	*22357	*2633	*14887	*26595	217319	114767	204281	63997	56486	49703	925079
4 Notes and accounts receivable	7788193	-	*427	*8074	*20707	*36233	179985	149485	135187	144009	265348	267571	6581168
5 Less: Allowance for bad debts	69284	-	-	-	-	-	*166	*2172	*2103	*2461	9793	7577	45012
6 Inventories	1672509	-	*2212	-	*6713	*26567	30135	121882	96486	64617	161318	155975	1006603
7 U.S. govt. obligations, total	*219917	-	*4	-	-	-	-	*517	*66134	-	46356	**	106906
8 Tax-exempt securities	*27030	-	-	-	-	-	-	*14130	*785	*6753	5361	-	-
9 Other current assets	1753454	-	*460	-	-	*2459	15551	132561	25869	21075	34803	44615	1476061
10 Loans to stockholders	146272	-	*2909	-	*26	*2963	*16555	*5422	*5595	*833	5914	8050	98004
11 Mortgage and real estate loans	*72093	-	-	-	-	*10153	*1869	*2932	-	-	867	-	56272
12 Other investments	13528088	-	*8182	*22756	*7591	-	142398	*95881	168578	111181	135529	102007	12733985
13 Depreciable assets	18816079	-	*3480	*56402	*57235	*237289	1416631	1114131	1380432	921824	1397820	1545002	10685834
14 Less: Accumulated depreciation	10621076	-	*2687	*31672	*27396	*176306	954650	704307	848015	480371	835321	874351	5686001
15 Depletable assets	2522137	-	-	-	-	*18255	*55525	*58109	83528	52386	54819	204199	1995316
16 Less: Accumulated depletion	565854	-	-	-	-	*7287	*33026	*23092	26751	*17778	8023	27490	422407
17 Land	1367176	-	-	-	-	*18400	75606	128373	72655	110875	183718	148479	629070
18 Intangible assets (Amortizable)	1276296	-	*791	*9056	-	*790	*21874	*9122	19809	*26452	33907	92965	1061529
19 Less: Accumulated amortization	271525	-	*24	*81	-	*790	*6217	*1995	7127	*3639	7549	38974	205128
20 Other assets	1602150	-	-	-	*8	-	23754	20993	73420	15452	68639	42937	1356949
21 Total liabilities	40961759	-	*38111	*67168	*79770	*195321	1203141	1236739	1448762	1035204	1590199	1713112	32354231
22 Accounts payable	6519712	-	*21316	*438	*43399	*62655	112102	55232	78109	71927	88123	106296	5880115
23 Mort, notes, and bonds under 1 yr	2760988	-	*789	*8741	*43	*31527	114393	*66439	65353	65226	86186	73885	2248405
24 Other current liabilities	1578514	-	*1159	-	*5694	*23620	82230	51389	53673	44210	98335	145984	1072220
25 Loans from stockholders	164773	-	-	*7972	*11183	*54226	*25127	*13165	*6386	-	4320	314	42079
26 Mort, notes, bonds, 1 yr or more	6449061	-	-	*24739	*11930	*33265	234607	*208153	259861	227273	287002	546924	4615307
27 Other liabilities	2905631	-	*-1087	-	-	*-0	*14799	*32991	59892	*19842	109334	117052	2552809
28 Net worth	20583079	-	*15934	*25276	*7521	*-9972	619885	809371	925489	606726	916899	722656	15943295
29 Capital stock	2598010	-	*1383	*8058	*94326	*17602	51622	89966	37713	66474	16996	200338	2013531
30 Paid-in or capital surplus	12416026	-	*9143	*75316	*671	*15178	265705	*76743	176047	*56487	120611	170611	11449514
31 Retained earnings, appropriated	*58686	-	-	-	-	-	*70	*45414	-	*8293	-	-	4908
32 Retained earnings-unappropriated	4861675	-	*25793	*29629	*-85202	*15868	-49379	221815	362561	309614	668755	270671	3091551
33 Retained earnings (S Corp)	1505195	-	-	*-87727	*-2275	*-52122	375142	*460382	398494	*184331	144631	84340	-
34 Less: Cost of treasury stock	856514	-	*20385	-	-	*6498	*23275	*84950	49326	*18474	34093	3305	616209
35 Total receipts	21379857	*95325	*65500	*5963	*231607	*255477	1619052	1139215	1399290	1045574	1485764	1813020	12224070
36 Business receipts	20273602	*69898	*52669	*2852	*226347	*246842	1596174	1083907	1318462	1018628	1417588	1754449	11485785
37 Interest	317776	*4	*94	*1646	*5321	*118	2887	4493	8344	3890	8111	10454	272415
38 Interest on govt. obligations	3938	-	-	-	-	-	*20	*1192	*500	*236	206	835	950
39 Rents	94797	*46	-	*1464	-	-	*8733	*6977	6836	*8048	17144	14937	30612
40 Royalties	51183	-	-	-	-	-	-	*11151	*3974	*692	892	211	34263
41 Net S-T cap gain less net LT loss	*2695	-	-	-	-	-	-	-	*76	*49	384	2167	20
42 Net L-T cap gain less net ST loss	113043	-	*4242	-	-	-	*757	*9255	*6586	*1687	9242	6273	75001
43 Net gain, noncapital assets	92482	*12622	*1314	-	-	*867	*4941	9284	15001	*5086	3773	3951	35642
44 Dividends, domestic corporations	8557	-	-	-	-	-	*19	*37	*1295	*796	1694	718	3997
45 Dividends, foreign corporations	28363	-	-	-	-	-	-	-	-	-	234	32	28097
46 Other receipts	393422	*12755	*7181	-	*-61	*7650	5521	12918	38215	6462	26498	18993	257289
47 Total deductions	20219455	*61678	*55489	*42509	*234532	*269203	1546030	1016716	1268937	976217	1371049	1734250	11642845
48 Cost of goods	13171722	*28757	*48776	*1826	*168508	*147555	965167	630152	822495	656933	982319	1199997	7519237
49 Compensation of officers	291204	*802	-	-	*17665	*4774	77171	48304	25424	23391	23447	22646	47581
50 Salaries and wages	1035099	*6523	*27	*5782	*16135	*17343	74818	45181	78517	37645	53213	62447	637466
51 Repairs	413766	*8007	-	*4379	-	*12565	29456	*15363	12816	*6020	7853	28423	288885
52 Bad debts	30351	*37	*167	-	-	-	*843	10435	2680	1628	2640	1291	10628
53 Rent paid on business property	263596	*150	-	*5618	*470	*2266	15694	*6111	3711	*5592	14765	21461	187758
54 Taxes paid	546193	*2292	*2866	*674	*6246	*12261	62561	34162	39078	28926	37398	46425	273305
55 Interest paid	803357	*1224	*324	*2597	*6330	*4519	26776	25393	24789	18379	32985	73544	586497
56 Contributions or gifts	12863	*16	-	-	-	-	*186	*97	872	*1191	2097	1186	7218
57 Amortization	67748	*9	*6	*11679	*497	*13	*6247	*582	1041	*679	1714	8337	36944
58 Depreciation	1332273	*4022	*739	*4098	*7755	*18560	130581	62579	105949	97707	91791	84243	724249
59 Depletion	367864	*3261	-	-	-	*1383	12071	20777	32898	27269	28027	26697	215482
60 Advertising	36620	*82	*10	-	*146	*719	4731	5383	3451	2147	2395	2728	14829
61 Pension, prof sh, stock, annuity	122580	*917	-	-	-	*643	*9552	*7177	7593	6778	7185	15550	67185
62 Employee benefit programs	306499	*661	-	*288	*1167	*5478	14150	14322	14351	11061	15554	38567	190901
63 Net loss, noncapital assets	12864	*50	-	*888	*1332	-	*101	*389	*472	*171	1616	803	7042
64 Other deductions	1404855	*4868	*2575	*4680	*8280	*41124	115925	90309	92799	50702	66052	99904	827638
65 Total receipts less total deducts	1160402	*33647	*10011	*-36546	*-2925	*-13726	73021	122499	130353	69357	114715	78771	581225
66 Constructive taxable income from related foreign corporations	15330	-	-	-	-	-	-	-	-	-	-	18	15312
67 Net income (less deficit), total	1171794	*33647	*10011	*-36546	*-2925	*-13726	73001	121306	129853	69121	114509	77954	595587
68 Net income, total	1347533	*33651	*11065	*1552	*2037	*11238	108460	132763	154728	73227	119323	77954	621536
69 Deficit, total	175739	*3	*1053	*38098	*4962	*24964	*35459	*11456	*24875	*4105	4813	-	25949
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	310039	*31165	-	*-38098	*2037	*-13905	95443	*86073	69419	*35946	30133	11827	-
73 Statutory special deductions, total	168303	-	*6047	*941	-	-	*2488	*8206	14277	*3431	3606	13900	115407
74 Net operating loss deduction	158789	-	*6047	*941	-	-	*2474	*8180	*13298	2874	2214	13393	109366
75 Dividends received deduction	9514	-	-	-	-	-	*14	*26	*978	*557	1392	506	6041
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	791707	*2483	*5017	*611	-	*9963	*4863	*34004	56652	*33850	85773	52363	506129
78 Total income tax before credits	306133	*844	*927	*886	-	*3105	*1447	*12357	21073	12748	31326	17500	203921
79 Income tax	269622	*844	*776	*238	-	*3105	*1242	*11414	19262	*11487	29340	15136	176777
80 Personal holding company tax	*647	-	-	*647	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-0	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	36455	-	*150	-	-	-	*205	*944	*1811	*1261	1965	2363	27757
83 Foreign tax credit	8826	-	-	-	-	-	-	-	-	-	5	-	8820
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*8968	-	-	-	-	-	-	-	-	*154	-0	-	8814
86 General business credit	3560	*195	-	-	-	-	3	-	-	-	167	718	2477
87 Prior year minimum tax credit	7405	-	-	*50	-	-	-	*317	*1541	*690	1899	2649	258
88 Total income tax after credits	277374	*649	*927	*836	-	*3105	*1444	*12040	19532	11903	29254	14132	183552

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Nonmetallic minerals, except fuels: Dimension, crushed, and broken stone; sand and gravel

MINOR INDUSTRY 1430
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3414	*969	*735	*411	*187	*298	545	123	85	22	18	11	10
2 Total assets	32508582	-	*37070	*58118	*72180	*195321	1162688	975028	1268368	792163	1210602	1713112	25023933
3 Cash	1421954	-	*22357	*2559	*14887	*26595	212543	92923	194915	53308	51212	49703	700952
4 Notes and accounts receivable	6614920	-	*427	*8074	*20707	*36233	166853	109446	120037	103740	206006	267571	5575827
5 Less: Allowance for bad debts	52743	-	-	-	-	-	*166	*1225	*1098	*1901	8297	7577	32478
6 Inventories	1092657	-	*1979	-	*6713	*26567	25154	80889	83471	43359	110020	155975	558530
7 U.S. govt. obligations, total	*98448	-	-	-	-	-	-	-	*66134	-	32314	-	-
8 Tax-exempt securities	*13752	-	-	-	-	-	-	*852	*785	*6753	5361	-	-
9 Other current assets	1585987	-	*460	-	-	*2459	14597	128140	22660	14300	30049	44615	1328707
10 Loans to stockholders	48268	-	*2909	-	*26	*2963	*16555	*5422	*5595	*833	5914	8050	-
11 Mortgage and real estate loans	*15821	-	-	-	-	*10153	*1869	*2932	-	-	867	-	-
12 Other investments	11990674	-	*8141	*22756	-	-	*137701	*66375	162443	*85787	122292	102007	11283173
13 Depreciable assets	13578203	-	*3480	*56402	*57235	*237289	1379704	833938	1156396	646097	988565	1545002	6674096
14 Less: Accumulated depreciation	7981137	-	*2687	*31672	*27396	*176306	928718	512244	743293	308958	602879	874351	3772633
15 Depletable assets	1627740	-	-	-	-	*18255	*55525	*40775	83528	*52179	44455	204199	1128823
16 Less: Accumulated depletion	318558	-	-	-	-	*7287	*33026	*20538	26751	*17778	6117	27490	179571
17 Land	1091085	-	-	-	-	*18400	74723	122264	61333	79331	163929	148479	422627
18 Intangible assets (Amortizable)	734498	-	*28	-	-	*790	*21874	*7331	19809	*25728	23352	92965	542621
19 Less: Accumulated amortization	160106	-	*24	-	-	*790	*6217	*748	7127	*3327	3388	38974	99509
20 Other assets	1107121	-	-	-	*8	-	23718	18496	69533	*12712	46947	42937	892770
21 Total liabilities	32508582	-	*37070	*58118	*72180	*195321	1162688	975028	1268368	792163	1210602	1713112	25023933
22 Accounts payable	6003705	-	*21316	*438	*43399	*62655	108962	45106	68195	53226	65262	106296	5428849
23 Mort, notes, and bonds under 1 yr	2567839	-	*789	*8741	-	*31527	114393	*38748	53718	*60884	63910	73885	2121243
24 Other current liabilities	1196972	-	*1159	-	*5694	*23620	79226	24155	50516	30813	85869	145984	749937
25 Loans from stockholders	162786	-	-	*7972	*9963	*54226	*25093	*13165	*5678	-	4320	314	42055
26 Mort, notes, bonds, 1 yr or more	3796342	-	-	*24739	*11930	*33265	234607	*180616	242731	*182999	267986	546924	2070545
27 Other liabilities	1939252	-	-	-	-	*-0	*14799	*23810	41184	*22758	58241	117052	1661408
28 Net worth	16841686	-	*13805	*16226	*1194	*-9972	585610	649427	806346	441483	665014	722656	12949896
29 Capital stock	1529151	-	*1383	*899	*3762	*17602	51317	18301	29681	53987	11880	200338	1140000
30 Paid-in or capital surplus	11064992	-	*9143	-	*671	*15178	41580	*66411	118373	*55296	106238	170611	10481491
31 Retained earnings, appropriated	*58686	-	-	-	-	-	*70	*45414	-	*8293	-	-	4908
32 Retained earnings-unappropriated	3488245	-	*23665	*29629	*-965	*15868	162986	*210740	301856	*188961	412860	270671	1871974
33 Retained earnings (S Corp)	1451084	-	-	*-14302	*-2275	*-52122	352932	*385966	398494	*153420	144631	84340	-
34 Less: Cost of treasury stock	750472	-	*20385	-	-	*6498	*23275	*77405	*42057	*18474	10596	3305	548477
35 Total receipts	15316026	*95325	*61833	*5963	*226426	*255477	1519710	844909	1259284	791386	1114394	1813020	7328299
36 Business receipts	14565784	*69898	*49002	*2852	*226347	*246842	1497975	793624	1180930	771350	1058418	1754449	6914095
37 Interest	260414	*4	*94	*1646	-	*118	2349	*3720	7626	*3275	7011	10454	224118
38 Interest on govt. obligations	3015	-	-	-	-	-	*20	*270	*500	*236	206	835	950
39 Rents	79649	*46	-	*1464	-	-	*8733	*6162	6307	*7702	13182	14937	21115
40 Royalties	21697	-	-	-	-	-	-	*11018	*3974	*692	-	211	5801
41 Net S-T cap gain less net LT loss	*2695	-	-	-	-	-	-	-	*76	*49	384	2167	20
42 Net L-T cap gain less net ST loss	89800	-	*4242	-	-	-	*757	*9255	*6586	*488	8100	6273	54098
43 Net gain, noncapital assets	81836	*12622	*1314	-	-	*867	*4923	*8850	14989	*1958	3649	3951	28712
44 Dividends, domestic corporations	5633	-	-	-	-	-	*19	*37	*1295	*540	710	718	2313
45 Dividends, foreign corporations	4317	-	-	-	-	-	-	-	-	-	234	32	4051
46 Other receipts	201187	*12755	*7181	-	*79	*7650	4934	11973	36999	5095	22500	18993	73027
47 Total deductions	14300228	*61678	*50769	*21874	*225153	*269203	1459225	739077	1128887	740525	1026304	1734250	6843284
48 Cost of goods	9114333	*28757	*46077	*1826	*168508	*147555	899833	460764	724295	484706	723130	1199997	4228885
49 Compensation of officers	249904	*802	-	-	*17665	*4774	76440	37191	22933	18123	17973	22646	31358
50 Salaries and wages	676916	*6523	*27	-	*16135	*17343	70747	28395	68400	28650	39368	62447	338879
51 Repairs	369860	*8007	-	*4379	-	*12565	29420	*14585	5430	*4313	7229	28423	255509
52 Bad debts	20456	*37	*167	-	-	-	*843	*3084	2118	1406	2496	1291	9013
53 Rent paid on business property	226987	*150	-	*5134	*470	*2266	15433	*5620	2496	*4521	10768	21461	158670
54 Taxes paid	447329	*2292	*2558	*159	*6246	*12261	61727	26954	35941	22838	26846	46425	203081
55 Interest paid	566860	*1224	*73	*2597	*1018	*4519	26607	*17656	23590	15797	31168	73544	369067
56 Contributions or gifts	9142	*16	-	-	-	-	*186	*97	872	*812	820	1186	5153
57 Amortization	27751	*9	*6	-	-	*13	*2729	*317	996	*500	807	8337	14036
58 Depreciation	973521	*4022	*458	*4098	*7755	*18560	127064	48643	95374	85099	63450	84243	434754
59 Depletion	280982	*3261	-	-	-	*1383	12071	*18049	32714	18418	21654	26697	146734
60 Advertising	28199	*82	*10	-	*146	*719	4608	4820	3217	*1269	1828	2728	8772
61 Pension, prof sh, stock, annuity	88522	*917	-	-	-	*643	*9552	*5140	7224	5340	5513	15550	38642
62 Employee benefit programs	225529	*661	-	-	*1167	*5478	14150	*12079	11562	*8657	15414	38567	117794
63 Net loss, noncapital assets	6818	*50	-	*888	-	-	*101	-	*472	*171	335	803	3999
64 Other deductions	987119	*4868	*1393	*2792	*6043	*41124	107713	55684	91255	39903	57504	99904	478937
65 Total receipts less total deducts	1015798	*33647	*11065	*-15911	*1273	*-13726	60485	105832	130396	50861	88090	78771	485015
66 Constructive taxable income from related foreign corporations	8062	-	-	-	-	-	-	-	-	-	-	18	8043
67 Net income (less deficit), total	1020844	*33647	*11065	*-15911	*1273	*-13726	60465	105562	129897	50625	87884	77954	492109
68 Net income, total	1117643	*33651	*11065	*1552	*2037	*11238	83874	110042	146412	*54730	92698	77954	492391
69 Deficit, total	96799	*3	-	*17463	*764	*24964	*23408	*4479	*16516	*4105	4813	-	282
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	285454	*31165	-	*-17463	*2037	*-13905	70857	*70237	69419	*31149	30133	11827	-
73 Statutory special deductions, total	142611	-	*6047	*941	-	-	*2488	*8206	*5961	*378	2917	13900	101773
74 Net operating loss deduction	138196	-	*6047	*941	-	-	*2474	*8180	*4983	-	2214	13393	99963
75 Dividends received deduction	4415	-	-	-	-	-	*14	*26	*978	*378	704	506	1810
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	632728	*2483	*5017	*611	-	*9963	*4863	*27120	56652	*23203	59836	52363	390618
78 Total income tax before credits	235147	*844	*927	*886	-	*3105	*1447	*9984	20912	*8588	22245	17500	148710
79 Income tax	214586	*844	*776	*238	-	*3105	*1242	*9073	19262	*7867	20493	15136	136548
80 Personal holding company tax	*647	-	-	*647	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-0	-	-	-	-	-	-	-	-	-	-	-0	-
82 Alternative minimum tax	20505	-	*150	-	-	-	*205	*912	*1650	*720	1731	2363	12774
83 Foreign tax credit	4292	-	-	-	-	-	-	-	-	-	5	-	4287
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*154	-	-	-	-	-	-	-	-	*154	-0	-	-
86 General business credit	*3131	*195	-	-	-	-	3	-	-	-	2	718	2213
87 Prior year minimum tax credit	6054	-	-	*50	-	-	-	*317	*1541	*690	669	2649	137
88 Total income tax after credits	221516	*649	*927	*836	-	*3105	*1444	*9667	19372	*7743	21568	14132	142074

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Nonmetallic minerals, except fuels: Other nonmetallic minerals, except fuels

MINOR INDUSTRY 1498 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	396	-	*221	*68	*21	-	*17	*39	*12	*7	3	**	7
2 Total assets	8453176	-	*1041	*9050	*7591	-	*40454	*261711	*180394	*243041	379597	**	7330298
3 Cash	276151	-	-	*74	-	-	*4776	*21844	*9366	*10689	5274	**	224127
4 Notes and accounts receivable	1173272	-	-	-	-	-	*13132	*40039	*15150	*40269	59342	**	1005341
5 Less: Allowance for bad debts	16541	-	-	-	-	-	-	*947	*1005	*560	1496	**	12534
6 Inventories	579852	-	*233	-	-	-	*4981	*40993	*13015	*21258	51298	**	448073
7 U.S. govt. obligations, total	*121469	-	*4	-	-	-	-	*517	-	-	14042	**	106906
8 Tax-exempt securities	*13278	-	-	-	-	-	-	*13278	-	-	-	-	-
9 Other current assets	167467	-	-	-	-	-	*954	*4421	*3209	*6774	4754	**	147354
10 Loans to stockholders	98004	-	-	-	-	-	-	-	-	-	-	-	98004
11 Mortgage and real estate loans	56272	-	-	-	-	-	-	-	-	-	-	-	56272
12 Other investments	1537414	-	*41	-	*7591	-	*4698	*29505	*6135	*25394	13237	**	1450812
13 Depreciable assets	5237876	-	-	-	-	-	*36927	*280193	*224036	*275726	409256	**	4011739
14 Less: Accumulated depreciation	2639939	-	-	-	-	-	*25932	*192062	*104722	*171413	232442	**	1913368
15 Depletable assets	894397	-	-	-	-	-	-	*17334	-	207	10363	**	866493
16 Less: Accumulated depletion	*247296	-	-	-	-	-	-	*2555	-	-	1906	**	242835
17 Land	276091	-	-	-	-	-	*883	*6109	*11322	*31544	19790	**	206443
18 Intangible assets (Amortizable)	541798	-	*763	*9056	-	-	-	*1792	-	*725	10555	**	518909
19 Less: Accumulated amortization	111420	-	-	*81	-	-	-	*1247	-	*312	4161	**	105619
20 Other assets	495029	-	-	-	-	-	*36	*2496	*3887	*2740	21692	**	464179
21 Total liabilities	8453176	-	*1041	*9050	*7591	-	*40454	*261711	*180394	*243041	379597	**	7330298
22 Accounts payable	516008	-	-	-	-	-	*3140	*10125	*9914	*18702	22861	**	451266
23 Mort, notes, and bonds under 1 yr	193149	-	-	-	*43	-	-	*27690	*11635	*4342	22276	**	127162
24 Other current liabilities	381541	-	-	-	-	-	*3004	*27235	*3156	*13397	12466	**	322284
25 Loans from stockholders	*1987	-	-	-	*1220	-	*34	-	*708	-	-	-	24
26 Mort, notes, bonds, 1 yr or more	2652719	-	-	-	-	-	-	*27537	*17130	*44275	19016	**	2544762
27 Other liabilities	966379	-	*-1087	-	-	-	*-0	*9181	*18708	*-2916	51093	**	891401
28 Net worth	3741393	-	*2129	*9050	*6327	-	*34275	*159943	*119143	*165243	251885	**	2993399
29 Capital stock	1068860	-	-	*7159	*90564	-	*305	*71665	*8033	*12487	5115	**	873531
30 Paid-in or capital surplus	1351034	-	-	*75316	-	-	*224125	*10333	*57674	*1191	14372	**	968023
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	1373430	-	*2129	-	*-84237	-	*-212365	*11075	*60705	*120653	255895	**	1219576
33 Retained earnings (S Corp)	*54112	-	-	*-73425	-	-	*22209	*74415	-	*30912	-	-	-
34 Less: Cost of treasury stock	*106042	-	-	-	-	-	-	*7544	*7269	-	23497	**	67732
35 Total receipts	6063831	-	*3667	-	*5181	-	*99342	*294306	*140006	*254188	371371	**	4895771
36 Business receipts	5707818	-	*3667	-	-	-	*98199	*290284	*137532	*247277	359170	**	4571690
37 Interest	57363	-	-	-	*5321	-	*539	*773	*718	*615	1100	**	48297
38 Interest on govt. obligations	*922	-	-	-	-	-	-	*922	-	-	-	-	-
39 Rents	15148	-	-	-	-	-	-	*815	*528	*346	3962	**	9497
40 Royalties	*29486	-	-	-	-	-	-	*133	-	-	892	**	28461
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	23244	-	-	-	-	-	-	-	-	1199	1142	**	20903
43 Net gain, noncapital assets	10646	-	-	-	-	-	*18	*434	*12	*3128	124	**	6930
44 Dividends, domestic corporations	*2924	-	-	-	-	-	-	-	-	*256	984	**	1684
45 Dividends, foreign corporations	24046	-	-	-	-	-	-	-	-	-	-	-	24046
46 Other receipts	192235	-	-	-	*-139	-	*586	*945	*1216	*1366	3998	**	184263
47 Total deductions	5919226	-	*4720	*20635	*9379	-	*86806	*277639	*140049	*235692	344745	**	4799562
48 Cost of goods	4057389	-	*2699	-	-	-	*65335	*169388	*98200	*172228	259188	**	3290351
49 Compensation of officers	41300	-	-	-	-	-	*731	*11112	*2492	*5267	5474	**	16223
50 Salaries and wages	358183	-	-	*5782	-	-	*4071	*16786	*10117	*8995	13845	**	298586
51 Repairs	43906	-	-	-	-	-	*36	*778	*7386	*1707	624	**	33375
52 Bad debts	9894	-	-	-	-	-	-	*7352	*562	*222	144	**	1615
53 Rent paid on business property	36608	-	-	*484	-	-	*261	*492	*1216	*1071	3998	**	29088
54 Taxes paid	98864	-	*307	*514	*1	-	*833	*7208	*3138	*6087	10551	**	70224
55 Interest paid	236498	-	*251	-	*5313	-	*169	*7737	*1199	*2582	1817	**	217430
56 Contributions or gifts	3721	-	-	-	-	-	-	-	-	*379	1277	**	2065
57 Amortization	39997	-	-	*11679	*497	-	*3518	*265	*45	*178	907	**	22908
58 Depreciation	358752	-	*281	-	-	-	*3517	*13936	*10575	*12608	28340	**	289495
59 Depletion	86883	-	-	-	-	-	-	*2728	*184	*8850	6372	**	68747
60 Advertising	8421	-	-	-	-	-	*123	*563	*234	*877	567	**	6057
61 Pension, prof sh, stock, annuity	34058	-	-	-	-	-	-	*2037	*369	*1438	1672	**	28543
62 Employee benefit programs	80971	-	-	*288	-	-	-	*2243	*2789	*2404	140	**	73107
63 Net loss, noncapital assets	*6047	-	-	-	*1332	-	-	*389	-	-	1281	**	3044
64 Other deductions	417736	-	*1182	*1888	*2236	-	*8212	*34625	*1545	*10799	8548	**	348701
65 Total receipts less total deducts	144605	-	*-1053	*-20635	*-4198	-	*12536	*16666	*-43	*18496	26625	**	96210
66 Constructive taxable income from related foreign corporations	7268	-	-	-	-	-	-	-	-	-	-	-	7268
67 Net income (less deficit), total	150951	-	*-1053	*-20635	*-4198	-	*12536	*15744	*-43	*18496	26625	**	103478
68 Net income, total	229890	-	-	-	-	-	*24587	*22721	*8316	*18496	26625	**	129145
69 Deficit, total	78940	-	*1053	*20635	*4198	-	*12050	*6977	*8359	-	-	-	25667
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*24585	-	-	*-20635	-	-	*24587	*15836	-	*4797	-	-	-
73 Statutory special deductions, total	*25692	-	-	-	-	-	-	-	*8316	*3053	689	**	13634
74 Net operating loss deduction	*20593	-	-	-	-	-	-	-	*8316	2874	-	-	9403
75 Dividends received deduction	*5099	-	-	-	-	-	-	-	-	*179	689	**	4231
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	158979	-	-	-	-	-	-	*6885	-	*10647	25937	**	115511
78 Total income tax before credits	70986	-	-	-	-	-	-	*2373	*161	*4160	9081	**	55211
79 Income tax	55036	-	-	-	-	-	-	*2341	-	*3620	8847	**	40229
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*15950	-	-	-	-	-	-	*32	*161	*540	234	-	14983
83 Foreign tax credit	4534	-	-	-	-	-	-	-	-	-	-	-	4534
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	8814	-	-	-	-	-	-	-	-	-	-	-	8814
86 General business credit	429	-	-	-	-	-	-	-	-	-	164	**	265
87 Prior year minimum tax credit	1351	-	-	-	-	-	-	-	-	-	1230	**	121
88 Total income tax after credits	55858	-	-	-	-	-	-	*2373	*161	*4160	7686	**	41478

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 30
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	487783	31785	242956	79709	48954	37165	38453	5594	2289	517	208	94	58
2 Total assets	314551349	-	7031794	13030989	17528257	26207888	79552912	38009425	33850551	17632372	14509804	14603218	52594139
3 Cash	39548824	-	1833940	2114841	2998599	4015743	10447048	4575113	4297451	1993441	1696388	1477585	4098673
4 Notes and accounts receivable	94949929	-	926122	2747077	3867035	6650183	26738712	14688843	12763462	6679788	4750171	5038472	10100065
5 Less: Allowance for bad debts	759654	-	14763	*20836	9892	25969	132747	101645	61537	40032	33057	28585	290591
6 Inventories	39991175	-	414778	1570644	2369035	4217782	11634668	4026366	3198427	1810309	1491811	1672972	7584385
7 U.S. govt. obligations, total	1503067	-	-	*25320	*13290	*70870	246470	306829	292673	107125	72851	8633	359007
8 Tax-exempt securities	773182	-	-	*15455	*2216	*12974	108739	100248	164265	19565	57940	41326	250455
9 Other current assets	33511201	-	286748	808073	1488686	2875106	9573637	4770662	4436192	2150612	1589685	1697777	3834023
10 Loans to stockholders	5381470	-	720363	954879	879734	711369	1146786	323312	248738	59504	61167	22492	253128
11 Mortgage and real estate loans	4375403	-	-	*94937	129002	276385	526389	294192	114441	105137	32945	62997	2738979
12 Other investments	29561224	-	170992	320019	585676	1049138	3350593	1971695	2229896	1256930	1403223	1722119	15500944
13 Depreciable assets	128796126	-	9364380	10743416	11274891	15382513	32300692	13840555	12923150	6164712	5516938	4275145	7009734
14 Less: Accumulated depreciation	79995738	-	6833996	7151267	7198222	10121200	19969351	8420055	8014099	3549020	3154071	2191762	3392697
15 Depletable assets	573982	-	*1827	*285	-	*18004	*94866	*32381	67994	*29057	68587	158988	101993
16 Less: Accumulated depletion	241848	-	*1827	-	-	*3774	*67174	*7856	30537	*3119	21052	64753	41756
17 Land	6997103	-	112684	493984	541215	708491	2107453	662765	661741	365531	417505	284224	641510
18 Intangible assets (Amortizable)	3900770	-	146358	219881	182560	72355	304806	121523	138580	173980	210168	342417	1988141
19 Less: Accumulated amortization	889458	-	63672	85719	61095	40325	74032	49804	46974	31131	22459	42301	371945
20 Other assets	6574591	-	-32140	180001	465528	338245	1215356	874302	466687	339982	371064	125474	2230092
21 Total liabilities	314551349	-	7031794	13030989	17528257	26207888	79552912	38009425	33850551	17632372	14509804	14603218	52594139
22 Accounts payable	66482648	-	1131213	2109673	2496117	4388710	16764240	8929599	8894622	4519898	3407020	3907549	9934006
23 Mort, notes, and bonds under 1 yr	36281889	-	1283484	1768759	2391845	3474237	10318101	3987862	3368692	1907454	1158360	1213559	5409534
24 Other current liabilities	45744922	-	1128649	1255825	1894646	3310785	12532459	6673939	5962840	2736976	2228236	2418192	5602374
25 Loans from stockholders	14966683	-	2545144	1850586	1537031	2090951	4235822	1100957	611623	204912	98310	75114	616232
26 Mort, notes, bonds, 1 yr or more	42048183	-	1620170	3155911	3028129	3831080	9183772	3307553	3253597	2348952	1839094	1940098	8539826
27 Other liabilities	9882363	-	170735	364199	304350	648177	2065351	1028726	1070600	625079	833226	674265	2097655
28 Net worth	99144660	-	-847602	2526035	5876139	8463948	24453166	12980789	10688577	5289099	4945557	4374441	20394511
29 Capital stock	8804901	-	1102897	733628	818119	829252	1548814	578354	663252	381227	384482	751768	1013108
30 Paid-in or capital surplus	26784472	-	962360	1133707	1239678	1385960	2459133	906844	1186856	978204	1147829	1548342	13835559
31 Retained earnings, appropriated	272671	-	*5347	-	*25245	*64704	96261	*6557	*20747	*5044	666	6388	41713
32 Retained earnings-unappropriated	40164897	-	-665174	933911	3286603	4468911	12660016	4929981	4463381	1707610	1553885	1508657	5317116
33 Retained earnings (S Corp)	27525222	-	-2022575	139328	950105	2167193	8747463	7050953	4902639	2430436	1981576	625873	552231
34 Less: Cost of treasury stock	4407502	-	230458	414539	443612	452071	1058520	491901	548298	213421	122881	66586	365216
35 Total receipts	779014473	7517732	66925941	56275954	58883281	70822835	191640654	90288177	74508671	38473700	27669457	30591861	65416211
36 Business receipts	768122399	7258363	66623113	55758224	58438866	70128959	189564720	89441430	73583288	37875306	26955397	29950758	62543974
37 Interest	1960595	12675	22308	56264	84412	128895	360242	141500	146332	107087	74876	112742	713262
38 Interest on govt. obligations	119289	*2401	-	*1472	*738	6665	15970	15568	21655	10809	12638	11568	19807
39 Rents	1059037	20378	28317	28065	36230	48121	140271	56122	162212	80462	100977	93798	264086
40 Royalties	45031	-	-	*644	*16	*195	*130	*522	6171	2070	929	14175	20178
41 Net S-T cap gain less net LT loss	80855	*417	*1826	*741	5327	10964	12672	15344	21689	*2246	3507	505	5618
42 Net L-T cap gain less net ST loss	753274	26790	30923	61196	31525	49350	191638	43799	63240	54413	119975	37866	42560
43 Net gain, noncapital assets	976640	20443	66868	98199	63366	98208	204173	75872	103602	47850	56362	48346	93350
44 Dividends, domestic corporations	94985	*224	*2243	*3617	5512	11826	24714	6464	14220	4709	5396	8764	7297
45 Dividends, foreign corporations	97564	-	-	*4111	-	*-0	*6205	*2634	*6411	*546	678	10647	66333
46 Other receipts	5704804	176042	150343	263421	217290	339652	1119919	488922	379853	288202	338723	302692	1639746
47 Total deductions	758429123	7493508	64499485	55067402	57394813	69187711	186694987	87385510	72505394	37536225	26946565	30010675	63706847
48 Cost of goods	589184488	4908668	38673253	36057095	39372053	50118578	149318920	74387138	62470679	32840439	23519037	26701910	50816718
49 Compensation of officers	26757803	336176	5031046	3396817	3118076	3354475	6482520	2188452	1448698	466244	292148	256528	386624
50 Salaries and wages	37784546	704682	5695632	4025108	3885589	4086733	7752821	2891817	2337742	1176164	917717	777013	3533527
51 Repairs	3540533	28318	498253	368134	369187	469027	936992	287061	181541	124851	60127	79275	137768
52 Bad debts	1216622	27561	68129	128894	151107	155155	297389	101821	61417	36119	30831	24570	133628
53 Rent paid on business property	6680627	118564	1155381	829700	798133	769962	1404745	480056	297546	202803	111506	118352	393878
54 Taxes paid	15220802	175239	1875897	1490672	1572920	1922566	3853785	1501270	1086169	533393	305833	272195	630863
55 Interest paid	5949039	43502	358423	431290	452080	598068	1398920	536866	461348	285638	194469	233925	954510
56 Contributions or gifts	175587	146	5878	7578	12153	14906	42920	16849	19757	8649	7801	11608	27342
57 Amortization	202329	2843	14093	17709	16790	5024	29898	11576	12206	12446	10749	16395	52602
58 Depreciation	12664811	87249	941086	1058469	1164781	1614289	3142816	1226290	1133805	555838	478675	645007	616506
59 Depletion	76847	*860	*4323	*18	-	*1454	*936	*7234	8672	15634	12491	12213	13011
60 Advertising	2255383	21291	379993	237585	320998	253523	401231	152809	108741	68728	64480	41108	204896
61 Pension, prof sh, stock, annuity	2817331	9082	141996	148811	170597	283041	905961	313009	311316	120930	93994	86579	232014
62 Employee benefit programs	6970503	38784	673058	435113	474063	785202	1941558	966741	738243	284852	163576	93843	375469
63 Net loss, noncapital assets	287444	*87024	9591	11151	17768	50266	29108	15218	21825	6752	4152	1469	33120
64 Other deductions	46644429	903518	8973454	6423258	5498517	4705441	8754470	2301301	1805689	796744	678980	638685	5164371
65 Total receipts less total deducts	20585350	24225	2426456	1208552	1488468	1635124	4945666	2902667	2003277	937474	722892	581186	1709364
66 Constructive taxable income from related foreign corporations	56379	-	-	-	-	-	*126	*4	*3148	*9447	2633	7388	33633
67 Net income (less deficit), total	20522439	21824	2426456	1207080	1487730	1628459	4929822	2887103	1984770	936113	712888	577006	1723190
68 Net income, total	27816466	493231	3450975	2159876	2238631	2444750	6425997	3310635	2484072	1181511	877075	775429	1974284
69 Deficit, total	7294027	471407	1024519	952796	750901	816290	1496175	423532	499303	245399	164187	198424	251094
70 Net income (less def), Form 1120-A	18537	*-6073	-10721	29079	6251	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-48044	*-48044	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	12931027	41793	2481022	901679	1041636	1075087	2870517	1930913	1189794	647687	332957	143403	274538
73 Statutory special deductions, total	2257019	72259	264195	265673	238852	268339	460737	123530	109142	47660	92981	43520	270131
74 Net operating loss deduction	2126566	72102	262627	259031	234957	260060	435981	116239	97388	43982	88428	36114	219655
75 Dividends received deduction	128198	*157	*1567	6643	3896	8278	23219	7291	11036	3677	4553	7406	50476
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	9535860	102924	290542	492558	613169	759555	2421077	1036410	948760	452796	420171	565234	1432665
78 Total income tax before credits	2953440	30954	46749	85798	130158	175737	768276	366089	331328	159584	148202	198958	511608
79 Income tax	2846960	30048	46514	85503	128247	171330	725987	346140	319807	154050	143231	195451	500652
80 Personal holding company tax	*431	-	-	-	*11	*280	*139	-	-	-	-	-	-
81 Recapture taxes	*511	-	-	-	-	-	-	*29	*18	-	10	454	-
82 Alternative minimum tax	89952	*149	-	*294	*1899	4126	41390	17949	9002	3177	3477	1344	7145
83 Foreign tax credit	44407	-	-	-	-	-	*216	*2078	6428	*449	727	9489	25020
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*842	-	-	-	-	-	-	*561	*281	-	-	-	-
86 General business credit	19484	-	*133	*910	*1025	1143	2422	*1342	*720	*1111	501	424	9755
87 Prior year minimum tax credit	70746	*416	-	*361	*1692	*1870	36616	7805	4829	3279	1998	3559	8322
88 Total income tax after credits	2817961	30538	46616	84527	127441	172725	729023	354304	319070	154744	144976	185486	468511

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders

MAJOR GROUP 06
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	182778	14454	80934	31362	17730	16831	17401	2518	1118	246	97	49	38
2 Total assets	147279901	-	1988445	5214536	6476989	11932862	36274310	17315990	16298999	8464819	6695721	7722218	28895011
3 Cash	17600914	-	561809	859890	973813	1583346	4320679	2157236	2205336	992610	823124	1010083	2112986
4 Notes and accounts receivable	37285396	-	207409	890470	835835	1900091	8691248	5691478	5811951	3262014	2321694	2656830	5016376
5 Less: Allowance for bad debts	134233	-	*122	*1827	*16	*2454	13013	32399	6363	11063	9970	3947	53059
6 Inventories	31877941	-	120105	1073594	1630224	3274212	9120285	3053079	2451273	1386613	1043851	1394195	7330511
7 U.S. govt. obligations, total	540065	-	-	*10776	-	*48780	127180	91659	112701	*24102	49805	2708	72354
8 Tax-exempt securities	268787	-	-	-	-	*491	63817	*22936	65632	*4173	12329	24765	74643
9 Other current assets	20069983	-	79771	558353	971996	2002107	5774364	2595134	2489204	1100811	734692	891246	2872304
10 Loans to stockholders	2235627	-	247772	401286	292668	377346	542791	115381	116806	24783	32669	18753	65372
11 Mortgage and real estate loans	3945507	-	-	*75890	80568	211633	341224	232825	92825	86247	26812	58504	2738979
12 Other investments	11061783	-	93940	211942	261041	552235	1646363	929908	988581	544490	716424	908143	4208715
13 Depreciable assets	30858787	-	2281854	2194876	2067331	3674695	7250249	3475200	2658921	1459619	1171774	1118550	3505719
14 Less: Accumulated depreciation	16897766	-	1704004	1434101	1220372	2296846	3859446	1777619	1395486	720212	613692	520843	1355146
15 Depletable assets	*55134	-	-	*285	-	*530	-	*121	-	*5714	2	42714	5767
16 Less: Accumulated depletion	*43622	-	-	-	-	*198	-	*121	-	*826	-	40339	2138
17 Land	4192477	-	57700	246594	282435	410873	1402752	382637	352702	174583	211264	147919	523017
18 Intangible assets (Amortizable)	1060260	-	33151	17114	30564	17700	92411	13996	51753	28667	15023	43665	716217
19 Less: Accumulated amortization	250063	-	16835	5326	9224	12405	28974	4328	14194	6931	5533	10930	135383
20 Other assets	3552923	-	25895	114718	280126	190726	802382	368866	317356	109425	165451	-19798	1197776
21 Total liabilities	147279901	-	1988445	5214536	6476989	11932862	36274310	17315990	16298999	8464819	6695721	7722218	28895011
22 Accounts payable	35338409	-	419887	755658	813845	1683533	7945366	5006899	5507806	2839892	2150602	2647342	5567580
23 Mort, notes, and bonds under 1 yr	22986578	-	604577	951585	1396089	2227014	6824682	2328960	1999414	1093781	685818	681998	4192659
24 Other current liabilities	22526007	-	435225	613688	928363	1900357	5967822	2799358	2881354	1315615	1014666	1238818	3430741
25 Loans from stockholders	7844977	-	1183642	793433	832581	1269204	2278592	724523	302325	157529	65575	17864	219710
26 Mort, notes, bonds, 1 yr or more	21301213	-	428556	1319881	966092	1693418	3902515	1673422	1328767	1123687	751827	1039433	7073617
27 Other liabilities	3971267	-	50880	288311	89773	335830	968081	333261	601286	215578	369238	261596	457431
28 Net worth	33311450	-	-1134322	491980	1450245	2823506	8387251	4449568	3678047	1718737	1657995	1835169	7953274
29 Capital stock	3439796	-	438865	263201	220131	330146	570875	333624	215303	180451	77757	464124	345318
30 Paid-in or capital surplus	9649092	-	504646	653406	567502	875379	1028361	338696	580495	442761	455772	689134	3512940
31 Retained earnings, appropriated	77732	-	*287	-	*25221	-	*41125	*791	*5033	*580	665	1547	2482
32 Retained earnings-unappropriated	12977611	-	-473640	-232263	759264	1319378	3782200	1507799	1141755	438802	360305	404494	3969516
33 Retained earnings (S Corp)	8478044	-	-1598358	-128531	21050	367236	3278718	2376741	1899764	729715	779377	296346	455986
34 Less: Cost of treasury stock	1310823	-	*6123	63834	142923	68633	314028	108083	164303	73571	15880	20476	332969
35 Total receipts	352593053	2642990	20477084	21205646	20018311	28594317	82566747	41179587	36629304	20194938	13859617	18774134	46450378
36 Business receipts	347648827	2595386	20357829	21008890	19838961	28281730	81678450	40747548	36279639	19911499	13476193	18380781	45091923
37 Interest	1025686	2753	7996	21822	32404	54900	173292	71731	59495	53739	34205	86482	426868
38 Interest on govt. obligations	56608	*452	-	*676	*135	*3821	9676	4855	11458	4493	4006	5785	11253
39 Rents	651966	*293	*6823	*2763	25323	25350	97308	32865	57521	62208	62837	75770	202906
40 Royalties	8129	-	-	*527	-	-	*83	-	*1596	*573	-0	4802	548
41 Net S-T cap gain less net LT loss	53599	-	-	*741	*2905	10945	5711	*8918	18133	*1892	1056	428	2871
42 Net L-T cap gain less net ST loss	351254	*807	*13468	50228	3919	26850	37147	23642	27411	35799	81776	23208	26999
43 Net gain, noncapital assets	264042	*2947	8997	53590	9110	18657	43261	13043	14133	10132	17040	18650	54484
44 Dividends, domestic corporations	38436	*47	*45	*828	*2579	9057	9000	2685	2993	1645	2494	1738	5326
45 Dividends, foreign corporations	53385	-	-	-	-	*-0	*365	*1280	-	*444	9	837	50451
46 Other receipts	2441120	40307	81927	65581	102976	163007	512453	273022	156927	112515	180003	175654	576748
47 Total deductions	345617818	2645115	19737823	20844140	19647157	28159024	80976241	40292235	35973720	19849796	13552280	18472805	45467482
48 Cost of goods	293269107	1898953	13433122	16104064	15497644	22943463	70212246	36157227	32579176	18155040	12378549	17174048	36735576
49 Compensation of officers	8289002	105985	1405497	802331	731584	985269	2158855	812163	556325	205597	128342	143699	253356
50 Salaries and wages	11732947	216748	1184463	909872	815826	1044297	2170184	956169	854811	526291	364644	380798	2308843
51 Repairs	797087	10045	83587	61030	48191	123699	176089	77874	54839	32770	21101	28570	79292
52 Bad debts	271610	*785	*3435	25635	52204	25054	65240	30518	14837	6076	11842	3339	32647
53 Rent paid on business property	1669439	25766	193737	156927	128949	210953	344536	139985	82987	55373	38132	47516	244579
54 Taxes paid	4001518	41538	430346	361334	351819	471974	891887	394000	301377	168127	85472	97127	406518
55 Interest paid	2645314	17623	120028	139069	144590	255133	542517	227212	174668	120162	81058	127564	695690
56 Contributions or gifts	76808	*45	1853	2646	4010	4838	16840	4940	7547	3613	4731	7929	17816
57 Amortization	75011	*2250	2669	1893	3527	1671	7749	3570	5422	4256	5076	4314	32615
58 Depreciation	2604326	13282	224066	190123	178058	331002	600546	265016	199937	116468	85472	75483	324875
59 Depletion	3735	-	*227	-	-	-	-	-	*271	*815	342	1878	201
60 Advertising	869995	6648	94797	49220	55919	91953	154124	73041	69890	45541	28041	32340	168482
61 Pension, prof sh, stock, annuity	790441	*2536	37190	20723	21475	79372	249667	95210	66487	46232	25701	26887	118963
62 Employee benefit programs	1517768	5234	160151	84385	82939	166268	312286	197895	182333	75062	51694	18826	180694
63 Net loss, noncapital assets	110911	9	*4609	*5562	*4174	38569	12131	2776	12549	1131	2383	1086	25932
64 Other deductions	16892798	297670	2358045	1929326	1526251	1385508	3061344	854640	810264	287243	239701	301402	3841405
65 Total receipts less total deducts	6975235	-2126	739261	361506	371154	435293	1590506	887352	655585	345142	307337	301330	982896
66 Constructive taxable income from related foreign corporations	15717	-	-	-	-	-	-	*4	-	-	2128	825	12760
67 Net income (less deficit), total	6934343	-2577	739261	360830	371019	431472	1580829	882500	644127	340649	305459	296370	984404
68 Net income, total	10003875	140538	1069681	822995	684713	908542	2150230	1078270	877455	428443	340996	356358	1145654
69 Deficit, total	3069531	143115	330420	462165	313694	477070	569401	195769	233328	87794	35537	59988	161250
70 Net income (less def), Form 1120-A	12505	-	7947	*2671	*1887	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-2452	*-2452	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	4179721	-2170	761868	315602	228930	386330	980138	596181	424851	219663	126310	46129	95889
73 Statutory special deductions, total	1077093	*26455	124701	116176	132569	93343	191882	28220	35403	22636	50335	24329	231045
74 Net operating loss deduction	1003698	*26422	124672	115597	130747	87003	183920	24851	33346	21045	48469	23101	184525
75 Dividends received deduction	71857	*33	*29	*579	*1822	6340	6424	3369	2057	1591	1866	1228	46520
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	3317267	*18736	91382	146701	157486	225022	689775	331725	254703	169625	147268	266104	818740
78 Total income tax before credits	1038947	*4410	14226	25911	31447	51837	210798	112196	90517	59764	51263	93267	293311
79 Income tax	1001219	*4406	13990	25831	29612	49362	196326	110095	85796	57725	50051	91914	286110
80 Personal holding company tax	*291	-	-	-	*11	*280	-	-	-	-	-	-	-
81 Recapture taxes	27	-	-	-	-	-	-	-	-	-	-	27	-
82 Alternative minimum tax	33146	-	-	*80	*1823	*2195	14322	*1385	3828	1773	829	294	6617
83 Foreign tax credit	19511	-	-	-	-	-	*59	*1683	*3210	*98	11	93	14357
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	12511	-	-	*41	-	*560	*807	*1224	*61	*113	241	332	9133
87 Prior year minimum tax credit	20058	-	-	*361	*1085	*1414	6333	2145	2363	*1817	185	1658	2695
88 Total income tax after credits	986866	*4410	14226	25510	30362	49864	203597	107143	84882	57736	50827	91185	267125

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders: General building contractors

MINOR INDUSTRY 1510
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	180935	14405	80080	31079	17602	16565	17213	2479	1112	242	90	43	24
2 Total assets	130120640	-	1925819	5153982	6430462	11766414	35867827	17065760	16224377	8329850	6152604	6634574	14568971
3 Cash	16624430	-	552762	845419	951324	1580315	4314670	2096447	2204886	990325	799930	896837	1391514
4 Notes and accounts receivable	36136144	-	207409	890470	813979	1854484	8649693	5638793	5781591	3236250	2259753	2562033	4241689
5 Less: Allowance for bad debts	124623	-	*122	*1827	*16	*2454	12862	32399	6363	11013	9970	2933	44664
6 Inventories	24524980	-	120105	1073594	1630224	3237055	9063759	3007535	2414672	1298274	768334	680829	1230598
7 U.S. govt. obligations, total	533171	-	-	*10776	-	*48780	127180	*84764	112701	*24102	49805	2708	72354
8 Tax-exempt securities	268787	-	-	-	-	*491	63817	*22936	65632	*4173	12329	24765	74643
9 Other current assets	18824317	-	79639	521326	971996	1986285	5668930	2594414	2488618	1090003	695773	819640	1907693
10 Loans to stockholders	2215668	-	239370	400269	291089	377346	541814	113961	116235	24609	28743	18753	63480
11 Mortgage and real estate loans	1377534	-	-	*75890	80568	201950	308754	207821	92825	84703	25375	4079	295568
12 Other investments	8865515	-	89344	211942	261041	508991	1635946	924331	985204	539614	662402	875281	2171418
13 Depreciable assets	29801520	-	2147272	2182920	2064632	3667593	7153202	3396232	2654743	1456525	1106992	977569	2993840
14 Less: Accumulated depreciation	16392951	-	1609871	1430182	1218275	2295158	3850923	1722084	1393976	718255	587296	459455	1107476
15 Depletable assets	*55123	-	-	*285	-	*530	-	*121	-	*5714	2	42714	5756
16 Less: Accumulated depletion	*43622	-	-	-	-	*198	-	*121	-	*826	-	40339	2138
17 Land	3934136	-	57700	246594	282435	404293	1397539	361368	352702	174493	201301	105400	350310
18 Intangible assets (Amortizable)	817643	-	33151	16896	30564	17607	92392	13600	51753	28667	13303	34401	485309
19 Less: Accumulated amortization	199968	-	16835	5109	9224	12349	28969	4167	14194	6931	5121	5847	91223
20 Other assets	2902837	-	25895	114717	280126	190855	742885	362205	317346	109420	130950	98140	530299
21 Total liabilities	130120640	-	1925819	5153982	6430462	11766414	35867827	17065760	16224377	8329850	6152604	6634574	14568971
22 Accounts payable	33338865	-	418282	755633	795345	1642576	7922170	4990722	5487404	2829796	2088338	2491205	3917393
23 Mort, notes, and bonds under 1 yr	20136585	-	600058	951585	1396089	2190454	6741438	2295154	1960242	1087427	591395	522418	1800325
24 Other current liabilities	20981979	-	433985	601076	928283	1899404	5906196	2795028	2875353	1300630	961700	1177132	2103193
25 Loans from stockholders	7683891	-	1181245	749085	832581	1265689	2199648	710959	301902	139835	65374	17864	219710
26 Mort, notes, bonds, 1 yr or more	16566351	-	380722	1290274	957844	1687469	3798583	1641459	1327414	1119176	608406	726085	3028918
27 Other liabilities	3852581	-	50880	288311	89773	335830	968081	329986	601251	215578	328675	255630	388584
28 Net worth	27560389	-	-1139354	518017	1430547	2744993	8331711	4302452	3670810	1637408	1508716	1444241	3110848
29 Capital stock	3239310	-	433646	262470	217873	303531	561340	333220	215005	180425	77095	380721	273984
30 Paid-in or capital surplus	7452685	-	497638	653406	567502	840710	1027624	337895	580495	442711	414570	529051	1561084
31 Retained earnings, appropriated	75250	-	*287	-	*25221	-	*41125	*791	*5033	*580	665	1547	-
32 Retained earnings-unappropriated	9649637	-	-454081	-192492	741824	1300598	3766983	1446869	1129548	438802	290148	253138	928300
33 Retained earnings (S Corp)	8217858	-	-1610720	-141533	21050	367236	3247585	2291761	1899764	648461	741921	296346	455986
34 Less: Cost of treasury stock	1074349	-	*6123	63834	142923	67083	312947	108083	159035	73571	15682	16561	108506
35 Total receipts	330593118	2593309	20301056	21074350	19995386	28264118	82210141	40959389	36465069	19982616	12971348	17227806	28548529
36 Business receipts	326271926	2545723	20181801	20894289	19819154	27954805	81320453	40536544	36117736	19699510	12616600	16931657	27653655
37 Interest	806666	2735	7996	21808	29286	52712	173278	69538	59415	53739	29735	70465	235960
38 Interest on govt. obligations	55216	*452	-	*676	*135	*3821	9676	4855	11458	4493	4006	5785	9860
39 Rents	603956	*293	*6823	*2763	25323	24934	97308	29320	57521	62208	55467	52798	189199
40 Royalties	7131	-	-	*527	-	-	*83	-	*1596	*573	-0	3852	500
41 Net S-T cap gain less net LT loss	50956	-	-	*741	*2905	10945	5711	*7628	18133	*1892	1056	428	1517
42 Net L-T cap gain less net ST loss	315556	*807	*13468	33711	3919	26850	37147	23522	27411	35799	76981	20509	15431
43 Net gain, noncapital assets	230389	*2947	8997	53590	9110	18657	43261	12445	14113	10132	17014	7593	32531
44 Dividends, domestic corporations	35810	*47	*45	*828	*2579	9057	9000	2685	2993	1645	2494	1728	2710
45 Dividends, foreign corporations	48844	-	-	-	-	*-0	*365	*1280	-	*444	9	837	45911
46 Other receipts	2166669	40307	81927	65417	102976	162338	513860	271573	154693	112182	167987	132156	361255
47 Total deductions	324461248	2591708	19578603	20732968	19623956	27821481	80626586	40094492	35814025	19665800	12678592	16988090	28244947
48 Cost of goods	278468712	1847780	13327344	16006931	15480519	22648208	69938823	36001667	32434254	17989387	11628392	15910201	25255205
49 Compensation of officers	8153564	105985	1403365	802331	729149	983808	2154784	807736	553714	199467	120910	125104	167211
50 Salaries and wages	10734522	216748	1180997	903672	815826	1042066	2148042	951221	850845	523494	338987	331303	1431321
51 Repairs	745446	10045	80672	61023	48191	123468	175445	77377	54743	32728	18757	22269	40729
52 Bad debts	262332	*785	*3435	25635	52204	25054	64877	30518	14837	5905	10627	2249	26208
53 Rent paid on business property	1544088	25766	178356	156493	128949	210920	342960	139736	82939	54760	35638	44361	143209
54 Taxes paid	3807052	39769	428372	360713	351616	466656	885493	390595	297323	166694	77285	81200	261335
55 Interest paid	2194679	17163	119716	134794	142261	239331	537443	218823	174075	118475	64976	95343	332278
56 Contributions or gifts	69590	*45	1853	2646	4010	4781	16840	4857	7520	3613	3700	7533	12191
57 Amortization	55717	*2250	2669	1757	3527	1671	7665	3519	5422	4250	4135	2680	16172
58 Depreciation	2525033	13282	220622	189284	177907	330885	599391	260130	199656	116104	81115	67751	268905
59 Depletion	3735	-	*227	-	-	-	-	-	*271	*815	342	1878	201
60 Advertising	719231	6648	94771	49220	55919	91905	152169	70959	69798	44173	18710	21669	43291
61 Pension, prof sh, stock, annuity	758286	*2536	37190	20540	21109	79372	248310	93121	65889	45611	24746	26726	93134
62 Employee benefit programs	1429923	5234	160151	84385	82792	166232	303016	197005	182333	75032	49410	15954	108378
63 Net loss, noncapital assets	105044	9	*4609	*5562	*4174	38569	12131	2776	12549	1131	1891	683	20960
64 Other deductions	12884296	297664	2334252	1927980	1525804	1368553	3039198	844452	807854	284162	198971	231186	24219
65 Total receipts less total deducts	6131870	1601	722453	341383	371430	442637	1583555	864897	651045	316816	292756	239716	303582
66 Constructive taxable income from related foreign corporations	*12302	-	-	-	-	-	-	*4	-	-	2128	825	9346
67 Net income (less deficit), total	6088957	1149	722453	340707	371296	438816	1573879	860045	639587	312323	290878	234756	303068
68 Net income, total	9115964	140538	1052565	802872	684676	905782	2133608	1055815	872915	400117	323282	282135	461659
69 Deficit, total	3027007	139389	330111	462165	313380	466967	559730	195769	233328	87794	32404	47379	158591
70 Net income (less def), Form 1120-A	12505	-	7947	*2671	*1887	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-2452	*-2452	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	4101081	-2170	745689	308396	228930	386330	975608	577457	424851	191337	122635	46129	95889
73 Statutory special deductions, total	882248	*26455	124072	103258	132531	91420	191882	28196	35098	22636	48312	14832	63555
74 Net operating loss deduction	810927	*26422	124043	102679	130710	85080	183920	24827	33041	21045	46447	13611	19103
75 Dividends received deduction	69782	*33	*29	*579	*1822	6340	6424	3369	2057	1591	1866	1221	44452
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2712818	*18736	91382	146701	157486	224185	687353	328018	250468	169625	135252	201378	302232
78 Total income tax before credits	824909	*4410	14226	25831	31447	51712	210227	111040	89112	59764	47172	70822	109145
79 Income tax	790689	*4406	13990	25831	29612	49236	195756	108940	84392	57725	45966	69483	105353
80 Personal holding company tax	*291	-	-	-	*11	*280	-	-	-	-	-	-	-
81 Recapture taxes	27	-	-	-	-	-	-	-	-	-	-	27	-
82 Alternative minimum tax	29652	-	-	-	*1823	*2195	14322	*1385	3828	1773	822	294	3209
83 Foreign tax credit	18143	-	-	-	-	-	*59	*1683	*3210	*98	11	93	12989
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	5844	-	-	*41	-	*560	*807	*1224	*61	*113	156	125	2757
87 Prior year minimum tax credit	19176	-	-	*361	*1085	*1414	6333	2145	2363	*1817	185	862	2610
88 Total income tax after credits	781746	*4410	14226	25430	30362	49738	203027	105988	83478	57736	46820	69742	90790

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders: Operative builders

MINOR INDUSTRY 1531
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1843	*49	*854	*283	*127	*266	*188	*39	*6	*4	7	6	14
2 Total assets	17159260	-	*62626	*60554	*46526	*166448	*406483	*250230	*74622	*134969	543117	1087644	14326041
3 Cash	976484	-	*9047	*14471	*22489	*3032	*6009	*60789	*450	*2285	23194	113246	721472
4 Notes and accounts receivable	1149252	-	-	-	*21856	*45607	*41555	*52686	*30359	*25764	61940	94798	774687
5 Less: Allowance for bad debts	*9610	-	-	-	-	-	*151	-	-	50	-	1013	8395
6 Inventories	7352961	-	-	-	-	*37157	*56525	*45544	*36600	*88339	275517	713366	6099913
7 U.S. govt. obligations, total	*6895	-	-	-	-	-	-	*6895	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	1245665	-	*132	*37027	-	*15822	*105434	*719	*586	*10807	38919	71606	964611
10 Loans to stockholders	19959	-	*8402	*1017	*1579	-	*977	*1420	*571	174	3927	-	1892
11 Mortgage and real estate loans	2567973	-	-	-	-	*9683	*32470	*25004	-	*1543	1437	54424	2443411
12 Other investments	2196268	-	*4595	-	-	*43244	*10417	*5578	*3376	4876	54022	32862	2037298
13 Depreciable assets	1057267	-	*134582	*11956	*2700	*7102	*97047	*78967	*4179	*3093	64782	140981	511879
14 Less: Accumulated depreciation	504814	-	*94132	*3919	*2098	*1688	*8523	*55534	*1509	*1958	26395	61388	247670
15 Depletable assets	11	-	-	-	-	-	-	-	-	-	-	-	11
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	258341	-	-	-	-	*6580	*5213	*21269	-	90	9963	42519	172707
18 Intangible assets (Amortizable)	242617	-	-	*217	-	*94	*18	*395	-	-	1720	9264	230908
19 Less: Accumulated amortization	50095	-	-	*217	-	*56	*5	*162	-	-	412	5083	44159
20 Other assets	650086	-	*-0	*-0	-	*-128	*59497	*6660	*11	*5	34501	-117938	667477
21 Total liabilities	17159260	-	*62626	*60554	*46526	*166448	*406483	*250230	*74622	*134969	543117	1087644	14326041
22 Accounts payable	1999544	-	*1604	*25	*18500	*40957	*23195	*16177	*20402	*10096	62263	156137	1650187
23 Mort, notes, and bonds under 1 yr	2849993	-	*4519	-	-	*36561	*83245	*33805	*39172	*6355	94423	159580	2392334
24 Other current liabilities	1544027	-	*1240	*12611	*80	*953	*61627	*4329	*6002	*14985	52965	61686	1327548
25 Loans from stockholders	161086	-	*2397	*44348	-	*3515	*78944	*13564	*422	*17694	201	-	-
26 Mort, notes, bonds, 1 yr or more	4734862	-	*47834	*29607	*8248	*5949	*103931	*31963	*1353	*4510	143421	313347	4044699
27 Other liabilities	118687	-	-	-	-	-	-	*3276	*35	-	40563	5966	68847
28 Net worth	5751061	-	*5031	*-26037	*19698	*78514	*55540	*147116	*7237	*81329	149279	390928	4842426
29 Capital stock	200486	-	*5220	*732	*2258	*26615	*9535	*404	*297	*26	662	83404	71334
30 Paid-in or capital surplus	2196407	-	*7008	-	-	*34669	*737	*801	-	*50	41202	160083	1951856
31 Retained earnings, appropriated	2482	-	-	-	-	-	-	-	-	-	-	-	2482
32 Retained earnings-unappropriated	3327974	-	*-19558	*-39770	*17440	*18779	*15217	*60930	*12207	-	70157	151356	3041216
33 Retained earnings (S Corp)	260186	-	*12362	*13001	-	-	*31132	*84981	-	*81254	37456	-	-
34 Less: Cost of treasury stock	236474	-	-	-	-	*1550	*1080	-	*5268	-	198	3915	224463
35 Total receipts	21999935	*49681	*176028	*131296	*22925	*330199	*356605	*220198	*164235	*212322	888270	1546328	17901849
36 Business receipts	21376901	*49663	*176028	*114602	*19807	*326925	*357998	*211003	*161902	*211988	859593	1449124	17438269
37 Interest	219020	*18	-	*13	*3118	*2188	*14	*2193	*80	-	4470	16017	190909
38 Interest on govt. obligations	1393	-	-	-	-	-	-	-	-	-	-	-	1393
39 Rents	48010	-	-	-	-	*417	-	*3545	-	-	7370	22972	13707
40 Royalties	998	-	-	-	-	-	-	-	-	-	-	950	48
41 Net S-T cap gain less net LT loss	*2644	-	-	-	-	-	-	*1290	-	-	-	-	1354
42 Net L-T cap gain less net ST loss	35698	-	-	*16516	-	-	-	*120	-	-	4795	2699	11568
43 Net gain, noncapital assets	33653	-	-	-	-	-	-	*598	*20	-	26	11057	21952
44 Dividends, domestic corporations	2626	-	-	-	-	-	-	-	-	-	-	10	2616
45 Dividends, foreign corporations	4540	-	-	-	-	-	-	-	-	-	-	-	4540
46 Other receipts	274451	-	-	*164	-	*669	*-1407	*1450	*2234	*334	12016	43498	215493
47 Total deductions	21156570	*53407	*159220	*111172	*23202	*337543	*349654	*197743	*159695	*183996	873689	1484714	17222534
48 Cost of goods	14800395	*51174	*105778	*97132	*17125	*295255	*273422	*155559	*144921	*165653	750157	1263846	11480371
49 Compensation of officers	135439	-	*2132	-	*2434	*1461	*4071	*4427	*2611	*6130	7433	18595	86145
50 Salaries and wages	998424	-	*3466	*6200	-	*2231	*22142	*4949	*3966	*2797	25657	49495	877521
51 Repairs	51641	-	*2914	*7	-	*231	*645	*497	*96	*42	2344	6301	38564
52 Bad debts	9278	-	-	-	-	-	*364	-	-	171	1215	1090	6439
53 Rent paid on business property	125352	-	*15381	*434	-	*33	*1576	*249	*48	*613	2493	3155	101370
54 Taxes paid	194467	*1769	*1973	*620	*202	*5318	*6394	*3405	*4054	*1433	8187	15927	145183
55 Interest paid	450635	*460	*311	*4275	*2330	*15802	*5074	*8389	*593	*1687	16082	32221	363412
56 Contributions or gifts	7219	-	-	-	-	*57	-	*83	*27	-	1031	396	5625
57 Amortization	19294	-	-	*136	-	-	*83	*51	-	*6	942	1634	16442
58 Depreciation	79293	-	*3444	*839	*150	*116	*1155	*4887	*280	*363	4357	7732	55969
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	150764	-	*26	-	-	*48	*1956	*2081	*92	*1368	9331	10671	125190
61 Pension, prof sh, stock, annuity	32155	-	-	*183	*365	-	*1357	*2088	*598	*621	954	161	25828
62 Employee benefit programs	87845	-	-	-	*147	*36	*9270	*890	-	*30	2284	2872	72316
63 Net loss, noncapital assets	5867	-	-	-	-	-	-	-	-	-	492	403	4972
64 Other deductions	4008502	*6	*23794	*1346	*447	*16955	*22145	*10188	*2410	*3081	40730	70216	3817186
65 Total receipts less total deducts	843365	*-3727	*16808	*20124	*-277	*-7344	*6951	*22455	*4540	*28326	14581	61614	679315
66 Constructive taxable income from related foreign corporations	3414	-	-	-	-	-	-	-	-	-	-	-	3414
67 Net income (less deficit), total	845387	*-3727	*16808	*20124	*-277	*-7344	*6951	*22455	*4540	*28326	14581	61614	681336
68 Net income, total	887911	-	*17116	*20124	*37	*2759	*16622	*22455	*4540	*28326	17714	74223	683995
69 Deficit, total	42524	*3727	*309	-	*314	*10103	*9671	-	-	-	3133	12609	2659
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	78639	-	*16179	*7206	-	-	*4529	*18723	-	*28326	3676	-	-
73 Statutory special deductions, total	194845	-	*629	*12918	*37	*1923	-	*24	*305	-	2022	9498	167489
74 Net operating loss deduction	192770	-	*629	*12918	*37	*1923	-	*24	*305	-	2022	9491	165422
75 Dividends received deduction	2075	-	-	-	-	-	-	-	-	-	-	7	2068
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	604450	-	-	-	-	*837	*2421	*3707	*4235	-	12016	64726	516508
78 Total income tax before credits	214038	-	-	*80	-	*126	*570	*1156	*1404	-	4092	22445	184165
79 Income tax	210530	-	-	-	-	*126	*570	*1156	*1404	-	4085	22431	180757
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*3494	-	-	*80	-	-	-	-	-	-	6	-	3408
83 Foreign tax credit	1368	-	-	-	-	-	-	-	-	-	-	-	1368
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	6667	-	-	-	-	-	-	-	-	-	85	207	6376
87 Prior year minimum tax credit	882	-	-	-	-	-	-	-	-	-	-	796	86
88 Total income tax after credits	205120	-	-	*80	-	*126	*570	*1156	*1404	-	4007	21442	176336

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Heavy construction contractors

MAJOR GROUP 07
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	23071	539	6520	4022	2897	3143	4274	924	531	115	65	30	10
2 Total assets	59778800	-	217537	693988	1064375	2153565	9397422	6405523	8096882	3972148	4472890	4372217	18932254
3 Cash	7458145	-	52372	104439	187140	387267	1541844	807469	1112655	465589	580037	357756	1861578
4 Notes and accounts receivable	15317785	-	*11913	75698	180354	547393	3097943	1953405	2486742	1084020	1157340	1150218	3572760
5 Less: Allowance for bad debts	171633	-	-	-	*1540	*1505	26095	8347	19532	5415	7911	8070	93218
6 Inventories	1417000	-	-	46	35666	72790	297316	232991	188282	128348	218692	185477	57392
7 U.S. govt. obligations, total	751448	-	-	-	-	-	*72440	*186244	108271	*74503	18041	5296	286653
8 Tax-exempt securities	368095	-	-	-	-	-	*14556	*53110	59727	*14929	34464	15497	175812
9 Other current assets	4150302	-	*709	18173	57591	76406	719449	526123	796378	397348	512257	449892	595977
10 Loans to stockholders	727794	-	*12179	59859	*40292	55888	173547	82792	80574	15009	19085	894	187675
11 Mortgage and real estate loans	112703	-	-	*5386	-	*3090	*45067	*27935	*6674	*14458	5600	4493	-
12 Other investments	13514136	-	*7259	*416	*31635	52712	453416	485815	694400	440832	377059	677682	10292911
13 Depreciable assets	37469051	-	493820	1295294	1620104	3046422	8128039	5279938	6855192	3030472	3021614	2322548	2375610
14 Less: Accumulated depreciation	24629206	-	365911	921871	1112766	2153604	5411169	3529427	4605174	1933232	1818600	1315675	1461777
15 Depletable assets	478200	-	-	-	-	*17474	*88696	*32250	40780	*23343	63406	116076	96175
16 Less: Accumulated depletion	171822	-	-	-	-	*3576	*64816	*7732	10022	*2293	19531	24232	39619
17 Land	1115852	-	*2861	*40980	*10752	49461	166974	156702	215602	126462	134900	115068	96090
18 Intangible assets (Amortizable)	601592	-	*708	*262	*8295	3286	13947	*10741	25123	20635	18583	216726	283285
19 Less: Accumulated amortization	96330	-	*458	*180	*4473	2167	4903	*2140	14180	8214	4063	17202	38349
20 Other assets	1365688	-	*2085	15486	11326	2228	91171	117654	75392	85356	161918	119773	683299
21 Total liabilities	59778800	-	217537	693988	1064375	2153565	9397422	6405523	8096882	3972148	4472890	4372217	18932254
22 Accounts payable	10711460	-	*26632	99193	87499	311248	1800707	1031937	1433049	590098	673514	662938	3994645
23 Mort, notes, and bonds under 1 yr	3595794	-	*34814	63671	132088	240764	778494	452594	606793	272819	203453	419181	391121
24 Other current liabilities	6130085	-	12127	20146	89207	119243	1073222	767281	934921	483969	604695	593928	1431346
25 Loans from stockholders	1406264	-	100215	*28318	70709	102187	448438	152258	174628	*28711	17682	51339	231777
26 Mort, notes, bonds, 1 yr or more	7025120	-	*64445	363974	247164	491935	1476036	762622	1073078	666328	693553	561148	624835
27 Other liabilities	2631569	-	*58871	*4211	*8280	29392	191782	100392	211677	149373	231909	217914	1427768
28 Net worth	28278509	-	-79567	114473	429428	858795	3628742	3138438	3662736	1780849	2048084	1865769	10830762
29 Capital stock	1875237	-	26043	31908	45509	122084	254213	108014	255070	81734	205943	258808	485911
30 Paid-in or capital surplus	10306276	-	*38455	*52283	136275	86584	370842	156565	164259	213291	292680	671662	8123378
31 Retained earnings, appropriated	107065	-	-	-	-	*31145	*19747	*705	*9750	3315	-	3276	39125
32 Retained earnings-unappropriated	10017999	-	-19851	43818	171052	423984	2034862	1169815	1955433	676588	778888	665059	2118350
33 Retained earnings (S Corp)	6837631	-	-124214	*17553	*94650	275053	1116696	1856098	1486103	864821	850477	304150	96244
34 Less: Cost of treasury stock	865698	-	-	*31089	*18057	80056	167618	152759	207879	58901	79905	37186	32247
35 Total receipts	100246931	1039600	1071680	3171598	2638575	5278977	20443545	13248180	16484457	7148776	7717592	7092565	14911387
36 Business receipts	97280143	951502	1058509	3153416	2600862	5176661	20108506	13101990	16190692	6968625	7533370	6894975	13541036
37 Interest	489148	*6953	*674	4343	6201	14349	56780	31034	51695	31425	24480	19576	241639
38 Interest on govt. obligations	35264	-	-	-	*66	*185	1669	6234	5621	2148	6131	5378	7833
39 Rents	180568	*17743	*318	-	*895	*6739	7471	5263	28800	17579	18716	16633	60410
40 Royalties	18036	-	-	-	-	*195	*47	*434	*1340	*525	426	83	14987
41 Net S-T cap gain less net LT loss	7283	*339	-	-	*187	-	*1096	*780	1591	*339	1430	76	1445
42 Net L-T cap gain less net ST loss	145081	*7549	*397	*5951	*794	*3929	28030	9706	16853	17812	25494	13607	14959
43 Net gain, noncapital assets	377809	*9933	*34291	*1380	8807	48556	72333	24417	66022	28693	29246	22776	31355
44 Dividends, domestic corporations	24601	*2	-	-	*167	*20	4510	*1291	5872	2180	2665	6916	978
45 Dividends, foreign corporations	10545	-	-	-	-	-	*71	*1334	*940	*102	95	859	7143
46 Other receipts	1678453	45579	*-22509	*6508	20595	28344	163032	65698	115031	79349	75539	111685	989601
47 Total deductions	97099232	1119308	1060846	3163915	2596670	5120731	19852380	12763363	15982027	6872736	7485024	6922040	14160190
48 Cost of goods	75670506	799475	444610	1796490	1532294	2671500	14990825	10679649	13314697	5653988	6397056	6042658	11347264
49 Compensation of officers	2313027	16667	53973	252745	145995	277261	648511	251445	347964	101432	85018	49950	82066
50 Salaries and wages	4327171	45097	95232	276338	184242	624228	816958	347001	457346	200844	229009	180315	870563
51 Repairs	781339	1440	25071	58505	59229	105328	230648	78545	74540	55520	17168	29866	45480
52 Bad debts	105765	*215	*18	-	*14575	*6148	19790	10861	19519	9898	4325	3080	17336
53 Rent paid on business property	838445	12390	38863	60824	58477	79216	170776	80089	82059	88135	30124	38344	99149
54 Taxes paid	1904058	16554	36409	78576	89126	181843	522859	243127	316070	114062	99041	82453	123939
55 Interest paid	976307	7405	10809	36518	37057	66913	221600	103702	140179	78214	57971	64574	151366
56 Contributions or gifts	27503	*13	*176	*43	471	694	4748	2891	4180	2387	2078	1709	8113
57 Amortization	26944	*127	*71	*47	*528	738	1230	962	2156	1767	2540	7737	9042
58 Depreciation	3500908	30690	43163	113513	158040	411953	769361	475284	596677	268167	262002	171320	200738
59 Depletion	62742	*860	-	-	-	*1454	*99	*7033	8020	10863	11268	10335	12810
60 Advertising	102783	457	6154	6877	7719	11589	23361	9168	10462	7395	7148	2849	9604
61 Pension, prof sh, stock, annuity	379163	*3571	*324	25	*12362	*10685	70792	39225	58892	31224	30331	23998	97734
62 Employee benefit programs	864898	6929	*7840	14041	23968	59724	197432	95552	184406	89708	28422	44098	112777
63 Net loss, noncapital assets	95619	84411	*4	*649	*413	*2242	1653	*2371	899	*188	1276	153	1360
64 Other deductions	5122056	93007	298130	468725	272176	609214	1161739	336459	363962	158945	220249	168602	970849
65 Total receipts less total deducts	3147699	-79709	10834	7683	41905	158246	591165	484817	502430	276039	232567	170524	751197
66 Constructive taxable income from related foreign corporations	*27696	-	-	-	-	-	-	-	-	*9447	505	-	17743
67 Net income (less deficit), total	3140130	-79709	10834	7683	41839	158061	589496	478583	496809	283339	226942	165146	761107
68 Net income, total	4267875	89534	72460	40633	69876	234661	856277	586234	624777	333537	334005	249013	776867
69 Deficit, total	1127744	*169243	61626	32950	28037	76600	266781	107651	127968	50199	107063	83867	15760
70 Net income (less def), Form 1120-A	*2801	-	*-5263	*8064	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-62718	*-62718	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1529709	*-51603	22929	*10030	*12487	108388	282217	325107	235216	193368	149813	63110	178649
73 Statutory special deductions, total	278719	*13918	*10369	*7674	*11986	14898	83565	28586	35398	11991	30265	7376	22691
74 Net operating loss deduction	258755	*13917	*10369	*7674	*11869	*14884	80555	26406	30511	10555	28317	1691	22006
75 Dividends received deduction	19964	*1	-	-	*117	*14	3010	*2180	4887	1437	1948	5685	685
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2046372	*45179	*5348	*19051	41621	80701	371114	184408	290167	115204	143003	175050	575526
78 Total income tax before credits	696217	15242	*802	*3690	7176	20320	125636	63094	102034	40442	50615	62138	205028
79 Income tax	670146	*15220	*802	*3690	7100	20169	114789	61499	97034	39149	48756	60585	201351
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	*4	-	-	-	-	-	-	-	*4	-	-	-	-
82 Alternative minimum tax	19452	-	-	-	*76	*151	10762	*1462	3984	*257	1184	1049	527
83 Foreign tax credit	14083	-	-	-	-	-	*156	*392	*76	-	3	3121	10335
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*842	-	-	-	-	-	-	*561	*281	-	-	-	-
86 General business credit	3796	-	*132	-	*340	*481	*863	*98	*621	*696	259	53	254
87 Prior year minimum tax credit	19021	-	-	-	-	*133	5730	*1772	1502	*1358	1784	1142	5599
88 Total income tax after credits	658476	15242	*670	*3690	6836	19706	118888	60272	99553	38388	48569	57822	188839

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors

MAJOR GROUP 08
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	281934	16792	155502	44325	28328	17191	16778	2153	640	156	45	15	10
2 Total assets	107492648	-	4825812	7122466	9986893	12121461	33881180	14287911	9454670	5195405	3341193	2508783	4766874
3 Cash	14489766	-	1219759	1150512	1837646	2045129	4584526	1610409	979461	535242	293227	109746	124109
4 Notes and accounts receivable	42346748	-	706800	1780908	2850846	4202699	14949522	7043959	4464769	2333755	1271137	1231424	1510929
5 Less: Allowance for bad debts	453787	-	*14640	*19009	8335	22010	93639	60899	35642	23554	15176	16569	144313
6 Inventories	6696234	-	294672	497004	703145	870780	2217068	740296	558873	295347	229268	93299	196481
7 U.S. govt. obligations, total	211554	-	-	*14544	*13290	*22091	46851	*28925	*71701	*8520	5005	628	-
8 Tax-exempt securities	136299	-	-	*15455	*2216	*12482	*30366	*24201	*38906	*463	11147	1063	-
9 Other current assets	9290916	-	206267	231547	459099	796593	3079824	1649405	1150610	652453	342736	356639	365742
10 Loans to stockholders	2418050	-	460412	493733	546774	278135	430448	125139	51357	*19712	9412	2846	81
11 Mortgage and real estate loans	317193	-	-	*13661	*48434	61662	140098	*33432	*14941	*4433	533	-	-
12 Other investments	4985305	-	69793	107660	293000	444191	1250814	555972	546915	271608	309740	136293	999317
13 Depreciable assets	60468288	-	6588707	7253246	7587456	8661396	16922404	5085418	3409037	1674622	1323550	834048	1128406
14 Less: Accumulated depreciation	38468767	-	4764082	4795295	4865083	5670750	10698736	3113009	2013439	895575	721780	355243	575774
15 Depletable assets	40648	-	*1827	-	-	-	*6169	*10	*27215	-	5179	198	50
16 Less: Accumulated depletion	26405	-	*1827	-	-	-	*2358	*2	*20514	-	1521	183	-
17 Land	1688774	-	52123	206410	248028	248157	537727	123426	93437	64486	71340	21237	22403
18 Intangible assets (Amortizable)	2238917	-	112499	202505	143701	51368	198448	96787	61703	124679	176563	82026	988639
19 Less: Accumulated amortization	543064	-	46379	80213	47398	25753	40154	43336	18600	15986	12863	14170	198213
20 Other assets	1655981	-	-60120	49797	174076	145291	321802	387782	73939	145201	43696	25499	349017
21 Total liabilities	107492648	-	4825812	7122466	9986893	12121461	33881180	14287911	9454670	5195405	3341193	2508783	4766874
22 Accounts payable	20432780	-	684695	1254822	1594773	2393929	7018167	2890763	1953767	1089909	582905	597270	371781
23 Mort, notes, and bonds under 1 yr	9699517	-	644094	753503	863668	1006458	2714925	1206308	762485	540854	269089	112380	825753
24 Other current liabilities	17088830	-	681297	621991	877075	1291185	5491415	3107300	2146565	937393	608875	585446	740288
25 Loans from stockholders	5715443	-	1261286	1028836	633741	719560	1508792	224175	134669	18672	15053	5912	164746
26 Mort, notes, bonds, 1 yr or more	13721850	-	1127169	1472056	1814873	1645727	3805221	871509	851753	558938	393713	339517	841374
27 Other liabilities	3279527	-	60984	71676	206297	282955	905488	595073	257636	260128	232079	194755	212457
28 Net worth	37554701	-	366287	1919582	3996465	4781647	12437173	5392782	3347794	1789513	1239478	673503	1610475
29 Capital stock	3489869	-	637990	438518	552479	377022	723725	136717	192880	119042	100782	28836	181878
30 Paid-in or capital surplus	6829104	-	419259	428018	535902	423996	1059930	411582	442102	322152	399377	187546	2199240
31 Retained earnings, appropriated	87874	-	*5059	-	*24	*33559	*35389	*5061	*5963	*1149	2	1564	106
32 Retained earnings-unappropriated	17169288	-	-171683	1122356	2356287	2725549	6842954	2252367	1366193	592219	414691	439105	-770749
33 Retained earnings (S Corp)	12209547	-	-300003	250307	834405	1524903	4352049	2818114	1516773	835900	351722	25377	-
34 Less: Cost of treasury stock	2230981	-	224335	319616	282631	303382	576874	231058	176116	80949	27096	8924	-
35 Total receipts	326174489	3835143	45377177	31898710	36226395	36949541	88630362	35860409	21394910	11129986	6092248	4725162	4054446
36 Business receipts	323193428	3711475	45206776	31595917	35999043	36670569	87777763	35591893	21112957	10995183	5945834	4675003	3911015
37 Interest	445761	2970	13638	30099	45807	59646	130171	38735	35142	21923	16191	6684	44755
38 Interest on govt. obligations	27417	*1949	-	*796	*537	*2659	4625	4478	4576	*4169	2501	405	721
39 Rents	226503	*2342	*21176	25302	10012	16031	35492	17994	75890	674	19424	1396	770
40 Royalties	18866	-	-	*117	*16	-	-	*89	*3234	*973	503	9290	4643
41 Net S-T cap gain less net LT loss	19973	*78	*1826	-	*2234	*20	5865	*5646	*1966	*15	1021	-	1302
42 Net L-T cap gain less net ST loss	256939	*18435	*17058	5017	26812	18570	126461	10451	18976	*802	12705	1051	602
43 Net gain, noncapital assets	334789	7563	23581	43229	45449	30995	88580	38412	23447	9026	10076	6920	7512
44 Dividends, domestic corporations	31948	*175	*2197	*2789	2766	2749	11204	2488	5355	*884	237	109	992
45 Dividends, foreign corporations	33634	-	-	*4111	-	-	*5770	*20	*5470	-	574	8951	8738
46 Other receipts	1585231	90156	90925	191333	93719	148301	444434	150202	107895	96338	83181	15352	73396
47 Total deductions	315712073	3729084	43700817	31059347	35150986	35907956	85866366	34329911	20549647	10813692	5909260	4615830	4079176
48 Cost of goods	220244875	2210239	24795522	18156541	22342115	24503615	64115850	27550262	16576806	9031412	4743431	3485204	2733878
49 Compensation of officers	16155774	213525	3571577	2341741	2240497	2091945	3675154	1124845	544408	159215	78787	62879	51202
50 Salaries and wages	21724428	442837	4415937	2838898	2885521	2418208	4765679	1588647	1025585	449030	324065	215900	354121
51 Repairs	1962107	16834	389595	248599	261768	239999	530255	130643	52162	36561	21858	20839	12996
52 Bad debts	839247	26562	64676	103259	84328	123953	212358	60443	27061	20145	14664	18151	83646
53 Rent paid on business property	4172743	80409	922781	611948	610708	479793	889433	259982	132501	59295	43251	32492	50150
54 Taxes paid	9315225	117148	1409142	1050762	1131975	1268748	2439039	864143	468722	251204	121321	92614	100406
55 Interest paid	2327418	18474	227586	255703	270433	276022	634803	205952	146501	87262	55440	41788	107454
56 Contributions or gifts	71275	*88	3848	4889	7672	9374	21332	9018	8029	2649	992	1970	1413
57 Amortization	100374	466	11353	15768	12735	2615	20919	7044	4628	6423	3133	4345	10945
58 Depreciation	6559577	43277	673857	754833	828684	871334	1772910	485990	337192	171203	131201	398204	90894
59 Depletion	10371	-	*4096	*18	-	-	*837	*201	*380	*3957	882	-	-
60 Advertising	1282605	14185	279042	181488	257360	149981	223746	70601	28390	15792	29292	5919	26810
61 Pension, prof sh, stock, annuity	1647726	2976	104481	128062	136760	192984	585502	178575	185937	43475	37962	35694	15318
62 Employee benefit programs	4587837	26621	505067	336688	367157	559209	1431839	673294	371504	120082	83459	30919	81998
63 Net loss, noncapital assets	80915	*2603	4978	4941	13181	9456	15323	10071	8377	*5433	493	230	5829
64 Other deductions	24629575	512841	6317279	4025207	3700090	2710719	4531387	1110202	631463	350556	219031	168682	352117
65 Total receipts less total deducts	10462416	106059	1676360	839362	1075409	1041585	2763996	1530498	845263	316293	182988	109332	-24730
66 Constructive taxable income from related foreign corporations	*12967	-	-	-	-	-	*126	-	*3148	-	-	6563	3130
67 Net income (less deficit), total	10447966	104110	1676360	838567	1074872	1038926	2759497	1526019	843834	312125	180487	115490	-22321
68 Net income, total	13544717	263159	2308834	1296247	1484042	1301547	3419490	1646131	981840	419531	202074	170059	51764
69 Deficit, total	3096751	159049	632473	457681	409170	262621	659993	120111	138006	107406	21587	54569	74085
70 Net income (less def), Form 1120-A	3230	*-6073	-13405	*18344	*4364	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*17127	*17127	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	7221597	95566	1696226	576047	800220	580369	1608162	1009626	529727	234657	56834	34164	-
73 Statutory special deductions, total	901207	*31886	129124	141823	94297	160098	185290	66723	38341	13032	12382	11815	16395
74 Net operating loss deduction	864113	*31763	127586	135759	92341	158174	171505	64981	33532	*12383	11642	11321	13124
75 Dividends received deduction	36377	*123	*1538	*6063	1957	1925	13785	1742	4092	*649	740	493	3271
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	4172221	39009	193812	326806	414062	453832	1360188	520277	403890	167967	129900	124080	38398
78 Total income tax before credits	1218275	11303	31721	56196	91535	103580	431842	190799	138777	59377	46323	43553	13269
79 Income tax	1175595	10422	31721	55982	91535	101799	414871	174546	136976	57176	44423	42952	13192
80 Personal holding company tax	*139	-	-	-	-	-	*139	-	-	-	-	-	-
81 Recapture taxes	*480	-	-	-	-	-	-	*29	*14	-	10	427	-
82 Alternative minimum tax	37354	*149	-	*214	-	*1780	16306	15102	1190	*1148	1464	-	-
83 Foreign tax credit	10812	-	-	-	-	-	*-0	*3	*3142	*351	713	6275	328
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	3177	-	1	*869	*685	*102	*752	*20	*37	*302	1	39	368
87 Prior year minimum tax credit	31668	*416	-	-	*608	*323	24552	3887	*963	*103	29	759	27
88 Total income tax after credits	1172619	10887	31721	55327	90242	103155	406538	186889	134635	58620	45580	36480	12546

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Plumbing, heating and air conditioning

MINOR INDUSTRY 1711
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	50435	3358	26083	7005	6559	3666	2994	625	96	36	9	**	4
2 Total assets	21496542	-	858860	1153418	2316564	2516760	5876067	4194490	1462522	1110056	751002	**	1256803
3 Cash	2894283	-	195114	176526	419426	459211	754697	562278	157230	60818	70685	**	38297
4 Notes and accounts receivable	9405369	-	175714	319237	684883	1017367	2931100	2156071	789663	668916	305949	**	356468
5 Less: Allowance for bad debts	63244	-	*246	-	*843	*1676	23743	15696	*3294	3420	3848	**	10479
6 Inventories	1626540	-	68386	149833	196538	235429	402341	202729	76944	123937	100414	**	69990
7 U.S. govt. obligations, total	62139	-	-	*14544	*12950	*3699	*15823	-	*15123	-	-	-	-
8 Tax-exempt securities	*29539	-	-	-	-	*4584	*7734	*17220	-	-	-	-	-
9 Other current assets	1792465	-	49129	18373	131359	133517	518014	492350	171353	104900	82823	**	90647
10 Loans to stockholders	441773	-	42981	134042	133039	39214	64285	18223	*7654	*2081	172	-	81
11 Mortgage and real estate loans	*65727	-	-	-	*33104	-	*29797	*1075	-	*1751	-	-	-
12 Other investments	749041	-	*17546	*9128	53056	85967	299719	122460	97399	35138	15375	**	13251
13 Depreciable assets	9199314	-	1199158	844189	1431013	1435218	2229138	1106653	329403	249094	125931	**	249518
14 Less: Accumulated depreciation	5961727	-	896433	576680	880049	994357	1436625	628478	201893	145132	65881	**	136198
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	166925	-	*3776	*3334	52080	32109	36869	16840	*8468	*4556	5233	**	3661
18 Intangible assets (Amortizable)	922578	-	*23781	*57962	38966	10280	20088	*8969	*7060	*7301	108296	**	639876
19 Less: Accumulated amortization	147075	-	*5552	*24213	22656	*3155	7527	*3547	*1877	*3241	2635	**	72671
20 Other assets	312896	-	-14495	27143	33698	59354	34357	137342	9287	3358	8489	**	14363
21 Total liabilities	21496542	-	858860	1153418	2316564	2516760	5876067	4194490	1462522	1110056	751002	**	1256803
22 Accounts payable	4792733	-	159377	241437	392873	577353	1419708	993517	422938	307300	147252	**	130979
23 Mort, notes, and bonds under 1 yr	1466646	-	80637	72733	129068	121328	497440	304987	103193	64236	32659	**	60363
24 Other current liabilities	3596099	-	90769	84657	156196	352893	1044816	968733	358018	270224	109270	**	160525
25 Loans from stockholders	1299090	-	312014	188745	180798	91168	266011	91363	*818	*3427	-	-	164745
26 Mort, notes, bonds, 1 yr or more	1999298	-	178244	207425	430465	254927	355276	207861	78024	80800	26003	**	180273
27 Other liabilities	941206	-	4612	*23283	109105	53257	236007	235083	50785	72957	146681	**	9437
28 Net worth	7401470	-	33207	335138	918060	1065833	2056809	1392946	448746	311113	289137	**	550482
29 Capital stock	730043	-	111588	128867	102520	102882	132611	55307	14037	7618	23799	**	50813
30 Paid-in or capital surplus	1496622	-	87738	95279	63980	47081	316176	115269	60864	*15771	122520	**	571944
31 Retained earnings, appropriated	*18116	-	-	-	-	*18010	-	-	-	-	-	-	106
32 Retained earnings-unappropriated	3594397	-	-12456	156062	524606	807160	1296674	503974	187895	*113079	89785	**	-72382
33 Retained earnings (S Corp)	1988807	-	-144018	1285	259387	179560	422052	754906	*253935	*208616	53083	-	-
34 Less: Cost of treasury stock	426516	-	*9645	*46356	*32434	88862	110704	*36510	67985	*33971	49	-	-
35 Total receipts	68558680	972047	7422716	4707042	7737362	8497844	17615367	11360681	4105975	3062243	1541983	**	1535421
36 Business receipts	68032876	882039	7404965	4692544	7693358	8435864	17438071	11314906	4075880	3041817	1527058	**	1526374
37 Interest	84928	*37	2563	5201	13030	16550	22699	8465	4414	*1171	4253	**	6544
38 Interest on govt. obligations	4641	-	-	-	*456	*222	*793	*2639	*392	*41	100	-	-
39 Rents	26969	-	*2818	*1857	*2136	*5113	4423	*2130	*5868	*173	2275	-	174
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	843	-	-	-	*286	-	*264	-	*294	-	-	-	-
42 Net L-T cap gain less net ST loss	35126	*6088	-	*196	*6317	*4833	15082	*101	*2435	-	74	**	-
43 Net gain, noncapital assets	35385	*4363	*5958	*2799	4606	3151	9910	1689	1531	*929	448	**	-
44 Dividends, domestic corporations	8322	-	*1748	*44	*749	*1597	2555	*565	*887	*143	34	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	329590	79521	4663	4401	16424	30514	121571	30186	14274	17969	7739	**	2329
47 Total deductions	66757574	917868	7247548	4629023	7522310	8273836	17291715	10924976	3979495	2977797	1479288	**	1513719
48 Cost of goods	48487761	667421	3977807	2999154	4772415	5679179	13208924	8994581	3382223	2563101	1233927	**	1009029
49 Compensation of officers	3314392	37500	631868	320750	556373	489831	758973	337584	73498	51412	20952	**	35650
50 Salaries and wages	4339144	53102	762348	402226	613411	604066	885225	502948	178649	103684	70926	**	162558
51 Repairs	244420	*2964	29802	27349	33539	37684	53974	30417	10825	7849	6676	**	3341
52 Bad debts	188175	*3636	*5861	12495	32109	44757	58382	14057	3324	9109	1465	**	2980
53 Rent paid on business property	763917	33971	144320	73896	123121	96197	150146	72194	27225	11791	11060	**	19996
54 Taxes paid	1886292	28882	229267	148122	259162	282791	477772	251761	89242	44439	28149	**	46703
55 Interest paid	405262	*1736	35703	32605	55044	59409	99330	52216	15206	11805	7590	**	34618
56 Contributions or gifts	18389	*35	*984	*816	2390	2920	4996	2266	1231	*945	445	**	1362
57 Amortization	23739	*83	2582	*3735	2722	*463	5392	1642	*186	*804	1275	**	4854
58 Depreciation	957286	10022	132354	82151	149910	140625	245993	106054	28681	24472	13439	**	23584
59 Depletion	*4143	-	*4096	-	-	-	*47	-	-	-	-	-	-
60 Advertising	391575	3582	64412	30771	106624	55402	70992	21029	6157	2432	9396	**	20778
61 Pension, prof sh, stock, annuity	314369	*218	23580	*3884	34778	40504	104782	39542	34111	22113	4423	**	6435
62 Employee benefit programs	953048	*8505	38401	58087	80564	123270	347336	128562	80383	45552	26804	**	15583
63 Net loss, noncapital assets	12925	-	*244	*52	*691	*2167	1981	*4584	*899	*211	-	-	2096
64 Other deductions	4452739	66210	1163919	432929	699456	614571	817471	365540	47653	78081	42760	**	124151
65 Total receipts less total deducts	1801106	54179	175168	78019	215051	224008	323652	435705	126481	84446	62695	**	21702
66 Constructive taxable income from related foreign corporations	*22	-	-	-	-	-	-	-	*22	-	-	-	-
67 Net income (less deficit), total	1796487	54179	175168	78019	214596	223786	322860	433066	126111	84405	62595	**	21702
68 Net income, total	2355632	*81025	308206	152440	287122	263712	504664	439578	130287	90650	62595	**	35354
69 Deficit, total	559145	*26846	133037	74421	72526	39927	181804	*6512	*4176	*6244	-	-	13652
70 Net income (less def), Form 1120-A	-17410	-	-18260	-	*850	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*17001	*17001	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1059548	26063	200607	21187	144051	64016	131639	312094	*70453	*72498	16940	-	-
73 Statutory special deductions, total	209438	*11892	19079	*33411	26077	50949	27920	*24948	*3099	*100	24	-	11939
74 Net operating loss deduction	203607	*11892	17855	*33381	*25547	49832	26132	*24552	*2478	-	-	-	11939
75 Dividends received deduction	5831	-	*1224	*30	*530	*1118	1789	*395	*621	*100	24	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	809406	*22688	28594	54773	97860	128192	233132	102068	54647	*18405	45631	**	23415
78 Total income tax before credits	229370	*6938	4642	8233	17654	30656	71196	40745	18786	*6459	15942	**	8118
79 Income tax	218474	*6633	4642	8233	17654	29751	68939	34049	18535	*6242	15748	**	8048
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	10	-	-	-	-	-	-	-	-	-	10	-	-
82 Alternative minimum tax	8957	-	-	-	-	*905	*2164	*5749	*99	*39	-	-	-
83 Foreign tax credit	*3	-	-	-	-	-	-	-	*3	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*777	-	-	*135	-	*98	*175	-	-	-	-	-	368
87 Prior year minimum tax credit	7394	*71	-	-	*144	*122	6523	*506	-	-	-	-	27
88 Total income tax after credits	221197	*6867	4642	8098	17509	30436	64498	40239	18783	*6459	15942	**	7723

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Electrical work

MINOR INDUSTRY 1731
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	35076	2027	16960	7143	3276	2283	2830	374	150	23	6	5	**
2 Total assets	17803873	-	503200	1150791	1137901	1709776	6159719	2553687	2221095	761438	423655	1182611	**
3 Cash	2575762	-	114184	311607	230061	394109	855436	244243	251209	94639	14328	65947	**
4 Notes and accounts receivable	8483597	-	99977	321239	359834	672186	3099889	1380747	1132243	424496	243442	749546	**
5 Less: Allowance for bad debts	63633	-	*9981	*1861	-	*6471	14803	4838	12119	*2089	1393	10078	**
6 Inventories	1082643	-	48976	71625	112276	82834	404471	201050	118813	28825	2465	11307	**
7 U.S. govt. obligations, total	*32546	-	-	-	*340	*10819	*6689	*9071	-	-	4999	628	-
8 Tax-exempt securities	*26772	-	-	-	-	-	*2866	-	*15906	-	6937	1063	-
9 Other current assets	1846841	-	*9287	44551	36601	116717	707888	349653	264608	108213	81323	127999	**
10 Loans to stockholders	378361	-	61422	*65820	86803	58890	89050	*8241	*6551	-	1585	-	-
11 Mortgage and real estate loans	56072	-	-	-	-	*15270	*7634	*29925	*2720	-	523	-	-
12 Other investments	586303	-	*7355	*3787	*24890	31387	261539	46627	111979	*21194	23770	53774	**
13 Depreciable assets	7043736	-	637098	889443	636523	905031	1874795	614875	814075	190832	96208	384856	**
14 Less: Accumulated depreciation	4628447	-	469179	571767	440367	618199	1218945	391207	539652	116424	59543	203164	**
15 Depletable assets	*17070	-	-	-	-	-	-	-	*17070	-	-	-	-
16 Less: Accumulated depletion	*16816	-	-	-	-	-	-	-	*16816	-	-	-	-
17 Land	164137	-	-	*7744	*31999	*30500	49685	*8755	23807	*3658	3162	4827	-
18 Intangible assets (Amortizable)	121314	-	*17995	6565	*2886	*5830	11126	61469	9000	*315	6128	-	-
19 Less: Accumulated amortization	68781	-	*11051	1674	*2362	*4143	3288	*38096	6909	*86	1174	-	-
20 Other assets	166397	-	-2886	3712	58417	15016	25689	33173	28612	*7865	893	-4094	**
21 Total liabilities	17803873	-	503200	1150791	1137901	1709776	6159719	2553687	2221095	761438	423655	1182611	**
22 Accounts payable	3777178	-	82455	204589	198797	337464	1433429	571067	422580	138467	77899	310432	**
23 Mort, notes, and bonds under 1 yr	1420629	-	73175	87848	73814	132405	494083	231990	205061	*51995	53088	17171	**
24 Other current liabilities	3554422	-	62891	113764	54311	181531	1365102	623668	530090	209412	113010	300643	**
25 Loans from stockholders	555801	-	117706	104345	*11855	44956	182297	*16410	66134	*5709	477	5912	-
26 Mort, notes, bonds, 1 yr or more	1490521	-	84426	152279	179127	87235	542636	74380	209478	47471	38362	75127	**
27 Other liabilities	380119	-	*-0	*472	*3970	22740	137965	38690	39114	*21470	17210	98489	**
28 Net worth	6625205	-	82548	487494	616027	903445	2004209	997482	748637	286915	123610	374837	**
29 Capital stock	501808	-	50462	69469	63070	76839	109302	29034	49522	26080	5725	22304	**
30 Paid-in or capital surplus	697383	-	30097	36008	11751	33345	184437	97311	102460	*21877	27288	152811	**
31 Retained earnings, appropriated	*2712	-	-	-	-	-	-	-	-	*1149	-	1564	**
32 Retained earnings-unappropriated	3596871	-	26099	162315	437425	547969	1196216	359888	451485	*156583	90597	168295	**
33 Retained earnings (S Corp)	2098422	-	-16618	232181	*112849	*276377	610149	564181	204937	*83979	-	30388	-
34 Less: Cost of treasury stock	271991	-	*7492	*12478	*9068	*31084	95895	*52930	59767	*2752	-	524	-
35 Total receipts	53226920	498151	4450665	4960462	3333599	5463536	17131132	6638665	5448108	1894271	928918	2479414	**
36 Business receipts	52861707	488179	4454606	4938864	3312635	5411632	17038594	6582591	5387694	1863728	916704	2466481	**
37 Interest	78899	*684	1012	5433	9419	11876	23738	6804	8796	*4876	4058	2203	**
38 Interest on govt. obligations	4414	*1949	-	-	*56	-	*553	*754	*376	-	321	405	**
39 Rents	31192	*2342	-	*2549	-	*3747	*1179	*1109	*19843	*374	-	51	**
40 Royalties	*167	-	-	*117	*16	-	-	-	*34	-	-	-	-
41 Net S-T cap gain less net LT loss	2287	-	-	-	*423	-	*907	*501	*456	-	-	-	-
42 Net L-T cap gain less net ST loss	13305	-	-	-	*768	*1524	6871	*2786	*944	*78	30	304	-
43 Net gain, noncapital assets	28914	*163	*5477	*1649	*2497	*854	5360	3276	4227	*655	1332	3425	**
44 Dividends, domestic corporations	5160	*14	-	*80	*706	*52	3450	*185	*403	*165	2	102	-
45 Dividends, foreign corporations	*5016	-	-	-	-	-	*3	*20	*4992	-	-	-	-
46 Other receipts	195858	4820	*-10430	11770	7079	33850	50477	40638	20344	24396	6471	6443	**
47 Total deductions	51302015	516811	4250573	4764428	3199043	5254343	16672000	6329148	5200453	1795107	896451	2423659	**
48 Cost of goods	37610693	329799	2292796	2782706	1964467	3885573	12923499	4959228	4138357	1556436	718891	2058942	**
49 Compensation of officers	2753984	*49356	448158	446744	255180	364642	742428	221803	156877	16827	16765	35204	**
50 Salaries and wages	3138092	39920	421571	459563	269943	310516	844070	344891	251088	76814	41725	77991	**
51 Repairs	189689	4760	25789	18318	23353	25176	50965	13102	8349	11883	1699	6294	**
52 Bad debts	152495	*14806	*24738	12840	12000	13355	38530	8845	9252	*1763	1156	15211	**
53 Rent paid on business property	489950	6260	72887	81591	63070	59192	114119	40391	27466	5816	7442	11718	**
54 Taxes paid	1621479	13717	181623	171501	109943	178654	507096	182466	145888	45653	22499	62439	**
55 Interest paid	306124	4075	28107	22655	24571	22675	94802	33933	39036	13386	8359	14524	**
56 Contributions or gifts	14011	*34	*448	*464	1241	1492	3854	3759	1383	*810	229	297	-
57 Amortization	11135	*36	*3573	*729	*1498	*269	1167	2531	618	*14	252	448	**
58 Depreciation	696561	12800	71052	95265	59977	74595	186710	59298	73321	19336	11033	33174	**
59 Depletion	*225	-	-	*18	-	-	-	*201	*7	-	-	-	-
60 Advertising	110692	*735	20598	16984	11068	6371	33695	10096	7545	2073	392	1136	**
61 Pension, prof sh, stock, annuity	429823	*2254	*20038	*30765	*17905	45558	148601	29943	75068	*10514	20634	28541	**
62 Employee benefit programs	959184	*5155	90294	60066	61195	71179	301398	202615	121068	*11089	20144	14982	**
63 Net loss, noncapital assets	4808	-	-	*1519	*153	*283	1102	*1310	*122	*51	81	187	-
64 Other deductions	2813070	33102	548902	562701	323479	194812	679965	214735	145007	22643	25151	62572	**
65 Total receipts less total deducts	1924904	-18660	200092	196034	134556	209194	459132	309517	247655	99164	32466	55755	**
66 Constructive taxable income from related foreign corporations	*3252	-	-	-	-	-	*126	-	*3126	-	-	-	-
67 Net income (less deficit), total	1923742	-20609	200092	196034	134500	209194	458705	308763	250405	99164	32146	55350	**
68 Net income, total	2257235	*11017	252933	259863	145181	234235	561461	326063	274314	99333	33207	59629	-
69 Deficit, total	333493	*31626	52841	63829	*10681	*25041	102757	*17300	*23909	*169	1062	4280	**
70 Net income (less def), Form 1120-A	12123	-	*5027	*4976	*2120	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1192486	*-10356	188086	184302	*87346	*119671	235120	193314	140112	*22541	-	32350	-
73 Statutory special deductions, total	110320	*356	*14015	*15950	*4704	*27922	31727	*5705	*7080	*2788	1	71	-
74 Net operating loss deduction	106692	*346	*14015	*15894	*4195	*27886	29310	*5576	*6798	*2673	-	-	-
75 Dividends received deduction	3628	*9	-	*56	*509	*37	2418	*129	*282	*115	1	71	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	854535	*3080	25886	55391	52784	85386	245553	127044	125164	*73835	33206	27208	-
78 Total income tax before credits	266768	*985	3883	10827	23010	19647	75846	43360	42945	*25604	11378	9283	-
79 Income tax	263406	*985	3883	10624	23010	19647	74187	42853	42539	*25094	11301	9283	-
80 Personal holding company tax	*139	-	-	-	-	-	*139	-	-	-	-	-	-
81 Recapture taxes	*29	-	-	-	-	-	-	*29	-	-	-	-	-
82 Alternative minimum tax	2336	-	-	*203	-	-	*1196	*328	*281	*328	-	-	-
83 Foreign tax credit	*3094	-	-	-	-	-	-	*3	*3091	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*18	-	-	-	5	-	*13	-	-	-	-	-	-
87 Prior year minimum tax credit	4428	*345	-	-	-	-	*3282	*655	*56	*90	-	-	-
88 Total income tax after credits	259228	*640	3883	10827	23005	19647	72551	42702	39798	*25514	11378	9283	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Other special trade contractors and contractors not allocable

MINOR INDUSTRY 1798
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	196423	11407	112459	30177	18494	11243	10954	1153	393	98	30	10	6
2 Total assets	68192233	-	3463752	4818258	6532427	7894925	21845394	7539734	5771053	3323911	2166536	1326172	3510071
3 Cash	9019720	-	910461	662379	1188159	1191809	2974393	803887	571022	379785	208214	43800	85812
4 Notes and accounts receivable	24457781	-	431108	1140433	1806130	2513146	8918534	3507141	2542863	1240343	721745	481878	1154461
5 Less: Allowance for bad debts	326910	-	*4414	*17148	*7493	13863	55093	40365	20229	18045	9936	6491	133834
6 Inventories	3987051	-	177311	275546	394331	552517	1410256	336517	363115	142585	126389	81992	126492
7 U.S. govt. obligations, total	116869	-	-	-	-	*7573	*24339	*19854	*56578	*8520	6	-	-
8 Tax-exempt securities	79989	-	-	*15455	*2216	*7898	*19766	*6981	*23000	*463	4210	-	-
9 Other current assets	5651611	-	147851	168623	291139	546359	1853922	807402	714649	439341	178590	228639	275095
10 Loans to stockholders	1597915	-	356009	293871	326932	180031	277112	98675	37152	*17631	7656	2846	-
11 Mortgage and real estate loans	195395	-	-	*13661	*15329	*46392	102667	*2431	*12221	*2682	10	-	-
12 Other investments	3649962	-	44892	94745	215054	326837	689556	386884	337538	215276	270594	82519	986066
13 Depreciable assets	44225238	-	4752451	5519615	5519920	6321147	12818472	3363890	2265559	1234695	1101411	449192	878887
14 Less: Accumulated depreciation	27878593	-	3398470	3646848	3544667	4058194	8043165	2093324	1271894	634019	596356	152079	439576
15 Depletable assets	23579	-	*1827	-	-	-	*6169	*10	*10145	-	5179	198	50
16 Less: Accumulated depletion	*9589	-	*1827	-	-	-	*2358	*2	*3698	-	1521	183	-
17 Land	1357711	-	48347	195332	163948	185549	451173	97831	61162	56272	62945	16410	18742
18 Intangible assets (Amortizable)	1195026	-	70723	137979	101849	35258	167234	26348	45644	117063	62139	82026	348763
19 Less: Accumulated amortization	327209	-	29776	54326	22380	18455	29339	*1693	9814	12659	9054	14170	125542
20 Other assets	1176688	-	-42740	18942	81961	70922	261757	217267	36041	133978	34313	29593	334654
21 Total liabilities	68192233	-	3463752	4818258	6532427	7894925	21845394	7539734	5771053	3323911	2166536	1326172	3510071
22 Accounts payable	11862869	-	442863	808795	1003103	1479112	4165030	1326180	1108249	644142	357755	286838	240802
23 Mort, notes, and bonds under 1 yr	6812242	-	490282	592922	660785	752725	1723402	669330	454230	424622	183342	95210	765390
24 Other current liabilities	9938310	-	527637	423571	666569	756761	3081497	1514899	1258457	457758	386596	284803	579763
25 Loans from stockholders	3860552	-	831566	735745	441088	583435	1060484	116403	67717	*9535	14577	-	-0
26 Mort, notes, bonds, 1 yr or more	10232032	-	864499	1112352	1205281	1303565	2907309	589268	564251	430667	329349	264390	661101
27 Other liabilities	1958202	-	56373	47921	93222	206958	531517	321300	167737	165702	68188	96266	203020
28 Net worth	23528026	-	250532	1096951	2462379	2812369	8376155	3002354	2150411	1191485	826731	298666	1059994
29 Capital stock	2258018	-	475940	240182	386889	197301	481812	52376	129320	85343	71258	6532	131065
30 Paid-in or capital surplus	4635099	-	301425	296731	460170	343570	559317	199003	278778	284504	249570	34735	1627296
31 Retained earnings, appropriated	67046	-	*5059	-	*24	*15549	*35389	*5061	*5963	-	2	-	-
32 Retained earnings-unappropriated	9978020	-	-185327	803979	1394256	1370420	4350064	1388505	726813	322558	234309	270810	-698367
33 Retained earnings (S Corp)	8122318	-	-139367	16841	462169	1068966	3319849	1499027	1057901	543306	298639	-5011	-
34 Less: Cost of treasury stock	1532474	-	207198	260782	241129	183436	370275	141618	48364	44226	27047	8400	-
35 Total receipts	204388889	2364945	33503796	22231206	25155434	22988161	53883863	17861064	11840827	6173472	3621348	2245748	2519025
36 Business receipts	202298845	2341257	33347205	21964509	24993050	22823074	53301099	17694396	11649383	6089638	3502072	2208521	2384641
37 Interest	281934	*2249	10062	19466	23358	31220	83734	23467	21932	15876	7880	4481	38211
38 Interest on govt. obligations	18362	-	-	*796	*26	*2437	3279	*1086	3809	*4128	2081	-0	721
39 Rents	168341	-	*18358	20895	7875	7171	29890	14755	50179	*128	17149	1345	596
40 Royalties	18699	-	-	-	-	-	-	*89	*3200	*973	503	9290	4643
41 Net S-T cap gain less net LT loss	16843	*78	*1826	-	*1525	*20	4694	*5144	*1216	*15	1021	-	1302
42 Net L-T cap gain less net ST loss	208508	*12347	*17058	*4821	19727	12213	104508	7564	15597	*724	12601	747	602
43 Net gain, noncapital assets	270490	*3037	12146	38781	38346	26990	73309	33448	17690	7442	8295	3496	7512
44 Dividends, domestic corporations	18466	*162	*449	*2665	*1311	1100	5199	1739	4065	*576	201	8	992
45 Dividends, foreign corporations	28618	-	-	*4111	-	-	*5766	-	*479	-	574	8951	8738
46 Other receipts	1059783	*5815	96692	175162	70216	83937	272386	79377	73277	53973	68971	8909	71068
47 Total deductions	197652483	2294405	32202696	21665896	24429632	22379777	51902652	17075788	11369700	6040789	3533522	2192171	2565457
48 Cost of goods	134146421	1213019	18524918	12374681	15605234	14938863	37983427	13596452	9056226	4911875	2790613	1426262	1724849
49 Compensation of officers	10087399	126668	2491550	1574247	1428945	1237472	2173753	565457	314033	90977	41070	27675	15552
50 Salaries and wages	14247191	349815	3232017	1977109	2002167	1503626	3036384	740808	595848	268531	211414	137909	191563
51 Repairs	1527998	9109	334003	202932	204876	177139	425315	87123	32988	16829	13483	14545	9654
52 Bad debts	498577	*8119	34078	77925	40219	65841	115446	37542	14486	9273	12043	2941	80666
53 Rent paid on business property	2918876	40178	705575	456461	424517	324403	625168	147398	77809	41688	24749	20775	30154
54 Taxes paid	5807454	74549	998252	731139	762870	807302	1454171	429916	233592	161112	70673	30175	53703
55 Interest paid	1616032	12663	163776	200443	190817	193937	440671	119804	92259	62071	39491	27264	72836
56 Contributions or gifts	38876	*19	2416	3609	4041	4963	12483	2994	5415	895	318	1673	51
57 Amortization	65501	*347	5197	11304	8515	1884	14360	2870	3824	5605	1606	3897	6091
58 Depreciation	4905731	20455	470452	577416	618796	656114	1340207	320638	235190	127395	106728	365030	67310
59 Depletion	*6003	-	-	-	-	-	*790	-	*374	*3957	882	-	-
60 Advertising	780339	9868	194032	133734	139668	88209	119058	39476	14688	11287	19503	4783	6032
61 Pension, prof sh, stock, annuity	903534	*504	60864	93413	84077	106922	332119	109089	76757	10848	12905	7153	8883
62 Employee benefit programs	2675605	12961	376372	218535	225397	364760	783106	342117	170053	63441	36511	15936	66415
63 Net loss, noncapital assets	63182	*2603	4734	*3370	12337	7006	12240	4177	7355	*5172	412	43	3733
64 Other deductions	17363765	413528	4604458	3029577	2677156	1901336	3033952	529927	438803	249832	151120	106110	227966
65 Total receipts less total deducts	6736405	70540	1301100	565310	725802	608383	1981212	785276	471127	132683	87826	53578	-46432
66 Constructive taxable income from related foreign corporations	9693	-	-	-	-	-	-	-	-	-	-	6563	3130
67 Net income (less deficit), total	6727737	70540	1301100	564514	725777	605946	1977932	784191	467318	128555	85746	60140	-44023
68 Net income, total	8931850	171117	1747695	883944	1051739	803600	2353365	880490	577240	229548	106271	110429	16410
69 Deficit, total	2204113	100577	446595	319430	325963	197654	375433	96299	109921	100993	20525	50289	60433
70 Net income (less def), Form 1120-A	8517	*-6073	-172	*13368	*1394	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*126	*126	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	4969563	79859	1307534	370558	568823	396681	1241403	504218	319163	139618	39894	1814	-
73 Statutory special deductions, total	581448	*19638	96030	92461	63516	81227	125643	36071	28162	*10144	12357	11743	4456
74 Net operating loss deduction	553814	*19525	95716	86485	62598	80457	116064	34853	*24256	*9710	11642	11321	1186
75 Dividends received deduction	26917	*113	*314	*5977	*918	770	9579	1217	3188	*434	715	422	3271
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2508280	*13241	139332	216642	263419	240254	881503	291166	224079	75726	51063	96872	14983
78 Total income tax before credits	722138	*3380	23196	37136	50871	53277	284800	106694	77046	27314	19003	34270	5151
79 Income tax	693715	*2803	23196	37125	50871	52402	271745	97644	75903	25840	17374	33669	5144
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	*441	-	-	-	-	-	-	-	*14	-	-	427	-
82 Alternative minimum tax	26060	*149	-	*12	-	*875	12946	9025	*810	*780	1464	-	-
83 Foreign tax credit	7715	-	-	-	-	-	*-0	-	*48	*351	713	6275	328
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	2382	-	1	*734	*680	4	*563	*20	*37	*302	1	39	-
87 Prior year minimum tax credit	19846	-	-	-	*463	*201	14747	*2726	*907	*14	29	759	-
88 Total income tax after credits	692195	*3380	23195	36403	49728	53072	269489	103948	76054	26647	18260	27197	4823

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing

DIVISION 40
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	325045	17974	120579	40099	39086	33794	47701	11132	7102	2968	1758	1325	1529
2 Total assets	5966306398	-	3882368	6794699	14151925	24135375	106911808	77943867	110905242	104266776	123103431	207067496	5187143412
3 Cash	175165261	-	745837	1217333	2166410	3299669	12415023	7682564	8982511	8624230	9419500	14374704	106237481
4 Notes and accounts receivable	1175649684	-	669317	1586751	3720282	6671571	27343703	20153324	27245076	23413193	26434189	41168339	997243939
5 Less: Allowance for bad debts	24794235	-	*1815	*11730	23669	70729	345064	379301	710976	713526	993132	1420848	20123445
6 Inventories	465751279	-	665435	1087811	2429407	4724030	22696334	17357499	23672006	21289204	22659894	34914396	314255264
7 U.S. govt. obligations, total	29855017	-	*30075	*1708	*34234	*37828	251133	530056	563350	631687	582203	1095859	26096885
8 Tax-exempt securities	16713798	-	*278	*1552	*5540	*66468	390881	126960	314338	397607	541130	919576	13949466
9 Other current assets	432593622	-	166973	191415	446423	630244	4022079	3251102	4778704	4880109	6565071	11287308	396374194
10 Loans to stockholders	33621147	-	213236	250441	431173	552449	1329846	542969	800856	349665	532981	656227	27961304
11 Mortgage and real estate loans	57832558	-	*370	*70550	*31125	60005	222459	222601	90153	65228	56783	125520	56887764
12 Other investments	1431904473	-	27849	281594	354450	806645	4742173	3694537	6603779	7949670	10640995	21311373	1375491408
13 Depreciable assets	2306940466	-	4368265	6379462	11895551	18680438	74856901	50712814	68186451	57926706	66287949	101907822	1845738107
14 Less: Accumulated depreciation	1199205604	-	3177583	4499073	8057757	12512824	46339017	29943459	37397859	30307933	33277508	48626740	945065850
15 Depletable assets	82672158	-	*81775	*14065	*55319	*10493	*21250	51600	198909	79925	548248	1029878	80580697
16 Less: Accumulated depletion	44087785	-	*62773	*2993	*24557	*4696	*764	*5699	47221	14165	126617	384151	43414150
17 Land	44259070	-	15305	63582	186577	346120	1859573	1394825	1909051	1740971	1801588	2783521	32157958
18 Intangible assets (Amortizable)	505348851	-	204787	208841	384760	762447	3143848	1956012	4125338	6447504	9186368	21598445	457330501
19 Less: Accumulated amortization	100521331	-	154886	95369	126035	283056	1143967	731014	1224598	1388901	2183691	4276470	88913344
20 Other assets	576607970	-	89923	48759	242694	358274	1445417	1326477	2815373	2895601	4427481	8602739	554355232
21 Total liabilities	5966306398	-	3882368	6794699	14151925	24135375	106911808	77943867	110905242	104266776	123103431	207067496	5187143412
22 Accounts payable	607224070	-	909741	1301865	2541726	4549537	16530199	11733489	14816016	12735470	13961780	21482549	506661697
23 Mort, notes, and bonds under 1 yr	710373238	-	423542	545412	1264523	2522001	11063566	9151158	12910937	10592326	9663154	13715461	638521158
24 Other current liabilities	636316138	-	580924	910983	1317187	2090709	10737853	6974326	10103336	10109440	11876931	20027031	561587417
25 Loans from stockholders	85694617	-	2385731	1316268	2391872	2373435	6594324	2949911	2557761	1985329	1709195	2285464	59145327
26 Mort, notes, bonds, 1 yr or more	1132773540	-	1538202	1657421	2898793	4979675	18465532	12178753	19233052	18726113	25875308	50668971	976551721
27 Other liabilities	683229167	-	219369	82011	350048	324662	1986372	1907500	3780633	4390386	5502155	10416872	654269160
28 Net worth	2110695629	-	-2175140	980739	3387776	7295354	41533963	33048730	47503506	45727712	54514909	88471148	1790406932
29 Capital stock	249993302	-	2070783	1305833	1310318	2438235	10131254	5760007	9164961	9541406	11147893	14148090	182974522
30 Paid-in or capital surplus	1213045057	-	951115	1237020	1198350	2929410	12791333	9954186	16868293	22106732	31639874	44834550	1068534192
31 Retained earnings, appropriated	5221642	-	*1447	77	*17439	94817	153388	48252	245628	47593	161257	114870	4336874
32 Retained earnings-unappropriated	779703753	-	-2079809	-847047	831919	2103502	6966394	4001695	5144520	4281912	4272050	23911563	731117054
33 Retained earnings (S Corp)	84099381	-	-2744921	-403724	473457	1045740	14883181	15282975	18627137	12029094	9645858	9333365	5927220
34 Less: Cost of treasury stock	221367506	-	373755	311421	443707	1316351	3391587	1998386	2547032	2279025	2352023	3871290	202482930
35 Total receipts	5177663770	67295081	18520882	21600408	41524530	60635008	243630440	157170987	199370627	164799710	175782383	263749860	3763583855
36 Business receipts	4794291330	62393312	18287124	21328088	40711565	59806696	240627222	155071128	196226532	161283297	171265524	255280902	3412009939
37 Interest	114676743	1353801	8870	23560	56985	84301	348716	267994	477159	617516	938109	1725080	108774652
38 Interest on govt. obligations	2143200	8148	*206	*618	*1346	5429	27965	21046	53247	56299	84492	161540	1722863
39 Rents	26139135	364051	*2786	*2892	20224	21962	126398	67711	127975	86888	146090	265612	24906544
40 Royalties	58840776	584811	*30719	*67	*60	*79890	84421	71186	83770	362534	306507	850587	56386225
41 Net S-T cap gain less net LT loss	1565556	*36962	*632	*38	*677	9246	34529	17803	12388	21308	62226	62627	1307119
42 Net L-T cap gain less net ST loss	28940348	631963	20625	98350	65808	52994	218980	182399	256165	404628	779483	977763	25251190
43 Net gain, noncapital assets	23197119	687059	52565	52664	102624	194148	395764	244482	258869	192328	190518	355641	20470455
44 Dividends, domestic corporations	4636039	7044	*1628	*1310	1772	8850	30246	14895	29379	65918	47365	159533	4268100
45 Dividends, foreign corporations	42445752	332766	-	288	-	*675	20489	25883	62728	113296	236996	653718	40998912
46 Other receipts	80787773	895163	115726	92534	563466	370816	1715710	1186460	1782414	1595698	1725072	3256856	67487857
47 Total deductions	4910704056	65291757	18495915	21372188	40556331	59176545	235781469	151255338	191160063	159138012	168664376	251242920	3548569142
48 Cost of goods	3241577938	41699740	9022444	11310269	23587665	38761144	164392979	110140081	139698111	113995186	120546770	177320484	2291103065
49 Compensation of officers	51487248	818966	1604288	1623065	3017156	3768763	10951696	4954986	4354624	2561383	2103424	2483013	13245885
50 Salaries and wages	348449936	5944814	2011321	2453426	4426485	4402716	16894641	10717040	13455357	11717228	11752193	17696037	246978679
51 Repairs	35872302	393214	166966	213896	389261	467398	1315391	657391	747951	667138	694192	1106344	29053160
52 Bad debts	13809023	138155	71968	46629	72331	177628	567680	431316	464671	382663	560371	608609	10287002
53 Rent paid on business property	43733170	586198	979141	812694	1119039	1174621	2842908	1250732	1362800	1034389	1121988	1786881	29661780
54 Taxes paid	110487022	1148103	592751	783109	1262131	1636719	5919427	3252364	3955212	3025967	3031717	4513620	81365901
55 Interest paid	175064011	2667728	201059	254631	449029	701920	2944140	2119374	2873066	2664204	3253034	5748074	151187752
56 Contributions or gifts	3852726	34129	3449	2910	6771	13336	56115	37321	61646	58376	64154	105768	3408751
57 Amortization	18294727	228779	20520	23653	40486	64698	332269	198398	392456	414084	539073	1078352	14961957
58 Depreciation	196156719	1721188	380234	536998	1051147	1534000	5789393	3886986	5324037	4457589	5341905	8109709	158023533
59 Depletion	4077611	6869	*11211	-	*220	-	*4969	*22786	14191	24193	59482	63242	3870449
60 Advertising	80895094	1297458	131198	192343	274123	372871	1682052	1085887	1665601	2169144	2153825	3139132	66731459
61 Pension, prof sh, stock, annuity	26100968	299206	35280	62349	182678	300809	1027057	700240	865333	776646	773191	1220555	19857625
62 Employee benefit programs	74796151	914414	146410	195678	467819	607438	2722467	1725867	2353244	2123184	2328729	3679299	57531604
63 Net loss, noncapital assets	4412611	113329	33119	52215	37925	22269	136669	142193	166950	131799	189000	275476	3111667
64 Other deductions	481636799	7279468	3084559	2808322	4172066	5170213	18201615	9932375	13404815	12934840	14151330	22308324	368188872
65 Total receipts less total deducts	266959713	2003324	24967	228220	968199	1458463	7848971	5915648	8210564	5661698	7118007	12506940	215014713
66 Constructive taxable income from related foreign corporations	41141640	423013	-	-	-	-	*245	*41	19868	70106	66536	290137	40271693
67 Net income (less deficit), total	305958154	2418189	24761	227602	966852	1453034	7821250	5894643	8177185	5675505	7100051	12635537	253563544
68 Net income, total	352453829	5153868	1029791	1080086	1882090	2828624	12501071	8480328	11870640	9152199	10727730	16672371	271075031
69 Deficit, total	46495675	2735679	1005030	852483	915238	1375590	4679820	2585684	3693455	3476694	3627679	4036834	17511488
70 Net income (less def), Form 1120-A	-3777	*-3332	23649	-10481	*-13613	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-265098	-265098	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	27970457	235935	317066	252468	899245	1200949	6153683	4399199	5529256	3028164	2582783	2186665	1185044
73 Statutory special deductions, total	31068836	484528	138486	191131	202560	262674	766321	474673	780711	743726	1080847	1705813	24237365
74 Net operating loss deduction	18535340	416982	137397	189912	201370	256478	724554	437355	708017	623150	907407	1282336	12650381
75 Dividends received deduction	12533218	67547	*1089	*1220	1189	6196	41767	37318	72694	120576	173162	423477	11586983
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	288420615	4018870	97682	251201	437556	792111	4252178	2966575	4939534	5026216	6897991	12751543	245989159
78 Total income tax before credits	101849787	1402478	14779	49242	88766	186325	1358039	1018430	1701534	1756512	2407175	4499331	87367174
79 Income tax	100318010	1395031	14677	49176	86902	179345	1341674	1003430	1679723	1714876	2367425	4433638	86052111
80 Personal holding company tax	*4024	*263	-	-	-	*2226	-	-	*546	*4	-	-	986
81 Recapture taxes	1577	-	-	-	-	-	-	-	*2	*187	2	422	964
82 Alternative minimum tax	1500290	6752	*101	*66	*1863	4754	15190	11651	22351	41206	40338	68883	1287134
83 Foreign tax credit	30311971	264677	-	-	-	*70	2396	486	17817	35259	65833	224460	29700974
84 U.S. Possessions tax credit	2586474	6987	2	-	24	1	11329	16334	46074	91211	164258	365477	1884776
85 Nonconventional source fuel credit	523181	*115	-	-	-	-	*25	-	*1487	*2430	1377	2670	515077
86 General business credit	2669076	25030	22	*2272	2434	5542	16918	11827	35543	21948	46949	95703	2404889
87 Prior year minimum tax credit	1451082	21078	-	*-0	-	*1192	13966	11461	24703	24172	38280	51081	1265149
88 Total income tax after credits	64307381	1084592	14754	46970	86308	179521	1313405	978322	1575910	1581493	2090479	3759940	51595688

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products

MAJOR GROUP 09
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	19658	1194	6419	2769	1500	2092	3220	942	796	304	170	123	128
2 Total assets	547115514	-	202379	449153	509003	1476684	7671510	6726550	12796050	10868966	12184356	18313037	475917826
3 Cash	10352505	-	27376	25729	66880	183051	708209	706072	861376	636088	683900	787503	5666321
4 Notes and accounts receivable	107218139	-	*17376	*43823	108221	310272	1571763	1457044	2568501	2236215	2156666	2723873	94024384
5 Less: Allowance for bad debts	1001426	-	*8	-	*42	-	17317	12421	49328	53175	48884	62612	757638
6 Inventories	42280000	-	*25151	38718	88075	265780	1588863	1383247	2648402	2407609	2197166	3761111	27875878
7 U.S. govt. obligations, total	1358398	-	-	-	-	-	*12425	*16106	*42714	*35372	103720	75027	1073034
8 Tax-exempt securities	325182	-	-	-	-	-	*4094	*3435	*13691	*14523	12121	55711	221607
9 Other current assets	20100592	-	*4569	*26511	11916	28052	216868	169172	403497	292686	347261	699987	17900073
10 Loans to stockholders	2321280	-	-	*28573	*53088	*10166	109243	66220	132447	21774	23209	20145	1856415
11 Mortgage and real estate loans	1130973	-	-	*27886	-	*3176	*40946	*4687	*22071	*2345	3910	8057	1017895
12 Other investments	186449840	-	*2127	*33159	*28901	56977	411456	257623	716729	605553	830016	1369157	182138142
13 Depreciable assets	172511058	-	269175	398249	431223	1542527	6714981	5219221	9555403	7861830	9048132	11998679	119471637
14 Less: Accumulated depreciation	82092976	-	153069	209709	342124	1014278	4171903	2956407	5092767	4170509	4485608	5821588	53675012
15 Depletable assets	*49555	-	-	*14065	*2326	-	-	-	*205	*20	28128	-	4813
16 Less: Accumulated depletion	*18113	-	-	*2993	*2326	-	-	-	*75	*20	10822	-	1879
17 Land	5474590	-	*4524	*571	*9269	60094	215047	190812	327525	282319	267496	460552	3656381
18 Intangible assets (Amortizable)	55771725	-	*3236	*9836	*45578	57616	231601	189661	541694	710408	895868	2222399	50863830
19 Less: Accumulated amortization	7786492	-	*2031	*2955	*29726	*18463	53895	55698	146844	121464	185572	541891	6627952
20 Other assets	32670685	-	*3953	*17691	*37744	-8285	89129	87775	250811	107394	317649	556926	31209897
21 Total liabilities	547115514	-	202379	449153	509003	1476684	7671510	6726550	12796050	10868966	12184356	18313037	475917826
22 Accounts payable	82191034	-	*39481	*42119	*71289	204663	1003704	1038753	1639013	1395825	1378790	1958949	73418447
23 Mort, notes, and bonds under 1 yr	40816961	-	*19000	*10840	*36574	177378	816367	658564	1606419	1301309	1034809	1659187	33496513
24 Other current liabilities	41079481	-	*11176	*21768	41399	51237	450575	400350	859510	975024	845581	1513671	35909190
25 Loans from stockholders	5339436	-	*44039	*75746	*75589	265258	669663	269479	223397	98339	235939	229060	3152926
26 Mort, notes, bonds, 1 yr or more	110887955	-	*133705	*131523	*103182	157256	1276376	1639248	2615813	2092728	2500808	4791671	95445645
27 Other liabilities	37167501	-	*68116	*54204	*23254	*14746	37863	147031	150859	354179	616037	797678	34903533
28 Net worth	229633146	-	-113138	112953	157715	606145	3416962	2573125	5701038	4651561	5572392	7362821	199591572
29 Capital stock	30792598	-	106549	198382	57211	163422	572912	566511	977859	693109	524131	659198	26273313
30 Paid-in or capital surplus	143374195	-	*67317	*78022	*140746	142255	777959	464742	1541061	1291657	2673022	2402557	133794856
31 Retained earnings, appropriated	457399	-	-	-	-	-	*490	-	*121352	-	844	7300	327412
32 Retained earnings-unappropriated	83056642	-	*-141871	*8596	-5939	292261	1313245	531397	886851	1222205	761981	2852271	75335644
33 Retained earnings (S Corp)	9724249	-	*-135202	*-171521	*14948	*22555	961853	1114646	2436447	1641248	1777390	1652461	409423
34 Less: Cost of treasury stock	37771936	-	*9932	*525	*49252	*14348	209497	104171	262532	196659	164977	210966	36549076
35 Total receipts	513896791	10152456	801697	1524952	1796471	4207188	20764447	17511836	30650165	26839578	24388145	31808179	343451676
36 Business receipts	483520875	8141880	773818	1472313	1741086	4164109	20388178	17381980	30282711	26608438	24041375	31156452	317368536
37 Interest	6913706	896054	*518	*2964	*4395	6441	25243	18809	46694	23360	59317	112108	5717802
38 Interest on govt. obligations	48424	1054	-	-	-	*208	*682	*2480	6102	3615	4505	5491	24286
39 Rents	1033991	*60260	-	-	*843	*1361	13806	4140	11746	11281	14004	54938	861612
40 Royalties	5765148	507200	-	-	-	-	*24806	*760	*4039	*14386	26331	61338	5126288
41 Net S-T cap gain less net LT loss	40934	92	-	-	-	-	*3873	*227	*4514	*5789	457	1560	24423
42 Net L-T cap gain less net ST loss	2184475	*308488	*1500	*9679	*5085	*3067	56661	*531	11174	2889	48485	58896	1678022
43 Net gain, noncapital assets	489431	*3936	*21350	*31957	*43361	*12001	27769	16463	25044	12164	9803	23879	261703
44 Dividends, domestic corporations	300760	199	-	-	-	*714	4179	*-0	1651	4544	793	9466	279214
45 Dividends, foreign corporations	4466051	145258	-	-	-	-	*2915	*-0	*3357	*2367	7405	41200	4263550
46 Other receipts	9132995	88036	*4512	*8040	*1701	19289	216336	86444	253133	150745	175669	282852	7846240
47 Total deductions	491544533	9671941	844373	1493467	1801704	4205824	20155140	17120586	29551090	26035793	23475648	30848016	326340951
48 Cost of goods	324562115	4200860	491575	798482	1169593	3008939	14687600	13662020	23156936	19251177	17744279	23857653	202533003
49 Compensation of officers	3540352	44987	*22747	*68745	*44776	145993	695426	271343	445449	222897	166385	169833	1241773
50 Salaries and wages	33453519	641243	*70847	160014	183656	265533	1370755	933582	1584505	1832741	1369372	1454275	23586996
51 Repairs	3227657	72161	11138	20984	22029	51991	165835	81046	168921	126093	128968	126485	2252005
52 Bad debts	539548	11888	-	*1254	*690	*2333	30585	34570	37705	31525	39409	23916	325672
53 Rent paid on business property	3770726	90001	46004	67119	35418	85798	200143	99144	187502	177459	135951	171248	2474940
54 Taxes paid	9861710	141613	28341	75352	51847	87183	393182	233790	447979	403350	327547	453020	7218505
55 Interest paid	15381141	1455276	7975	*16194	21273	42666	199980	181627	335833	275364	316988	528012	11999950
56 Contributions or gifts	395788	9829	*17	*40	*259	*411	5980	3457	5463	11977	7415	13702	337238
57 Amortization	1879998	47683	*448	*1609	*1758	9078	18482	16439	31269	50894	49334	94908	1558098
58 Depreciation	13199943	195120	26911	26290	29984	105739	425305	367709	678751	567863	661415	775921	9338936
59 Depletion	11018	-	-	-	-	-	-	-	*59	*7	1333	42	9578
60 Advertising	21606952	990203	8705	*31757	18816	25009	147707	139399	338622	757877	567753	622027	17959078
61 Pension, prof sh, stock, annuity	1813302	14302	-	*2237	*7773	13898	62114	38773	82184	120199	89704	94304	1287816
62 Employee benefit programs	5890034	146040	*104	*14356	*9198	17895	142036	109411	244053	240598	261246	344641	4360454
63 Net loss, noncapital assets	375810	*14920	-	-	-	*1743	26453	3059	12901	21022	14407	25051	256255
64 Other deductions	52034920	1595815	129561	209035	204635	341615	1583558	945216	1792959	1944751	1594144	2092980	39600651
65 Total receipts less total deducts	22352258	480515	-42675	31485	-5233	1365	609307	391249	1099075	803785	912497	960163	17110726
66 Constructive taxable income from related foreign corporations	4197539	85596	-	-	-	-	-	-	-	-	636	15203	4096105
67 Net income (less deficit), total	26501374	565057	-42675	31485	-5233	1157	608625	388769	1092973	800170	908627	969875	21182544
68 Net income, total	28921033	691791	*19024	*54310	67318	76155	849573	570074	1346587	934181	1071498	1164884	22075637
69 Deficit, total	2419659	126734	61699	*22825	*72551	74998	240948	181305	253615	134011	162871	195009	893093
70 Net income (less def), Form 1120-A	*-1505	-	*-213	*-1292	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-32776	*-32776	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	2790780	*-13989	*14782	*26855	*21628	*-12311	366930	277893	743507	493687	523905	231134	116757
73 Statutory special deductions, total	1923385	*24144	*2100	*5325	*36936	*17884	54711	44014	54113	63195	46000	81903	1493061
74 Net operating loss deduction	1150004	*22705	*2100	*5325	*36936	*17385	48862	44013	49473	57750	38305	67530	759621
75 Dividends received deduction	773103	1439	-	-	-	*500	5849	*-0	4640	5444	7418	14373	733440
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	23781945	647835	-	*3934	*8754	30441	311366	195540	474038	351530	482600	817496	20458411
78 Total income tax before credits	8449303	227219	-	*590	*1581	5773	99924	66904	161820	124584	168366	288597	7303945
79 Income tax	8287817	226568	-	*590	*1313	5294	99771	66041	161289	119729	164666	283141	7159415
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	513	-	-	-	-	-	-	-	-	-	-	-	513
82 Alternative minimum tax	159553	*133	-	-	*268	*478	*153	*863	1147	4854	3240	5177	143238
83 Foreign tax credit	2803607	90111	-	-	-	-	*28	-	43	-	475	18310	2694640
84 U.S. Possessions tax credit	203726	-	-	-	-	-	478	236	5945	5479	14402	24612	152573
85 Nonconventional source fuel credit	1956	-	-	-	-	-	-	-	-	-	787	420	749
86 General business credit	91915	4424	-	-	-	39	*987	*102	835	*218	563	1884	82862
87 Prior year minimum tax credit	53769	*382	-	-	-	*1	*920	*956	4107	3277	2735	3889	37502
88 Total income tax after credits	5294331	132301	-	*590	*1581	5733	97512	65610	150890	115608	149406	239482	4335618

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Meat products

MINOR INDUSTRY 2010
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3843	*822	*983	*400	*338	*294	633	140	134	37	29	18	14
2 Total assets	28985495	-	*18424	*79024	*125136	*187230	1467415	946985	2158794	1340838	2076557	2623239	17961852
3 Cash	860644	-	*8343	*4219	*11545	*30492	82126	*36216	122545	78201	104422	75264	307272
4 Notes and accounts receivable	4369126	-	*7937	*8074	*31867	*37726	315224	286061	469398	375462	433746	399354	2004277
5 Less: Allowance for bad debts	65980	-	-	-	-	-	*5926	*342	8595	8162	5458	3813	33683
6 Inventories	4947232	-	-	*3558	*19130	*26437	284329	278992	485244	239846	345270	437038	2827388
7 U.S. govt. obligations, total	*53703	-	-	-	-	-	*12425	-	*21566	-	19712	-	-
8 Tax-exempt securities	79983	-	-	-	-	-	-	-	-	251	483	-	79250
9 Other current assets	1023409	-	-	*167	*3938	*2242	72288	24949	43661	32406	84069	66938	692751
10 Loans to stockholders	339382	-	-	*5484	*2476	*572	*30769	*5472	*19339	*2512	3355	-0	269403
11 Mortgage and real estate loans	*26485	-	-	-	-	-	*17439	-	*888	-	176	7982	-
12 Other investments	4347905	-	*401	*944	*3392	*31894	95760	*7113	115684	31121	105429	254314	3701853
13 Depreciable assets	18700453	-	*3294	*95351	*119898	*108411	1496825	609817	1649327	1064743	1641579	1889046	10022163
14 Less: Accumulated depreciation	8961025	-	*3294	*38773	*84574	*75470	983462	343094	870578	509215	783129	852960	4416478
15 Depletable assets	*20	-	-	-	-	-	-	-	-	*20	-	-	-
16 Less: Accumulated depletion	*20	-	-	-	-	-	-	-	-	*20	-	-	-
17 Land	572560	-	*957	-	*3839	*23543	41821	*24119	35480	21149	31693	48864	341095
18 Intangible assets (Amortizable)	2470501	-	*2444	-	*41811	-	*12730	*21622	48280	*20054	71215	295948	1956397
19 Less: Accumulated amortization	275805	-	*1659	-	*29094	-	*8988	*7197	16079	*6175	7823	33921	164870
20 Other assets	496922	-	-	-	*905	*1384	4057	*3259	42634	-1355	31820	39184	375034
21 Total liabilities	28985495	-	*18424	*79024	*125136	*187230	1467415	946985	2158794	1340838	2076557	2623239	17961852
22 Accounts payable	2492924	-	-	*4355	*8871	*14639	147693	166554	215275	184377	247929	232411	1270821
23 Mort, notes, and bonds under 1 yr	2216208	-	-	*5691	*22255	-	161250	142439	306002	149579	195128	271990	961874
24 Other current liabilities	3086860	-	*5390	*1647	*2776	*2419	91688	63359	133527	162263	164252	195234	2264304
25 Loans from stockholders	457054	-	-	-	*34224	*85595	217254	*51850	*28029	*21181	5890	-	13031
26 Mort, notes, bonds, 1 yr or more	7203463	-	*23369	*34371	*66957	-	219095	113330	465630	172215	486318	956734	4665444
27 Other liabilities	928408	-	*15189	-	*17418	*1384	*6611	*9994	29362	*39297	98646	220083	490424
28 Net worth	12600578	-	*-25524	*32960	*-27364	*83194	623824	399459	980969	611927	878394	746786	8295953
29 Capital stock	769813	-	*2648	*6196	*25925	*7732	120343	59305	112114	33037	51697	103662	247155
30 Paid-in or capital surplus	4163826	-	*17636	*275	*2148	*82	*41224	*16239	254290	94796	195754	125293	3416090
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	6257935	-	*-47418	*26489	*-10096	*39562	266375	*181982	199105	*110706	317097	320185	4853948
33 Retained earnings (S Corp)	2024634	-	*8786	-	-	*35819	254721	*142974	536855	*387067	383229	242553	32630
34 Less: Cost of treasury stock	615630	-	*7176	-	*45341	-	*58839	*1041	*121395	*13680	69383	44906	253870
35 Total receipts	82731549	*191199	*129288	*385231	*631522	*791710	5446936	5168103	7676417	7581313	6920824	7179202	40629802
36 Business receipts	81664551	*157380	*108064	*385047	*584921	*788219	5358618	5137569	7628621	7571512	6881413	7106102	39957086
37 Interest	216238	*206	*159	*142	*771	*1811	4182	*1345	6860	*1077	4212	7941	187533
38 Interest on govt. obligations	7666	-	-	-	-	*208	-	-	*783	*41	1181	265	5187
39 Rents	37357	-	-	-	-	*240	*7690	*1427	*4533	*36	1833	9716	11883
40 Royalties	145307	-	-	-	-	-	-	-	-	-	96	2549	142662
41 Net S-T cap gain less net LT loss	*1290	-	-	-	-	-	-	-	*155	-	12	18	1105
42 Net L-T cap gain less net ST loss	78501	54	*1350	-	*3089	-	*1445	*100	*363	-	103	6967	65031
43 Net gain, noncapital assets	102791	-	*18003	-	*42655	-	*2761	*1023	2507	*248	861	2248	32484
44 Dividends, domestic corporations	3492	-	-	-	-	*305	*402	*-0	*307	*28	161	16	2274
45 Dividends, foreign corporations	45871	-	-	-	-	-	-	-	*50	*832	1673	3327	39988
46 Other receipts	428485	*33560	*1712	*42	*87	*926	71839	26640	32238	7538	29280	40054	184569
47 Total deductions	81367689	*197046	*133820	*381710	*653183	*773084	5371146	5097298	7475637	7425611	6769534	7196233	39893386
48 Cost of goods	69746379	*130421	*89310	*237223	*511464	*625387	4032110	4514531	6318158	6706331	5740130	6412441	34428875
49 Compensation of officers	560755	45	*522	*21105	*11156	*22113	215068	24855	77610	27268	28847	19375	112791
50 Salaries and wages	2528899	*16673	*4609	*36846	*28188	*46085	394902	179874	283713	180847	234025	127512	995626
51 Repairs	279483	*1718	*220	*6375	*1360	*4366	60423	24602	43255	14726	36856	8320	77263
52 Bad debts	35671	*5668	-	-	*646	*122	6082	*3802	5512	3459	1987	1548	6847
53 Rent paid on business property	293911	*698	*4270	*5196	*2605	*7943	36968	14732	25991	6672	16083	11607	161148
54 Taxes paid	807623	*1726	*4689	*10808	*9603	*9848	79364	34615	85663	37237	52199	40126	441744
55 Interest paid	824138	*1491	*1691	*1404	*12124	*198	42001	27193	62422	31554	51302	100921	491835
56 Contributions or gifts	13757	3	-	*40	*8	*146	*840	*394	711	*1104	1191	1719	7601
57 Amortization	84542	*174	*302	-	*1469	-	*905	*2535	3324	*2779	5164	22934	44956
58 Depreciation	1101331	*6791	-	*5646	*8765	*3999	77159	48735	112770	64356	117675	124548	530887
59 Depletion	2	-	-	-	-	-	-	-	-	-	2	-	-
60 Advertising	1075964	21	*481	*3616	*6547	*4711	31645	10878	49647	82248	156062	30300	699807
61 Pension, prof sh, stock, annuity	82153	117	-	-	-	-	18695	*87	9695	*12517	11984	5990	23067
62 Employee benefit programs	601061	420	-	*4900	*6625	*2886	31495	*27419	48291	33986	45842	88059	311139
63 Net loss, noncapital assets	22212	-	-	-	-	*862	*2166	*47	*1718	*749	4725	4287	7658
64 Other deductions	3309806	*31083	*27726	*48552	*52622	*44419	341323	183000	347159	219778	265458	196547	1552140
65 Total receipts less total deducts	1363860	*-5847	*-4532	*3521	*-21660	*18625	75790	70805	200780	155702	151290	-17031	736417
66 Constructive taxable income from related foreign corporations	29718	-	-	-	-	-	-	-	-	-	-	57	29661
67 Net income (less deficit), total	1385912	*-5847	*-4532	*3521	*-21660	*18417	75790	70805	199996	155661	150110	-17238	760890
68 Net income, total	1726653	*16707	*13154	*3934	*29308	*18623	128712	95726	220258	159959	168419	51758	820095
69 Deficit, total	340741	*22554	*17686	*413	*50968	*206	*52922	*24922	*20262	*4299	18309	68997	59204
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-2397	*-2397	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	507955	*-6799	*13154	-	-	*13075	61998	*55504	145319	*122546	101664	13967	-12474
73 Statutory special deductions, total	150712	*16151	-	-	*29308	*214	*2141	*5036	*711	*8413	4024	5384	79331
74 Net operating loss deduction	104230	*16151	-	-	*29308	-	*1860	*5036	*446	*7561	2238	2140	39491
75 Dividends received deduction	46482	-	-	-	-	*214	*281	*-0	*265	*852	1786	3244	39840
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	999562	556	-	*3934	-	*5547	29410	*35186	62959	*24728	59217	35592	742434
78 Total income tax before credits	354329	*276	-	*590	*268	*1062	8460	*11811	21478	*8392	20796	12291	268904
79 Income tax	343958	189	-	*590	-	*1062	8460	*11811	21382	*8392	20174	12115	259782
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	10284	-	-	-	*268	-	-	-	*96	-	623	175	9122
83 Foreign tax credit	6355	-	-	-	-	-	-	-	-	-	-	155	6201
84 U.S. Possessions tax credit	1276	-	-	-	-	-	-	-	1276	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	8079	-	-	-	-	-	*309	-	*275	*104	142	428	6822
87 Prior year minimum tax credit	5155	-	-	-	-	-	*71	*69	*397	*1081	151	1239	2146
88 Total income tax after credits	333464	*276	-	*590	*268	*1062	8080	*11743	19530	*7207	20503	10469	253736

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Dairy products

MINOR INDUSTRY 2020 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1180	***	***	-	*92	*57	241	*99	73	36	17	13	11
2 Total assets	18211152	-	***	-	*26670	*53579	555998	*705874	1341229	1231746	1212548	1877517	11165301
3 Cash	856484	-	***	-	-	*803	75933	*95424	94739	108181	52693	94738	332291
4 Notes and accounts receivable	2970958	-	***	-	*297	*22827	*125300	*194554	447026	305042	254663	375275	1245973
5 Less: Allowance for bad debts	113663	-	***	-	-	-	*1959	*1491	6828	8083	9702	19924	65677
6 Inventories	2185127	-	***	-	*2763	*5734	*95583	*131675	224493	233662	133921	268120	1089175
7 U.S. govt. obligations, total	*61360	-	***	-	-	-	-	-	-	*10186	20608	25204	5363
8 Tax-exempt securities	*55305	-	***	-	-	-	-	-	*521	-	-	54784	-
9 Other current assets	875238	-	***	-	*375	*1603	*39073	*17547	37912	33054	26479	125829	590391
10 Loans to stockholders	34942	-	***	-	*18686	-	*9438	*2749	*1047	*320	2702	-	-
11 Mortgage and real estate loans	*8904	-	***	-	-	-	*1774	-	-	*2345	-	14	4772
12 Other investments	1597176	-	***	-	-	*301	*6128	*17171	35662	55559	66440	10876	1403313
13 Depreciable assets	9989981	-	***	-	*12534	*113122	501374	*611769	1065723	929390	942604	1316155	4411328
14 Less: Accumulated depreciation	4811341	-	***	-	*7636	*90811	354406	*383500	643432	533916	398297	589939	1756827
15 Depletable assets	*130	-	***	-	-	-	-	-	*130	-	-	-	-
16 Less: Accumulated depletion	-	-	***	-	-	-	-	-	-	-	-	-	-
17 Land	340493	-	***	-	-	-	*23732	*8889	44436	28458	41625	52902	139833
18 Intangible assets (Amortizable)	2680304	-	***	-	*92	-	*8028	*9271	*18905	*31166	89820	85515	2437182
19 Less: Accumulated amortization	314076	-	***	-	*92	-	*2293	*3882	*2788	*9444	34692	24283	236557
20 Other assets	1793830	-	***	-	*-348	-	*28293	*5699	23686	45825	23683	102251	1564741
21 Total liabilities	18211152	-	***	-	*26670	*53579	555998	*705874	1341229	1231746	1212548	1877517	11165301
22 Accounts payable	2462447	-	***	-	*10319	*5475	*99940	*172567	340871	212254	224048	254547	1142425
23 Mort, notes, and bonds under 1 yr	1397082	-	***	-	*1643	-	*53645	*40004	126871	74366	89591	145472	855564
24 Other current liabilities	2280275	-	***	-	*14465	*7250	21272	*98299	87206	130835	61820	203046	1655832
25 Loans from stockholders	249382	-	***	-	-	*23091	*16829	*13257	*9047	*3270	6506	63312	114070
26 Mort, notes, bonds, 1 yr or more	5146175	-	***	-	-	-	*58714	*49816	158044	230717	300493	521991	3798687
27 Other liabilities	1435954	-	***	-	*4133	-	*590	*4599	*6666	48152	69631	47633	1254551
28 Net worth	5239836	-	***	-	*-3889	*17763	305009	*327333	612525	532152	460458	641517	2344172
29 Capital stock	496658	-	***	-	*184	*2211	80131	*52692	5503	50693	13778	30365	259272
30 Paid-in or capital surplus	3719423	-	***	-	-	-	*2019	*35057	99887	190576	108191	363479	2920214
31 Retained earnings, appropriated	*383619	-	***	-	-	-	-	-	*86186	-	24	-	297409
32 Retained earnings-unappropriated	-11667	-	***	-	*-4073	*15552	251777	*45185	242574	236330	128281	88834	-1017094
33 Retained earnings (S Corp)	850233	-	***	-	-	-	*-26385	*195246	*220425	*84032	216107	160808	-
34 Less: Cost of treasury stock	198430	-	***	-	-	-	*2534	*848	*42050	*29478	5923	1969	115629
35 Total receipts	33786402	***	***	-	*122256	*342596	1453267	*2124582	4763290	3409421	3003487	4046750	13659236
36 Business receipts	32709434	***	***	-	*121076	*342134	*1437899	*2113527	4690205	3383656	2970186	3980783	12819714
37 Interest	344443	***	***	-	*972	*462	*5454	*1215	3562	4147	2606	9671	315876
38 Interest on govt. obligations	7726	-	***	-	-	-	*80	*795	*2196	*226	862	3453	114
39 Rents	9000	***	***	-	-	-	-	*1215	*705	*1205	2998	383	2188
40 Royalties	262544	***	***	-	-	-	-	-	*566	-	11609	31656	218305
41 Net S-T cap gain less net LT loss	*27635	-	***	-	-	-	*2295	-	*4170	*38	-	-	21132
42 Net L-T cap gain less net ST loss	132143	***	***	-	-	-	*2266	-	*606	*479	385	1058	127172
43 Net gain, noncapital assets	16157	***	***	-	-	-	*603	*509	*2006	1522	442	233	7236
44 Dividends, domestic corporations	5983	-	***	-	-	-	*1378	-	*366	*3399	1	39	799
45 Dividends, foreign corporations	*21258	-	***	-	-	-	-	-	*303	-	-	-	20955
46 Other receipts	250078	***	***	-	*208	-	*3291	*7321	58604	14748	14399	19473	125745
47 Total deductions	33068808	***	***	-	*118586	*341479	1445871	*2048172	4659314	3312750	2902757	3941050	13470189
48 Cost of goods	24727970	***	***	-	*50699	*230304	*1185096	*1706129	3777661	2565839	2343390	3053557	9193814
49 Compensation of officers	224667	***	***	-	-	*16821	*35106	*15170	57078	34448	11595	16621	35528
50 Salaries and wages	1939246	***	***	-	*38182	*10721	*34548	*87944	288167	283999	125798	207437	832542
51 Repairs	199732	***	***	-	*3881	*8529	*6647	*6555	51072	17925	12134	22285	67872
52 Bad debts	36094	***	***	-	-	*304	*5021	*844	4965	3288	2615	4191	14394
53 Rent paid on business property	219645	***	***	-	*4684	*10193	*6383	*1670	37820	24353	12838	26155	87278
54 Taxes paid	434100	***	***	-	*6579	*8811	31714	*28418	47318	40608	26245	43070	194784
55 Interest paid	731425	***	***	-	*2109	*4609	*8811	*16877	29809	24763	30004	39508	560001
56 Contributions or gifts	23294	***	***	-	*251	-	*54	*-0	*223	2430	337	1935	17832
57 Amortization	80211	***	***	-	*5	-	*1560	*646	1320	3309	3331	7775	54788
58 Depreciation	771293	***	***	-	*4105	*3605	29429	*37175	75629	64051	74435	87941	364598
59 Depletion	-	-	***	-	-	-	-	-	-	-	-	-	-
60 Advertising	878861	***	***	-	*2558	*2653	*7033	*10610	19608	29245	80181	114496	599700
61 Pension, prof sh, stock, annuity	155522	***	***	-	-	*751	*730	*9929	8807	17791	8385	6832	100979
62 Employee benefit programs	310171	***	***	-	*1861	*1621	*7745	*15989	46512	36072	20442	42364	132317
63 Net loss, noncapital assets	17460	-	***	-	-	-	*266	-	*977	*1409	911	10619	3280
64 Other deductions	2319116	***	***	-	*3672	*42558	85729	*110216	212349	163221	150115	256263	1210482
65 Total receipts less total deducts	717593	***	***	-	*3670	*1117	7395	*76410	103976	96671	100731	105700	189047
66 Constructive taxable income from related foreign corporations	40446	-	***	-	-	-	-	-	-	-	-	-	40446
67 Net income (less deficit), total	750313	***	***	-	*3670	*1117	7315	*75615	101780	96445	99869	102246	229379
68 Net income, total	984375	***	***	-	*3670	*1117	*24757	*75615	123565	105245	114349	131686	370582
69 Deficit, total	234062	-	***	-	-	-	*17442	-	*21785	*8800	14479	29439	141203
70 Net income (less def), Form 1120-A	-	-	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	265483	-	***	-	-	-	*-16147	*72081	*79449	*30740	94621	4739	-
73 Statutory special deductions, total	36178	-	***	-	-	-	*5785	*3090	*4759	*4897	1005	13237	1305
74 Net operating loss deduction	30609	-	***	-	-	-	*4820	*3090	*4200	*2186	1004	13209	-
75 Dividends received deduction	5569	-	***	-	-	-	*965	-	*559	*2712	1	28	1305
76 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	654285	***	***	-	*3670	*1117	*18972	*503	*39661	69162	18275	101957	369278
78 Total income tax before credits	227104	***	***	-	*550	*168	*5917	*263	*13600	23509	6679	36020	129406
79 Income tax	224937	***	***	-	*550	*168	*5917	*87	*13485	23489	6203	35069	128978
80 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	***	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*1681	-	***	-	-	-	-	*176	*116	*21	333	672	364
83 Foreign tax credit	*12815	***	***	-	-	-	*23	-	-	-	-	292	12459
84 U.S. Possessions tax credit	2072	-	***	-	-	-	-	-	-	-	2072	-	-
85 Nonconventional source fuel credit	-	-	***	-	-	-	-	-	-	-	-	-	-
86 General business credit	*1507	-	***	-	-	-	-	-	-	*40	-	571	895
87 Prior year minimum tax credit	*1649	-	***	-	-	-	*82	-	-	*443	-	409	714
88 Total income tax after credits	209061	***	***	-	*550	*168	*5812	*263	*13600	23025	4607	34747	115337

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Preserved fruits and vegetables

MINOR INDUSTRY 2030
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	730	*4	*278	-	-	-	244	*38	88	40	14	14	11
2 Total assets	39459496	-	*1874	-	-	-	599402	*277218	1387843	1495908	988282	2096257	32612712
3 Cash	436955	-	*1884	-	-	-	38861	*1104	78028	64418	87468	75003	90190
4 Notes and accounts receivable	5953981	-	-	-	-	-	113055	*35491	241792	217372	139466	221408	4985397
5 Less: Allowance for bad debts	95410	-	*8	-	-	-	*449	*444	*4114	*5900	974	4006	79514
6 Inventories	5520520	-	-	-	-	-	237539	*115829	472663	666770	372369	752516	2902833
7 U.S. govt. obligations, total	*28456	-	-	-	-	-	-	*1173	-	-	-	27283	-
8 Tax-exempt securities	4687	-	-	-	-	-	-	-	-	-	-	-	4687
9 Other current assets	2310806	-	-	-	-	-	*3683	*8167	33502	53666	37474	51081	2123232
10 Loans to stockholders	23893	-	-	-	-	-	*1999	-	*2891	*9391	1019	8593	-
11 Mortgage and real estate loans	6509	-	-	-	-	-	-	-	-	-	1982	-	4527
12 Other investments	13648311	-	-	-	-	-	*25397	-	37847	24007	11650	39847	13509562
13 Depreciable assets	13235828	-	-	-	-	-	338692	*222637	817533	800152	688077	1464106	8904631
14 Less: Accumulated depreciation	6393904	-	-	-	-	-	187017	*129259	377785	437627	400898	721717	4139602
15 Depletable assets	*75	-	-	-	-	-	-	-	*75	-	-	-	-
16 Less: Accumulated depletion	*75	-	-	-	-	-	-	-	*75	-	-	-	-
17 Land	485601	-	-	-	-	-	*23500	*20479	45739	41979	18219	81999	253686
18 Intangible assets (Amortizable)	4041929	-	-	-	-	-	*11557	-	*25384	*73240	11149	47154	3873446
19 Less: Accumulated amortization	547523	-	-	-	-	-	*1709	-	*5372	*15430	2265	16443	506303
20 Other assets	798857	-	*-2	-	-	-	*-5707	*2040	19735	3870	23546	69433	685941
21 Total liabilities	39459496	-	*1874	-	-	-	599402	*277218	1387843	1495908	988282	2096257	32612712
22 Accounts payable	6306560	-	*3279	-	-	-	82236	*56249	164410	243613	158233	214144	5384397
23 Mort, notes, and bonds under 1 yr	5722808	-	-	-	-	-	*88388	*33616	261106	314347	125744	358988	4540619
24 Other current liabilities	2139408	-	-	-	-	-	30973	*24998	79674	126572	62872	97570	1716749
25 Loans from stockholders	207052	-	-	-	-	-	*39787	*2071	*7645	*22575	83783	51191	-
26 Mort, notes, bonds, 1 yr or more	6694432	-	-	-	-	-	180186	*31407	281360	218407	135215	259902	5587955
27 Other liabilities	3280850	-	*-1405	-	-	-	*5070	-	*24604	39617	10606	77023	3125336
28 Net worth	15108387	-	-	-	-	-	172762	*128878	569044	530778	411830	1037439	12257656
29 Capital stock	1355448	-	-	-	-	-	42502	*14511	67371	90095	16860	110789	1013321
30 Paid-in or capital surplus	10453216	-	-	-	-	-	*6775	*1095	97893	*148115	12541	305182	9881616
31 Retained earnings, appropriated	*38528	-	-	-	-	-	-	-	*19632	-	-	-	18896
32 Retained earnings-unappropriated	6772932	-	-	-	-	-	*25767	*31650	191255	128489	215217	387271	5793282
33 Retained earnings (S Corp)	1021725	-	-	-	-	-	*97717	*99314	*199076	*169686	183823	272109	-
34 Less: Cost of treasury stock	4533463	-	-	-	-	-	-	*17692	*6181	*5607	16610	37912	4449460
35 Total receipts	34854754	*1209	*1874	-	-	-	1630645	*516262	2346405	2562205	1346880	2534710	23914565
36 Business receipts	33314844	*1209	*1874	-	-	-	1524841	*514009	2325345	2542496	1328530	2454286	22622253
37 Interest	208226	-	-	-	-	-	*2267	*86	4049	1903	777	11354	187789
38 Interest on govt. obligations	2491	-	-	-	-	-	-	*752	*48	*2	690	417	582
39 Rents	73691	-	-	-	-	-	*1043	*165	*79	*1695	381	5226	65102
40 Royalties	382493	-	-	-	-	-	-	-	-	*2615	2903	3053	373922
41 Net S-T cap gain less net LT loss	7	-	-	-	-	-	-	-	-	-	-	7	-
42 Net L-T cap gain less net ST loss	143860	-	-	-	-	-	*20022	-	*218	*15	378	5303	117925
43 Net gain, noncapital assets	121486	-	-	-	-	-	*1709	*989	*1851	*336	929	2950	112721
44 Dividends, domestic corporations	3116	-	-	-	-	-	-	-	*427	-	19	814	1856
45 Dividends, foreign corporations	105866	-	-	-	-	-	-	-	*412	*1326	-	-	104128
46 Other receipts	498674	-	-	-	-	-	80762	*260	13976	11817	12272	51300	328287
47 Total deductions	33176583	*1064	*3269	-	-	-	1536689	*503180	2293774	2466277	1297291	2466797	22608242
48 Cost of goods	21644783	*954	*942	-	-	-	1195447	*341229	1756762	1840417	919318	1776315	13813400
49 Compensation of officers	510570	*15	-	-	-	-	*58487	*13436	49345	18956	15569	13707	341056
50 Salaries and wages	1111591	*66	-	-	-	-	28473	*38303	102871	80306	55647	88758	717167
51 Repairs	225367	-	-	-	-	-	*2046	*2299	15166	19174	5700	9418	171566
52 Bad debts	54505	-	-	-	-	-	*878	*25	1738	1756	904	3082	46123
53 Rent paid on business property	259189	-	*434	-	-	-	*40055	*5	10536	9621	11287	12833	174417
54 Taxes paid	486647	-	*26	-	-	-	28193	*7434	37348	27703	16778	43879	325286
55 Interest paid	1119101	-	-	-	-	-	27490	*6969	43183	51151	22899	50801	916608
56 Contributions or gifts	13071	-	-	-	-	-	*15	-	320	*1435	636	262	10402
57 Amortization	270582	-	-	-	-	-	*620	*161	1863	*725	425	835	265953
58 Depreciation	964609	-	-	-	-	-	25688	*9032	62931	60218	41648	73595	691498
59 Depletion	8708	-	-	-	-	-	-	-	-	-	-	-	8708
60 Advertising	1509987	-	*44	-	-	-	*2624	*28015	17874	48529	81112	85255	1246536
61 Pension, prof sh, stock, annuity	153554	-	-	-	-	-	*3096	*3173	6124	8137	3002	12849	117173
62 Employee benefit programs	408018	*12	-	-	-	-	*6091	*2640	18207	19602	15171	29682	316613
63 Net loss, noncapital assets	32054	-	-	-	-	-	*1519	-	*356	*1874	139	-	28166
64 Other deductions	4404247	*16	*1823	-	-	-	115967	*50460	169151	276673	107058	265527	3417571
65 Total receipts less total deducts	1678171	*145	*-1395	-	-	-	93956	*13082	52631	95928	49588	67913	1306323
66 Constructive taxable income from related foreign corporations	285763	-	-	-	-	-	-	-	-	-	-	347	285417
67 Net income (less deficit), total	1961443	*145	*-1395	-	-	-	93956	*12330	52583	95925	48898	67843	1591157
68 Net income, total	2152558	*145	-	-	-	-	*102524	*12385	89571	123692	63522	81151	1679567
69 Deficit, total	191115	-	*1395	-	-	-	*8567	*55	*36988	*27767	14624	13308	88410
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	196251	-	-	-	-	-	*74442	*11374	*12657	*39508	45783	12488	-
73 Statutory special deductions, total	46762	-	-	-	-	-	*4478	-	*4331	*14127	15	7300	16512
74 Net operating loss deduction	42312	-	-	-	-	-	*4478	-	*3491	*13240	-	6730	14373
75 Dividends received deduction	4450	-	-	-	-	-	-	-	*839	*887	15	570	2139
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1875005	*145	-	-	-	-	*23604	*1012	55718	*51935	16715	61341	1664536
78 Total income tax before credits	667993	*22	-	-	-	-	*7404	*222	18456	*17981	6014	23370	594524
79 Income tax	653937	*22	-	-	-	-	*7404	*222	18983	*17767	5683	21269	582588
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	513	-	-	-	-	-	-	-	-	-	-	-	513
82 Alternative minimum tax	13771	-	-	-	-	-	-	-	-	*214	33	2101	11423
83 Foreign tax credit	99417	-	-	-	-	-	-	-	-	-	-	-	99417
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*26503	-	-	-	-	-	-	-	*148	*34	-	12	26308
87 Prior year minimum tax credit	*1714	-	-	-	-	-	*400	*21	*302	*16	344	631	-
88 Total income tax after credits	540360	*22	-	-	-	-	*7004	*201	18006	*17931	5671	22727	468799

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1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Grain mill products

MINOR INDUSTRY 2040
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1352	***	***	*200	*184	*343	359	*74	43	*19	11	9	15
2 Total assets	81557046	***	***	*38757	*62211	*228488	998877	*523526	767303	*657246	711426	1611835	75955704
3 Cash	728479	***	***	*7039	*3772	*27089	83776	*31572	77611	*77336	38656	97694	282947
4 Notes and accounts receivable	5979960	***	***	*12794	*16308	*72274	195618	*150649	211064	*144222	119247	185188	4872504
5 Less: Allowance for bad debts	152946	***	***	-	-	-	*2115	*408	*5561	*3130	4289	3823	133620
6 Inventories	6609270	***	***	*2811	-	*21709	271282	*88082	101836	*106868	92044	198168	5726471
7 U.S. govt. obligations, total	*231079	***	***	-	-	-	-	*1096	-	-	43770	-	186213
8 Tax-exempt securities	2157	***	***	-	-	-	-	-	-	-	2157	-	-
9 Other current assets	2635778	***	***	-	*958	*1803	11382	*16169	18162	*11675	18666	39445	2517152
10 Loans to stockholders	198580	***	***	-	*16983	-	*6153	*44893	*13390	-	-	280	116881
11 Mortgage and real estate loans	*4650	***	***	-	-	-	-	*4650	-	-	-	-	-
12 Other investments	22741777	***	***	*3997	-	*179	*44195	*48440	95353	*59757	51112	305681	22133062
13 Depreciable assets	25742025	***	***	*12218	*44664	*429146	841073	*300090	494334	*482692	616286	978523	21542999
14 Less: Accumulated depreciation	11913391	***	***	*11761	*20474	*316515	498404	*173362	267073	*259390	312052	432543	9621819
15 Depletable assets	-	***	***	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	***	***	-	-	-	-	-	-	-	-	-	-
17 Land	713780	***	***	-	-	*18066	*10408	*413	13169	*17523	14778	28192	611232
18 Intangible assets (Amortizable)	15602373	***	***	-	-	-	*37100	*20519	*21093	*4883	27836	171057	15319885
19 Less: Accumulated amortization	1273700	***	***	-	-	-	*11341	*3532	*13741	*1410	2223	19495	1221959
20 Other assets	13707176	***	***	*11659	-	*-25262	*9749	*-5746	*7665	*16219	5438	63468	13623756
21 Total liabilities	81557046	***	***	*38757	*62211	*228488	998877	*523526	767303	*657246	711426	1611835	75955704
22 Accounts payable	6467969	***	***	*3813	-	*27632	170156	*82932	100652	*68315	74253	141584	5798632
23 Mort, notes, and bonds under 1 yr	10169998	***	***	-	*401	*10224	133722	*12286	*73381	*94827	57673	72989	9714367
24 Other current liabilities	6363554	***	***	*837	*4646	*7179	88365	*24506	105605	*44409	55620	69404	5962983
25 Loans from stockholders	211891	***	***	*37409	-	*39921	*36579	*17811	*4184	-	5168	2971	67848
26 Mort, notes, bonds, 1 yr or more	15838628	***	***	-	-	*36965	123308	*172493	*112093	*84915	122887	439565	14746401
27 Other liabilities	13530869	***	***	-	-	*-0	*18808	*3453	*5350	*22730	-8858	91620	13397765
28 Net worth	28974137	***	***	*-3302	*57164	*106568	427938	*210044	366038	*342051	404682	793701	26267708
29 Capital stock	5054968	***	***	*1999	*13777	*59203	64090	*6369	10480	*6082	48129	33188	4811560
30 Paid-in or capital surplus	20054630	***	***	-	*1456	*2182	*102055	*67141	*119058	*71470	77841	75450	19537978
31 Retained earnings, appropriated	11067	***	***	-	-	-	-	-	-	-	-	-	11067
32 Retained earnings-unappropriated	9089814	***	***	*-5300	*41932	*9990	133420	*40895	*-6534	*144321	209389	311238	8209009
33 Retained earnings (S Corp)	1237408	***	***	-	-	*41593	*133044	*98443	*245252	*120313	71455	415104	112205
34 Less: Cost of treasury stock	6473750	***	***	-	-	*6400	*4671	*2804	*2219	135	2131	41280	6414111
35 Total receipts	89299804	***	***	*132049	*5077	*844342	3005672	*1368896	2152755	*1574706	1527209	2410055	68658350
36 Business receipts	83154398	***	***	*131861	*3431	*834222	2980001	*1363203	2122180	*1559286	1479188	2339393	64663586
37 Interest	2351093	***	***	*188	*939	*480	*2744	*3460	*9078	*2632	7689	8455	1421689
38 Interest on govt. obligations	2141	***	***	-	-	-	-	-	-	757	497	244	484
39 Rents	385153	***	***	-	-	*243	*1543	-	*1559	*131	293	497	321748
40 Royalties	1578495	***	***	-	-	-	-	-	*93	-	71	1515	1070024
41 Net S-T cap gain less net LT loss	*507	***	***	-	-	-	*141	-	-	-	216	58	-
42 Net L-T cap gain less net ST loss	417783	***	***	-	-	*946	-	*368	*205	-	20285	28580	68822
43 Net gain, noncapital assets	38336	***	***	-	*706	*1055	*1660	*111	*1071	*64	1872	13543	18254
44 Dividends, domestic corporations	28468	***	***	-	-	-	*31	-	-	-	26	1039	27371
45 Dividends, foreign corporations	873615	***	***	-	-	-	*2915	-	-	-	1	11090	714352
46 Other receipts	469817	***	***	-	-	*7396	16636	*1754	18570	*11836	17071	5642	352019
47 Total deductions	84823820	***	***	*132598	*4400	*845089	2925108	*1339342	2055214	*1527063	1459269	2289501	65111644
48 Cost of goods	52225552	***	***	*70794	*69	*661079	2454558	*1115641	1716147	*1207534	1197670	1805113	39569000
49 Compensation of officers	281182	***	***	*9353	-	*25512	30054	*12931	31516	*7266	10821	18334	110536
50 Salaries and wages	6013697	***	***	*18004	-	*30121	117822	*79634	81957	*78671	82791	61833	4964743
51 Repairs	644893	***	***	*4840	-	*13482	30962	*9943	8955	*9103	10092	2778	492270
52 Bad debts	68085	***	***	*173	-	*907	*6081	*5167	*3459	*3346	1377	351	46217
53 Rent paid on business property	646393	***	***	*3975	-	*4472	11873	*13964	11608	*8990	10111	5189	496305
54 Taxes paid	831144	***	***	*5305	*250	*13923	29130	*10494	19382	*13396	14039	24105	604531
55 Interest paid	4568054	***	***	*3129	*117	*6957	28146	*13246	11937	*15275	15123	43576	3058086
56 Contributions or gifts	91566	***	***	-	-	-	*198	*345	*45	*250	267	1134	80205
57 Amortization	280549	***	***	-	-	-	*2004	*835	*1864	*663	1578	10193	234026
58 Depreciation	2005473	***	***	*305	*3906	*25166	56124	*20228	34726	*33664	54378	56375	1592157
59 Depletion	40	***	***	-	-	-	-	-	-	-	-	29	10
60 Advertising	7436614	***	***	-	-	*1685	4374	*6620	14716	*25167	9516	87578	6355922
61 Pension, prof sh, stock, annuity	269030	***	***	-	-	*3671	*4670	*2475	*10341	*2394	3418	12550	221647
62 Employee benefit programs	1247759	***	***	-	-	*4050	7801	*2594	11919	*16064	7806	14167	1054901
63 Net loss, noncapital assets	45938	***	***	-	-	-	*47	*254	*146	*1026	10	56	44302
64 Other deductions	8167852	***	***	*16720	*59	*54063	141265	*44970	96495	*104254	40272	146140	6186787
65 Total receipts less total deducts	4475984	***	***	*-549	*676	*-747	80564	*29554	97542	*47644	67940	120554	3546705
66 Constructive taxable income from related foreign corporations	598596	***	***	-	-	-	-	-	-	-	-	3359	509641
67 Net income (less deficit), total	5072439	***	***	*-549	*676	*-747	80564	*29554	97542	*46886	67442	123669	4055862
68 Net income, total	5177891	***	***	-	*864	*7815	86497	*46001	112274	*52502	67442	126383	4106235
69 Deficit, total	105452	***	***	*549	*188	*8563	*5933	*16447	14732	*5616	-	2714	50374
70 Net income (less def), Form 1120-A	-	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	***	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	334482	***	***	-	-	*3846	*47667	*22511	*75150	*34970	23626	55724	70986
73 Statutory special deductions, total	164471	***	***	-	-	*1798	*10825	-	*9224	*7382	759	3569	129614
74 Net operating loss deduction	31737	***	***	-	-	*1798	*7888	-	*9224	*7382	740	2705	2000
75 Dividends received deduction	132734	***	***	-	-	-	*2937	-	-	-	18	864	127615
76 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	4675323	***	***	-	*864	*2171	*28005	*22781	*27900	*6613	43236	67543	3905634
78 Total income tax before credits	1644693	***	***	-	*130	*326	*9320	*7745	*9662	*3953	15405	24829	1373180
79 Income tax	1634119	***	***	-	*130	*326	*9191	*7745	*9486	*2245	14972	23481	1366831
80 Personal holding company tax	-	***	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	***	***	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	9462	***	***	-	-	-	*129	-	*176	*1708	433	1348	5668
83 Foreign tax credit	489860	***	***	-	-	-	5	-	-	-	-	4754	395031
84 U.S. Possessions tax credit	2219	***	***	-	-	-	97	236	364	-	1521	-	-
85 Nonconventional source fuel credit	420	***	***	-	-	-	-	-	-	-	-	420	-
86 General business credit	18935	***	***	-	-	-	-	*4	-	-	-	59	14448
87 Prior year minimum tax credit	*910	***	***	-	-	-	-	-	*129	*71	131	277	303
88 Total income tax after credits	1132348	***	***	-	*130	*326	*9217	*7505	*9169	*3882	13754	19318	963399

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2050
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	5354	*8	*3167	*1200	*114	*228	369	145	64	24	19	9	7
2 Total assets	14775334	-	*89967	*200954	*31919	*145004	943555	961897	960118	919849	1397122	1154072	7970877
3 Cash	1016598	-	*7386	*10375	*6389	*7670	145236	186939	70599	61652	112078	132360	275913
4 Notes and accounts receivable	1950378	-	*156	*8943	*13599	*36690	202253	165108	161734	162018	235986	202733	761158
5 Less: Allowance for bad debts	44677	-	-	-	*42	-	*5390	*3583	4673	7108	6621	3216	14044
6 Inventories	1063036	-	*8190	*4223	*6946	*6615	83124	128143	72172	50739	136766	123295	442822
7 U.S. govt. obligations, total	8188	-	-	-	-	-	-	-	-	-	190	-	7998
8 Tax-exempt securities	*39203	-	-	-	-	-	-	-	*4749	-	-	-	34454
9 Other current assets	456361	-	*1227	*7733	*2464	*14690	15440	13199	20276	16216	29444	19467	316207
10 Loans to stockholders	51010	-	-	*23089	-	21	*10425	*7441	*360	*3497	6178	-	-
11 Mortgage and real estate loans	*44615	-	-	*27886	-	-	*16728	-	-	-	-	-	-
12 Other investments	1694600	-	-	*28218	-	244	22002	*18142	18780	87081	52593	28951	1438590
13 Depreciable assets	10637928	-	*146238	*190353	*62487	*121300	1061122	753023	1070594	951835	1337562	791311	4152104
14 Less: Accumulated depreciation	5097075	-	*76317	*108785	*61078	*58829	685485	363247	549309	555823	669015	384437	1584749
15 Depletable assets	*2326	-	-	-	*2326	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*2326	-	-	-	*2326	-	-	-	-	-	-	-	-
17 Land	316001	-	*2948	*571	-	*1455	27784	*15066	29397	*14406	44782	18476	161116
18 Intangible assets (Amortizable)	2131747	-	*466	*4310	-	*16649	*26649	*48995	57748	*129355	93026	218356	1536194
19 Less: Accumulated amortization	432212	-	*326	*1993	-	*2600	*7885	*14761	*13910	*23384	30538	17198	319619
20 Other assets	939632	-	-	*6032	*1154	*1100	31552	7431	21603	*29363	54692	23972	762733
21 Total liabilities	14775334	-	*89967	*200954	*31919	*145004	943555	961897	960118	919849	1397122	1154072	7970877
22 Accounts payable	1567597	-	*16980	*26419	*26424	*17510	142321	96717	105399	83131	139131	139547	774018
23 Mort, notes, and bonds under 1 yr	514803	-	*8945	*2462	*2755	*69216	49451	35702	67779	*53423	50491	34683	139897
24 Other current liabilities	1279012	-	*2944	*19099	*5109	*634	60879	41326	79231	87969	131652	170896	679274
25 Loans from stockholders	310698	-	*25201	*21467	*6143	*14311	*16533	*45815	*31523	-	70706	-	79000
26 Mort, notes, bonds, 1 yr or more	4768384	-	*45617	*82287	*2177	*31368	234790	274168	265091	273497	263176	329115	2967098
27 Other liabilities	1311020	-	-	*54204	-	*9692	*201	*45552	*11459	*75654	125917	40269	948073
28 Net worth	5023820	-	*-9719	*-4983	*-10689	*2272	439381	422617	399637	346175	616049	439562	2383517
29 Capital stock	458997	-	*3315	*14491	*235	*2448	86007	69605	47400	31616	79741	12153	111985
30 Paid-in or capital surplus	2818369	-	*2299	*3943	*90655	-0	148947	*39402	79668	*163271	136833	145336	2008013
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	991887	-	*-8079	*-15076	*-101579	*22297	44685	102903	*72405	*22031	210080	242211	400009
33 Retained earnings (S Corp)	1044220	-	*-7253	*-7816	-	*-20187	*217429	*239200	*208651	*134406	224547	55244	-
34 Less: Cost of treasury stock	289652	-	-	*525	-	*2286	*57687	*28494	*8487	*5149	35151	15381	136491
35 Total receipts	26266729	*237912	*343033	*748428	*339393	*207394	2541750	1781750	2069073	2031093	3132131	2261227	10573545
36 Business receipts	25863312	*235913	*342629	*730972	*338554	*206555	2513165	1765760	2063268	1998748	3073349	2236387	10358012
37 Interest	101509	*294	-	*2635	*1	*137	3130	*1432	*811	*2643	9814	3792	76820
38 Interest on govt. obligations	3272	558	-	-	-	-	*21	*322	*256	*566	261	28	1258
39 Rents	11434	442	-	-	-	-	*601	*100	*366	*72	3728	813	5312
40 Royalties	23229	-	-	-	-	-	-	-	*1	*6816	5732	9953	728
41 Net S-T cap gain less net LT loss	*100	-	-	-	-	-	-	-	-	*65	-	35	-
42 Net L-T cap gain less net ST loss	40112	-	-	*9679	-	-	*18439	-	*401	*466	7145	3772	211
43 Net gain, noncapital assets	38698	-	-	-	-	-	*154	*77	*143	*426	2774	98	35027
44 Dividends, domestic corporations	1935	109	-	-	-	*409	*595	-	*2	*790	1	18	11
45 Dividends, foreign corporations	156	-	-	-	-	-	-	-	-	-	-	156	-
46 Other receipts	182971	*596	*404	*5142	*838	*294	5646	*14059	3825	20501	29325	6174	96167
47 Total deductions	25287221	*236929	*349744	*741618	*360535	*215034	2429379	1679717	1969862	1987730	2910299	2191157	10215216
48 Cost of goods	14489787	*163397	*217106	*365030	*198934	*85627	1542637	1182011	1265149	955989	1762297	1460327	5291284
49 Compensation of officers	348883	3255	*19203	*38286	*3058	*11271	64498	75472	35001	*26935	23765	14348	33791
50 Salaries and wages	3232605	*8977	*6104	*89000	*39453	*30199	231632	113488	189476	383287	365724	239985	1535280
51 Repairs	172453	*2135	*4497	*6598	*1564	*2905	18239	9791	5578	14802	19398	19847	67100
52 Bad debts	44266	14	-	*1082	*9	-	3316	*3641	7416	*3669	4892	1925	18304
53 Rent paid on business property	446907	*2123	*21028	*35900	*9100	*11099	42484	*10110	30716	37777	42389	37592	166590
54 Taxes paid	630178	*4085	*12413	*48551	*10714	*8282	83916	39197	45650	68659	68072	46591	194049
55 Interest paid	453327	*4434	*3294	*8675	*404	*6800	27598	23504	24943	21517	37359	28640	266160
56 Contributions or gifts	23238	200	-	-	-	4	*2773	*757	*940	*1507	2108	1011	13936
57 Amortization	47923	*537	*93	*862	-	*1915	*2351	*3513	1689	*8246	4849	10511	13356
58 Depreciation	756272	*9148	*12210	*14310	*4241	*11571	67882	59538	73638	69828	98621	47495	287790
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	866339	*9032	*5474	*22899	*1602	*5670	21309	15886	17295	55353	49336	21546	640937
61 Pension, prof sh, stock, annuity	277079	*2904	-	-	-	162	*10174	*8149	23811	*48087	38666	5171	139955
62 Employee benefit programs	598833	3055	-	*9457	*422	*2308	38768	9279	33403	*50775	76452	28061	346853
63 Net loss, noncapital assets	36037	39	-	-	-	-	*3961	*1026	*2482	*3651	4060	3383	17435
64 Other deductions	2863093	*23594	*48323	*100971	*91034	*37220	267841	124354	212675	237649	312312	224725	1182397
65 Total receipts less total deducts	979508	*984	*-6712	*6809	*-21142	*-7640	112372	102033	99210	43364	221832	70069	358329
66 Constructive taxable income from related foreign corporations	7	-	-	-	-	-	-	-	-	-	7	-	-
67 Net income (less deficit), total	976242	*425	*-6712	*6809	*-21142	*-7640	112350	101711	98954	42797	221577	70041	357071
68 Net income, total	1192990	20844	*2257	*24346	-	*725	134069	124345	112181	*63577	228596	84821	397228
69 Deficit, total	216748	*20419	*8968	*17537	*21142	*8365	*21719	*22634	*13227	*20780	7019	14780	40157
70 Net income (less def), Form 1120-A	*-1292	-	-	*-1292	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-20419	*-20419	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	432528	-	*115	*4413	-	*-6189	*78335	*75289	*82053	*42229	127642	28641	-
73 Statutory special deductions, total	54370	76	-	*5325	-	*286	*6510	*5603	*2	*1604	11231	169	23565
74 Net operating loss deduction	52851	-	-	*5325	-	-	*6084	*5603	-	*1051	11230	-	23557
75 Dividends received deduction	1519	76	-	-	-	*286	*425	-	*2	*553	1	169	8
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	681393	20768	-	-	-	220	*48704	*43452	*29105	*19743	89724	56012	373664
78 Total income tax before credits	236610	7269	-	-	-	69	*16142	*15013	*10057	*6716	31185	19378	130782
79 Income tax	235779	7269	-	-	-	69	*16142	*14635	*9869	*6713	30953	19347	130782
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*831	-	-	-	-	-	-	*378	*188	*3	232	31	-
83 Foreign tax credit	239	-	-	-	-	-	-	-	-	-	-	18	221
84 U.S. Possessions tax credit	105	-	-	-	-	-	105	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	756	-	-	-	-	39	59	*87	*20	*34	26	-	492
87 Prior year minimum tax credit	*4973	-	-	-	-	-	-	*228	*989	-	-	-	3756
88 Total income tax after credits	230538	7269	-	-	-	30	*15978	*14699	*9048	*6682	31159	19360	126314

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Sugar and confectionery products

MINOR INDUSTRY 2060
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	884	*15	*269	-	*136	*199	*113	*62	52	*8	11	4	15
2 Total assets	27869462	-	*13813	-	*39596	*130763	*251240	*501978	801807	*345230	755596	536764	24492675
3 Cash	645570	-	*1435	-	*5912	*24876	*23884	*122721	43500	*657	34105	14034	374445
4 Notes and accounts receivable	2940982	-	-	-	*23845	*14819	*31606	*73347	114992	*74968	108169	74237	2424998
5 Less: Allowance for bad debts	64378	-	-	-	-	-	-	*594	*3560	*2261	4870	1621	51471
6 Inventories	3328571	-	*3290	-	*8212	*26106	*76268	*114417	209306	*113453	160628	183437	2433456
7 U.S. govt. obligations, total	392156	-	-	-	-	-	-	-	-	-	-	-	392156
8 Tax-exempt securities	103219	-	-	-	-	-	-	-	-	-	4	-	103216
9 Other current assets	1475883	-	-	-	-	*2228	*22188	*22523	23980	*5141	12293	6905	1380626
10 Loans to stockholders	*1385195	-	-	-	-	*7826	*10258	-	-	-	-	-	1367111
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	6614915	-	-	-	-	*15621	*14657	*7448	*74394	*55677	120004	12672	6314443
13 Depreciable assets	12657757	-	*10919	-	*93954	*127454	*219350	*303943	540786	*165543	614264	406759	10174785
14 Less: Accumulated depreciation	5982058	-	*1831	-	*92327	*91942	*155773	*195833	259338	*94437	322851	191447	4576278
15 Depletable assets	4813	-	-	-	-	-	-	-	-	-	-	-	4813
16 Less: Accumulated depletion	1879	-	-	-	-	-	-	-	-	-	-	-	1879
17 Land	588371	-	-	-	-	-	*8186	*19751	25200	*26036	12318	5884	490996
18 Intangible assets (Amortizable)	1793345	-	-	-	-	*520	*662	*11191	*6318	*367	25749	10898	1737640
19 Less: Accumulated amortization	280031	-	-	-	-	*106	*291	*2070	*3813	*182	8633	723	264212
20 Other assets	2267029	-	-	-	-	*3361	*247	*25133	*30043	*269	4416	15730	2187830
21 Total liabilities	27869462	-	*13813	-	*39596	*130763	*251240	*501978	801807	*345230	755596	536764	24492675
22 Accounts payable	2439249	-	*5768	-	*12868	*13692	*18518	*40279	122017	*62627	41480	44654	2077345
23 Mort, notes, and bonds under 1 yr	914457	-	-	-	-	*12274	*38825	*62385	144114	*31126	16298	7201	602235
24 Other current liabilities	1685141	-	-	-	*1542	*8691	*11445	*22098	45147	*13372	44889	73972	1463983
25 Loans from stockholders	113497	-	*9349	-	-	*11775	*7616	*68252	*9686	*3229	1521	1170	899
26 Mort, notes, bonds, 1 yr or more	7364443	-	*10633	-	-	*39874	*69672	*141652	152457	*79821	131981	192355	6545998
27 Other liabilities	2052520	-	-	-	-	*1743	*1454	*17057	*8891	*14138	45909	2194	1961135
28 Net worth	13300156	-	*-11937	-	*25186	*42714	*103710	*150255	319494	*140918	473518	215218	11841080
29 Capital stock	847172	-	*538	-	*4072	*9569	*11138	*63397	145922	*8131	37344	165	566895
30 Paid-in or capital surplus	4542648	-	-	-	-	*927	*4503	*42501	*150573	*92	102899	182606	4058547
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	7596601	-	*-12476	-	-	*14137	*133455	*18385	*-139881	*59353	234048	43118	7246462
33 Retained earnings (S Corp)	515503	-	-	-	*21114	*18081	-	*26150	*168517	*73343	99237	-3895	112956
34 Less: Cost of treasury stock	201768	-	-	-	-	-	*45386	*179	*5638	-	9	6776	143781
35 Total receipts	27725936	*79905	*23455	-	*327773	*379336	*609016	*1001302	1424898	*645576	844033	933909	21456732
36 Business receipts	26504825	*73711	*23455	-	*327476	*379160	*605702	*988919	1411814	*639930	836631	920344	20297683
37 Interest	289991	*1186	-	-	-	-	*904	*863	*2979	*57	1996	422	281585
38 Interest on govt. obligations	*13526	337	-	-	-	-	-	*379	*1	-	490	-	12319
39 Rents	40903	100	-	-	-	-	-	*436	*8	*3546	1361	505	34948
40 Royalties	248406	-	-	-	-	-	-	-	*579	*47	189	-	247591
41 Net S-T cap gain less net LT loss	554	-	-	-	-	-	-	-	-	-	230	-	324
42 Net L-T cap gain less net ST loss	130852	*3241	-	-	-	-	-	-	*177	*177	15	-	127241
43 Net gain, noncapital assets	42526	*358	-	-	-	-	*431	*9469	*851	*29	24	1130	30232
44 Dividends, domestic corporations	8515	90	-	-	-	-	-	-	*13	-	73	-0	8339
45 Dividends, foreign corporations	301887	-	-	-	-	-	-	-	-	-	-	112	301775
46 Other receipts	143952	*882	-	-	*297	*176	*1979	*1235	8477	*1790	3023	11396	114695
47 Total deductions	26390145	*112454	*31089	-	*311675	*367551	*607160	*994817	1349454	*642112	800693	927835	20245305
48 Cost of goods	17171451	*75635	*2941	-	*226454	*276317	*369108	*737743	987824	*499836	541230	781187	12673176
49 Compensation of officers	253140	*812	-	-	*2375	*20190	*35501	*57732	21063	*7148	12652	4513	91154
50 Salaries and wages	1254033	*1548	*14003	-	*28993	*15483	*50778	*46621	81450	*59823	47287	25461	882585
51 Repairs	160570	*150	*279	-	*9087	-	*4941	*1368	4316	*1428	2762	6566	129672
52 Bad debts	14812	32	-	-	-	-	*883	*2711	3095	*2247	1097	189	4558
53 Rent paid on business property	157175	*113	*3553	-	*11402	*1299	*3432	*1272	11785	*8145	4476	1567	110133
54 Taxes paid	389049	*432	*1606	-	*10940	*6656	*13717	*17665	20726	*9549	17084	9823	280850
55 Interest paid	742087	*7620	*162	-	-	*6356	*11900	*20660	24328	*6045	13087	15742	636186
56 Contributions or gifts	50303	*1	-	-	-	*27	*278	*13	*577	*6	235	198	48969
57 Amortization	57306	*40	-	-	-	*446	*132	*609	*1132	*120	2467	2644	49716
58 Depreciation	785784	*3342	*1527	-	*1407	*10241	*16398	*20195	34939	*9228	36365	29998	622146
59 Depletion	*715	-	-	-	-	-	-	-	*59	*7	21	-	628
60 Advertising	1417409	352	*1481	-	*1692	*4	*4007	*13838	51804	*2818	14668	6095	1320650
61 Pension, prof sh, stock, annuity	279392	198	-	-	-	*5058	*4155	*4981	3126	*552	5977	2375	252969
62 Employee benefit programs	293884	68	-	-	-	*3343	*4756	*13303	6956	*5864	11605	6417	241570
63 Net loss, noncapital assets	24594	-	-	-	-	-	*5562	*201	*1475	*251	236	4	16866
64 Other deductions	3338441	*22110	*5536	-	*19326	*22130	*81612	*55905	94799	*29045	89444	35057	2883476
65 Total receipts less total deducts	1335791	*-32549	*-7634	-	*16098	*11786	*1857	*6485	75444	*3464	43339	6074	1211427
66 Constructive taxable income from related foreign corporations	357881	-	-	-	-	-	-	-	-	-	-	-	357881
67 Net income (less deficit), total	1680146	*-32886	*-7634	-	*16098	*11786	*1857	*6106	75444	*3464	42849	6074	1556990
68 Net income, total	1875842	*56	-	-	*16098	*14469	*16924	*23766	*85429	*5852	56045	22800	1634403
69 Deficit, total	195696	*32942	*7634	-	-	*2683	*15068	*17660	*9985	*2388	13196	16726	77414
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-10660	*-10660	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	124850	-	-	-	*16098	*10903	-	*-3350	*58544	*3378	17045	-16726	38958
73 Statutory special deductions, total	115387	63	-	-	-	*3566	*1868	*4935	*9	-	473	13019	91453
74 Net operating loss deduction	68851	-	-	-	-	*3566	*1868	*4935	-	-	422	12908	45152
75 Dividends received deduction	46536	63	-	-	-	-	-	-	*9	-	51	112	46301
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1601283	*56	-	-	-	-	*15057	*4521	*26876	*2474	38527	9781	1503992
78 Total income tax before credits	563205	*8	-	-	-	*478	*5062	*1573	*9283	*843	13373	3412	529173
79 Income tax	559584	*8	-	-	-	-	*5062	*1537	*9138	*841	13339	3325	526334
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	3621	-	-	-	-	*478	-	*36	*145	*2	34	87	2839
83 Foreign tax credit	208616	-	-	-	-	-	-	-	-	-	-	-	208616
84 U.S. Possessions tax credit	8388	-	-	-	-	-	-	-	-	-	8388	-	-
85 Nonconventional source fuel credit	5	-	-	-	-	-	-	-	-	-	5	-	-
86 General business credit	*4588	-	-	-	-	-	-	-	*302	-	19	-	4267
87 Prior year minimum tax credit	*3592	-	-	-	-	-	-	*369	-	-	38	433	2752
88 Total income tax after credits	338016	*8	-	-	-	*478	*5062	*1204	*8981	*843	4923	2979	313537

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Malt liquors and malt

MINOR INDUSTRY 2081
RETURNS WITH AND WITHOUT NET INCOME

		Total	Size of Total Assets: Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	35	-	-	-	-	-	-	*11	*15	**	3	3	3
2	Total assets	27675794	-	-	-	-	-	-	*67630	*227946	**	268394	471666	26640159
3	Cash	202789	-	-	-	-	-	-	*4920	*51467	**	935	11030	134438
4	Notes and accounts receivable	870998	-	-	-	-	-	-	*6527	*10346	**	11705	63703	778717
5	Less: Allowance for bad debts	7851	-	-	-	-	-	-	*27	*244	**	10	1195	6375
6	Inventories	936929	-	-	-	-	-	-	*6249	*11553	**	11583	81302	826243
7	U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Other current assets	520992	-	-	-	-	-	-	*2255	*5987	**	2059	27826	482865
10	Loans to stockholders	*407	-	-	-	-	-	-	-	*407	-	-	-	-
11	Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Other investments	14655089	-	-	-	-	-	-	-	*6109	**	92240	60490	14496250
13	Depreciable assets	16060756	-	-	-	-	-	-	*53143	*168850	**	203614	232801	15402348
14	Less: Accumulated depreciation	7253849	-	-	-	-	-	-	*5976	*39746	**	64679	100071	7043377
15	Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Land	377242	-	-	-	-	-	-	-	-	-	-	-	-
18	Intangible assets (Amortizable)	813345	-	-	-	-	-	-	115	*4473	-	5195	11674	355786
19	Less: Accumulated amortization	155582	-	-	-	-	-	-	*392	*5227	**	1514	49929	756283
20	Other assets	654529	-	-	-	-	-	-	*77	*2046	**	356	25029	128073
21	Total liabilities	27675794	-	-	-	-	-	-	*67630	*227946	**	268394	471666	26640159
22	Accounts payable	1064916	-	-	-	-	-	-	*8348	*11471	**	17743	60454	966900
23	Mort, notes, and bonds under 1 yr	174774	-	-	-	-	-	-	*5533	*11990	-	-	32329	124921
24	Other current liabilities	1189895	-	-	-	-	-	-	*2158	*9290	**	10346	69340	1098762
25	Loans from stockholders	*29937	-	-	-	-	-	-	200	*1492	-	-	-	28245
26	Mort, notes, bonds, 1 yr or more	13739035	-	-	-	-	-	-	*23437	*42001	**	13683	120170	13539744
27	Other liabilities	2705442	-	-	-	-	-	-	*4439	*173	**	59891	88287	2552653
28	Net worth	8771795	-	-	-	-	-	-	*23516	*151528	**	166731	101085	8328935
29	Capital stock	950518	-	-	-	-	-	-	2542	*121724	**	62670	37463	726119
30	Paid-in or capital surplus	4634632	-	-	-	-	-	-	*1937	*2001	-	58250	56538	4515906
31	Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Retained earnings-unappropriated	8236393	-	-	-	-	-	-	*20253	*-11229	**	52605	12470	8162295
33	Retained earnings (S Corp)	*39032	-	-	-	-	-	-	-	*39032	-	-	-	-
34	Less: Cost of treasury stock	*5088780	-	-	-	-	-	-	*1216	-	-	6793	5386	5075385
35	Total receipts	17423294	-	-	-	-	-	-	*102964	*242954	**	143783	627032	16306560
36	Business receipts	16899229	-	-	-	-	-	-	*100998	*240201	**	132148	573992	15851890
37	Interest	98291	-	-	-	-	-	-	*106	*380	**	502	8206	89097
38	Interest on govt. obligations	3833	-	-	-	-	-	-	-	863	**	-	-	2970
39	Rents	52661	-	-	-	-	-	-	-	-	-	-	28746	23915
40	Royalties	55359	-	-	-	-	-	-	-	-	-	-	2634	52725
41	Net S-T cap gain less net LT loss	2	-	-	-	-	-	-	-	-	-	-	-	2
42	Net L-T cap gain less net ST loss	*29749	-	-	-	-	-	-	*22	-	-	34	3164	26528
43	Net gain, noncapital assets	*3543	-	-	-	-	-	-	*279	62	**	-	94	3108
44	Dividends, domestic corporations	5385	-	-	-	-	-	-	-	-	-	-	5	5380
45	Dividends, foreign corporations	34131	-	-	-	-	-	-	-	-	-	-	4807	29324
46	Other receipts	241111	-	-	-	-	-	-	*1560	*1449	-	11098	5383	221621
47	Total deductions	15843328	-	-	-	-	-	-	*93841	*249215	**	137034	596713	14766524
48	Cost of goods	7130234	-	-	-	-	-	-	*51083	*134989	**	99196	451936	6393030
49	Compensation of officers	75133	-	-	-	-	-	-	*1350	*4798	**	2040	3831	63113
50	Salaries and wages	1689857	-	-	-	-	-	-	*7551	*19097	**	3747	10186	1649275
51	Repairs	*227365	-	-	-	-	-	-	*385	*90	-	18	1456	225416
52	Bad debts	*4456	-	-	-	-	-	-	-	*200	**	2	1155	3099
53	Rent paid on business property	80563	-	-	-	-	-	-	*230	*959	**	240	651	78482
54	Taxes paid	2503703	-	-	-	-	-	-	*8117	*16255	**	2289	22798	2454243
55	Interest paid	355054	-	-	-	-	-	-	*2555	*4617	-	836	18376	328671
56	Contributions or gifts	11376	-	-	-	-	-	-	-	-	-	45	53	11277
57	Amortization	19701	-	-	-	-	-	-	*39	*1140	**	30	1056	17436
58	Depreciation	1022940	-	-	-	-	-	-	*10905	*15086	**	18340	13254	965355
59	Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Advertising	560705	-	-	-	-	-	-	*2815	*10691	**	182	11277	535740
61	Pension, prof sh, stock, annuity	147287	-	-	-	-	-	-	*251	*721	-	211	13943	132161
62	Employee benefit programs	221696	-	-	-	-	-	-	*1268	*1847	-	1841	6736	210004
63	Net loss, noncapital assets	*203	-	-	-	-	-	-	146	*58	-	-	-	-
64	Other deductions	1793055	-	-	-	-	-	-	*7146	*38668	**	8016	40003	1699221
65	Total receipts less total deducts	1579965	-	-	-	-	-	-	*9123	*-6262	**	6749	30319	1540036
66	Constructive taxable income from related foreign corporations	1976	-	-	-	-	-	-	-	-	-	-	1888	88
67	Net income (less deficit), total	1578109	-	-	-	-	-	-	*9123	*-7125	**	6749	32207	1537154
68	Net income, total	1712538	-	-	-	-	-	-	*9138	*19163	-	16380	32207	1635650
69	Deficit, total	*134429	-	-	-	-	-	-	15	*26288	**	9631	-	98495
70	Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Net income (less def), Form 1120S	*19163	-	-	-	-	-	-	-	*19163	-	-	-	-
73	Statutory special deductions, total	30980	-	-	-	-	-	-	-	-	-	-	17905	13075
74	Net operating loss deduction	17821	-	-	-	-	-	-	-	-	-	-	17821	-
75	Dividends received deduction	13159	-	-	-	-	-	-	-	-	-	-	84	13075
76	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Income subject to tax	*1662698	-	-	-	-	-	-	*9138	-	-	16380	14302	1622878
78	Total income tax before credits	*581938	-	-	-	-	-	-	*3107	-	-	5569	5254	568009
79	Income tax	*581546	-	-	-	-	-	-	*3107	-	-	5569	4863	568007
80	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Alternative minimum tax	391	-	-	-	-	-	-	-	-	-	-	391	-
83	Foreign tax credit	9019	-	-	-	-	-	-	-	-	-	19	1998	7003
84	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	General business credit	2831	-	-	-	-	-	-	-	-	-	-	-	2831
87	Prior year minimum tax credit	1284	-	-	-	-	-	-	-	-	-	1284	-	-
88	Total income tax after credits	*568804	-	-	-	-	-	-	*3107	-	-	4266	3256	558175

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Alcoholic beverages, except malt liquors and malt

MINOR INDUSTRY 2088
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1407	*305	-	*304	*228	*114	303	*67	40	*21	8	9	9
2 Total assets	132144000	-	-	*38674	*66528	*73515	749130	*447075	738003	*662299	589098	1523805	127255871
3 Cash	639232	-	-	-	*10211	*18622	51690	*7619	60660	*5876	6685	19927	457943
4 Notes and accounts receivable	45639761	-	-	*992	*1216	*3568	82331	*36108	52668	*105886	66803	223321	45066867
5 Less: Allowance for bad debts	81813	-	-	-	-	-	-	*591	*491	*581	619	2750	76781
6 Inventories	5967739	-	-	*22295	*26173	*49451	215060	*117188	187482	*231479	223834	612284	4282494
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*8193	-	-	-	-	-	-	-	*8193	-	-	-	-
9 Other current assets	2898524	-	-	-	*2072	-	*13268	*4247	12774	*16217	26158	31867	2791921
10 Loans to stockholders	82097	-	-	-	*4870	-	*1555	-	*66138	*507	9027	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	66045654	-	-	-	*7797	*680	*83450	*15305	*18163	*18640	48673	92730	65760218
13 Depreciable assets	8344131	-	-	*28690	*33617	*18900	362705	*316913	397276	*314477	319103	801702	5750748
14 Less: Accumulated depreciation	3188580	-	-	*13303	*27992	*17980	103170	*95290	143429	*125737	136779	427913	2096988
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	430244	-	-	-	*5429	-	*38783	*39194	*42700	*26167	17706	32318	227948
18 Intangible assets (Amortizable)	3088152	-	-	-	*3675	-	*1020	*8154	*30516	*65920	4365	104551	2869951
19 Less: Accumulated amortization	394941	-	-	-	*541	-	*693	*1898	*13242	*5205	323	21507	351533
20 Other assets	2665607	-	-	-	-	*273	*3132	*127	*18596	*8653	4466	57276	2573084
21 Total liabilities	132144000	-	-	*38674	*66528	*73515	749130	*447075	738003	*662299	589098	1523805	127255871
22 Accounts payable	31412526	-	-	*1524	-	*28403	13843	*18918	44572	*63863	60255	201105	30980042
23 Mort, notes, and bonds under 1 yr	1320420	-	-	-	*335	-	*32957	*77291	*39085	*83748	42839	115223	928943
24 Other current liabilities	6752045	-	-	*184	*8389	*7313	*13734	*12687	27325	*24755	18689	149965	6489002
25 Loans from stockholders	1444968	-	-	-	*35222	*13246	*238064	*9887	*8174	*29580	2615	11754	1096426
26 Mort, notes, bonds, 1 yr or more	9154264	-	-	-	*34049	-	*166016	*146467	*152728	*152314	119042	342022	8041627
27 Other liabilities	2004521	-	-	-	-	-	*1189	*5349	*6187	*15288	13392	68670	1894445
28 Net worth	80055255	-	-	*36966	*-11467	*24553	283327	*176476	459933	*292752	332265	635065	77825386
29 Capital stock	10847743	-	-	*161132	*7246	*1873	48971	*115758	91153	*47674	18479	12687	10342770
30 Paid-in or capital surplus	55627961	-	-	-	-	*3035	*246736	*112702	*114095	*106066	154225	28958	54862143
31 Retained earnings, appropriated	*530	-	-	-	-	-	*490	-	-	-	-	-	40
32 Retained earnings-unappropriated	15510500	-	-	-	*17511	*25046	*104997	*-23019	*37811	*55440	27708	377980	14887026
33 Retained earnings (S Corp)	351893	-	-	*-124166	*-33238	-	*-114072	*-28965	*216972	*83571	131852	219939	-
34 Less: Cost of treasury stock	2283372	-	-	-	*2986	*5401	*3795	-	*98	-	-	4499	2266593
35 Total receipts	28080339	*308861	-	*109166	*51540	*304147	373566	*421234	642622	*616676	459209	1654749	23138569
36 Business receipts	23678289	*308040	-	*74354	*51358	*294650	369743	*416430	624504	*607157	450970	1618165	18862917
37 Interest	563447	116	-	-	*182	*1366	*834	*1195	*1302	*484	676	13954	543337
38 Interest on govt. obligations	*1076	-	-	-	-	-	*313	-	*706	-	55	2	-
39 Rents	30254	-	-	-	-	-	*1068	*318	*912	*95	264	5500	22096
40 Royalties	*829035	-	-	-	-	-	-	-	*2798	-	-	654	825583
41 Net S-T cap gain less net LT loss	*233	-	-	-	-	-	-	*227	-	-	-	-	7
42 Net L-T cap gain less net ST loss	882368	-	-	-	-	-	-	-	*366	*305	1308	2028	878362
43 Net gain, noncapital assets	35914	5	-	*31957	-	-	*6	*744	*308	*184	525	282	1902
44 Dividends, domestic corporations	*167554	-	-	-	-	-	*112	-	-	*25	-0	75	167342
45 Dividends, foreign corporations	*1425200	-	-	-	-	-	-	-	*2591	-	-	872	1421736
46 Other receipts	466969	*699	-	*2855	-	*8130	*1490	*2320	9135	*8427	5410	13217	415286
47 Total deductions	25205875	*289673	-	*93992	*46952	*302972	363171	*418333	523263	*559056	405806	1553980	20648676
48 Cost of goods	13772636	*163459	-	*46647	*17824	*258493	200946	*286012	339841	*303092	284052	1101300	10770969
49 Compensation of officers	219159	2274	-	-	*5570	*7836	*13508	*7096	17704	*17289	8675	11425	127782
50 Salaries and wages	1749103	14803	-	-	*5149	*10618	47896	*41315	32089	*32404	28300	68075	1468453
51 Repairs	112708	515	-	*858	*444	*618	3771	*4374	4843	*812	2184	1502	92787
52 Bad debts	32292	113	-	-	-	-	*322	*457	*175	*213	170	88	30756
53 Rent paid on business property	244374	933	-	*3613	-	*4211	*10765	*3595	*7072	*806	1778	3257	208343
54 Taxes paid	1367758	*20279	-	*8097	*3674	*2741	20754	*11705	33476	*84647	29740	77872	1074773
55 Interest paid	953381	*23022	-	-	*5573	*1806	*16666	*9887	*11466	*17112	12380	43308	812162
56 Contributions or gifts	19962	261	-	-	-	-	*644	*213	*303	*20	91	997	17433
57 Amortization	459673	*6378	-	-	*198	-	*319	*532	*364	*4064	351	4239	443229
58 Depreciation	844124	*6913	-	*523	*2242	*1480	25091	*24566	30235	*25468	18360	51858	657388
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	1300540	10569	-	*3216	*2007	*2948	*2573	*2614	3778	*18027	1914	48492	1204401
61 Pension, prof sh, stock, annuity	51538	-	-	*2237	-	*98	*1799	*1167	*1761	*3163	1356	5966	33993
62 Employee benefit programs	299752	2696	-	-	-	*446	*4354	*4262	*1777	*3528	5122	9948	267619
63 Net loss, noncapital assets	4607	-	-	-	-	-	*25	-	*1559	*273	-	133	2616
64 Other deductions	3774267	*37456	-	*28801	*4270	*11676	13739	*20537	36821	*48140	11333	125520	3435973
65 Total receipts less total deducts	2874464	*19188	-	*15174	*4588	*1175	10395	*2901	119359	*57620	53402	100769	2489893
66 Constructive taxable income from related foreign corporations	589255	-	-	-	-	-	-	-	-	-	332	-	588923
67 Net income (less deficit), total	3462644	*19188	-	*15174	*4588	*1175	10082	*2901	118653	*57620	53679	100768	3078816
68 Net income, total	3538210	20678	-	*15174	*4588	*1366	*45404	*20983	118653	*57620	53679	121250	3078816
69 Deficit, total	75567	*1489	-	-	-	*191	*35321	*18083	-	-	-	20483	-
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	183955	*-1489	-	*15174	*2346	-	*-6125	*-2757	*78686	*35083	29797	33240	-
73 Statutory special deductions, total	232325	-	-	-	*2242	-	*4596	*275	*10067	*8313	2955	2200	201677
74 Net operating loss deduction	37317	-	-	-	*2242	-	*4518	*275	*7475	*8295	2955	1276	10281
75 Dividends received deduction	195008	-	-	-	-	-	*78	-	*2591	*17	-0	924	191397
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	3080813	20678	-	-	-	*1366	*21947	*20708	*29900	*14224	21038	73814	2877139
78 Total income tax before credits	1082461	7237	-	-	-	*205	*7272	*6919	*10354	*5019	7479	25839	1012136
79 Income tax	1076648	7237	-	-	-	*205	*7272	*6919	*10267	*4836	7186	25839	1006887
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*5762	-	-	-	-	-	-	-	*87	*183	275	-	5218
83 Foreign tax credit	592688	-	-	-	-	-	-	-	43	-	64	-	592581
84 U.S. Possessions tax credit	4864	-	-	-	-	-	-	-	1590	-	-	3274	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	4232	-	-	-	-	-	-	-	-	-	162	-	4070
87 Prior year minimum tax credit	*5497	-	-	-	-	-	-	-	*262	*352	686	273	3924
88 Total income tax after credits	475181	7237	-	-	-	*205	*7272	*6919	*8460	*4667	6568	22292	411561

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Bottled soft drinks, and flavorings

MINOR INDUSTRY 2089
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	653	3	-	-	-	*104	267	*92	105	34	15	14	19
2 Total assets	102015276	-	-	-	-	*84147	716821	*765495	1605596	1196810	1151436	2140572	94354397
3 Cash	3420446	-	-	-	-	*36869	82261	*81390	80273	108061	96700	116678	2818215
4 Notes and accounts receivable	25647174	-	-	-	-	*14266	158275	*155538	283095	331761	151384	339436	24213419
5 Less: Allowance for bad debts	166501	-	-	-	-	-	*912	*1129	4373	*5738	2149	6577	145624
6 Inventories	2939469	-	-	-	-	*19437	131186	*85021	232143	126047	128416	157882	2059337
7 U.S. govt. obligations, total	*61882	-	-	-	-	-	-	-	*14446	-	19441	22439	5557
8 Tax-exempt securities	*4322	-	-	-	-	-	*4094	-	*228	-	-	-	-
9 Other current assets	1664447	-	-	-	-	-	*15909	*28525	54742	36613	22176	191289	1315192
10 Loans to stockholders	36167	-	-	-	-	*527	*10082	*5663	*17533	*631	748	-	983
11 Mortgage and real estate loans	*1018788	-	-	-	-	-	*5005	-	*17878	-	-	-	995905
12 Other investments	37168275	-	-	-	-	-	*87063	*35115	176396	25444	192286	210779	36441192
13 Depreciable assets	26547858	-	-	-	-	*47488	630696	*907842	1382252	1184708	754783	1316747	20323343
14 Less: Accumulated depreciation	13549506	-	-	-	-	*41563	437741	*633314	910716	748915	426184	807168	9543905
15 Depletable assets	28128	-	-	-	-	-	-	-	-	-	28128	-	-
16 Less: Accumulated depletion	10822	-	-	-	-	-	-	-	-	-	10822	-	-
17 Land	925689	-	-	-	-	*480	*14464	*19632	38660	52001	13543	64537	722372
18 Intangible assets (Amortizable)	16106621	-	-	-	-	-	*13028	*43510	221972	*168087	144944	792610	14722470
19 Less: Accumulated amortization	2708097	-	-	-	-	-	*3491	*5824	46835	*24911	25752	279456	2321828
20 Other assets	2880935	-	-	-	-	*6643	*6902	*43525	47903	-56980	63794	21377	2747771
21 Total liabilities	102015276	-	-	-	-	*84147	716821	*765495	1605596	1196810	1151436	2140572	94354397
22 Accounts payable	22042892	-	-	-	-	*9920	114075	*49192	197789	165603	112682	266122	21127509
23 Mort, notes, and bonds under 1 yr	6878916	-	-	-	-	-	*57503	*53521	182885	99694	73106	156384	6255822
24 Other current liabilities	8698651	-	-	-	-	*4250	32910	*49363	102117	82352	71509	133707	8222443
25 Loans from stockholders	488147	-	-	-	-	*45	*14517	*25965	*24855	*3648	15814	-0	403302
26 Mort, notes, bonds, 1 yr or more	27106355	-	-	-	-	-	*54750	*182964	293351	357079	252088	737400	25228724
27 Other liabilities	5122716	-	-	-	-	*2195	*3646	*6540	28873	65171	31213	93186	4891893
28 Net worth	31677597	-	-	-	-	*67736	439421	*397950	775727	423263	595024	753772	28224704
29 Capital stock	2386196	-	-	-	-	*1939	37233	*84718	99973	7456	22416	13924	2118536
30 Paid-in or capital surplus	23832445	-	-	-	-	*6051	*9589	*11616	162090	126807	1094584	289486	22132222
31 Retained earnings, appropriated	*1917	-	-	-	-	-	-	-	*1917	-	-	-	-
32 Retained earnings-unappropriated	21526412	-	-	-	-	*59745	182776	*173918	116059	*90136	-727059	321939	21308897
33 Retained earnings (S Corp)	1391401	-	-	-	-	-	*218337	*142957	*418016	*236254	212552	163286	-
34 Less: Cost of treasury stock	17460774	-	-	-	-	-	*8513	*15260	*22328	*37390	7469	34864	17334951
35 Total receipts	79271485	218881	-	-	-	*161693	1936292	*1271842	3453273	2890241	1709433	3406504	64223327
36 Business receipts	68649397	207158	-	-	-	*159597	1921456	*1251120	3387363	2864552	1678994	3303956	53875200
37 Interest	1429435	111	-	-	-	*356	*2019	*7208	4966	*2395	3725	26485	1382171
38 Interest on govt. obligations	1516	-	-	-	-	-	*267	-	*601	*428	144	55	22
39 Rents	280725	-	-	-	-	-	*800	*436	*1088	*369	969	261	276802
40 Royalties	*1940531	-	-	-	-	-	-	*760	-	-	399	-	1939372
41 Net S-T cap gain less net LT loss	*8557	-	-	-	-	-	*1437	-	-	*5658	-	1211	252
42 Net L-T cap gain less net ST loss	213614	6589	-	-	-	-	*565	*14	*3269	*1200	2449	706	198821
43 Net gain, noncapital assets	30686	3315	-	-	-	-	*3797	*639	2405	3604	592	2265	14068
44 Dividends, domestic corporations	47518	-0	-	-	-	-	*1409	-	*220	*45	240	6232	39372
45 Dividends, foreign corporations	*1167133	-	-	-	-	-	-	*-0	-	-	1197	-	1165935
46 Other receipts	5502373	1708	-	-	-	*1741	*4542	*11665	53360	11990	20724	65332	5331312
47 Total deductions	74417198	213566	-	-	-	*152011	1826833	*1225743	3354357	2793776	1642048	3218135	59990729
48 Cost of goods	36042121	112790	-	-	-	*99311	1280302	*817309	2524454	1753222	1113508	2212521	26128703
49 Compensation of officers	366468	4644	-	-	-	*6697	90969	*31254	44382	20208	17664	19287	131363
50 Salaries and wages	9644789	27772	-	-	-	*13774	154366	*122270	273209	298871	156274	343248	8255004
51 Repairs	489290	3822	-	-	-	*1064	13555	*6725	20378	29942	16619	31649	365534
52 Bad debts	126437	1008	-	-	-	-	*1586	*976	1649	2616	3290	2695	112616
53 Rent paid on business property	732556	1350	-	-	-	*8043	*20872	*9007	16056	27096	9721	33321	607090
54 Taxes paid	1444852	4873	-	-	-	*3598	37964	*26970	58719	40905	34242	55876	1181706
55 Interest paid	3227196	16840	-	-	-	*362	*11092	*22818	34203	36488	28227	67722	3009443
56 Contributions or gifts	74399	-	-	-	-	*36	*688	*1464	590	*942	1085	1673	67920
57 Amortization	348963	1197	-	-	-	*20	*393	*2980	5961	8666	12193	12545	305009
58 Depreciation	2749083	8652	-	-	-	*1045	35820	*61160	100816	83884	63746	102391	2291569
59 Depletion	1185	-	-	-	-	-	-	-	-	-	1185	-	-
60 Advertising	4340023	2848	-	-	-	*4303	22459	*16707	75436	320991	20322	86888	3790069
61 Pension, prof sh, stock, annuity	176226	882	-	-	-	*977	*9732	*6646	9485	9833	5385	7420	125865
62 Employee benefit programs	1225701	3036	-	-	-	-	*16073	*14354	32117	25470	23785	68890	1041976
63 Net loss, noncapital assets	53352	10	-	-	-	-	*302	*200	*1108	80	398	429	50825
64 Other deductions	13374557	23841	-	-	-	*12781	130659	*84903	155793	134561	134404	171581	12526034
65 Total receipts less total deducts	4854287	5315	-	-	-	*9683	109459	*46099	98915	96465	67385	188369	4232598
66 Constructive taxable income from related foreign corporations	1853217	-	-	-	-	-	-	-	-	-	233	-	1852983
67 Net income (less deficit), total	6705987	5315	-	-	-	*9683	109192	*46099	98314	96037	67474	188314	6085560
68 Net income, total	6906363	5315	-	-	-	*9683	120298	*69939	123551	112586	90831	191792	6182369
69 Deficit, total	200375	-	-	-	-	-	*11106	*23840	*25237	*16549	23357	3478	96809
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	360630	-	-	-	-	-	*82219	*32673	*69686	*88964	25175	61912	-
73 Statutory special deductions, total	494818	5315	-	-	-	*6233	*4300	*5774	*6497	*36	2066	14278	450319
74 Net operating loss deduction	416301	5315	-	-	-	*6233	*3313	*5774	*6343	-	875	9451	378996
75 Dividends received deduction	78240	-0	-	-	-	-	*986	-	*154	*36	913	4827	71323
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	6032648	-	-	-	-	*3449	*32868	*31491	45468	*23307	48405	115603	5732056
78 Total income tax before credits	2168073	131	-	-	-	*588	*10514	*10875	15528	*9055	16570	40307	2064506
79 Income tax	2108024	-	-	-	-	*588	*10514	*10826	15338	*7896	16553	40077	2006231
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	60049	131	-	-	-	-	-	*49	*190	*1159	17	230	58275
83 Foreign tax credit	1095003	-	-	-	-	-	-	-	-	-	349	-	1094654
84 U.S. Possessions tax credit	154807	-	-	-	-	-	140	-	-	1484	-	611	152573
85 Nonconventional source fuel credit	700	-	-	-	-	-	-	-	-	-	700	-	-
86 General business credit	6595	-	-	-	-	-	-	-	-	-	111	744	5739
87 Prior year minimum tax credit	*23545	-	-	-	-	-	-	-	*212	*43	-	162	23128
88 Total income tax after credits	887423	131	-	-	-	*588	*10375	*10875	15316	*7529	15409	38789	788412

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Other food and kindred products

MINOR INDUSTRY 2096 RETURNS WITH AND WITHOUT NET INCOME	Total	Size of Total Assets Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4218	32	*1092	*665	*409	753	691	212	183	85	42	30	24
2 Total assets	74422458	-	*35938	*91744	*156942	573958	1389071	1528871	2807410	3019039	3033897	4277310	57508277
3 Cash	1545308	-	*5659	*4096	*29050	36631	124442	138166	181956	131706	150160	150775	592668
4 Notes and accounts receivable	10894821	-	*9189	*13020	*21090	108102	348101	353662	576386	519485	635496	639216	7671074
5 Less: Allowance for bad debts	208208	-	-	-	-	-	*566	*3813	10890	12212	14191	15686	150849
6 Inventories	8782107	-	*13672	*5831	*24850	110291	194492	317652	651511	638743	592336	947070	5285658
7 U.S. govt. obligations, total	*521573	-	-	-	-	-	-	*13837	*6702	*25186	-	100	475747
8 Tax-exempt securities	*28111	-	-	-	-	-	-	*3435	-	*14272	9477	927	-
9 Other current assets	6239153	-	-	*18611	*2109	*5486	23639	31590	152501	87696	88444	139341	5689735
10 Loans to stockholders	169606	-	-	-	*10072	*1220	*28562	*4	11343	*4915	180	11272	102038
11 Mortgage and real estate loans	*21022	-	-	-	-	*3176	-	*37	*3305	-	1751	62	12691
12 Other investments	17936138	-	-	-	*17712	*8058	32806	108889	138342	248266	89589	352816	16939660
13 Depreciable assets	30594340	-	*22742	*71637	*64068	576706	1263144	1140044	1968728	1968290	1930260	2801531	18787189
14 Less: Accumulated depreciation	14942246	-	*19050	*37088	*48043	321169	766446	633532	1031361	905451	971723	1313394	8894989
15 Depletable assets	*14065	-	-	*14065	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*2993	-	-	*2993	-	-	-	-	-	-	-	-	-
17 Land	724609	-	-	-	-	*16550	26369	43155	48273	54600	67637	115708	352319
18 Intangible assets (Amortizable)	7043408	-	-	*5526	-	*40447	120827	*26007	106252	217337	426250	446380	5654382
19 Less: Accumulated amortization	1404525	-	-	*962	-	*15757	17203	*16457	29019	35324	72967	103835	1112999
20 Other assets	6466168	-	*3725	-	*36034	*4217	10904	6195	33381	61529	101199	105030	6103954
21 Total liabilities	74422458	-	*35938	*91744	*156942	573958	1389071	1528871	2807410	3019039	3033897	4277310	57508277
22 Accounts payable	5933954	-	*13454	*6008	*12807	87393	214922	346997	336558	312043	303034	404381	3896358
23 Mort, notes, and bonds under 1 yr	11507495	-	-	*2687	*9186	*85665	200627	195786	393208	400201	383938	463927	9372270
24 Other current liabilities	7604639	-	*2592	-	*4472	13500	99309	61555	190387	302497	223933	350535	6355858
25 Loans from stockholders	1826809	-	*9490	*16871	-	*77275	*82484	*34371	98761	*14855	43936	98662	1350104
26 Mort, notes, bonds, 1 yr or more	13872777	-	*26371	*14866	-	*49050	169845	503514	693059	523766	675925	892416	10323965
27 Other liabilities	4795200	-	*54332	-	*1704	*-269	295	*50049	29293	34132	169691	68713	4387259
28 Net worth	28881585	-	*-70301	*51313	*128774	261345	621589	336598	1066144	1431545	1233440	1998676	21822462
29 Capital stock	7625084	-	*98126	*14565	*5773	78446	82498	97614	276219	418325	173018	304802	6075698
30 Paid-in or capital surplus	13527045	-	*47381	*73804	*46488	*129979	216110	137053	461506	390465	731905	830229	10462126
31 Retained earnings, appropriated	*21738	-	-	-	-	-	-	-	*13618	-	821	7300	-
32 Retained earnings-unappropriated	7085834	-	*-76318	*2483	*50367	105931	169993	-60757	185287	375399	94614	747024	5491811
33 Retained earnings (S Corp)	1248199	-	*-136735	*-39539	*27072	*-52750	181061	*199327	183650	*352575	254589	127315	151632
34 Less: Cost of treasury stock	626317	-	*2755	-	*926	*261	*28073	*36639	54136	105220	21507	17994	358806
35 Total receipts	94456500	721451	*214874	*150079	*318910	1175970	3767303	3754900	5878478	5528347	5301156	6754041	60890990
36 Business receipts	91082596	*714960	*213002	*150079	*314270	1159571	3676754	3730445	5789210	5441100	5209965	6623044	58060195
37 Interest	1311033	*105	*179	-	*1530	*1828	3710	1898	12708	8021	27320	21830	1231904
38 Interest on govt. obligations	5176	-	-	-	-	-	-	*232	*649	*1594	325	1027	1350
39 Rents	112814	*275	-	-	*843	*877	*1062	44	*2496	4132	2176	3291	97618
40 Royalties	299750	-	-	-	-	-	*24806	-	*2	*4909	5333	9322	255378
41 Net S-T cap gain less net LT loss	*2050	-	-	-	-	-	-	-	*189	*29	-	231	1601
42 Net L-T cap gain less net ST loss	115492	-	-	-	*1996	*2121	*13924	*27	*5569	*247	16382	7317	67909
43 Net gain, noncapital assets	59294	-	-	-	-	*10946	*16647	*2623	13839	5751	1784	1035	6670
44 Dividends, domestic corporations	28794	-	-	-	-	-	*251	-	*316	*258	273	1227	26470
45 Dividends, foreign corporations	490935	-	-	-	-	-	-	-	-	*209	4533	20837	465356
46 Other receipts	948565	*6111	*1693	-	*271	*626	30149	19631	53499	62098	33066	64880	676540
47 Total deductions	91963865	*746302	*238127	*143548	*306372	1208604	3649784	3720142	5620998	5321418	5150916	6466616	59391039
48 Cost of goods	67611203	*553562	*132490	*78788	*164149	772421	2427396	2910331	4335951	3418918	3743489	4802956	44270752
49 Compensation of officers	700395	*7969	*1837	-	*22616	*35553	152236	32048	106951	63379	34755	48392	194659
50 Salaries and wages	4289700	*47238	*42267	*16164	*43691	108532	310338	216583	232475	434534	269778	281780	2286321
51 Repairs	715796	*737	*3925	*2314	*5692	*21026	25253	*15005	15268	18181	23204	22666	562525
52 Bad debts	122930	*3573	-	-	*35	*1000	6416	*16947	9497	10933	23078	8693	42758
53 Rent paid on business property	690013	*1784	*11545	*18434	*7629	38538	27311	44558	34959	54000	27027	39076	385153
54 Taxes paid	966656	*7896	*8785	*2591	*10088	33324	68430	49175	83441	80647	66858	88879	466540
55 Interest paid	2407377	*16468	*835	*2987	*945	15578	26277	37918	88925	71459	105771	119417	1920797
56 Contributions or gifts	74822	*11	*17	-	-	*198	489	*270	1754	4283	1419	4719	61663
57 Amortization	230547	*2540	*7	*747	*87	*6697	10198	*4589	12614	22321	18947	22176	129627
58 Depreciation	2199033	*13908	*769	*5506	*5318	48632	91714	76175	137982	157165	137847	188467	1335550
59 Depletion	367	-	-	-	-	-	-	-	-	-	124	12	231
60 Advertising	2220509	*23612	*1183	*2026	*4410	3033	51682	31417	77772	175499	154459	130101	1565316
61 Pension, prof sh, stock, annuity	221522	*1017	-	-	*7773	*3182	9064	*1915	8314	17725	11319	21208	140006
62 Employee benefit programs	683159	*3153	-	-	*289	*3242	24952	18303	43024	49237	53179	50317	437462
63 Net loss, noncapital assets	139351	*14774	-	-	-	*881	*12604	*1185	3021	11709	3929	6140	85109
64 Other deductions	8690486	*48061	*34468	*13991	*33651	116768	405424	263725	429049	731429	475733	631617	5506570
65 Total receipts less total deducts	2492635	-24851	*-23253	*6531	*12538	-32634	117519	34758	257480	206930	150240	287425	1499951
66 Constructive taxable income from related foreign corporations	440681	-	-	-	-	-	-	-	-	-	64	9553	431064
67 Net income (less deficit), total	2928139	-24851	*-23253	*6531	*12538	-32634	117519	34526	256831	205335	149980	295951	1929665
68 Net income, total	3653613	*24479	*1514	*10856	*12792	*22358	190388	92175	341942	253147	212236	321036	2170691
69 Deficit, total	725474	*49329	*24766	*4326	*253	*54991	*72869	*57649	85111	47812	62256	25085	241026
70 Net income (less def), Form 1120-A	*-213	-	*-213	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*700	*700	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	365485	*-5701	*1514	*7268	*3185	*-33946	44540	*14568	122801	*96267	58552	37151	19286
73 Statutory special deductions, total	597381	*1239	-	-	*5387	*5788	*14209	*19299	18516	18422	23473	4842	486208
74 Net operating loss deduction	347976	*1239	-	-	*5387	*5788	*14033	*19299	*18295	*18035	18840	1290	245771
75 Dividends received deduction	249405	-	-	-	-	-	*176	-	*221	*387	4632	3551	240437
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2518934	*3365	-	-	*4220	*16570	92799	*26747	156452	139344	131084	281552	1666801
78 Total income tax before credits	922896	*1142	-	-	*633	*2877	29833	*9376	53403	49115	45295	97898	633325
79 Income tax	869285	*1139	-	-	*633	*2877	29808	*9151	53342	47551	44034	97755	582996
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	53700	*2	-	-	-	-	*25	*225	*151	*1564	1261	143	50329
83 Foreign tax credit	289595	-	-	-	-	-	-	-	-	-	42	11094	278458
84 U.S. Possessions tax credit	29996	-	-	-	-	-	137	-	2715	3996	2421	20727	-
85 Nonconventional source fuel credit	831	-	-	-	-	-	-	-	-	-	82	-	749
86 General business credit	17890	-	-	-	-	-	*618	12	*91	7	102	69	16991
87 Prior year minimum tax credit	5450	*382	-	-	-	*1	*366	*270	*1816	*1272	101	463	778
88 Total income tax after credits	579135	*760	-	-	*633	*2876	28711	*9094	48780	43841	42547	65545	336348

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing:
Tobacco manufacturers

MAJOR GROUP 10
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	45	-	-	-	-	-	*28	-	-	**	3	4	10
2 Total assets	162772287	-	-	-	-	-	*117656	-	-	**	232614	583292	161838725
3 Cash	1605557	-	-	-	-	-	*22084	-	-	**	7743	31437	1544294
4 Notes and accounts receivable	8832072	-	-	-	-	-	5661	-	-	**	56516	178556	8591339
5 Less: Allowance for bad debts	114752	-	-	-	-	-	186	-	-	**	-	2413	112153
6 Inventories	7684858	-	-	-	-	-	*49155	-	-	**	116058	108095	7411551
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	13599263	-	-	-	-	-	*1726	-	-	**	5716	16881	13574941
10 Loans to stockholders	1947	-	-	-	-	-	40	-	-	**	118	-	1789
11 Mortgage and real estate loans	11967	-	-	-	-	-	-	-	-	-	-	451	11516
12 Other investments	77770523	-	-	-	-	-	*5119	-	-	**	11516	11187	77742702
13 Depreciable assets	21575257	-	-	-	-	-	*37028	-	-	**	56854	315644	21165731
14 Less: Accumulated depreciation	9473736	-	-	-	-	-	*8398	-	-	**	28255	130067	9307015
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	442223	-	-	-	-	-	197	-	-	**	3551	3395	435080
18 Intangible assets (Amortizable)	41330662	-	-	-	-	-	4101	-	-	**	2776	88478	41235307
19 Less: Accumulated amortization	9403815	-	-	-	-	-	1695	-	-	**	2236	37255	9362629
20 Other assets	8910260	-	-	-	-	-	*2824	-	-	**	2258	-1096	8906274
21 Total liabilities	162772287	-	-	-	-	-	*117656	-	-	**	232614	583292	161838725
22 Accounts payable	7165610	-	-	-	-	-	*17638	-	-	**	20723	254142	6873107
23 Mort, notes, and bonds under 1 yr	5060432	-	-	-	-	-	*23051	-	-	**	55581	8390	4973410
24 Other current liabilities	11517002	-	-	-	-	-	17559	-	-	**	4228	44253	11450961
25 Loans from stockholders	10816855	-	-	-	-	-	-	-	-	-	-	-	10816855
26 Mort, notes, bonds, 1 yr or more	34247853	-	-	-	-	-	*4520	-	-	**	702	405107	33837523
27 Other liabilities	15554516	-	-	-	-	-	60	-	-	**	10020	111683	15432752
28 Net worth	78410020	-	-	-	-	-	*54827	-	-	**	141359	-240283	78454116
29 Capital stock	3679392	-	-	-	-	-	*238	-	-	**	237	2177	3676739
30 Paid-in or capital surplus	61971136	-	-	-	-	-	11371	-	-	**	448	148900	61810417
31 Retained earnings, appropriated	10000	-	-	-	-	-	-	-	-	-	-	9886	114
32 Retained earnings-unappropriated	23370250	-	-	-	-	-	*14373	-	-	-	124204	-367005	23598677
33 Retained earnings (S Corp)	45314	-	-	-	-	-	28844	-	-	**	16470	-	-
34 Less: Cost of treasury stock	10666072	-	-	-	-	-	-	-	-	-	-	34241	10631831
35 Total receipts	76470061	-	-	-	-	-	*412443	-	-	**	309523	842632	74905463
36 Business receipts	67292846	-	-	-	-	-	*392834	-	-	**	306553	767986	65825473
37 Interest	1770447	-	-	-	-	-	-	-	-	-	706	23411	1746330
38 Interest on govt. obligations	194	-	-	-	-	-	-	-	-	-	194	-	-
39 Rents	1458377	-	-	-	-	-	-	-	-	-	30	602	1457745
40 Royalties	1775668	-	-	-	-	-	-	-	-	-	-	7143	1768525
41 Net S-T cap gain less net LT loss	26618	-	-	-	-	-	-	-	-	-	-	-	26618
42 Net L-T cap gain less net ST loss	335402	-	-	-	-	-	-	-	-	-	-	34120	301283
43 Net gain, noncapital assets	104989	-	-	-	-	-	12100	-	-	**	68	993	91827
44 Dividends, domestic corporations	3843	-	-	-	-	-	-	-	-	-	255	-0	3587
45 Dividends, foreign corporations	2030276	-	-	-	-	-	-	-	-	-	893	-	2029383
46 Other receipts	1671400	-	-	-	-	-	7508	-	-	**	824	8377	1654691
47 Total deductions	66275308	-	-	-	-	-	*355889	-	-	**	269812	751953	64897653
48 Cost of goods	26586509	-	-	-	-	-	*216530	-	-	**	213014	208793	25948172
49 Compensation of officers	280116	-	-	-	-	-	3763	-	-	**	1554	5941	268859
50 Salaries and wages	2963069	-	-	-	-	-	12652	-	-	**	2099	55520	2892798
51 Repairs	105719	-	-	-	-	-	763	-	-	**	8	8943	96004
52 Bad debts	26232	-	-	-	-	-	20	-	-	**	105	562	25545
53 Rent paid on business property	444899	-	-	-	-	-	1555	-	-	**	32	5853	437458
54 Taxes paid	7976124	-	-	-	-	-	*82050	-	-	**	3311	153788	7736975
55 Interest paid	4477916	-	-	-	-	-	*2451	-	-	**	3374	83310	4388781
56 Contributions or gifts	135908	-	-	-	-	-	-	-	-	-	43	293	135572
57 Amortization	190974	-	-	-	-	-	14682	-	-	**	467	4464	171362
58 Depreciation	2314909	-	-	-	-	-	*4669	-	-	**	3348	14327	2292565
59 Depletion	21692	-	-	-	-	-	-	-	-	-	-	-	21692
60 Advertising	5589903	-	-	-	-	-	2973	-	-	**	704	21364	5564862
61 Pension, prof sh, stock, annuity	426621	-	-	-	-	-	-	-	-	-	570	3266	422786
62 Employee benefit programs	1499153	-	-	-	-	-	1678	-	-	**	1372	7934	1488169
63 Net loss, noncapital assets	1121	-	-	-	-	-	-	-	-	-	184	489	447
64 Other deductions	13234444	-	-	-	-	-	*12103	-	-	**	39627	177106	13005609
65 Total receipts less total deducts	10194752	-	-	-	-	-	*56553	-	-	**	39710	90679	10007810
66 Constructive taxable income from related foreign corporations	1862181	-	-	-	-	-	-	-	-	-	-	-	1862181
67 Net income (less deficit), total	12056740	-	-	-	-	-	*56553	-	-	**	39517	90679	11869991
68 Net income, total	12076991	-	-	-	-	-	*56553	-	-	**	39517	109360	11871561
69 Deficit, total	20251	-	-	-	-	-	-	-	-	-	-	18681	1570
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	61237	-	-	-	-	-	56437	-	-	**	4800	-	-
73 Statutory special deductions, total	407585	-	-	-	-	-	*116	-	-	-	1031	-0	406438
74 Net operating loss deduction	*116	-	-	-	-	-	*116	-	-	-	-	-	-
75 Dividends received deduction	407469	-	-	-	-	-	-	-	-	-	1031	-0	406438
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	11626047	-	-	-	-	-	17330	-	-	**	33686	109360	11465671
78 Total income tax before credits	4069249	-	-	-	-	-	6065	-	-	**	11689	38276	4013218
79 Income tax	4068916	-	-	-	-	-	6065	-	-	**	11689	38276	4012885
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	333	-	-	-	-	-	-	-	-	-	-	-	333
83 Foreign tax credit	1302880	-	-	-	-	-	-	-	-	-	3178	10	1299692
84 U.S. Possessions tax credit	14427	-	-	-	-	-	-	-	-	-	7814	6613	-
85 Nonconventional source fuel credit	10508	-	-	-	-	-	-	-	-	-	-	-	10508
86 General business credit	28556	-	-	-	-	-	-	-	-	-	-	-	28556
87 Prior year minimum tax credit	3539	-	-	-	-	-	-	-	-	-	-	-	3539
88 Total income tax after credits	2709339	-	-	-	-	-	6065	-	-	**	697	31653	2670924

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products

MAJOR GROUP 11
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	5076	*274	*963	*681	884	*412	1079	364	198	79	54	46	41
2	Total assets	53309079	-	*33348	*111074	294803	*278435	2454400	2493913	3222398	2584273	3907871	7044687	30883879
3	Cash	1695533	-	*6537	*21151	*26286	*31009	248872	159619	278277	130015	157414	311220	325132
4	Notes and accounts receivable	10450964	-	-	*36516	107725	*84651	645626	463877	791499	508303	854566	1425307	5532893
5	Less: Allowance for bad debts	329746	-	-	-	*315	-	4549	20588	14635	13141	19543	64294	192681
6	Inventories	10232955	-	*1770	*9424	*33162	*59776	562459	506113	849174	601504	921944	1397582	5290048
7	U.S. govt. obligations, total	573125	-	-	-	-	-	-	*104221	*28495	*1322	7849	4012	427226
8	Tax-exempt securities	*123801	-	-	-	-	-	*13390	*14054	*985	*48888	45980	504	-
9	Other current assets	1512039	-	-	*320	*38788	*13194	119628	126680	88798	199055	142647	233358	549571
10	Loans to stockholders	82669	-	-	*15825	*686	*4084	*6715	*9258	*29669	*2521	6302	5717	1891
11	Mortgage and real estate loans	*26636	-	-	-	-	-	*10766	*13294	*2051	-	37	462	27
12	Other investments	5407242	-	-	*5795	-	*10219	212190	*97065	150705	148837	282071	653880	3846482
13	Depreciable assets	37243170	-	*108693	*155337	*247318	*183681	1820520	1913788	2815398	1688928	2945788	4947493	20416225
14	Less: Accumulated depreciation	20973184	-	*98994	*133495	*179139	*121499	1229681	1029127	1850942	957221	1631696	2656226	11085164
15	Depletable assets	*8062	-	-	-	-	-	*73	-	-	-	4847	-	3142
16	Less: Accumulated depletion	5297	-	-	-	-	-	-	-	-	-	4847	-	451
17	Land	503521	-	-	*156	*5228	*6823	29647	51900	31766	40714	40101	53503	243682
18	Intangible assets (Amortizable)	2993664	-	-	*224	*17052	*11171	*24231	76006	18425	178285	63525	533579	2071167
19	Less: Accumulated amortization	344256	-	-	*179	*2179	*4877	*8109	13894	6037	16022	19873	66031	207055
20	Other assets	4108182	-	*15341	1	*190	*202	2623	21647	8771	22285	110757	264623	3661743
21	Total liabilities	53309079	-	*33348	*111074	294803	*278435	2454400	2493913	3222398	2584273	3907871	7044687	30883879
22	Accounts payable	5550851	-	*1398	*38616	96101	*60278	488695	424154	511615	276141	380692	512932	2760228
23	Mort, notes, and bonds under 1 yr	2637423	-	*1016	*8127	*28596	*27746	253003	331097	289319	397299	224879	278057	798286
24	Other current liabilities	4848023	-	*8806	*3737	*22005	*11853	146948	141141	182194	185890	250282	919697	2975470
25	Loans from stockholders	932106	-	*33390	*48594	*23894	*26465	87915	169109	76819	*104214	55457	126311	179939
26	Mort, notes, bonds, 1 yr or more	15807652	-	*110	*34512	*62458	*88121	367580	557776	414825	550620	1284128	2031176	10416348
27	Other liabilities	3195686	-	-	-	6	*69	74481	129655	77685	101579	137673	331766	2342771
28	Net worth	20337737	-	*-11372	*-22511	61743	*63903	1035777	740980	1669942	968529	1574760	2844748	11410838
29	Capital stock	2390274	-	*5761	*9837	2540	*11588	189201	131731	339743	414016	120053	460224	705577
30	Paid-in or capital surplus	8051603	-	-	*67230	*4780	*-682	146031	70314	203662	489510	556489	1034314	5479953
31	Retained earnings, appropriated	*6493	-	-	-	-	-	750	-	*437	*5306	-	-	-
32	Retained earnings-unappropriated	7653498	-	*-588	*-74842	*28083	*49757	305694	178645	590244	-99592	377075	1021326	5277695
33	Retained earnings (S Corp)	3317491	-	*-16545	*-24695	*26340	*23676	449190	446973	569152	*175091	640015	450391	577903
34	Less: Cost of treasury stock	1082022	-	-	*43	-	*20436	55088	*86684	33297	*15802	118872	121509	630291
35	Total receipts	75210408	*275846	*309391	*288057	1641850	*853553	6303260	4358556	6582056	4065757	5985299	9064575	35482208
36	Business receipts	73356605	*254297	*309373	*283885	1640995	*846976	6114231	4323681	6500763	4009249	5892169	8809113	34371872
37	Interest	393378	*225	*18	22	*59	*459	5130	2887	11883	10084	11920	62767	287925
38	Interest on govt. obligations	27586	-	-	-	-	-	*2163	*919	*1673	*3008	2972	3435	13416
39	Rents	32953	-	-	*102	-	*2563	*3854	-	1150	*181	1209	1396	22498
40	Royalties	60865	-	-	-	-	-	*2595	-	*249	*55	228	1512	56226
41	Net S-T cap gain less net LT loss	7378	-	-	-	-	*129	*363	-	*59	-	335	1272	5221
42	Net L-T cap gain less net ST loss	430665	*14990	-	-	-	*514	*6311	*10784	*9742	*19064	44446	60120	264694
43	Net gain, noncapital assets	207182	*4314	-	*1155	-	*2304	*26108	*797	17324	4531	3980	17880	128790
44	Dividends, domestic corporations	36980	-	-	-	-	*4	*6680	-	*212	*71	896	2146	26970
45	Dividends, foreign corporations	111361	-	-	-	-	-	*10	*380	*4413	*1855	390	25877	78436
46	Other receipts	545456	*2020	-	2894	*796	*604	135815	19107	34589	17660	26754	79058	226158
47	Total deductions	72845644	*292542	*292217	*319042	1627369	*822855	6167218	4291559	6377170	3933032	5787911	8839355	34095374
48	Cost of goods	55197796	*225774	*118098	*200095	1260268	*563915	4866740	3151446	5189774	3086107	4506781	6660717	25368079
49	Compensation of officers	987632	*7441	*45763	*11934	*78833	*40157	170323	137689	107039	52254	65609	85560	185029
50	Salaries and wages	3886682	*8850	*33236	*9859	*75721	*57651	249003	263532	242397	202387	254980	424980	2064088
51	Repairs	284727	*620	*1972	*595	*4331	*5189	30715	22185	12321	17235	19827	34935	134800
52	Bad debts	234703	*1114	-	*1698	*7945	*1737	19327	23413	11325	12627	13459	28590	113469
53	Rent paid on business property	577003	*3028	*18488	*12233	*26292	*14437	50772	28132	28912	14515	26641	56586	296967
54	Taxes paid	1448969	*8339	*14220	*11895	38791	*22770	114473	87385	116580	74235	111801	156725	691754
55	Interest paid	2017970	*3096	*283	*2783	*10051	*12150	99226	107222	83737	100716	137384	321759	1139563
56	Contributions or gifts	36148	-0	*12	-	*8	*144	852	*461	2465	2068	2933	2632	24574
57	Amortization	155275	*3041	-	*22	*1137	*948	3634	3249	8790	7117	8199	44847	74291
58	Depreciation	2474889	*5248	*3732	*5069	*12893	*19063	123823	144737	201327	116695	226903	345562	1269837
59	Depletion	377	-	-	-	-	-	-	-	-	-	2	-	376
60	Advertising	531058	*456	*746	*289	*1066	*4292	10604	14067	14953	11455	17257	106477	349394
61	Pension, prof sh, stock, annuity	298514	*55	*8372	-	*3808	-	9539	8359	20401	12746	20422	44538	170274
62	Employee benefit programs	832111	*3280	*2640	*3095	*15007	*2502	59859	45853	78015	37609	66703	73045	444505
63	Net loss, noncapital assets	51962	*392	-	17133	3	-	*472	*692	3206	*158	11446	7999	10461
64	Other deductions	3829827	*21808	*44654	*42341	91213	*77899	357856	253138	255929	185109	297564	444403	1757912
65	Total receipts less total deducts	2364764	*-16696	*17174	*-30985	14481	*30698	136043	66997	204886	132725	197388	225221	1386834
66	Constructive taxable income from related foreign corporations	56199	-	-	-	-	-	-	-	-	-	-	25132	31067
67	Net income (less deficit), total	2393376	*-16696	*17174	*-30985	14481	*30698	133880	66078	203213	129717	194416	246918	1404484
68	Net income, total	3281533	*22065	*17174	*13112	*39778	*33171	198624	175070	271817	210990	273259	388182	1638292
69	Deficit, total	888156	*38761	-	*44097	*25297	*2473	64744	108992	68604	81273	78843	141264	233808
70	Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Net income (less def), Form 1120S	752038	*20240	*4893	*-11066	*13281	*20745	130693	43694	52904	*69250	113621	83414	210370
73	Statutory special deductions, total	591886	-	*7248	*9890	*1041	*1203	25519	*17571	28724	22085	44634	42537	391434
74	Net operating loss deduction	523558	-	*7248	*9890	*1041	*1200	*20842	*17191	*24689	20181	43711	37669	339896
75	Dividends received deduction	68329	-	-	-	-	*3	*4676	*380	*4035	*1904	923	4868	51539
76	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Income subject to tax	1759705	1825	*5032	-	*478	*11223	28885	*44402	137646	113656	110983	262870	1042706
78	Total income tax before credits	621659	621	*755	-	*79	*2023	7703	15202	49564	39164	39710	96026	370811
79	Income tax	603600	621	*755	-	*79	*2023	7082	*14886	46751	37823	37761	91352	364467
80	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Alternative minimum tax	15085	-	-	-	-	-	*385	*316	*450	*1022	1949	4674	6290
83	Foreign tax credit	26033	-	-	-	-	-	*1	-	*8	-	109	2239	23677
84	U.S. Possessions tax credit	2757	-	-	-	-	-	3	597	2157	-	-	-	-
85	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	General business credit	14473	-	-	-	26	-	33	-	*951	*76	2598	466	10323
87	Prior year minimum tax credit	9490	-	-	-	-	-	-	*355	*893	*1113	2140	1329	3661
88	Total income tax after credits	568906	621	*755	-	*53	*2023	7666	14250	45556	37976	34863	91993	333150

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Weaving mills and textile finishing

MINOR INDUSTRY 2228
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1477	*175	*236	*85	*468	*71	241	*79	53	*15	18	18	17
2 Total assets	19387674	-	*19064	*16387	*156517	*46169	549454	*594338	776598	*590414	1370891	2978699	12289141
3 Cash	625026	-	*875	*7892	*19762	*16801	82029	*41345	72065	*40006	75526	198348	70377
4 Notes and accounts receivable	3510779	-	-	*327	*62405	*11530	130549	*104047	132168	*133419	329166	530889	2076280
5 Less: Allowance for bad debts	112610	-	-	-	*315	-	*1124	*3235	*1213	*1425	6023	15892	83384
6 Inventories	3564564	-	*1770	-	*18163	*13259	131595	*51199	175802	*131959	270345	535876	2234596
7 U.S. govt. obligations, total	*542642	-	-	-	-	-	-	*104221	-	*114	7098	4012	427198
8 Tax-exempt securities	*7913	-	-	-	-	-	-	*7913	-	-	-	-	-
9 Other current assets	658153	-	-	-	*12803	*359	49208	*54729	42127	*58112	65129	110804	264882
10 Loans to stockholders	*31478	-	-	-	-	-	*1173	*2429	*25098	-	2778	-	-
11 Mortgage and real estate loans	*13175	-	-	-	-	-	-	*12677	-	-	37	462	-
12 Other investments	1807813	-	-	-	-	-	*21001	*31331	*29529	*10489	70068	395775	1249620
13 Depreciable assets	15304594	-	*12190	*86796	*160869	*19065	331177	*515456	807443	*420550	1247864	2014290	9688893
14 Less: Accumulated depreciation	9114149	-	*11113	*78783	*132233	*17565	214807	*333545	521446	*287192	756762	1099127	5661576
15 Depletable assets	1863	-	-	-	-	-	-	-	-	-	-	-	1863
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	146199	-	-	*156	-	-	*2705	*2790	*7486	*9051	14144	19528	90339
18 Intangible assets (Amortizable)	1107009	-	-	-	*17052	*3825	*9168	*1326	*4037	*79175	20500	230913	741013
19 Less: Accumulated amortization	147103	-	-	-	*2179	*1183	*5882	*630	*1432	*4252	9876	32521	89148
20 Other assets	1440328	-	*15341	-	*190	*78	*12663	*2284	4934	*407	40899	85343	1278191
21 Total liabilities	19387674	-	*19064	*16387	*156517	*46169	549454	*594338	776598	*590414	1370891	2978699	12289141
22 Accounts payable	2049433	-	-	*32	*36633	*5378	132885	*66491	128527	*37562	133994	168487	1339444
23 Mort, notes, and bonds under 1 yr	785913	-	*1016	-	*14118	-	77323	*60509	*60987	*47801	86910	81395	355853
24 Other current liabilities	2540141	-	*434	*213	*14377	*2145	37248	*46124	38473	*68955	88834	610649	1632687
25 Loans from stockholders	184019	-	*5249	*20959	*18438	*14257	*4563	*20480	*18479	*26447	52840	2307	-
26 Mort, notes, bonds, 1 yr or more	5142713	-	*110	-	*11388	-	150697	*129143	163461	*87687	439327	884092	3276808
27 Other liabilities	1065072	-	-	-	-	-	-	*22108	*22457	*13597	54750	87590	864571
28 Net worth	7620383	-	*12256	*-4817	*61563	*24389	146738	*249483	344215	*308365	514236	1144179	4819778
29 Capital stock	693556	-	*236	*6187	*1472	*7	110303	*14448	69266	*71960	22017	116987	280672
30 Paid-in or capital surplus	2284038	-	-	*4676	-	*706	*13048	*344	67916	*22261	138139	382672	1654276
31 Retained earnings, appropriated	*1187	-	-	-	-	-	750	-	*437	-	-	-	-
32 Retained earnings-unappropriated	4115317	-	*12020	*-15638	*12070	-	*-54852	*55687	*138327	*193692	169976	474061	3129975
33 Retained earnings (S Corp)	929539	-	-	-	*48020	*23676	*100507	*183659	*89533	*23577	227548	233019	-
34 Less: Cost of treasury stock	403253	-	-	*43	-	-	*23018	*4656	*21264	3125	43443	62560	245145
35 Total receipts	26398933	*88945	*173212	*71061	*849169	*116364	2071128	*798407	1353962	*829115	2339503	3568145	14139921
36 Business receipts	25599202	*84392	*173195	*69804	*848373	*116193	1956699	*792906	1312515	*819622	2278874	3410860	13735770
37 Interest	189109	-	*18	-	*1	-	*545	*1548	*2806	*6241	8028	54682	115240
38 Interest on govt. obligations	14476	-	-	-	-	-	-	*385	*112	45	1058	695	12182
39 Rents	11530	-	-	*102	-	-	-	-	*70	*123	578	207	10451
40 Royalties	30358	-	-	-	-	-	-	-	*230	*55	48	1017	29007
41 Net S-T cap gain less net LT loss	1579	-	-	-	-	-	-	-	-	-	-	6	1572
42 Net L-T cap gain less net ST loss	122729	-	-	-	-	-	*187	-	*3251	9	33545	36410	49327
43 Net gain, noncapital assets	77986	*4314	-	*1155	-	-	-	*8	*14867	*364	2557	1104	53618
44 Dividends, domestic corporations	34464	-	-	-	-	-	*6376	-	*156	-	93	1595	26244
45 Dividends, foreign corporations	55677	-	-	-	-	-	-	-	-	*1362	390	19385	34540
46 Other receipts	261823	*240	-	-	*796	*171	*107321	*3560	19955	*1295	14332	42183	71970
47 Total deductions	25709182	*77534	*168615	*86410	*833057	*95619	2022108	*857967	1357026	*802720	2240022	3509911	13658194
48 Cost of goods	19303901	*61012	*92801	*59253	*588335	*58341	1642784	*588882	1039608	*630538	1739539	2664582	10138229
49 Compensation of officers	297382	*786	*12273	*2608	*30681	*2881	*46549	*33755	27456	*10416	18592	32554	78829
50 Salaries and wages	1447866	*3361	*14781	*4743	*69779	*10786	75661	*36348	64019	*40561	81277	150824	895726
51 Repairs	110764	*135	*1022	*9	*3458	-	*1708	*4976	*2920	*610	14011	11127	70787
52 Bad debts	91951	*518	-	-	*7503	-	*6141	*11197	*1770	*3321	4676	8244	48581
53 Rent paid on business property	186050	*1672	*9250	-	*21520	-	15991	*7875	7901	*2782	12360	9456	97244
54 Taxes paid	544156	*3781	*5919	*5756	*29322	*1064	27964	*26116	32559	*18993	44353	57540	290787
55 Interest paid	804867	*699	*283	-	*5386	*1127	40347	*33727	30982	*16317	61960	202671	411368
56 Contributions or gifts	19964	-	*12	-	-	-	*95	*210	*181	*1136	1447	635	16248
57 Amortization	44046	-	-	-	*1137	*218	*826	*499	1861	*2848	605	12402	23651
58 Depreciation	959788	*576	*921	*2215	*6459	*1444	25842	*36154	64850	*25371	96234	151728	547994
59 Depletion	377	-	-	-	-	-	-	-	-	-	2	-	376
60 Advertising	135120	*405	*120	*6	*1056	*607	4216	*538	4997	*911	2852	5713	113700
61 Pension, prof sh, stock, annuity	158227	-	-	-	*3808	-	*5382	*934	*3809	*2267	9603	25949	106476
62 Employee benefit programs	357502	*1221	-	-	*10868	*465	19460	*17357	22812	*8249	30220	37331	209519
63 Net loss, noncapital assets	18114	-	-	-	-	-	*401	*25	*485	*95	10050	5560	1498
64 Other deductions	1229106	*3368	*31233	*11818	*53744	*18687	108742	*59374	50817	*38306	112243	133594	607181
65 Total receipts less total deducts	689751	*11412	*4597	*-15349	*16113	*20745	49020	*-59560	-3065	*26395	99481	58235	481727
66 Constructive taxable income from related foreign corporations	42637	-	-	-	-	-	-	-	-	-	-	22765	19873
67 Net income (less deficit), total	717912	*11412	*4597	*-15349	*16113	*20745	49020	*-59945	-3176	*26350	98423	80305	489418
68 Net income, total	1144611	*20240	*4597	-	*37204	*20745	*77691	*13601	31644	*37900	120790	181989	598210
69 Deficit, total	426699	*8828	-	*15349	*21091	-	*28671	*73546	*34821	*11550	22367	101684	108792
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	155397	*20240	-	-	*15072	*20745	*58194	*-44159	*-25025	*700	52485	57145	-
73 Statutory special deductions, total	223482	-	-	-	*1041	-	*8642	*336	*5280	*3864	34340	14107	155872
74 Net operating loss deduction	182597	-	-	-	*1041	-	*4178	*336	*5171	*2502	33977	11794	123598
75 Dividends received deduction	40885	-	-	-	-	-	*4464	-	*109	*1362	363	2313	32273
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	663271	-	*4597	-	-	-	*1926	*13265	*18450	*33336	32929	110811	447957
78 Total income tax before credits	234627	-	*690	-	-	-	*747	*4510	*6576	*10343	12121	40497	159142
79 Income tax	228551	-	*690	-	-	-	*363	*4510	*6248	*10332	11196	38633	156580
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	6076	-	-	-	-	-	*385	-	*328	11	926	1864	2563
83 Foreign tax credit	12939	-	-	-	-	-	-	-	-	-	-	41	12898
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	6683	-	-	-	-	-	28	-	*93	-	1027	155	5380
87 Prior year minimum tax credit	*2029	-	-	-	-	-	-	*355	*69	*800	789	-	17
88 Total income tax after credits	212975	-	*690	-	-	-	*719	*4155	*6414	*9543	10306	40302	140847

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Knitting mill

MINOR INDUSTRY 2250
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	552	-	-	-	*118	*77	*213	*76	44	*8	7	6	3
2 Total assets	5840249	-	-	-	*45314	*56187	*500999	*495524	707181	*253703	505433	945436	2330473
3 Cash	218907	-	-	-	*185	*6560	*7876	*42236	57292	*3441	22154	49868	29294
4 Notes and accounts receivable	1341095	-	-	-	*630	*7004	*164779	*68212	201718	*63949	114324	211345	509133
5 Less: Allowance for bad debts	47604	-	-	-	-	-	*1557	*9473	*4202	*3007	2235	20612	6518
6 Inventories	1404800	-	-	-	*1075	*2127	*148066	*53291	173997	*91192	115441	196146	623466
7 U.S. govt. obligations, total	*3886	-	-	-	-	-	-	-	*3135	-	751	-	-
8 Tax-exempt securities	*16520	-	-	-	-	-	-	*6141	-	-	10379	-	-
9 Other current assets	117970	-	-	-	12	*5893	*3897	*8776	7735	*8050	7993	41016	34600
10 Loans to stockholders	17941	-	-	-	-	*4084	*224	*6138	*1279	*499	-	5717	-
11 Mortgage and real estate loans	*4467	-	-	-	-	-	*1799	*617	*2051	-	-	-	-
12 Other investments	337487	-	-	-	-	*5895	*11646	*55664	*43251	*8713	95618	4705	111994
13 Depreciable assets	4533263	-	-	-	*79210	*80712	*377245	*347310	672505	*195388	229492	486336	2065063
14 Less: Accumulated depreciation	2582491	-	-	-	*41026	*56373	*207138	*172450	469217	*126902	114645	204289	1190451
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	83314	-	-	-	*5228	*138	*4642	*24895	*13791	*1993	3319	5914	23394
18 Intangible assets (Amortizable)	242858	-	-	-	-	-	*27	*65690	*2808	*8735	8023	113400	44174
19 Less: Accumulated amortization	40006	-	-	-	-	-	*14	*9012	*292	*109	2204	24979	3395
20 Other assets	187841	-	-	-	-	*147	*-10494	*7490	*1329	*1760	17023	80868	89718
21 Total liabilities	5840249	-	-	-	*45314	*56187	*500999	*495524	707181	*253703	505433	945436	2330473
22 Accounts payable	586185	-	-	-	*3502	*2544	*146591	*114156	115351	*29665	50994	67019	56363
23 Mort, notes, and bonds under 1 yr	432739	-	-	-	*4712	*9163	*79182	*50501	88096	*43808	21265	91265	44748
24 Other current liabilities	329103	-	-	-	*304	*528	*17399	*12779	34809	*20972	38381	91961	111973
25 Loans from stockholders	131341	-	-	-	*5296	-	*29355	*19035	*2028	402	-	75225	-
26 Mort, notes, bonds, 1 yr or more	1785911	-	-	-	*49969	*20488	*110014	*96353	*77716	*105278	273460	292134	760498
27 Other liabilities	193447	-	-	-	-0	-	*373	*7076	*8812	*12742	15854	27604	120986
28 Net worth	2381523	-	-	-	*-18469	*23464	*118086	*195625	380369	*40835	105479	300228	1235905
29 Capital stock	258441	-	-	-	*588	*8092	*41296	*9162	10459	*47905	3357	99021	38561
30 Paid-in or capital surplus	754417	-	-	-	*4780	-	*21312	*6869	*9541	*161867	148146	277209	124693
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	1251475	-	-	-	94	*29380	*27593	*46471	*188863	*-167217	-49358	-76002	1251651
33 Retained earnings (S Corp)	318443	-	-	-	*-23930	-	*31555	*133266	*172344	-	5208	-	-
34 Less: Cost of treasury stock	201254	-	-	-	-	*14007	*3670	*143	*838	1720	1874	-	179000
35 Total receipts	8943315	-	-	-	*91953	*99099	*1296345	*907215	1619591	*487038	660396	1243273	2538405
36 Business receipts	8853211	-	-	-	*91952	*98340	*1283187	*899721	1611694	*481892	656442	1231935	2498049
37 Interest	9303	-	-	-	1	*400	*612	*618	*2596	*630	890	2418	1136
38 Interest on govt. obligations	*2499	-	-	-	-	-	-	*517	*1141	-	758	83	-
39 Rents	4442	-	-	-	-	-	*108	-	*48	-	392	131	3763
40 Royalties	11216	-	-	-	-	-	-	-	-	-	3	479	10733
41 Net S-T cap gain less net LT loss	*388	-	-	-	-	*72	-	-	*59	-	257	-	-
42 Net L-T cap gain less net ST loss	7343	-	-	-	-	-	*55	-	*82	*2188	3353	74	1591
43 Net gain, noncapital assets	11324	-	-	-	-	*4	*7258	*435	*2219	*67	235	9	1097
44 Dividends, domestic corporations	*915	-	-	-	-	-	-	-	*55	63	789	-	7
45 Dividends, foreign corporations	*22823	-	-	-	-	-	-	*380	-	-	-	305	22138
46 Other receipts	19853	-	-	-	-	*282	*5124	*5545	*1697	*2198	-2724	7840	-109
47 Total deductions	8688694	-	-	-	*95777	*96143	*1299439	*868387	1566036	*503320	667813	1204870	2386911
48 Cost of goods	6579106	-	-	-	*75991	*32539	*1016418	*644140	1317731	*388129	530381	778193	1795586
49 Compensation of officers	144870	-	-	-	*5731	*14866	*21962	*36770	29914	*6800	4320	11734	12775
50 Salaries and wages	375663	-	-	-	66	*8978	*42521	*40770	46649	*18554	20260	68954	128911
51 Repairs	31954	-	-	-	*172	*1220	*6767	*9761	*3416	*1698	523	4821	3576
52 Bad debts	31411	-	-	-	-	*7	*3743	*8108	*4523	*3992	798	1859	8380
53 Rent paid on business property	82352	-	-	-	-	*3443	*14987	*9403	*5586	*1879	1179	24987	20887
54 Taxes paid	173477	-	-	-	*2251	*4114	*22993	*18388	32886	*11821	11461	34553	35009
55 Interest paid	235449	-	-	-	*4404	*1725	*32400	*13479	20259	*24645	27785	41362	69391
56 Contributions or gifts	5028	-	-	-	-0	*59	*220	*96	*753	*96	406	354	3045
57 Amortization	26844	-	-	-	-	-	*630	*324	*210	*211	2019	18044	5408
58 Depreciation	284298	-	-	-	*4413	*11394	*32408	*29901	46456	*12835	18528	38819	89545
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	141491	-	-	-	*8	*48	*849	*863	*741	*1716	3457	88444	45365
61 Pension, prof sh, stock, annuity	17204	-	-	-	-	-	*750	*798	*2064	*2554	1211	4039	5788
62 Employee benefit programs	107012	-	-	-	9	-	*12595	*7792	*33107	*6662	4089	16836	25924
63 Net loss, noncapital assets	2646	-	-	-	3	-	*32	-	*7	-	863	763	978
64 Other deductions	449887	-	-	-	*2729	*17751	*90163	*47794	21736	*21729	40533	71108	136344
65 Total receipts less total deducts	254621	-	-	-	*-3823	*2956	*-3094	*38828	53555	*-16282	-7417	38403	151494
66 Constructive taxable income from related foreign corporations	9121	-	-	-	-	-	-	-	-	-	-	-	9121
67 Net income (less deficit), total	261243	-	-	-	*-3823	*2956	*-3094	*38311	52414	*-16282	-8175	38320	160615
68 Net income, total	402640	-	-	-	65	*2956	*21632	*59824	53117	*16987	21340	64849	161868
69 Deficit, total	141397	-	-	-	*3888	-	*24726	*21513	*703	*33270	29515	26529	1254
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	77743	-	-	-	*-3888	-	*15107	*35226	*31540	-	-242	-	-
73 Statutory special deductions, total	4867	-	-	-	-	*644	-	*380	*428	*2003	550	305	558
74 Net operating loss deduction	*2991	-	-	-	-	*644	-	-	*389	*1958	-	-	-
75 Dividends received deduction	*1875	-	-	-	-	-	-	*380	*39	44	550	305	558
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	296661	-	-	-	65	*2312	*2941	*8563	*21149	*14985	20791	64545	161310
78 Total income tax before credits	104704	-	-	-	11	*439	*572	*2911	*9553	*5095	7069	22595	56459
79 Income tax	102232	-	-	-	11	*439	*572	*2911	*7191	*5095	7069	22485	56459
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	110	-	-	-	-	-	-	-	-	-	-	110	-
83 Foreign tax credit	*10208	-	-	-	-	-	-	-	*8	-	-	-	10200
84 U.S. Possessions tax credit	2507	-	-	-	-	-	-	597	1910	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*5211	-	-	-	11	-	-	-	*222	*66	867	-	4044
87 Prior year minimum tax credit	526	-	-	-	-	-	-	-	-	-	39	487	-
88 Total income tax after credits	86253	-	-	-	-	*439	*572	*2314	*7413	*5029	6162	22109	42214

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Other textile mill products

MINOR INDUSTRY 2298
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3048	*99	*727	*596	*298	*264	625	209	102	55	29	22	21
2 Total assets	28081156	-	*14284	*94687	*92972	*176079	1403946	1404050	1738619	1740155	2031546	3120552	16264265
3 Cash	851600	-	*5662	*13260	*6340	*7647	158968	76037	148920	86568	59734	63004	225461
4 Notes and accounts receivable	5599091	-	-	*36189	*44690	*66118	350298	291618	457612	310935	411076	683073	2947481
5 Less: Allowance for bad debts	169532	-	-	-	-	-	*1868	*7880	9221	8708	11286	27790	102779
6 Inventories	5263590	-	-	*9424	*13924	*44390	282798	401622	499375	378352	536158	665560	2431986
7 U.S. govt. obligations, total	*26597	-	-	-	-	-	-	-	*25360	*1208	-	-	28
8 Tax-exempt securities	*99368	-	-	-	-	-	*13390	-	*985	*48888	35601	504	-
9 Other current assets	735916	-	-	*320	*25973	*6943	66524	63175	38937	132893	69524	81538	250090
10 Loans to stockholders	33249	-	-	*15825	*686	-	*5318	*692	*3291	*2022	3524	-	1891
11 Mortgage and real estate loans	*8993	-	-	-	-	-	*8966	-	-	-	-	-	27
12 Other investments	3261943	-	-	*5795	-	*4324	179543	*10070	77924	129635	116386	253399	2484868
13 Depreciable assets	17405313	-	*96502	*68541	*7239	*83904	1112099	1051022	1335449	1072989	1468432	2446867	8662269
14 Less: Accumulated depreciation	9276543	-	*87880	*54712	*5880	*47561	807737	523132	860279	543127	760288	1352811	4233137
15 Depletable assets	*6198	-	-	-	-	-	*73	-	-	-	4847	-	1279
16 Less: Accumulated depletion	5297	-	-	-	-	-	-	-	-	-	4847	-	451
17 Land	274008	-	-	-	-	*6685	22299	24215	10489	29670	22638	28061	129950
18 Intangible assets (Amortizable)	1643797	-	-	*224	-	*7346	*15036	*8991	11579	90374	35002	189266	1285980
19 Less: Accumulated amortization	157148	-	-	*179	-	*3694	*2214	*4252	4313	11662	7792	8531	114512
20 Other assets	2480013	-	-	1	-	*-23	454	11874	2509	20118	52835	98412	2293835
21 Total liabilities	28081156	-	*14284	*94687	*92972	*176079	1403946	1404050	1738619	1740155	2031546	3120552	16264265
22 Accounts payable	2915233	-	*1398	*38584	*55966	*52355	209220	243508	267738	208913	195704	277427	1364421
23 Mort, notes, and bonds under 1 yr	1418772	-	-	*8127	*9766	*18583	96498	220087	140236	305690	116704	105396	397685
24 Other current liabilities	1978779	-	*8372	*3524	*7325	*9181	92301	82239	108911	95963	123067	217087	1230809
25 Loans from stockholders	616746	-	*28141	*27635	160	*12208	53997	*129594	*56312	*77365	2617	48779	179939
26 Mort, notes, bonds, 1 yr or more	8879029	-	-	*34512	*1100	*67634	106869	332280	173648	357655	571340	854949	6379042
27 Other liabilities	1937167	-	-	-	6	*69	*74108	*100471	46417	75240	67070	216572	1357215
28 Net worth	10335430	-	*-23627	*-17694	*18649	*16050	770953	295872	945358	619329	955045	1400341	5355155
29 Capital stock	1438277	-	*5525	*3650	*480	*3490	37602	108122	260018	294150	94679	244216	386345
30 Paid-in or capital surplus	5013148	-	-	*62555	-	*-1388	111671	*63101	126205	305382	270204	374433	3700984
31 Retained earnings, appropriated	*5306	-	-	-	-	-	-	-	-	*5306	-	-	-
32 Retained earnings-unappropriated	2286705	-	*-12607	*-59204	*15919	*20377	332952	76487	263055	-126067	256457	623267	896069
33 Retained earnings (S Corp)	2069509	-	*-16545	*-24695	*2250	-	*317127	*130048	*307275	*151514	407258	217373	577903
34 Less: Cost of treasury stock	477515	-	-	-	-	*6429	*28400	*81885	*11195	*10957	73554	58948	206147
35 Total receipts	39868160	*186901	*136178	*216996	*700727	*638090	2935787	2652934	3608504	2749604	2985400	4253156	18803882
36 Business receipts	38904192	*169905	*136178	*214081	*700670	*632443	2874346	2631054	3576554	2707736	2956853	4166318	18138053
37 Interest	194966	*225	-	22	*57	*59	3973	*721	6481	3213	3002	5666	171548
38 Interest on govt. obligations	10612	-	-	-	-	-	*2163	*17	*421	*2963	1156	2657	1235
39 Rents	16982	-	-	-	-	*2563	*3746	-	*1032	*58	240	1058	8284
40 Royalties	19291	-	-	-	-	-	*2595	-	*19	-	176	16	16486
41 Net S-T cap gain less net LT loss	*5411	-	-	-	-	*56	*363	-	-	-	78	1265	3649
42 Net L-T cap gain less net ST loss	300593	*14990	-	-	-	*514	*6069	*10784	*6410	*16867	7547	23636	213776
43 Net gain, noncapital assets	117872	-	-	-	-	*2299	*18850	*355	*237	*4100	1188	16767	74076
44 Dividends, domestic corporations	1600	-	-	-	-	*4	*304	-	-	*7	14	551	720
45 Dividends, foreign corporations	32861	-	-	-	-	-	*10	-	*4413	*492	-	6188	21758
46 Other receipts	263780	*1781	-	2894	-	*151	23369	10003	12938	14167	15145	29035	154297
47 Total deductions	38447768	*215009	*123602	*232632	*698536	*631093	2845671	2565205	3454109	2626992	2880076	4124574	18050270
48 Cost of goods	29314788	*164762	*25297	*140842	*595942	*473035	2207539	1918424	2832436	2067439	2236862	3217943	13434265
49 Compensation of officers	545381	*6654	*33489	*9326	*42421	*22409	101812	67165	49669	35039	42698	41272	93425
50 Salaries and wages	2063153	*5489	*18456	*5116	*5875	*37888	130821	186414	131728	143272	153442	205201	1039451
51 Repairs	142009	*485	*950	*586	*701	*3969	22240	7448	5985	14927	5293	18987	60437
52 Bad debts	111341	*595	-	*1698	*442	*1729	9443	4108	5032	5314	7985	18486	56508
53 Rent paid on business property	308601	*1357	*9238	*12233	*4772	*10994	19794	10853	15425	9853	13102	22143	178836
54 Taxes paid	731336	*4558	*8301	*6139	*7217	*17592	63516	42881	51136	43421	55987	64631	365958
55 Interest paid	977654	*2397	-	*2783	*261	*9299	26479	60016	32496	59754	47639	77726	658804
56 Contributions or gifts	11156	-0	-	-	*8	*86	*536	*154	1531	836	1080	1643	5282
57 Amortization	84384	*3041	-	*22	-	*730	*2178	*2426	6719	4059	5575	14401	45233
58 Depreciation	1230802	*4672	*2812	*2854	*2021	*6225	65573	78681	90021	78489	112141	155015	632298
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	254447	*51	*625	*283	*3	*3638	5539	12666	9215	8828	10948	12321	190330
61 Pension, prof sh, stock, annuity	123082	*55	*8372	-	-	-	*3407	*6628	14528	7925	9607	14550	58010
62 Employee benefit programs	367597	*2059	*2640	*3095	*4130	*2037	27803	20703	22097	22698	32395	18878	209062
63 Net loss, noncapital assets	31203	*392	-	17133	-	-	*40	*667	*2714	*63	533	1676	7985
64 Other deductions	2150834	*18441	*13421	*30523	*34741	*41461	158951	145970	183376	125074	144788	239701	1014387
65 Total receipts less total deducts	1420392	*-28108	*12576	*-15636	*2191	*6997	90116	87729	154395	122612	105324	128583	753612
66 Constructive taxable income from related foreign corporations	4440	-	-	-	-	-	-	-	-	-	-	2367	2073
67 Net income (less deficit), total	1414221	*-28108	*12576	*-15636	*2191	*6997	87953	87712	153974	119649	104168	128293	754451
68 Net income, total	1734282	1825	*12576	*13112	*2509	*9470	99300	101645	187055	156103	131129	141344	878214
69 Deficit, total	320061	*29933	-	*28748	*318	*2473	*11347	*13933	*33081	*36453	26961	13051	123763
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	518898	-	*4893	*-11066	*2096	-	*57391	*52627	*46389	*68551	61378	26269	210370
73 Statutory special deductions, total	363538	-	*7248	*9890	-	*560	*16877	*16855	*23016	*16218	9745	28125	235004
74 Net operating loss deduction	337970	-	*7248	*9890	-	*556	*16664	*16855	*19129	*15720	9734	25875	216297
75 Dividends received deduction	25568	-	-	-	-	*3	*213	-	*3887	*498	10	2251	18707
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	799773	1825	*435	-	*413	*8910	24018	*22574	98047	65335	57263	87515	433438
78 Total income tax before credits	282328	621	*65	-	*68	*1583	6385	*7781	33435	23727	20520	32933	155211
79 Income tax	272818	621	*65	-	*68	*1583	6148	*7465	33312	22396	19497	30234	151428
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	8899	-	-	-	-	-	-	*316	*122	*1011	1023	2700	3727
83 Foreign tax credit	2886	-	-	-	-	-	*1	-	-	-	109	2198	579
84 U.S. Possessions tax credit	250	-	-	-	-	-	3	-	247	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	2579	-	-	-	15	-	5	-	*636	*10	704	311	899
87 Prior year minimum tax credit	6935	-	-	-	-	-	-	-	*824	*313	1312	842	3644
88 Total income tax after credits	269678	621	*65	-	*53	*1583	6376	*7781	31728	23404	18395	29583	150089

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 12
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	16864	1742	6960	1875	2665	1177	1553	410	265	97	55	46	18
2 Total assets	56084664	-	239554	355312	957844	802382	3358663	2951839	4249630	3166384	3508200	7909551	28585304
3 Cash	1853713	-	35439	41312	130948	59826	260935	224632	255918	128498	175922	325637	214645
4 Notes and accounts receivable	10544653	-	*48663	*39395	235947	255992	741592	666881	1127967	789342	895335	1559606	4183932
5 Less: Allowance for bad debts	400148	-	*511	-	*6692	*5905	9424	11555	33389	27176	99264	74042	132190
6 Inventories	13656784	-	61787	*31200	255089	204083	1182708	1325828	1589600	1199881	1104999	2224867	4476742
7 U.S. govt. obligations, total	158883	-	*10505	-	*379	-	*7531	2	*8467	*41545	38972	47054	4428
8 Tax-exempt securities	*69346	-	-	-	-	-	2786	2743	*474	*11577	-	24619	27147
9 Other current assets	2665181	-	*649	*22453	53060	46734	274361	247931	227667	158113	157411	429520	1047282
10 Loans to stockholders	334615	-	*1481	*10667	*19790	*27945	103508	*8901	42210	*4492	42155	70024	3442
11 Mortgage and real estate loans	30107	-	-	-	-	-	*10720	-	*6050	*9322	2131	1293	590
12 Other investments	10801198	-	-	*54087	*25399	*10997	146965	154920	238235	209961	356849	769198	8834586
13 Depreciable assets	16122284	-	240237	372395	576867	462398	1426493	534174	1314692	1115785	1068545	2404475	6606223
14 Less: Accumulated depreciation	8421079	-	159018	237310	363963	275489	899265	327839	759620	587562	550134	1070628	3190251
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	311477	-	*1021	*15475	*12332	*6794	21158	*8421	39214	31954	19820	46680	108607
18 Intangible assets (Amortizable)	3620707	-	*4893	*95	*11893	*10007	38307	73407	146912	25594	300118	911238	2098242
19 Less: Accumulated amortization	810054	-	*4465	*95	*3946	*2530	22558	25430	51178	6120	70048	109915	513768
20 Other assets	5546997	-	-1127	*5637	10742	1529	72846	68822	96413	61178	65390	349921	4815646
21 Total liabilities	56084664	-	239554	355312	957844	802382	3358663	2951839	4249630	3166384	3508200	7909551	28585304
22 Accounts payable	6797548	-	104940	*40203	193342	253112	870091	676280	747593	497743	466122	667366	2280756
23 Mort, notes, and bonds under 1 yr	4674285	-	*33914	*78494	124962	82864	472717	281444	624056	534453	419609	760531	1261242
24 Other current liabilities	5028757	-	66002	*28238	82304	68030	312843	297850	378824	226930	308749	703675	2555313
25 Loans from stockholders	2167444	-	367773	*90941	495711	84419	260043	145735	90648	211576	51346	118728	250525
26 Mort, notes, bonds, 1 yr or more	13971356	-	*223862	*58228	*46561	78226	512127	358365	655884	460917	757430	2444936	8374820
27 Other liabilities	7062711	-	*-567	-	*20294	*30020	153209	*19076	459273	78962	184715	542211	5575517
28 Net worth	16382562	-	-556371	59208	-5331	205711	777635	1173090	1293351	1155804	1320229	2672104	8287131
29 Capital stock	2004998	-	104742	47406	144108	67872	230147	68581	191629	147428	166103	194539	642444
30 Paid-in or capital surplus	10860676	-	*102964	*16008	63056	*158113	212519	243338	1079018	462243	566399	1402599	6554419
31 Retained earnings, appropriated	*18820	-	-	-	-	500	-	17	*14684	*327	3292	-	-
32 Retained earnings-unappropriated	2928995	-	-209122	*-16618	55475	37740	15823	253853	-692519	298234	237534	208794	2739801
33 Retained earnings (S Corp)	2890388	-	*-554945	*12412	-227599	-26025	409361	720362	862769	291515	428544	973994	-
34 Less: Cost of treasury stock	2321314	-	10	-	*40370	*32489	90215	113061	162230	43942	81642	107823	1649533
35 Total receipts	81434606	745177	1096792	1277478	3566246	2730846	8260571	7324193	9128026	6369546	6252597	10144629	24538507
36 Business receipts	78855487	739995	1074920	1274571	3563877	2665119	8214655	7154235	9049487	6292928	6080620	9731570	23013509
37 Interest	338876	*1999	*761	*734	*357	*779	7319	5052	10309	10189	17755	32386	251236
38 Interest on govt. obligations	27021	34	-	-	*136	-	*134	91	924	*2179	488	2593	20443
39 Rents	39529	*1049	*2	-	-	-	*414	*458	824	*2253	1633	4070	28826
40 Royalties	778633	-	-	-	-	-	*524	*40587	*2307	*11945	14491	47532	661247
41 Net S-T cap gain less net LT loss	23280	-	-	-	-	-	*535	*413	*733	*60	31	7320	14188
42 Net L-T cap gain less net ST loss	156667	10	*1780	-	*629	*601	*166	*4674	*8316	*2351	81911	39077	17151
43 Net gain, noncapital assets	41968	*47	-	-	-	*21714	2007	*902	1043	6190	1417	1861	6786
44 Dividends, domestic corporations	6126	-	-	-	-	1	*799	*1039	*714	*459	101	1613	1401
45 Dividends, foreign corporations	238833	-	-	-	-	-	*34	18	*2462	*4861	-	5680	225778
46 Other receipts	928185	*2042	*19330	*2172	*1247	42631	33983	116722	50906	36131	54151	270927	297942
47 Total deductions	78984703	776737	1182393	1329339	3528524	2680115	8357435	7141560	8931078	6240317	6018497	9813033	22985674
48 Cost of goods	55899608	469771	528984	729539	2139802	1867574	6214690	5354939	6943087	4678903	4549045	6683079	15740194
49 Compensation of officers	1775931	*11410	38201	*124129	198983	96147	278290	217642	224093	198000	86405	148059	154572
50 Salaries and wages	6120008	138054	138039	*138028	505854	247116	571739	509147	525207	406400	362676	839669	1738081
51 Repairs	247532	2483	4166	10288	13405	14394	16408	8931	17748	16701	11723	35319	95966
52 Bad debts	213065	*1702	*282	*167	*8867	16170	21492	12641	24169	16451	16503	33207	61413
53 Rent paid on business property	1160559	18937	86036	55611	103318	64069	116996	63597	71545	55523	62215	154623	308089
54 Taxes paid	1761626	19686	48119	69712	134497	68104	208210	152183	169766	124508	109013	206023	451805
55 Interest paid	1842494	*15056	34563	8883	35583	14523	150412	130037	156857	119576	134852	292470	749682
56 Contributions or gifts	28219	*83	*74	*60	*292	*223	428	416	2044	1025	1587	6560	15427
57 Amortization	169713	*921	*3461	*1482	*3056	*1206	5333	6557	8712	6126	13126	38632	81101
58 Depreciation	1241415	9577	28550	38381	41427	40154	111457	42160	91351	86163	84512	186916	480766
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	1561570	*9385	4404	*9402	23909	9484	38633	66114	76371	80749	71589	232611	938917
61 Pension, prof sh, stock, annuity	245470	547	*9362	-	*15047	*4943	25948	11940	17218	10503	17655	34576	97732
62 Employee benefit programs	706819	*1560	*3354	*1390	18821	40940	78187	33515	60980	46497	67152	145067	209356
63 Net loss, noncapital assets	79902	*798	-	*2634	*10612	*2698	*4933	4777	7644	7626	5084	12549	20546
64 Other deductions	5930774	76767	254798	139633	275052	192371	514278	526963	534284	385569	425361	763674	1842025
65 Total receipts less total deducts	2449903	-31560	-85601	-51862	37722	50731	-96865	182633	196947	129228	234100	331596	1552832
66 Constructive taxable income from related foreign corporations	429674	-	-	-	-	-	*1	-	*877	*118	-	1379	427300
67 Net income (less deficit), total	2852555	-31595	-85601	-51862	37586	50731	-96999	182542	196900	127168	233612	330382	1959689
68 Net income, total	4441430	*17270	26826	*24044	119459	102340	208631	247797	331613	279288	335448	546215	2202498
69 Deficit, total	1588875	48865	112426	75906	81872	51609	305629	65256	134713	152121	101836	215833	242809
70 Net income (less def), Form 1120-A	*-564	-	*-622	-	*58	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	691135	*-23683	*-27621	*-14793	62345	43530	-46914	140976	179169	73376	35726	269025	-
73 Statutory special deductions, total	255456	*705	*7418	*3752	*58	*17025	*5841	*1596	26196	*16446	80529	31134	64756
74 Net operating loss deduction	245958	*705	*7418	*3752	*58	*17024	*5282	*856	23279	*16008	80459	28499	62618
75 Dividends received deduction	9498	-	-	-	-	1	*559	*740	*2917	*438	71	2635	2138
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2917612	*14589	*2644	*8127	*24362	*8219	52977	66891	69605	95072	191248	245893	2137985
78 Total income tax before credits	1011587	*4178	*398	*1219	*4359	*1533	16085	23579	24125	32861	67489	85565	750198
79 Income tax	1005461	*4173	*398	*1219	*4359	*1476	16024	22656	23528	32360	65904	85144	748221
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	2	-	-	-	-	-	-	-	-	-	2	-	-
82 Alternative minimum tax	5893	*5	-	-	-	*57	*60	*923	*366	*501	1583	421	1977
83 Foreign tax credit	266279	-	-	-	-	-	-	*413	80	*123	416	1434	263813
84 U.S. Possessions tax credit	28069	711	-	-	-	-	1007	1975	1364	-	23013	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	3565	-	10	-	-	21	35	-	*759	*143	40	662	1895
87 Prior year minimum tax credit	*1187	-	-	-	-	-	*-0	*294	-	*4	287	389	213
88 Total income tax after credits	712487	*3467	*387	*1219	*4359	*1512	15042	20898	21922	32591	43733	83080	484276

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Men's and boy's clothing

MINOR INDUSTRY 2315
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1391	***	***	-	*222	*80	141	*45	48	*10	15	12	8
2 Total assets	24165927	-	***	-	*87956	*46140	382363	*307188	827137	*373395	921375	1874520	19314510
3 Cash	384379	-	***	-	*191	*2948	19845	*4790	88587	*14737	76107	67214	108868
4 Notes and accounts receivable	3377613	-	***	-	*24575	*4873	*72557	*70429	259641	*87506	255779	391417	2204989
5 Less: Allowance for bad debts	102569	-	***	-	*67	-	*98	*798	*3740	*3617	6413	22942	64383
6 Inventories	4264874	-	***	-	*54263	*2514	*86938	*130107	290350	*125541	337831	769359	2455095
7 U.S. govt. obligations, total	*51864	-	***	-	-	-	*7531	2	-	*2890	-	37014	4428
8 Tax-exempt securities	*38614	-	***	-	-	-	-	-	-	*10335	-	1132	27147
9 Other current assets	976715	-	***	-	*282	*13	36247	*39994	26121	*15755	34617	56823	766863
10 Loans to stockholders	64229	-	***	-	-	*16972	*41242	-	*55	*1856	4001	96	-
11 Mortgage and real estate loans	*13627	-	***	-	-	-	*10720	-	*401	-	2131	375	-
12 Other investments	6979891	-	***	-	-	-	*25113	*13496	39213	*34533	53255	180004	6634278
13 Depreciable assets	6051366	-	***	-	*54349	*40661	239095	*86284	316970	*133348	314779	661474	4186501
14 Less: Accumulated depreciation	3251696	-	***	-	*47142	*21947	167626	*53562	204580	*62196	180949	376195	2129918
15 Depletable assets	-	-	***	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	***	-	-	-	-	-	-	-	-	-	-
17 Land	106095	-	***	-	*1383	-	*7928	-	*4097	*5874	9104	10317	66372
18 Intangible assets (Amortizable)	1327224	-	***	-	-	-	*5630	*29272	*718	*1841	272	77326	1212165
19 Less: Accumulated amortization	412878	-	***	-	-	-	*2909	*17156	*477	*718	172	18441	373007
20 Other assets	4296578	-	***	-	*121	*105	*150	*4330	9780	*5711	21032	39548	4215112
21 Total liabilities	24165927	-	***	-	*87956	*46140	382363	*307188	827137	*373395	921375	1874520	19314510
22 Accounts payable	1366175	-	***	-	*14621	302	51359	*130063	107257	*58195	93491	150249	760632
23 Mort, notes, and bonds under 1 yr	1368683	-	***	-	*37961	175	*62411	*45866	*90694	*20728	149509	207378	744231
24 Other current liabilities	2340195	-	***	-	*8455	*1021	*61207	*10044	42366	*9692	55664	132573	2014649
25 Loans from stockholders	260193	-	***	-	*10355	50	*34966	*13829	*3040	*921	5935	29183	151063
26 Mort, notes, bonds, 1 yr or more	6264242	-	***	-	*255	156	*68436	*31005	*97980	*50453	79851	375417	5536990
27 Other liabilities	5487961	-	***	-	-	-	*443	*4314	*8710	*9179	5229	154703	5305384
28 Net worth	7078479	-	***	-	*16309	*44435	103541	*72067	477090	*224227	531696	825018	4801561
29 Capital stock	746712	-	***	-	*10744	*379	27752	*3800	45401	*45614	72815	82383	442665
30 Paid-in or capital surplus	4891987	-	***	-	*15953	380	*34242	*5306	*28934	*72741	127178	174315	4432751
31 Retained earnings, appropriated	3292	-	***	-	-	-	-	-	-	-	3292	-	-
32 Retained earnings-unappropriated	1222414	-	***	-	*-19553	*28322	*5088	*-19043	*322303	*115160	119505	219863	483681
33 Retained earnings (S Corp)	934758	-	***	-	*9165	*15940	*38334	*82005	*147328	-	231005	410884	-
34 Less: Cost of treasury stock	720683	-	***	-	-	*584	*1875	-	*66875	*9288	22098	62428	557535
35 Total receipts	24077383	***	***	-	*242667	*92608	515768	*828274	1671451	*553193	1465347	2769600	15828730
36 Business receipts	22764938	***	***	-	*242667	*86331	514719	*826616	1662420	*546910	1444938	2729527	14601526
37 Interest	192252	***	***	-	-	*156	*219	*181	*2965	*2947	10979	3756	170588
38 Interest on govt. obligations	1576	-	***	-	-	-	-	-	*173	*354	-	124	925
39 Rents	24122	-	***	-	-	-	*11	-	*601	*972	1016	362	21160
40 Royalties	548164	-	***	-	-	-	-	-	*32	*511	-	11904	535717
41 Net S-T cap gain less net LT loss	862	-	***	-	-	-	-	-	-	-	-	757	106
42 Net L-T cap gain less net ST loss	*17660	-	***	-	-	-	-	-	*43	-	-	1377	16240
43 Net gain, noncapital assets	12245	-	***	-	-	*6086	*467	-	*516	*290	521	306	4060
44 Dividends, domestic corporations	1916	-	***	-	-	-	-	-	-	-	101	757	1058
45 Dividends, foreign corporations	206995	-	***	-	-	-	-	-	-	-	-	313	206682
46 Other receipts	306652	-	***	-	-	*35	*353	*1478	4700	*1209	7793	20417	270668
47 Total deductions	22891839	***	***	-	*257114	*72497	544230	*803463	1617045	*559166	1406406	2659486	14863486
48 Cost of goods	15859557	***	***	-	*178489	*24522	*397475	*623541	1220974	*430613	1100132	1866909	9941905
49 Compensation of officers	273497	-	***	-	*14596	*8341	*15832	*19711	66838	*8800	25895	26122	84601
50 Salaries and wages	1681512	***	***	-	*10159	*22809	*25753	*79127	106879	*23279	74382	231452	1105103
51 Repairs	92776	***	***	-	*758	*418	*938	*2007	4184	*705	3413	9160	71184
52 Bad debts	53489	-	***	-	*369	-0	*4425	*38	7623	*470	2767	2345	35451
53 Rent paid on business property	230799	***	***	-	*4315	*3183	*3828	*7633	7661	*1074	10392	32941	142807
54 Taxes paid	513178	***	***	-	*10803	*5695	11463	*8466	42107	*12092	39410	62708	319102
55 Interest paid	655770	-	***	-	*11081	32	*15931	*9093	17337	*7067	25494	61276	505310
56 Contributions or gifts	9740	-	***	-	*16	*204	-	-0	*781	*160	538	1603	6437
57 Amortization	41666	-	***	-	-	-	*1126	*101	*234	*3341	461	1311	35067
58 Depreciation	461880	***	***	-	*2794	*1314	*8829	*3986	21116	*10515	24233	41586	345774
59 Depletion	-	-	***	-	-	-	-	-	-	-	-	-	-
60 Advertising	827422	-	***	-	*89	*89	*8290	*5752	10582	*9974	8441	80058	704147
61 Pension, prof sh, stock, annuity	119763	***	***	-	-	-	*6526	*2037	5389	*969	6310	13791	84731
62 Employee benefit programs	247480	***	***	-	*14	58	*5648	*4219	13726	*11372	18419	48298	145699
63 Net loss, noncapital assets	26354	-	***	-	*101	-	-	*15	*1532	*441	3561	1920	18785
64 Other deductions	1796956	***	***	-	*23531	*5831	38166	*37739	90081	*38294	62558	178007	1317383
65 Total receipts less total deducts	1185544	***	***	-	*-14447	*20111	-28462	*24811	54406	*-5974	58941	110114	965245
66 Constructive taxable income from related foreign corporations	409191	-	***	-	-	-	-	-	-	-	-	444	408747
67 Net income (less deficit), total	1593159	***	***	-	*-14447	*20111	-28462	*24811	54232	*-6328	58941	110435	1373067
68 Net income, total	1950893	***	***	-	*3913	*20482	*3543	*37632	77610	*12866	65718	136740	1589706
69 Deficit, total	357735	-	***	-	*18360	371	*32005	*12822	*23378	*19194	6776	26304	216640
70 Net income (less def), Form 1120-A	-	-	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	173039	-	***	-	*1258	*16232	*-21803	*26544	*45258	-	34058	71395	-
73 Statutory special deductions, total	*26394	-	***	-	-	-	-	-	-	*157	2495	3922	19820
74 Net operating loss deduction	*23896	-	***	-	-	-	-	-	-	*157	2425	3391	17922
75 Dividends received deduction	2498	-	***	-	-	-	-	-	-	-	71	530	1898
76 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1700443	***	***	-	*2656	*3880	*2868	4496	*17478	*12708	22388	61256	1570128
78 Total income tax before credits	594371	***	***	-	*398	*747	*889	1564	*5931	*4510	7662	21168	550634
79 Income tax	592972	***	***	-	*398	*747	*889	1564	*5931	*4345	7624	21071	549535
80 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	***	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*1399	-	***	-	-	-	-	-	-	*165	38	97	1100
83 Foreign tax credit	256980	-	***	-	-	-	-	-	-	-	-	92	256889
84 U.S. Possessions tax credit	5887	***	***	-	-	-	519	1564	256	-	2837	-	-
85 Nonconventional source fuel credit	-	-	***	-	-	-	-	-	-	-	-	-	-
86 General business credit	1942	-	***	-	-	-	-	-	-	-	40	7	1895
87 Prior year minimum tax credit	322	-	***	-	-	-	-	-	-	-	109	-	213
88 Total income tax after credits	329239	***	***	-	*398	*747	*370	-	*5675	*4510	4676	21069	291637

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Women's and children's clothing

MINOR INDUSTRY 2345
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4468	*836	1681	*158	*584	*429	450	171	89	35	15	13	7
2 Total assets	14160978	-	81267	*26694	*207440	*258442	892121	1287323	1446656	1086462	968798	1953797	5951978
3 Cash	505544	-	*19842	*4707	*36393	*16481	37830	89250	44355	24205	38200	112642	81640
4 Notes and accounts receivable	3374995	-	*33131	*9414	*17141	*105963	177509	220118	362126	279835	225940	392861	1550956
5 Less: Allowance for bad debts	105786	-	-	-	-	*676	*3155	*2787	9390	*9804	14474	23099	42400
6 Inventories	4929166	-	*16623	*5397	*67520	*57050	466662	696032	666102	479055	317346	595945	1561436
7 U.S. govt. obligations, total	*379	-	-	-	*379	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*9200	-	-	-	-	-	-	-	*474	-	-	8726	-
9 Other current assets	864264	-	*39	*1134	*10797	*16394	113212	77934	84218	87211	68892	154071	250364
10 Loans to stockholders	74845	-	*207	-	*4686	*2673	*41363	*41	*2715	1102	17627	4432	-
11 Mortgage and real estate loans	*13743	-	-	-	-	-	-	-	*5348	*7476	-	918	-
12 Other investments	1665308	-	-	*701	*394	*3625	*8373	*72358	82377	*71011	119928	236338	1070203
13 Depreciable assets	3042815	-	*23288	*26463	*142249	*126730	129221	194995	352076	265837	215540	416528	1149889
14 Less: Accumulated depreciation	1667001	-	*12118	*21120	*84709	*75626	87771	120970	235820	157894	112967	164106	593900
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	89428	-	-	-	*9023	*6794	*316	*3753	*14518	*15752	2726	11465	25082
18 Intangible assets (Amortizable)	752840	-	*405	*95	-	*687	*3660	*31674	*15760	*10676	129907	59600	500376
19 Less: Accumulated amortization	177378	-	*94	*95	-	*387	*975	*5610	*575	*858	47753	4469	116562
20 Other assets	788618	-	*-56	-	*3569	*-1265	5876	30536	62373	12858	7887	151947	514894
21 Total liabilities	14160978	-	81267	*26694	*207440	*258442	892121	1287323	1446656	1086462	968798	1953797	5951978
22 Accounts payable	3260039	-	*78096	*7200	*10166	*145960	437587	362822	331507	187270	121229	198501	1379701
23 Mort, notes, and bonds under 1 yr	1340458	-	*20521	*6823	*15156	*23811	108991	100139	220595	237237	180743	282330	144112
24 Other current liabilities	1334524	-	*49877	*18375	*33211	*28865	70656	102940	162327	78594	108695	190341	490643
25 Loans from stockholders	907117	-	*37741	*45648	*374277	*14419	89150	*71511	*38059	171875	18876	8798	36762
26 Mort, notes, bonds, 1 yr or more	2441121	-	*162581	*5577	*33757	*5714	*23315	*114076	136981	144748	259400	430245	1124728
27 Other liabilities	450219	-	*-619	-	*19006	*13173	*133462	*7537	37122	*13508	66639	89031	71360
28 Net worth	4427500	-	-266930	*-56929	*-278133	*26500	28960	528298	520064	253229	213216	754551	2704671
29 Capital stock	525171	-	31125	*2750	*33491	*21612	90842	20108	33540	44086	25236	23074	199307
30 Paid-in or capital surplus	2530204	-	*77540	*552	*3841	*127718	*78897	159938	138756	*67369	159149	308743	1407702
31 Retained earnings, appropriated	*15202	-	-	-	-	500	-	17	*14684	-	-	-	-
32 Retained earnings-unappropriated	2198424	-	*-86583	*-60230	*39467	*-37003	-195585	207754	105323	*-27439	6874	56184	2189660
33 Retained earnings (S Corp)	536229	-	*-289002	-	*-342655	*-86279	102469	*241360	307350	179796	45649	377541	-
34 Less: Cost of treasury stock	1377729	-	10	-	*12276	*49	*47662	*100879	*79589	*10583	23693	10991	1091998
35 Total receipts	28905739	*461622	305414	*113005	*1080511	*1296047	3451869	3494486	3337796	2565997	2048804	3258292	7491897
36 Business receipts	28196739	*458216	*291933	*112991	*1079231	*1269302	3441720	3434453	3309314	2537938	1918198	3026069	7317374
37 Interest	47536	*1535	*14	*14	*230	*1	*358	*2360	1922	*1744	3962	12838	22560
38 Interest on govt. obligations	*22385	-	-	-	-	-	-	-	*342	*408	-	2169	19466
39 Rents	9739	*1049	-	-	-	-	-	*442	*152	*27	278	246	7545
40 Royalties	175573	-	-	-	-	-	*524	*40587	*2229	*2781	6410	26309	96733
41 Net S-T cap gain less net LT loss	*1163	-	-	-	-	-	*528	*413	*161	*31	31	-	-
42 Net L-T cap gain less net ST loss	96213	-	-	-	*629	6	-	*4616	*8272	*1286	81186	218	-
43 Net gain, noncapital assets	3785	-	-	-	-	-	*335	-	*93	*136	53	1318	1851
44 Dividends, domestic corporations	*1673	-	-	-	-	1	*28	*1039	*422	*183	-	-0	-
45 Dividends, foreign corporations	*16775	-	-	-	-	-	-	18	*2462	*4861	-	2284	7150
46 Other receipts	334158	*822	*13468	-	*421	*26737	*8376	10558	12428	16602	38687	186842	19218
47 Total deductions	28155139	*486941	363855	*127882	*1094859	*1284215	3560092	3411737	3289049	2543817	1951097	3137632	6903964
48 Cost of goods	20289122	*290532	*163342	*80535	*633036	*945048	2700251	2441563	2575277	1855443	1422832	2182539	4998723
49 Compensation of officers	683614	*2239	*5709	*4969	*82581	*31847	90767	97595	78388	136542	26558	59133	67286
50 Salaries and wages	2394644	*113733	*35626	-	*229766	*126519	270491	274136	198172	182942	115852	256916	590491
51 Repairs	67674	*1257	*2251	*2377	*2127	*4730	7633	3142	3920	6192	2626	10184	21236
52 Bad debts	57909	*275	-	*138	*3754	*6654	*3722	6077	5827	2199	5832	4538	18892
53 Rent paid on business property	493940	*10832	*32888	*2844	*33921	*23493	56418	28254	33338	27944	32321	51625	160062
54 Taxes paid	582399	*13557	*11399	*6947	*35676	*34509	88795	99797	46767	54831	25857	47892	116374
55 Interest paid	521669	*11469	*21673	*1497	*8872	*2585	54051	58799	60623	49797	52683	67190	132429
56 Contributions or gifts	12928	*41	*26	-	*4	1	*52	*359	*346	83	468	2563	8984
57 Amortization	41266	*464	*79	*6	*1821	*66	*598	*2797	*978	*606	3787	5745	24320
58 Depreciation	233028	*5649	*4044	*2639	*15432	*8700	7354	14324	19418	17920	17580	32610	87357
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	452632	*5174	*2877	*1220	*4494	*3639	10280	27305	27478	33010	37733	70499	228923
61 Pension, prof sh, stock, annuity	62418	-	*9362	-	*13419	21	*3123	*2557	6027	*2549	4721	9660	10981
62 Employee benefit programs	233174	*908	*916	-	*1545	*29118	26510	20210	17739	12180	19126	54422	50499
63 Net loss, noncapital assets	28086	*798	-	*2634	*10512	*2698	*313	*3208	*3867	*505	50	1911	1590
64 Other deductions	2000636	*30012	73665	*22074	*17901	*64585	239734	331615	210883	161073	183070	280205	385817
65 Total receipts less total deducts	750600	*-25319	-58441	*-14878	*-14348	*11832	-108223	82749	48747	22179	97707	120660	587934
66 Constructive taxable income from related foreign corporations	*17329	-	-	-	-	-	-	-	-	*118	-	644	16567
67 Net income (less deficit), total	745544	*-25319	-58441	*-14878	*-14348	*11832	-108223	82749	48405	21889	97707	119135	585035
68 Net income, total	1427784	*7537	*16005	*3752	*21362	*48922	65698	121636	100633	86430	154521	216254	585035
69 Deficit, total	682240	*32855	*74446	*18630	*35710	*37089	173921	*38887	52228	*64541	56813	97119	-
70 Net income (less def), Form 1120-A	*3118	-	*3118	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	192218	*-22781	*-14194	-	*-7584	*20388	-59084	*71880	59238	10627	-15052	148779	-
73 Statutory special deductions, total	128184	*10	*2550	*3752	-	*730	*3442	*740	*15384	*8429	75516	451	17179
74 Net operating loss deduction	123996	*10	*2550	*3752	-	*730	*3423	-	*12627	*8210	75516	-	17179
75 Dividends received deduction	4188	-	-	-	-	1	*20	*740	*2757	*219	-	451	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	780583	7527	*629	-	*8010	*671	*7647	*26042	*6704	*13728	74745	67023	567856
78 Total income tax before credits	273486	2634	*95	-	*1795	*116	*2072	*9742	*2472	*4823	27367	23358	199011
79 Income tax	270397	2634	*95	-	*1795	*116	*2072	*8819	*2246	*4658	25917	23358	198686
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	3089	-	-	-	-	-	-	*923	*227	*165	1450	-	325
83 Foreign tax credit	8997	-	-	-	-	-	-	*413	-	*123	357	1180	6925
84 U.S. Possessions tax credit	17400	-	-	-	-	-	113	318	-	-	16970	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	696	-	10	-	-	21	-	-	-	48	-	617	-
87 Prior year minimum tax credit	158	-	-	-	-	-	-	-	-	-	158	-	-
88 Total income tax after credits	246235	2634	*85	-	*1795	*95	*1959	*9011	*2472	*4653	9883	21561	192086

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Other apparel and accessories

MINOR INDUSTRY 2388
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5852	*878	2669	*759	*792	*307	279	*62	60	*16	15	14	**
2 Total assets	7029025	-	83436	*173770	*256885	*220342	654775	*346852	928265	*525109	1016389	2823202	**
3 Cash	316232	-	*11665	*15369	*28304	*19216	60621	*23018	39074	*6803	23926	88236	**
4 Notes and accounts receivable	1584543	-	*9190	*12202	*49433	*60929	147754	*66414	247539	*132056	251257	607771	**
5 Less: Allowance for bad debts	120312	-	-	-	*79	*156	*3229	*1093	11854	*8968	73035	21898	**
6 Inventories	2092420	-	*19085	*3865	*72150	*49352	262945	*142702	334200	*249009	308525	650588	**
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	426937	-	*536	*15886	*39872	*24221	56542	*10102	78731	*34594	33920	132533	**
10 Loans to stockholders	*68245	-	-	-	-	*863	-	-	*11599	-	20377	35406	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	461087	-	-	*53386	-	*7372	*39919	*67516	53632	*22885	127035	89342	**
13 Depreciable assets	2367071	-	*133241	*189463	*116069	*108819	242115	*22556	257880	*115371	316048	865510	**
14 Less: Accumulated depreciation	1170295	-	*87505	*122751	*56803	*59807	158440	*11320	126276	*51968	148336	347088	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	28174	-	-	-	*1925	-	*855	-	*2364	*2107	3344	17579	**
18 Intangible assets (Amortizable)	932219	-	*4488	-	*4213	*9320	*4019	*6831	*56449	*11069	132872	702957	**
19 Less: Accumulated amortization	150001	-	*4372	-	*2063	*2143	*2212	*871	*36312	*3926	14032	84070	**
20 Other assets	192705	-	*-2894	*6350	*3864	*2358	3886	*20997	21241	*16078	34488	86336	**
21 Total liabilities	7029025	-	83436	*173770	*256885	*220342	654775	*346852	928265	*525109	1016389	2823202	**
22 Accounts payable	809261	-	*5157	*15980	*55106	*37033	129213	*41996	140881	*68513	117784	197599	**
23 Mort, notes, and bonds under 1 yr	706478	-	*3663	*18148	*34315	*14619	*95683	*13121	183604	*100181	71040	172102	**
24 Other current liabilities	725324	-	*6662	*4396	*22921	*19910	70076	*88355	74794	*63419	100715	274076	**
25 Loans from stockholders	612621	-	*268450	*16797	*51624	*37129	78075	*36413	*39636	*7832	18492	58173	-
26 Mort, notes, bonds, 1 yr or more	1955879	-	*34236	*26101	*3188	*47769	*99636	*6927	177770	*108263	320067	1131922	**
27 Other liabilities	646949	-	*52	-	*1231	*3364	*10298	*6891	*409725	*3410	80265	131712	**
28 Net worth	1572513	-	-234783	*92347	*88499	*60518	171795	*153150	-98146	*173489	308026	857619	**
29 Capital stock	337067	-	49937	*28230	*6032	*31031	7970	*12401	60775	*578	63984	76128	**
30 Paid-in or capital surplus	1995406	-	*20289	*14331	*40982	*22191	*36790	*23196	878754	*95041	155932	707898	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	-1088512	-	*-96007	*37366	*44655	*8699	*20990	*11473	-1197181	*43732	45981	-8221	**
33 Retained earnings (S Corp)	410983	-	*-209002	*12419	*-1541	*1771	*119442	*109407	*165192	*41168	73933	98195	-
34 Less: Cost of treasury stock	82429	-	-	-	*1628	*3174	*13397	*3328	*5686	*7030	31806	16382	**
35 Total receipts	12379766	*193894	565432	*525489	*789872	*453557	1292930	*794801	2396897	*1004596	1498646	2863651	**
36 Business receipts	12124465	*193603	557634	*523027	*789673	*434612	1282463	*736450	2379902	*991010	1484966	2751124	**
37 Interest	14903	*4	*180	*385	*118	*412	*2339	12	*2238	*471	1014	7729	**
38 Interest on govt. obligations	85	34	-	-	-	-	-	-	-	40	11	-	-
39 Rents	3152	-	*2	-	-	-	*403	-	*11	281	339	2116	**
40 Royalties	20053	-	-	-	-	-	-	-	*32	4258	6443	9320	**
41 Net S-T cap gain less net LT loss	*609	-	-	-	-	-	*7	-	572	*30	-	-	-
42 Net L-T cap gain less net ST loss	41673	10	*1780	-	-	*595	*49	-	-	*1064	692	37483	-
43 Net gain, noncapital assets	16234	-	-	-	-	*15590	*163	-	*81	1	165	234	-
44 Dividends, domestic corporations	*767	-	-	-	-	-	*525	-	*201	*41	-	-	-
45 Dividends, foreign corporations	*1467	-	-	-	-	-	*34	-	-	-	-	1433	-
46 Other receipts	156359	*243	*5836	*2077	*82	*2347	*6946	*58340	13861	*7399	5016	54212	**
47 Total deductions	12228982	*191790	594434	*538418	*751600	*443831	1318589	*765704	2355175	*985981	1491792	2791666	**
48 Cost of goods	8278234	*100716	259602	*289243	*387091	*273513	963936	*562770	1871608	*739998	1072781	1756977	**
49 Compensation of officers	304123	*7064	*25244	*33071	*19804	*14085	*32136	*46265	44540	*13808	23475	44630	**
50 Salaries and wages	1103235	*19530	*77043	*81419	*158008	*45531	103118	*48649	104692	*70041	125912	269292	**
51 Repairs	44821	*995	*1278	*5393	*3678	*7773	*862	*162	5468	*1683	3384	14145	**
52 Bad debts	44998	*765	*282	-	*2090	*3823	*5229	*1064	3938	*3842	3950	20016	**
53 Rent paid on business property	226321	*6536	*16087	*38788	*17727	*26232	14209	*6865	14743	*12140	11948	61045	**
54 Taxes paid	326348	*5382	*28964	*33372	*35067	*6048	28030	*24453	48335	*14750	23047	78898	**
55 Interest paid	306818	*1012	*8618	*3611	*4716	*3933	34810	*15944	46462	*23728	45198	118786	**
56 Contributions or gifts	3667	*41	*48	*60	*235	*11	*165	*4	*785	*561	403	1354	**
57 Amortization	45875	*435	*3356	*446	*640	*1123	*1350	*392	4089	*1168	8425	24451	**
58 Depreciation	235248	*3053	*19946	*18223	*12618	*10959	27422	*2508	24633	*12933	25643	77311	**
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	154315	*4207	*432	*333	*6971	*4008	8065	*6349	18443	*15616	19277	70615	**
61 Pension, prof sh, stock, annuity	18002	538	-	-	-	-	*313	*2827	*2169	*1083	2537	8536	**
62 Employee benefit programs	86602	*396	*473	*932	*1777	*7255	13562	*2197	16525	*4460	13241	25784	**
63 Net loss, noncapital assets	10339	-	-	-	-	-	-	*411	*2197	*460	755	6516	**
64 Other deductions	1040037	*41121	153061	*33526	*101178	*39537	85384	*44844	146549	*69711	111815	213311	**
65 Total receipts less total deducts	150784	*2104	-29002	*-12928	*38272	*9726	-25660	*29097	41722	*18615	6854	71985	**
66 Constructive taxable income from related foreign corporations	*1167	-	-	-	-	-	*1	-	*877	-	-	290	-
67 Net income (less deficit), total	151866	*2069	-29002	*-12928	*38272	*9726	-25659	*29097	42599	*18575	6843	72275	**
68 Net income, total	433818	*5172	*4609	*8127	*40312	*17026	*39056	*29097	87373	*47725	45069	110253	**
69 Deficit, total	281952	*3103	*33611	*21055	*2040	*7301	*64715	-	*44775	*29151	38226	37978	**
70 Net income (less def), Form 1120-A	*-6017	-	*-6075	-	*58	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	117220	*-2879	*-17303	*-3061	*25715	*1265	*-4325	*14883	*44733	*3768	13498	40925	-
73 Statutory special deductions, total	50074	*695	*2533	-	*58	*15663	*368	98	*5060	*5868	-	19732	**
74 Net operating loss deduction	49513	*695	*2533	-	*58	*15663	-	98	*4900	*5835	-	19732	**
75 Dividends received deduction	*561	-	-	-	-	-	*368	-	*160	*33	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	170123	*4477	*2015	*8127	*12562	*98	*2469	*14116	*22995	*23956	29713	49596	**
78 Total income tax before credits	53494	*676	*302	*1219	*1995	*71	*645	*4794	*8050	*8263	10178	17301	**
79 Income tax	52793	*671	*302	*1219	*1995	*15	*645	*4794	*7781	*8168	10118	17085	**
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*471	*5	-	-	-	*57	-	-	*39	*95	60	215	-
83 Foreign tax credit	173	-	-	-	-	-	-	-0	-	-	9	163	-
84 U.S. Possessions tax credit	1453	-	-	-	-	-	342	4	1107	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*95	-	-	-	-	-	-	-	-	*95	-	-	-
87 Prior year minimum tax credit	*389	-	-	-	-	-	*-0	-	-	-	-	389	**
88 Total income tax after credits	51384	*676	*302	*1219	*1995	*71	*302	*4790	*6943	*8168	10169	16749	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Miscellaneous fabricated textile products; textile products, not elsewhere classified

MINOR INDUSTRY 2390
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5154	***	***	*958	1068	*361	683	132	68	36	10	7	3
2 Total assets	10728733	***	***	*154848	405563	*277458	1429404	1010477	1047572	1181419	601638	1258031	3318817
3 Cash	647559	***	***	*21237	66061	*21182	142639	107575	83901	82754	37689	57545	24137
4 Notes and accounts receivable	2207502	***	***	*17779	*144799	*84227	343772	309921	258662	289945	162359	167557	427987
5 Less: Allowance for bad debts	71481	***	***	-	*6546	*5073	2942	*6877	8405	4788	5342	6102	25407
6 Inventories	2370324	***	***	*21938	*61155	*95168	366164	356988	298948	346277	141296	208975	460211
7 U.S. govt. obligations, total	*106639	***	***	-	-	-	-	-	*8467	*38655	38972	10041	-
8 Tax-exempt securities	*21532	***	***	-	-	-	2786	2743	-	*1242	-	14761	-
9 Other current assets	397265	***	***	*5434	*2109	*6106	68361	119901	38597	20553	19982	86094	30055
10 Loans to stockholders	127296	***	***	*10667	*15105	*7437	*20903	*8860	*27841	*1534	150	30090	3442
11 Mortgage and real estate loans	*2737	***	***	-	-	-	-	-	301	*1846	-	-	590
12 Other investments	1694912	***	***	-	*25005	-	73560	*1551	63013	81533	56631	263515	1130105
13 Depreciable assets	4661031	***	***	*156469	264201	*186188	816062	230339	387766	601229	222179	460963	1269832
14 Less: Accumulated depreciation	2332087	***	***	*93438	175308	*118109	485429	141987	192944	315504	107882	183238	466433
15 Depletable assets	-	***	***	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	***	***	-	-	-	-	-	-	-	-	-	-
17 Land	87779	***	***	*15475	-	-	*12060	*4669	18235	8222	4646	7320	17153
18 Intangible assets (Amortizable)	608425	***	***	-	*7680	-	24998	*5630	73985	*2008	37067	71355	385702
19 Less: Accumulated amortization	69796	***	***	-	*1884	-	*16462	*1793	*13813	*618	8093	2935	24199
20 Other assets	269095	***	***	*-713	*3187	*332	62934	*12958	3019	26532	1983	72090	85641
21 Total liabilities	10728733	***	***	*154848	405563	*277458	1429404	1010477	1047572	1181419	601638	1258031	3318817
22 Accounts payable	1362074	***	***	*17023	*113450	*69818	251931	141400	167947	183765	133619	121017	140424
23 Mort, notes, and bonds under 1 yr	1258667	***	***	*53523	*37531	*44259	205632	122317	129163	176307	18316	98721	372898
24 Other current liabilities	628714	***	***	*5467	17717	*18234	110904	96511	99337	75224	43674	106685	50021
25 Loans from stockholders	387513	***	***	*28495	*59454	*32820	57852	*23983	*9913	*30948	8043	22574	62700
26 Mort, notes, bonds, 1 yr or more	3310114	***	***	*26550	*9360	*24587	320741	206356	243153	157452	98114	507352	1713102
27 Other liabilities	477582	***	***	-	*57	*13483	*9006	*335	*3715	52865	32581	166766	198773
28 Net worth	3304070	***	***	*23790	167993	*74257	473339	419574	394344	504859	267291	234917	780899
29 Capital stock	396048	***	***	*16425	93841	*14850	103584	32273	51914	57150	4067	12954	472
30 Paid-in or capital surplus	1443079	***	***	*1125	*2280	*7825	62590	*54897	32574	227091	124138	211643	713966
31 Retained earnings, appropriated	*327	***	***	-	-	-	-	-	-	*327	-	-	-
32 Retained earnings-unappropriated	596670	***	***	*6246	*-9094	*37722	185331	*53669	77036	166780	65173	-59032	66460
33 Retained earnings (S Corp)	1008419	***	***	*-6	*107432	*42543	149116	*287590	*242899	*70552	77956	87374	-
34 Less: Cost of treasury stock	140472	***	***	-	*26466	*28682	*27282	*8854	*10080	*17041	4045	18023	-
35 Total receipts	16071719	***	***	*638984	*1453196	*888634	3000004	2206631	1721882	2245761	1239800	1253086	1217879
36 Business receipts	15769346	***	***	*638553	*1452306	*874873	2975753	2156716	1697852	2217070	1232518	1224849	1094609
37 Interest	84185	***	***	*335	*10	*210	4403	*2500	*3184	5027	1800	8063	58087
38 Interest on govt. obligations	2975	***	***	-	*136	-	*134	91	*408	*1377	477	300	52
39 Rents	2516	***	***	-	-	-	-	*16	*60	*974	-	1346	120
40 Royalties	*34843	***	***	-	-	-	-	-	*14	*4395	1638	-	28796
41 Net S-T cap gain less net LT loss	20646	***	***	-	-	-	-	-	-	-	-	6563	14083
42 Net L-T cap gain less net ST loss	*1122	***	***	-	-	-	*117	*58	2	-	34	-	911
43 Net gain, noncapital assets	9705	***	***	-	-	*39	*1043	*902	*353	*5763	678	4	876
44 Dividends, domestic corporations	1770	***	***	-	-	-	*245	-	*92	*234	-	856	343
45 Dividends, foreign corporations	13596	***	***	-	-	-	-	-	-	-	-	1649	11947
46 Other receipts	131015	***	***	*95	*745	*13512	18308	*46347	19918	10921	2655	9455	8056
47 Total deductions	15708743	***	***	*663039	1424951	*879572	2934524	2160655	1669809	2151352	1169203	1224249	1218225
48 Cost of goods	11472695	***	***	*359761	*941187	*624491	2153029	1727065	1275228	1652849	953299	876654	799567
49 Compensation of officers	514697	***	***	*86088	82001	*41874	139556	54071	34327	38849	10477	18173	2685
50 Salaries and wages	940616	***	***	*56608	107920	*52256	172377	107235	115464	130138	46531	82009	42486
51 Repairs	42261	***	***	*2518	*6841	*1473	6975	3620	4176	8120	2300	1831	3546
52 Bad debts	56670	***	***	*29	*2655	*5693	8115	*5462	6782	9940	3954	6308	7070
53 Rent paid on business property	209498	***	***	*13979	47354	*11161	42541	20845	15804	14364	7554	9012	5220
54 Taxes paid	339701	***	***	*29393	52951	*21851	79922	19468	32556	42834	20699	16526	16329
55 Interest paid	358237	***	***	*3775	*10914	*7972	45621	46201	32434	38984	11477	45218	111944
56 Contributions or gifts	1885	***	***	-	*38	*7	*212	*52	*132	*221	178	1040	6
57 Amortization	40906	***	***	*1030	*596	*17	*2259	*3267	*3412	1011	453	7125	21715
58 Depreciation	311260	***	***	*17518	10583	*19181	67852	21343	26184	44796	17056	35409	47636
59 Depletion	-	***	***	-	-	-	-	-	-	-	-	-	-
60 Advertising	127201	***	***	*7850	*12356	*1747	11998	26709	19868	22149	6138	11440	5847
61 Pension, prof sh, stock, annuity	45287	***	***	-	*1628	*4922	15986	*4520	*3634	5903	4086	2589	2020
62 Employee benefit programs	139563	***	***	*458	*15485	*4509	32466	*6889	12990	18485	16366	16562	13159
63 Net loss, noncapital assets	15122	***	***	-	-	-	*4620	*1143	*48	*6220	718	2202	172
64 Other deductions	1093145	***	***	*84032	132443	*82418	150994	112766	86770	116490	67918	92151	138825
65 Total receipts less total deducts	362975	***	***	*-24056	28245	*9062	65480	45976	52073	94408	70597	28837	-346
66 Constructive taxable income from related foreign corporations	1986	***	***	-	-	-	-	-	-	-	-	-	1986
67 Net income (less deficit), total	361986	***	***	*-24056	28109	*9062	65346	45885	51664	93032	70121	28537	1588
68 Net income, total	628934	***	***	*12166	*53872	*15909	100334	*59431	65996	132267	70141	82969	27757
69 Deficit, total	266948	***	***	*36222	*25762	*6848	*34989	*13547	*14332	*39236	21	54432	26169
70 Net income (less def), Form 1120-A	*2335	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	***	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	208657	***	***	*-11732	*42956	*5645	38297	*27669	*29939	*58981	3222	7926	-
73 Statutory special deductions, total	50803	***	***	-	-	*631	*2031	*757	*5752	*1993	2518	7029	27757
74 Net operating loss deduction	48553	***	***	-	-	*631	*1859	*757	*5752	*1807	2518	5376	27517
75 Dividends received deduction	*2251	***	***	-	-	-	*172	-	-	*186	-	1653	240
76 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	266462	***	***	-	*1134	*3570	39993	*22237	*22428	*44680	64402	68018	-
78 Total income tax before credits	90236	***	***	-	*170	*599	12479	*7479	*7671	*15265	22283	23738	553
79 Income tax	89300	***	***	-	*170	*599	12418	*7479	*7570	*15188	22245	23629	-
80 Personal holding company tax	-	***	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	2	***	***	-	-	-	-	-	-	-	2	-	-
82 Alternative minimum tax	935	***	***	-	-	-	*60	-	*100	*77	35	109	553
83 Foreign tax credit	129	***	***	-	-	-	-	-	80	-	50	-	-
84 U.S. Possessions tax credit	3329	***	***	-	-	-	33	89	-	-	3207	-	-
85 Nonconventional source fuel credit	-	***	***	-	-	-	-	-	-	-	-	-	-
86 General business credit	*831	***	***	-	-	-	35	-	*759	-	-	37	-
87 Prior year minimum tax credit	*319	***	***	-	-	-	-	*294	-	*4	20	-	-
88 Total income tax after credits	85628	***	***	-	*170	*599	12410	*7096	*6832	*15261	19006	23702	553

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products

MAJOR GROUP 13
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	22405	1265	9175	2521	3145	2655	2726	466	256	92	54	28	21
2 Total assets	86617218	-	283101	428331	1205452	1827658	6019125	3291853	3900243	3226451	3883557	4371010	58180437
3 Cash	2843071	-	56995	61099	109512	197957	579561	222199	247154	205981	182091	252649	727873
4 Notes and accounts receivable	8625562	-	*31534	74951	228755	373542	1209780	616159	656391	433880	420811	895702	3684057
5 Less: Allowance for bad debts	160939	-	-	-	*581	*365	12986	6997	17318	12246	6432	21827	82187
6 Inventories	10286244	-	*14992	57338	198643	311089	1492233	804448	1065768	867682	753874	802242	3917936
7 U.S. govt. obligations, total	249720	-	-	-	-	-	*19188	-	*28666	908	20390	118470	62097
8 Tax-exempt securities	*15168	-	-	-	-	-	*1156	-	*1590	-	-	12422	-
9 Other current assets	6278838	-	*3567	*9983	24963	41154	195539	196863	164586	160729	260617	169909	5050926
10 Loans to stockholders	254216	-	*24823	*19222	*16262	34017	73071	16855	23857	*9638	17052	561	18859
11 Mortgage and real estate loans	1385301	-	-	*21589	-	*14600	*8979	*4013	*26	-	1236	698	1334159
12 Other investments	10872104	-	*2490	*11549	*30525	69438	344752	82851	144706	223979	333521	420342	9207950
13 Depreciable assets	53867127	-	462774	516395	1281770	1892479	4651957	2297245	2622483	1988561	1957823	2222335	33973305
14 Less: Accumulated depreciation	28629784	-	333316	367415	773765	1279825	2874554	1260909	1382524	1013004	987272	1089513	17267687
15 Depletable assets	7679909	-	*74021	-	*52993	*1727	*19599	*28972	*40060	*64076	436237	447434	6514789
16 Less: Accumulated depletion	512858	-	*59851	-	*22231	-	-	-	*5441	*8936	73038	89435	253926
17 Land	1394638	-	*2365	*14690	50774	48121	236444	128286	189438	150123	126800	88880	358716
18 Intangible assets (Amortizable)	1718767	-	*2956	*6558	10157	37686	43468	37738	94139	16704	248592	149617	1071152
19 Less: Accumulated amortization	181950	-	*2654	*894	1173	15849	19140	6194	10049	1208	14001	31311	79478
20 Other assets	10632086	-	*2405	*3266	*-1151	101889	50077	130322	36709	139583	205257	21834	9941897
21 Total liabilities	86617218	-	283101	428331	1205452	1827658	6019125	3291853	3900243	3226451	3883557	4371010	58180437
22 Accounts payable	6499824	-	51384	56198	115581	258501	767649	329409	405873	238136	237506	348413	3691175
23 Mort, notes, and bonds under 1 yr	4610121	-	*27460	*53147	168259	246088	702171	375796	754912	324787	384855	168819	1403827
24 Other current liabilities	11939982	-	19885	24888	77893	78339	365916	209696	337759	274923	306674	503635	9740374
25 Loans from stockholders	1281906	-	80405	*37585	135008	338111	240693	152157	97464	127574	41829	29477	1604
26 Mort, notes, bonds, 1 yr or more	21879272	-	109070	*89120	405567	531317	1080562	615310	877788	595531	1074952	830535	15669520
27 Other liabilities	5189319	-	*2647	*32808	*29581	2142	53272	129795	112791	320026	83599	131937	4290719
28 Net worth	35216794	-	-7750	134586	273562	373160	2808862	1479690	1313655	1345475	1754142	2358194	23383218
29 Capital stock	2320446	-	10661	61494	75662	94293	351377	113361	142495	69715	137800	168818	1094769
30 Paid-in or capital surplus	12537347	-	*72671	*23645	62067	89225	199167	133004	423264	719842	354868	574637	9884958
31 Retained earnings, appropriated	88808	-	-	-	*5885	*17600	*46204	*1567	*332	*4449	10082	2689	-
32 Retained earnings-unappropriated	16826422	-	-14554	7423	70839	244694	1204464	423253	317177	173699	711714	1319147	12368566
33 Retained earnings (S Corp)	4781735	-	-72110	*48087	90224	-48770	1086711	844917	471798	456374	577337	409205	917962
34 Less: Cost of treasury stock	1337965	-	*4419	*6063	*31116	*23882	79060	36411	41411	78605	37658	116303	883037
35 Total receipts	104007695	452132	1767506	1348153	3407693	5442818	15092501	7504878	8059961	6021091	5680469	8569707	40660785
36 Business receipts	101220841	410056	1754502	1344203	3378534	5401113	14869242	7403379	7930641	5889434	5553325	8334066	38952345
37 Interest	824224	*3596	*964	*842	5294	6020	22123	10531	9660	18739	21501	40807	684148
38 Interest on govt. obligations	10164	-	-	-	-	-	*2122	*5	*397	*1213	1107	1894	3424
39 Rents	78079	683	-	*668	*2787	*300	17394	*3217	9643	3852	4400	4721	30415
40 Royalties	58993	3497	-	-	-	-	*13	*4	*177	-	796	7294	47211
41 Net S-T cap gain less net LT loss	17807	-	-	-	-	*67	*969	*566	*1839	*850	382	415	12719
42 Net L-T cap gain less net ST loss	358428	*8191	-	-	*810	*9056	16380	*5190	13035	*5165	31289	46021	223292
43 Net gain, noncapital assets	168613	*21135	*3059	*1060	*10845	13276	55879	16689	10435	2649	3025	4149	26413
44 Dividends, domestic corporations	38698	-	-	-	*-0	*865	*4069	*511	*286	*21438	2304	6485	2739
45 Dividends, foreign corporations	101913	-	-	-	-	*675	-	*2162	*867	*2129	13715	3790	78575
46 Other receipts	1129935	*4974	*8982	*1380	9424	11447	104309	62624	82981	75621	48624	120064	599504
47 Total deductions	101579397	423712	1752287	1305894	3353896	5281525	14508436	7234005	7888249	5807885	5461247	8239542	40322719
48 Cost of goods	77401654	255926	757131	804222	2093505	3615702	11054879	5931217	6429440	4815437	4472480	6572309	30599407
49 Compensation of officers	1654419	*30146	187614	*39632	148386	181692	424362	196609	107959	59329	41915	48703	188072
50 Salaries and wages	4990234	38592	186771	142364	279257	340420	833796	270650	272235	228289	194687	368828	1834347
51 Repairs	955574	4935	38441	40437	73913	109399	124563	26811	27414	24795	17687	40075	427103
52 Bad debts	157276	*2465	*6453	*138	*2682	*6919	22339	14316	17994	6841	5885	18482	52762
53 Rent paid on business property	683255	*5877	72680	13311	38912	65838	106737	36433	32216	14859	15614	39744	241033
54 Taxes paid	1886490	12163	76777	33916	91827	134220	316181	119607	138427	114208	83664	115747	649754
55 Interest paid	2399045	11892	11518	22539	52889	64284	172369	95010	143851	75182	126476	108050	1514985
56 Contributions or gifts	33246	*386	-	*160	*496	1074	2679	1572	1955	1929	2047	3499	17450
57 Amortization	100931	*1300	*101	*73	5363	4564	4681	1734	5112	4028	11244	4203	58527
58 Depreciation	3522786	12160	45347	45054	160994	190139	416681	175377	194438	140511	130160	174000	1837926
59 Depletion	518814	-	*10621	-	*220	-	*4640	*14400	*1857	*17969	40532	2275	426300
60 Advertising	457442	*1277	5815	2066	12066	6172	44055	15533	23247	29872	35933	76902	204502
61 Pension, prof sh, stock, annuity	350446	*1099	-	*965	*9278	13605	38484	21512	18299	15055	14653	47846	169650
62 Employee benefit programs	796370	*3731	*23782	*4186	33456	42060	134887	48605	83558	46201	30426	77066	268412
63 Net loss, noncapital assets	48209	*2983	*18693	*102	*96	*279	4301	*5774	2693	1663	2933	1365	7328
64 Other deductions	5623205	38780	310542	156730	350557	505159	802803	258845	387553	211718	234910	540446	1825162
65 Total receipts less total deducts	2428298	28420	15219	42259	53797	161293	584066	270873	171712	213206	219222	330165	338066
66 Constructive taxable income from related foreign corporations	*47027	-	-	-	-	-	-	-	-	*8	8245	1999	36776
67 Net income (less deficit), total	2465161	28420	15219	42259	53797	161293	581943	270868	171315	212000	226359	330269	371417
68 Net income, total	3632919	*46346	80915	75916	103155	237443	705614	327174	306646	261729	300262	357207	830511
69 Deficit, total	1167758	*17926	65695	*33657	49357	76150	123671	*56306	135331	49729	73903	26937	459094
70 Net income (less def), Form 1120-A	*-9001	-	*1518	*-10519	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*118	*118	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1224569	*4583	33404	*65214	43194	118506	393713	228844	98880	85555	87502	83024	-17851
73 Statutory special deductions, total	350432	*11038	*3089	*2719	*919	11774	19814	*4217	23368	50176	3513	9136	210670
74 Net operating loss deduction	278349	*11038	*3089	*2719	*918	*11169	16966	*1697	*22301	*32215	1900	749	173587
75 Dividends received deduction	72084	-	-	-	*-0	*605	*2848	*2520	*1068	17960	1613	8387	37083
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1709361	*15559	*2818	*7983	32914	55044	228897	66784	111094	122995	181650	257477	626146
78 Total income tax before credits	610593	*4911	*423	*1200	6368	13332	71647	22543	39125	44451	62010	86985	257599
79 Income tax	569593	*4911	*423	*1200	6368	12853	71287	22176	37668	41837	62350	89370	219151
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	48262	-	-	-	-	*479	*360	*367	*1458	*2614	785	461	41739
83 Foreign tax credit	40342	-	-	-	-	-	-	-	-	-	7756	1843	30744
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	12491	105	-	-	-	-	-	-	*1487	*2113	589	1767	6430
86 General business credit	2649	-	-	8	*370	*52	*143	*223	*20	*62	113	862	797
87 Prior year minimum tax credit	4623	-	-	-	-	*480	*1182	*303	*1405	*66	32	348	806
88 Total income tax after credits	550488	*4806	*423	*1191	5998	12800	70322	22016	36213	42211	53521	82166	218822

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Logging, sawmills, and planing mills

MINOR INDUSTRY 2415
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	11694	*374	5514	*1519	1378	1366	1178	161	112	45	31	7	9
2 Total assets	35284226	-	155389	*256737	527336	912581	2770565	1084192	1836807	1423657	2213785	1164526	22938650
3 Cash	1044497	-	37042	*34927	31071	83275	261018	38502	123716	87532	75696	37166	234550
4 Notes and accounts receivable	2629780	-	*5146	*21878	*37165	110016	357923	137483	214088	136403	171743	101937	1335998
5 Less: Allowance for bad debts	52691	-	-	-	-	*197	*2940	*1581	2214	*1202	1424	735	42398
6 Inventories	4044915	-	*1709	*16939	*66093	134125	632723	256968	492799	428801	374719	112022	1528018
7 U.S. govt. obligations, total	*89447	-	-	-	-	-	*8399	-	4750	908	20390	-	55000
8 Tax-exempt securities	*15168	-	-	-	-	-	*1156	-	*1590	-	-	12422	-
9 Other current assets	816519	-	*2816	*8980	8770	18875	66192	45036	76654	105925	148959	19402	314913
10 Loans to stockholders	113647	-	*12942	*16055	*14768	25017	28768	*3283	*5039	*3569	3645	560	-
11 Mortgage and real estate loans	*82928	-	-	*21589	-	*2368	*6705	*791	-	-	1236	-	50239
12 Other investments	6189025	-	*2490	*11549	*1576	*34668	235281	*11306	90216	125025	180438	260227	5236248
13 Depreciable assets	26568755	-	304800	*415062	759207	1227220	2551486	984881	1415277	787474	1261459	445091	16416796
14 Less: Accumulated depreciation	13657501	-	230321	*311942	446589	837643	1612716	527390	784577	446925	630885	237306	7591207
15 Depletable assets	5585477	-	*74021	-	*52993	*1727	*19599	*21348	*34832	*64076	420242	447434	4449204
16 Less: Accumulated depletion	495757	-	*59851	-	*22231	-	-	-	*5441	*8936	73038	89435	236824
17 Land	930735	-	*1952	*14681	*27494	27583	183504	85711	143303	94471	102150	44739	205147
18 Intangible assets (Amortizable)	251912	-	*2476	*2400	*399	*18192	14327	*1083	3604	*3035	40891	3811	161694
19 Less: Accumulated amortization	27194	-	*2361	*288	*295	*6159	6629	*498	*1755	*487	5736	1356	1631
20 Other assets	1154564	-	*2527	*4907	*-3084	73514	25767	27269	24925	43988	123301	8548	822903
21 Total liabilities	35284226	-	155389	*256737	527336	912581	2770565	1084192	1836807	1423657	2213785	1164526	22938650
22 Accounts payable	1535858	-	*12247	*16117	22210	89130	207094	75979	152760	113422	129601	48363	668935
23 Mort, notes, and bonds under 1 yr	2640021	-	*26684	*47996	*83950	160672	337762	214270	283895	159952	263723	59923	1001194
24 Other current liabilities	1689240	-	8730	*5070	17967	29750	102314	36036	68437	121229	127749	32144	1139817
25 Loans from stockholders	548556	-	*22656	*11101	*77381	86941	118651	74453	63507	*63449	21356	7526	1534
26 Mort, notes, bonds, 1 yr or more	11148071	-	*61417	*35857	238964	330586	653996	251306	491588	231630	688756	304162	7859807
27 Other liabilities	2538814	-	*737	*32642	*28827	*1273	26037	*9541	36075	39436	61996	17349	2284900
28 Net worth	15183666	-	22919	*107952	58037	214229	1324713	422608	740545	694540	920604	695058	9982462
29 Capital stock	1153447	-	5504	*24641	35401	46003	157553	11411	45752	21919	84329	22070	698865
30 Paid-in or capital surplus	3736680	-	*1151	*19314	*17675	*24671	82102	*22557	56817	399046	197375	268789	2647183
31 Retained earnings, appropriated	*74445	-	-	-	-	*17600	*44182	*1566	*332	-	8076	2689	-
32 Retained earnings-unappropriated	8310445	-	11726	*33930	27564	185145	486565	*74785	411784	79645	295671	334952	6368676
33 Retained earnings (S Corp)	2682195	-	*6898	*36123	*-5247	*-54650	577410	316672	253450	*205648	359912	68017	917962
34 Less: Cost of treasury stock	773546	-	*2361	*6055	*17356	*4539	23099	*4384	*27590	*11718	24759	1459	650224
35 Total receipts	40720854	*127147	763143	*609841	1455746	2891556	6046222	1957603	3450421	2429753	2612062	920314	17457049
36 Business receipts	39523952	*124524	752837	*608214	1436658	2855796	5900641	1934251	3400371	2376993	2547022	851401	16735243
37 Interest	243967	106	*964	-	*1515	4873	11422	*1827	5604	5995	6278	3495	201887
38 Interest on govt. obligations	4256	-	-	-	-	-	*927	-	*119	*708	1064	1439	-
39 Rents	52247	611	-	-	*1566	*287	12443	*691	6202	*2146	2396	3545	22361
40 Royalties	6270	-	-	-	-	-	*13	*4	-	-	796	2981	2476
41 Net S-T cap gain less net LT loss	16182	-	-	-	-	*67	*730	-	*1241	*850	382	415	12497
42 Net L-T cap gain less net ST loss	239258	-	-	-	*731	*9056	15877	*49	9176	*1356	31161	42076	129775
43 Net gain, noncapital assets	114791	*808	*1685	*1060	*9479	12347	49823	*3833	7675	2127	2424	756	22773
44 Dividends, domestic corporations	34984	-	-	-	-	*70	*3214	-	*161	*21403	2256	6199	1681
45 Dividends, foreign corporations	34865	-	-	-	-	-	-	*375	*867	*924	118	2074	30506
46 Other receipts	450081	*1097	*7656	*567	*5797	9060	51130	16572	19005	17251	18165	5933	297849
47 Total deductions	40275971	*108796	746225	*576426	1466386	2842463	5762459	1891831	3396294	2316242	2598260	862319	17708271
48 Cost of goods	30602796	*55718	281691	*269963	802797	1832028	4264412	1482207	2880747	1983410	2195567	685357	13868898
49 Compensation of officers	624233	*13356	107269	*16284	64010	101786	148182	48953	53504	22912	15812	5154	27011
50 Salaries and wages	1844324	*11882	*31427	*96909	140782	206248	298602	74075	62856	62489	57837	30378	770840
51 Repairs	377318	*2314	29434	*28280	44382	83007	80232	*18242	15151	8070	6212	2089	59904
52 Bad debts	39986	2	-	*25	*113	*4995	4027	*2213	2282	581	660	591	24497
53 Rent paid on business property	264785	*4299	*38459	*3953	8138	17320	32921	*1878	5105	4255	4635	1137	142685
54 Taxes paid	674757	*2421	36991	*17679	37517	73837	113135	33494	49730	27770	32882	16859	232443
55 Interest paid	1031754	*2730	8309	*8794	30426	41813	94965	43807	61855	33606	76749	23487	605212
56 Contributions or gifts	11849	35	-	*66	*17	684	998	*177	1500	933	246	799	6394
57 Amortization	44510	-	*16	-	*74	*3729	1816	*194	613	1412	4539	452	31666
58 Depreciation	1785451	*2077	30068	*32370	110732	146171	251518	87241	103793	50468	81785	37566	851664
59 Depletion	306069	-	*10621	-	-	-	*4640	*873	*1857	*17969	40532	2275	227303
60 Advertising	88114	*85	*378	*547	1567	2248	5918	771	3635	4244	4844	1121	62758
61 Pension, prof sh, stock, annuity	96598	224	-	*965	*4294	*3924	17814	3856	7648	4962	2026	2786	48099
62 Employee benefit programs	246660	*1917	*13877	*11	*12132	12077	35538	15079	27889	9369	8663	7584	102524
63 Net loss, noncapital assets	13584	2946	-	-	-	*126	*109	*269	*1942	*124	1177	113	6779
64 Other deductions	2223184	*8789	157686	*100580	209405	312470	407633	78502	116189	83668	64095	44571	639595
65 Total receipts less total deducts	444883	*18351	16917	*33415	-10640	49093	283763	65772	54127	113511	13803	57995	-251222
66 Constructive taxable income from related foreign corporations	957	-	-	-	-	-	-	-	-	-	-	-	957
67 Net income (less deficit), total	441584	*18351	16917	*33415	-10640	49093	282836	65772	54008	112803	12739	56556	-250265
68 Net income, total	1147191	*18351	*35539	*51487	25204	80955	340835	94088	112845	136408	84305	59476	107698
69 Deficit, total	705606	-	18622	*18072	*35845	*31862	57999	*28316	58837	*23605	71566	2919	357963
70 Net income (less def), Form 1120-A	*-10953	-	*-434	*-10519	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	405526	*12817	*22608	*47641	*-1034	*3094	215238	56984	-5760	*50844	13816	7128	-17851
73 Statutory special deductions, total	129130	*5221	*890	-	*727	*9808	10833	*375	*11697	*20923	3480	7138	58037
74 Net operating loss deduction	69208	*5221	*890	-	*727	*9759	*8583	-	*10717	*4138	1900	667	26605
75 Dividends received deduction	59921	-	-	-	-	*49	*2250	*375	*980	*16785	1579	6471	31432
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	440875	312	*1042	*3846	*7863	45350	89165	*24707	64678	61636	40737	45603	55937
78 Total income tax before credits	176061	105	*156	*577	*1526	11617	29169	*8193	22725	21586	14559	16212	49636
79 Income tax	142639	105	*156	*577	*1526	11138	28848	*8193	21914	20979	13874	15750	19578
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	33007	-	-	-	-	*479	*321	-	*811	*607	685	461	29643
83 Foreign tax credit	79	-	-	-	-	-	-	-	-	-	79	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	5962	105	-	-	-	-	-	-	*1487	*2113	491	1767	-
86 General business credit	693	-	-	-	*370	-	56	*223	*11	*5	14	13	-
87 Prior year minimum tax credit	*893	-	-	-	-	*479	*198	*80	*136	-	-	-	-
88 Total income tax after credits	168433	-	*156	*577	*1156	11138	28915	*7889	21090	19468	13975	14432	49636

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Millwork, plywood, and related products

MINOR INDUSTRY 2430
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4318	*111	*1234	*352	*641	840	842	177	62	33	7	12	7
2 Total assets	38439295	-	*47569	*68887	*236928	593248	1765888	1332384	918119	1298654	493122	1893417	29791080
3 Cash	788126	-	*4985	*12197	*39870	61419	155514	124980	27483	89650	12464	125901	133664
4 Notes and accounts receivable	3918895	-	*12496	*32839	*86307	179935	469183	309014	156112	184012	67416	505246	1916335
5 Less: Allowance for bad debts	70122	-	-	-	*439	*168	7080	*4219	3883	8090	2554	12982	30709
6 Inventories	3961153	-	*4324	*11911	*40840	132812	507178	313507	229036	344350	103501	475353	1798340
7 U.S. govt. obligations, total	*34706	-	-	-	-	-	*10789	-	*23917	-	-0	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	5106203	-	*744	4	*3250	11624	96318	116101	62013	30191	38547	84216	4663195
10 Loans to stockholders	87134	-	*7880	*3167	*36	*7032	*41569	*6888	*14493	*6070	-	-	-
11 Mortgage and real estate loans	*3140	-	-	-	-	-	*2274	*168	-	-	-	698	-
12 Other investments	4067187	-	-	-	-	*7120	35375	7133	*39203	59765	75661	113778	3729152
13 Depreciable assets	21177345	-	*42389	*30436	*163116	480682	1107218	705561	570944	959953	213611	1290635	15612801
14 Less: Accumulated depreciation	11779396	-	*25132	*22193	*102351	337403	704044	370216	274550	458834	121093	675616	8687964
15 Depletable assets	2054852	-	-	-	-	-	-	-	-	-	15995	-	2038857
16 Less: Accumulated depletion	240	-	-	-	-	-	-	-	-	-	-	-	240
17 Land	295718	-	-	6	*3093	*20094	38143	25260	27988	46095	3022	25105	106912
18 Intangible assets (Amortizable)	931433	-	*77	*227	*3740	*16501	17178	*7636	*42789	*7215	77902	57783	700386
19 Less: Accumulated amortization	117798	-	*62	*45	*533	*7526	8848	*3319	*2680	*704	4671	27916	61494
20 Other assets	7980961	-	*-133	*340	-	*21127	5121	93889	5253	38980	13321	-68784	7871846
21 Total liabilities	38439295	-	*47569	*68887	*236928	593248	1765888	1332384	918119	1298654	493122	1893417	29791080
22 Accounts payable	3735376	-	*35320	*33243	*54242	116300	258409	165614	65135	65447	28200	216731	2696735
23 Mort, notes, and bonds under 1 yr	1234095	-	*777	*3076	*21923	*61180	220276	102473	333909	131152	17971	46647	294712
24 Other current liabilities	9052417	-	*8586	*16837	*25461	31007	126778	91471	78553	106196	57064	262514	8247950
25 Loans from stockholders	513183	-	*6912	-	*30945	*245592	78677	*26720	*19737	*63474	20019	21038	69
26 Mort, notes, bonds, 1 yr or more	6583982	-	*29019	*30266	*53678	154201	200961	288442	182974	244594	136139	303704	4960005
27 Other liabilities	2036917	-	*1911	*-0	-	*483	11832	*103799	19429	258171	4830	61069	1575394
28 Net worth	15283325	-	*-34955	*-14534	*50679	-15515	868956	553866	218381	429619	228899	981714	12016215
29 Capital stock	720288	-	*2474	*10901	*23968	17292	78772	62291	49881	44313	1602	82172	346621
30 Paid-in or capital surplus	6746828	-	*40926	-	*1469	*23896	27743	*18665	223716	277774	25722	176641	5930276
31 Retained earnings, appropriated	*6190	-	-	-	-	-	-	*1	-	*4183	2006	-	-
32 Retained earnings-unappropriated	7033473	-	*5077	*-25428	*29158	*22134	515356	*204046	-178123	-75500	55052	534218	5947483
33 Retained earnings (S Corp)	1206866	-	*-81973	-	*9452	-69007	286059	294319	*134076	*237321	144517	252103	-
34 Less: Cost of treasury stock	430321	-	*1459	8	*13368	*9830	38975	*25456	*11168	*58471	-	63420	208165
35 Total receipts	38961907	*75583	*508519	*322303	*762137	1710344	4527605	3411184	1793781	2561526	873462	4680342	17735120
36 Business receipts	38222964	*75036	*508425	*321458	*760397	1707626	4492064	3367314	1769155	2504969	869183	4583858	17263479
37 Interest	223228	-	-	*782	*961	*377	7478	*3757	2017	7792	377	10560	189127
38 Interest on govt. obligations	*4314	-	-	-	-	-	*254	-	*93	*86	-	456	3424
39 Rents	17183	-	-	-	-	*13	*4009	*1852	*3394	*354	67	593	6902
40 Royalties	21637	-	-	-	-	-	-	-	-	-	-	4314	17323
41 Net S-T cap gain less net LT loss	*406	-	-	-	-	-	*23	-	*201	-	-	-	182
42 Net L-T cap gain less net ST loss	88110	-	-	-	*71	-	*351	*-0	*1380	*89	32	3044	83143
43 Net gain, noncapital assets	18866	*110	-	-	*36	*929	3630	*6559	*1849	*479	73	2615	2586
44 Dividends, domestic corporations	1206	-	-	-	-	-	*514	-	*125	7	1	254	305
45 Dividends, foreign corporations	34575	-	-	-	-	-	-	*1787	-	*955	-	1716	30117
46 Other receipts	329418	*437	*94	*64	*672	*1400	19281	29913	15567	46795	3728	72934	138532
47 Total deductions	38161500	*76066	*531011	*330346	*762195	1631682	4402976	3273852	1759635	2498458	827169	4556622	17511489
48 Cost of goods	29333535	*50252	*239533	*274887	*550656	1255905	3438309	2771585	1346637	2007160	668207	3667192	13063213
49 Compensation of officers	523759	-	*48173	*6787	*35834	46516	136430	60562	21310	21932	7096	19402	119717
50 Salaries and wages	1818958	*10021	*82730	*3276	*31722	85148	271900	121392	98361	120151	31647	203341	759268
51 Repairs	421804	*779	*3856	*7950	*6170	10056	25824	6145	7181	14532	1862	25420	312029
52 Bad debts	73864	*588	*902	-	*2427	*1566	13487	7421	5079	3752	141	12568	25932
53 Rent paid on business property	256255	*482	*20102	*1537	*22861	30490	35810	26562	11246	7591	2488	26722	70365
54 Taxes paid	720547	*893	*18962	*1716	*23087	38635	103743	46057	30517	64327	9589	62118	320904
55 Interest paid	914604	*2742	*202	*2396	*8618	16260	43426	34610	48086	31422	13092	51071	662678
56 Contributions or gifts	14775	-	-	-	*7	*86	619	*136	*151	*348	111	2443	10875
57 Amortization	23786	*549	*15	*45	*4854	*472	2011	*1223	2343	1714	946	2479	7134
58 Depreciation	1296550	*2736	*3099	*3010	*18876	25984	84385	47237	47599	73723	16484	101358	872059
59 Depletion	178198	-	-	-	-	-	-	-	-	-	-	-	178198
60 Advertising	242626	*209	*3440	*108	*2704	2530	14043	3646	5034	18444	17087	58743	116639
61 Pension, prof sh, stock, annuity	185945	-	-	-	*816	*5646	12485	9341	5252	6930	5377	33301	106798
62 Employee benefit programs	291583	-	*7144	*2350	*9013	14440	60775	22409	20537	26648	7196	42415	78656
63 Net loss, noncapital assets	28256	-	*18552	-	*96	-	*1171	*4537	*608	*824	1149	1075	246
64 Other deductions	1836454	*6814	*84300	*26282	*44453	97949	158556	110991	109695	98961	44698	246977	806778
65 Total receipts less total deducts	800407	*-483	*-22492	*-8042	*-58	78662	124630	137332	34146	63068	46293	123721	223631
66 Constructive taxable income from related foreign corporations	28018	-	-	-	-	-	-	-	-	-	-	1999	26020
67 Net income (less deficit), total	824111	*-483	*-22492	*-8042	*-58	78662	124376	137332	34052	62981	46293	125264	246226
68 Net income, total	1127734	*1324	*3434	*586	*6636	116953	154196	141528	78952	83816	47874	145077	347357
69 Deficit, total	303622	*1807	*25926	*8629	*6695	*38291	*29819	*4196	*44899	*20834	1582	19813	101131
70 Net income (less def), Form 1120-A	*1776	-	*1776	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-1	*-1	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	346327	*-482	*-25926	-	*-2065	*80841	52295	119191	*44985	*22701	36443	18344	-
73 Statutory special deductions, total	68071	-	*1658	-	*99	-	*3191	*3119	*4620	*29017	1	1975	24391
74 Net operating loss deduction	58361	-	*1658	-	*99	-	*2831	*1332	*4532	28057	-	82	19769
75 Dividends received deduction	9710	-	-	-	-	-	*360	*1787	*88	*960	1	1893	4621
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	609455	-	*1776	*586	*4777	*6138	79208	*19217	*15814	*32099	10047	116797	322994
78 Total income tax before credits	211659	-	*266	*90	*833	*1154	23625	*6713	*5896	12916	3418	37797	118951
79 Income tax	205643	-	*266	*90	*833	*1154	23586	*6346	*5350	*10909	3418	40644	113048
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	12569	-	-	-	-	-	*39	*367	*547	*2007	-	-	9610
83 Foreign tax credit	23916	-	-	-	-	-	-	-	-	-	-	1843	22073
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	1054	-	-	-	-	-	-	-	-	-	-	-	1054
86 General business credit	1852	-	-	8	-	*52	*81	-	*8	*56	1	849	797
87 Prior year minimum tax credit	2636	-	-	-	-	-	*984	*211	*355	*66	32	181	806
88 Total income tax after credits	182201	-	*266	*82	*833	*1102	22559	*6501	*5533	12794	3385	34924	94221

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Other wood products, including wood buildings and mobile homes

MINOR INDUSTRY 2498 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	6394	*780	*2428	*650	1126	449	706	128	82	*14	16	9	5
2 Total assets	12893698	-	*80143	*102708	441188	321829	1482672	875277	1145317	*504140	1176650	1313067	5450707
3 Cash	1010448	-	*14968	*13974	38571	53263	163029	58718	95955	*28798	93931	89582	359659
4 Notes and accounts receivable	2076887	-	*13892	*20235	105283	83591	382674	169662	286191	*113465	181653	288519	431723
5 Less: Allowance for bad debts	38126	-	-	-	*142	-	*2967	*1197	11222	*2955	2454	8110	9080
6 Inventories	2280176	-	*8959	*28489	91710	*44152	352331	233973	343933	*94531	275654	214867	591578
7 U.S. govt. obligations, total	125567	-	-	-	-	-	-	-	-	-	-	118470	7097
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	356116	-	*7	*1000	12944	*10656	33029	35727	25919	*24613	73111	66291	72818
10 Loans to stockholders	53436	-	*4001	-0	*1458	*1968	*2734	*6683	*4325	-	13407	1	18859
11 Mortgage and real estate loans	*1299232	-	-	-	-	*12232	-	*3053	*26	-	-	-	1283920
12 Other investments	615892	-	-	-	*28950	*27649	74096	*64412	*15287	*39189	77422	46337	242550
13 Depreciable assets	6121027	-	*115585	*70897	359447	184577	993253	606803	636261	*241134	482752	486610	1943708
14 Less: Accumulated depreciation	3192886	-	*77864	*33280	224825	104780	557794	363302	323397	*107244	235294	176591	988516
15 Depletable assets	*39580	-	-	-	-	-	-	*7624	*5228	-	-	-	26728
16 Less: Accumulated depletion	16861	-	-	-	-	-	-	-	-	-	-	-	16861
17 Land	168185	-	*413	4	*20187	*444	14797	*17315	18147	*9557	21628	19036	46657
18 Intangible assets (Amortizable)	535421	-	*403	*3930	*6018	*2993	*11964	*29020	47745	*6454	129799	88023	209072
19 Less: Accumulated amortization	36959	-	*231	*560	*345	*2164	*3664	*2377	5613	*17	3595	2039	16353
20 Other assets	1496561	-	*10	*-1981	*1933	*7248	19188	9164	6531	*56614	68636	82071	1247147
21 Total liabilities	12893698	-	*80143	*102708	441188	321829	1482672	875277	1145317	*504140	1176650	1313067	5450707
22 Accounts payable	1228590	-	*3816	*6837	39129	53071	302147	87816	187979	*59266	79705	83319	325505
23 Mort, notes, and bonds under 1 yr	736006	-	-	*2075	*62386	*24237	144133	*59053	137108	*33682	103161	62249	107921
24 Other current liabilities	1198325	-	*2570	*2981	34465	*17582	136825	82189	190770	*47498	121861	208977	352607
25 Loans from stockholders	220167	-	*50837	*26483	*26682	*5578	*43365	*50984	*14219	*651	454	913	-
26 Mort, notes, bonds, 1 yr or more	4147220	-	*18634	*22997	*112925	*46530	225605	*75562	203226	*119307	250057	222669	2849708
27 Other liabilities	613588	-	-	*166	*754	*386	*15403	*16455	*57287	*22420	16773	53519	430425
28 Net worth	4749802	-	*4286	*41169	164846	174445	615194	503217	354728	*221316	604639	681421	1384541
29 Capital stock	446712	-	*2683	*25952	16293	30998	115052	39659	46862	*3484	51869	64576	49283
30 Paid-in or capital surplus	2053839	-	*30594	*4331	*42923	*40658	89322	*91781	142731	*43022	131770	129208	1307499
31 Retained earnings, appropriated	*8172	-	-	-	*5885	-	*2021	-	-	*266	-	-	-
32 Retained earnings-unappropriated	1482504	-	*-31357	*-1079	*14116	*37415	202542	*144422	83516	*169554	360991	449976	52408
33 Retained earnings (S Corp)	892673	-	*2965	*11965	*86020	*74888	223242	*233925	84272	13405	72908	89085	-
34 Less: Cost of treasury stock	134098	-	*599	-	*391	*9513	*16986	*6570	*2653	*8415	12899	51424	24648
35 Total receipts	24324933	*249402	*495845	*416009	1189811	840918	4518674	2136091	2815759	*1029812	2194944	2969051	5468617
36 Business receipts	23473924	*210495	*493240	*414531	1181478	837692	4476537	2101813	2761114	*1007472	2137121	2898807	4953623
37 Interest	357029	*3490	-	*61	*2818	*770	3223	*4946	2039	*4951	14846	26752	293134
38 Interest on govt. obligations	1594	-	-	-	-	-	*942	*5	*185	*419	43	-	-
39 Rents	8649	72	-	*668	*1221	-	*942	*673	*48	*1353	1937	583	1152
40 Royalties	*31086	3497	-	-	-	-	-	-	*177	-	-	-	27412
41 Net S-T cap gain less net LT loss	*1219	-	-	-	-	-	*216	*566	*397	-	-	-	40
42 Net L-T cap gain less net ST loss	31060	*8191	-	-	*8	-	*151	*5140	*2479	*3721	96	901	10374
43 Net gain, noncapital assets	34956	*20217	*1373	-	*1330	-	2425	*6296	*910	*44	528	778	1054
44 Dividends, domestic corporations	2508	-	-	-	*-0	*794	*341	*511	-	*28	46	33	754
45 Dividends, foreign corporations	*32473	-	-	-	-	*675	-	-	-	*250	13597	-	17951
46 Other receipts	350435	*3440	*1231	*749	*2955	*987	33898	16140	48409	*11575	26730	41197	163123
47 Total deductions	23141925	*238850	*475050	*399123	1125315	807380	4343001	2068322	2732319	*993185	2035818	2820602	5102960
48 Cost of goods	17465322	*149955	*235906	*259372	740052	527769	3352158	1677425	2202055	*824868	1608706	2219760	3667296
49 Compensation of officers	506427	*16790	*32172	*16561	*48542	*33390	139749	87095	33145	*14486	19007	24147	41344
50 Salaries and wages	1326953	*16688	*72614	*42179	106752	*49024	263294	75183	111018	*45649	105203	135109	304239
51 Repairs	156451	*1842	*5151	*4206	23362	*16336	18506	2424	5081	*2193	9614	12566	55169
52 Bad debts	43426	1874	*5552	*113	*142	*357	4824	*4682	10633	*2508	5085	5323	2333
53 Rent paid on business property	162215	*1096	*14119	*7821	*7912	*18028	38005	7993	15865	*3012	8492	11886	27984
54 Taxes paid	491185	*8848	*20824	*14521	31223	21748	99303	40056	58181	*22111	41194	36770	96406
55 Interest paid	452687	*6420	*3007	*11349	13845	*6210	33978	16592	33910	*10153	36635	33493	247095
56 Contributions or gifts	6622	*351	-	*94	*473	*303	1061	*1260	*304	*647	1691	258	181
57 Amortization	32635	750	*70	*27	*435	*364	*854	*318	2157	*902	5759	1273	19727
58 Depreciation	440785	*7347	*12180	*9674	31386	17984	80778	40899	43047	*16320	31890	35076	114203
59 Depletion	*34547	-	-	-	*220	-	-	*13527	-	-	-	-	20800
60 Advertising	126701	*983	*1997	*1411	7795	*1394	24094	11116	14579	*7184	14003	17039	25106
61 Pension, prof sh, stock, annuity	67903	*875	-	-	*4168	*4035	8186	8315	5399	*3164	7249	11760	14753
62 Employee benefit programs	258127	*1814	*2761	*1824	*12310	*15544	38574	11117	35133	*10184	14567	27067	87233
63 Net loss, noncapital assets	6369	*38	*141	*102	-	*153	*3021	*968	*143	*715	607	178	303
64 Other deductions	1563568	*23177	*68556	*29869	96698	94740	236614	69352	161669	*29089	126117	248898	378789
65 Total receipts less total deducts	1183008	*10552	*20794	*16886	64496	33538	175673	67769	83439	*36627	159126	148449	365657
66 Constructive taxable income from related foreign corporations	*18051	-	-	-	-	-	-	-	-	*8	8245	-	9799
67 Net income (less deficit), total	1199465	*10552	*20794	*16886	64496	33538	174731	67764	83254	*36216	167328	148449	375456
68 Net income, total	1357995	*26671	*41942	*23843	71314	*39536	210584	91558	114849	*41506	168083	152654	375456
69 Deficit, total	158529	*16119	*21147	*6957	*6818	*5997	*35853	*23794	*31595	*5290	755	4205	-
70 Net income (less def), Form 1120-A	*176	-	*176	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*119	*119	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	472716	*-7752	*36723	*17573	*46293	*34571	126180	*52668	59655	12011	37242	57553	-
73 Statutory special deductions, total	153232	*5817	*540	*2719	*93	*1965	*5791	*722	*7052	*235	32	23	128242
74 Net operating loss deduction	150779	*5817	*540	*2719	*93	*1409	*5553	*365	*7052	*20	-	-	127213
75 Dividends received deduction	2453	-	-	-	*-0	*556	*238	*358	-	*216	32	23	1029
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	659031	*15247	-	*3551	*20275	*3556	60524	*22859	*30602	*29260	130866	95078	247214
78 Total income tax before credits	222873	*4806	-	*533	*4009	*561	18853	*7637	*10505	*9948	44033	32976	89011
79 Income tax	221311	*4806	-	*533	*4009	*561	18853	*7637	*10405	*9948	45058	32976	86525
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*2686	-	-	-	-	-	-	-	*100	-	100	-	2486
83 Foreign tax credit	16348	-	-	-	-	-	-	-	-	-	7676	-	8671
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	5475	-	-	-	-	-	-	-	-	-	99	-	5376
86 General business credit	103	-	-	-	-	-	6	-	-	-	97	-	-
87 Prior year minimum tax credit	*1094	-	-	-	-	*1	-	*12	*914	-	-	167	-
88 Total income tax after credits	199854	*4806	-	*533	*4009	*560	18847	*7626	*9591	*9948	36161	32809	74964

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Furniture and fixtures

MAJOR GROUP 14
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	11372	*1036	4796	*1255	1243	1250	1270	224	184	49	28	15	21
2 Total assets	33807235	-	157251	*201378	435240	948103	3080040	1513854	2823497	1713342	1801545	2319328	18813657
3 Cash	1908425	-	38737	*26185	36168	74630	262220	101861	186926	72322	76903	125131	907342
4 Notes and accounts receivable	7582556	-	*25400	*59333	137233	273825	933840	491941	719422	463400	447230	597801	3433131
5 Less: Allowance for bad debts	208534	-	-	-	*381	*2332	6400	8299	20556	17135	17110	17215	119106
6 Inventories	6046919	-	*25994	*61336	122689	331533	846179	454207	726322	402864	422347	458024	2195424
7 U.S. govt. obligations, total	*315807	-	-	-	-	*2212	-	*16646	*27294	*10060	-	9907	249687
8 Tax-exempt securities	*281571	-	-	-	-	-	*59750	*3891	*29519	-	-	-	188412
9 Other current assets	1535117	-	*955	*508	*13424	13877	133338	28497	161409	38712	68195	54682	1021520
10 Loans to stockholders	71438	-	*3436	-	*10165	*3801	*23121	*1578	*11026	*1865	4995	11451	-
11 Mortgage and real estate loans	*11854	-	-	-	-	-	-	*5544	*367	*14	5222	707	-
12 Other investments	4675630	-	*6199	-	-	*6864	57505	25772	103609	87376	68713	140209	4179384
13 Depreciable assets	17182072	-	158353	*154973	305016	546599	1675710	856536	1553272	1059261	872617	1299058	8700677
14 Less: Accumulated depreciation	9389212	-	106915	*103759	200303	310855	1056984	523677	882571	541464	445914	613638	4603133
15 Depletable assets	*5232	-	-	-	-	*143	-	*3250	*38	-	1800	-	-
16 Less: Accumulated depletion	*2596	-	-	-	-	*112	-	*684	-	-	1800	-	-
17 Land	410029	-	-	*908	*1175	*4905	41826	31482	50407	24587	28166	35499	191073
18 Intangible assets (Amortizable)	2908911	-	*2579	*2210	*1719	*859	108305	8644	95242	66993	223391	157183	2241786
19 Less: Accumulated amortization	540200	-	*1753	*479	*191	*482	27932	*3120	10262	*10536	41151	15107	429186
20 Other assets	1012215	-	*4268	*163	*8525	2634	29563	19785	72032	55022	87941	75636	656648
21 Total liabilities	33807235	-	157251	*201378	435240	948103	3080040	1513854	2823497	1713342	1801545	2319328	18813657
22 Accounts payable	3590285	-	*38904	*43140	57460	164569	523138	289530	310264	181637	174019	181955	1625668
23 Mort, notes, and bonds under 1 yr	1834537	-	*13671	*16999	70555	69931	270303	235175	466399	120856	125929	172972	271748
24 Other current liabilities	3886024	-	31894	*14211	88396	50246	492464	256350	218621	185100	262253	276693	2009797
25 Loans from stockholders	665109	-	*75130	*32444	*55938	*159685	135001	*23260	*63266	*1238	10480	7434	101234
26 Mort, notes, bonds, 1 yr or more	6898144	-	*33490	*40795	99562	121774	379277	157182	482137	324294	874869	495600	3889164
27 Other liabilities	2834154	-	*46	-	*1274	*44	94572	*11240	52803	47595	146212	68335	2412033
28 Net worth	14098981	-	-35884	*53789	62056	381854	1185285	541118	1230006	852623	207784	1116338	8504013
29 Capital stock	1705957	-	102595	*74162	4230	98203	147029	84130	203482	27371	92936	48002	823818
30 Paid-in or capital surplus	3435672	-	*71843	*10015	*15047	*67441	168812	100699	156174	94137	203880	399482	2148142
31 Retained earnings, appropriated	*34834	-	-	-	-	-	-	-	*51	-	49	5314	29420
32 Retained earnings-unappropriated	7511328	-	-82727	*-29418	28631	184289	319615	105687	408174	476225	-249800	495090	5855562
33 Retained earnings (S Corp)	2147487	-	*-31480	*-808	*25584	*37070	598281	296874	505781	*340582	191449	184154	-
34 Less: Cost of treasury stock	736298	-	*96115	*163	*11437	*5149	*48452	*46272	43656	*85692	30729	15703	352930
35 Total receipts	58405199	*349649	559629	*631718	1334930	3046867	8003305	3036584	5914946	3557468	3032218	3803814	25134072
36 Business receipts	57067292	*321157	546710	*631497	1322881	3015546	7910408	3012682	5866173	3503557	2990999	3709267	24236415
37 Interest	280616	*851	*405	*247	*298	*955	5721	5633	9286	3543	4093	7958	241627
38 Interest on govt. obligations	22929	*44	-	-	-	-	*2074	*61	2091	*1013	1804	483	15359
39 Rents	74733	1	*1134	-	-	*2355	*2745	*1875	2748	*3018	3580	10494	46782
40 Royalties	77996	-	-	-	-	-	-	-	*283	-	636	197	76879
41 Net S-T cap gain less net LT loss	37396	*3	-	-	-	-	*25848	-	*240	105	254	157	10789
42 Net L-T cap gain less net ST loss	32161	*508	-	-	-	*1615	*139	*1305	*483	*1203	99	1301	25507
43 Net gain, noncapital assets	62015	*14330	*1397	-	-	*383	26223	8854	1053	1162	816	366	7432
44 Dividends, domestic corporations	37449	*2	-	-	-	*154	*14	-	*761	*18	1172	436	34892
45 Dividends, foreign corporations	83461	-	-	-	-	-	-	-	-	*68	544	956	81893
46 Other receipts	629151	*12753	*9983	*-26	*11750	25858	30133	6174	31829	43780	28221	72199	356498
47 Total deductions	55353179	*325508	545186	*641548	1310805	2994627	7766334	2935868	5705129	3384776	2968112	3558211	23217073
48 Cost of goods	37899120	*201994	248265	*430019	777676	2181233	5643063	2097583	4288318	2448553	2141452	2512215	14928748
49 Compensation of officers	1075066	*18860	72121	*63305	54664	101314	294967	80756	109263	45215	31811	35357	167433
50 Salaries and wages	4318279	*18085	*53259	*29969	124958	223817	452722	217118	316273	191452	181095	234004	2275528
51 Repairs	256773	*4756	*3501	*3760	13620	13412	30034	11825	10568	10087	8404	9791	137014
52 Bad debts	204485	*1089	-	*740	*1676	21672	22456	9371	23111	10667	14386	13718	85601
53 Rent paid on business property	644603	*7404	36096	*20976	67923	50622	100132	35761	39782	20090	15996	23880	225941
54 Taxes paid	1295368	*6311	19574	*13481	41048	78885	198355	64358	124529	67678	59819	66706	554623
55 Interest paid	795377	*230	7328	*3621	11466	19754	83268	28917	85326	43210	100885	59802	351571
56 Contributions or gifts	39913	*2	-	-	*252	*349	1835	*680	746	1114	2988	1269	30678
57 Amortization	159006	8	*276	*442	*133	*134	9592	778	8461	19654	7415	23165	88948
58 Depreciation	1251781	*3018	18284	*13738	31479	45108	117244	45956	100432	71654	58479	77243	669147
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	966610	*7219	*2740	*4863	7230	14677	111207	42792	54059	55124	51177	61958	553563
61 Pension, prof sh, stock, annuity	349755	*675	*2204	-	*4513	*12293	30245	13244	29129	24343	17016	20074	196019
62 Employee benefit programs	849293	*1794	*6489	-	*16134	10213	86108	50211	90387	42233	47470	48297	449957
63 Net loss, noncapital assets	26922	50	*97	*357	-	*1030	2672	*138	*338	*393	616	2042	19189
64 Other deductions	5220829	*54012	74951	*56279	158033	220114	582436	236381	424407	333308	229105	368692	2483112
65 Total receipts less total deducts	3052020	*24141	14443	*-9830	24124	52240	236971	100716	209817	172691	64106	245603	1916999
66 Constructive taxable income from related foreign corporations	39609	-	-	-	-	-	-	-	-	-	-	-	39609
67 Net income (less deficit), total	3068700	*24097	14443	*-9830	24124	52240	234897	100654	207726	171679	62302	245119	1941249
68 Net income, total	3511508	*32669	31278	*6260	37878	94494	343885	155377	280893	184309	153109	247456	1943901
69 Deficit, total	442808	*8572	*16836	*16090	*13754	*42254	108988	*54722	73167	*12630	90807	2336	2652
70 Net income (less def), Form 1120-A	*85	-	*85	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	635060	*9619	*7287	*3272	*21867	*35787	176064	65230	118364	*74396	40812	82362	-
73 Statutory special deductions, total	149576	*18399	*14004	*2140	*31	*7217	*33307	*3741	11358	*1351	1833	3327	52868
74 Net operating loss deduction	100397	*18398	*14004	*2140	*31	*7109	*33297	*3741	*10825	*1271	365	2066	7150
75 Dividends received deduction	49180	*2	-	-	-	*108	*10	-	*533	*80	1468	1261	45718
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2599419	*4651	*127	*847	*15980	25318	86410	*55055	131677	104113	109006	161937	1904296
78 Total income tax before credits	897621	*1469	*36	*127	*2483	4997	26604	20365	45078	35664	37482	56574	666743
79 Income tax	893578	*1390	*36	*127	*2483	4752	25945	*18532	44722	35465	37266	56500	666358
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	2105	*79	-	-	-	*244	*659	*7	*355	*94	216	66	385
83 Foreign tax credit	22761	-	-	-	-	-	-	-	*28	-	326	-	22408
84 U.S. Possessions tax credit	565	-	-	-	-	-	-	393	-	172	-	-	-
85 Nonconventional source fuel credit	374	-	-	-	-	-	-	-	-	-	-	-	374
86 General business credit	8674	-	-	7	-	*394	139	-	*208	*175	65	433	7254
87 Prior year minimum tax credit	2109	-	-	-	-	-	-	*342	*628	*508	33	11	586
88 Total income tax after credits	863137	*1469	*36	*120	*2483	4602	26465	19630	44215	34809	37059	56130	636121

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 15
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4041	138	*644	*202	*548	*417	1194	359	267	117	45	38	73
2 Total assets	222765619	-	*21789	*44661	*226903	*275363	2580127	2332489	4429019	4273043	3234129	6118543	199229555
3 Cash	3845762	-	*470	*2695	*64187	*10924	310589	279958	244603	150048	153125	341632	2287530
4 Notes and accounts receivable	22894429	-	*576	*6323	*55101	*99083	659040	613109	982730	911417	592993	915711	18058346
5 Less: Allowance for bad debts	807247	-	-	-	-	*1907	7867	8010	23524	32596	18443	26384	688517
6 Inventories	16728282	-	*2315	*5235	*50884	*32938	461208	452053	790090	646427	491545	755428	13040158
7 U.S. govt. obligations, total	243098	-	-	-	-	-	-	*27693	-	*77648	-	184	137572
8 Tax-exempt securities	*110818	-	-	-	-	-	1344	-	-	*28278	64821	65	16310
9 Other current assets	13686702	-	*2064	*17	*742	*5388	43407	92417	183067	167316	94508	282372	12815404
10 Loans to stockholders	513745	-	*2222	*1524	*15888	*5525	*28562	*22725	*14289	22650	8418	30447	361494
11 Mortgage and real estate loans	7216863	-	-	-	-	-	*6503	*2172	-	*8284	-	84	7199821
12 Other investments	47697148	-	-	-	-	*5343	40647	145144	380942	432974	100382	500395	46091322
13 Depreciable assets	144586712	-	*27404	*29059	*78327	*224758	2107530	1848689	3456716	3054365	2239331	4415844	127104691
14 Less: Accumulated depreciation	66018172	-	*15967	*2733	*39490	*139299	1133236	1199983	1820360	1512169	929641	1816770	57408525
15 Depletable assets	8489926	-	-	-	-	-	-	-	*31108	80	7255	104788	8346695
16 Less: Accumulated depletion	1319164	-	-	-	-	-	-	-	*23049	12	1893	32698	1261512
17 Land	1856922	-	-	-	-	*1832	26373	13559	55181	44207	39370	69541	1606859
18 Intangible assets (Amortizable)	8827963	-	*2761	*3051	*586	*29941	27943	*23574	91360	241962	193795	499710	7713282
19 Less: Accumulated amortization	1010063	-	*55	*537	*415	*3351	14380	*10515	20462	33427	21634	59643	845643
20 Other assets	15221894	-	-	*26	*1092	*4187	22464	29904	86328	65591	220198	137836	14654268
21 Total liabilities	222765619	-	*21789	*44661	*226903	*275363	2580127	2332489	4429019	4273043	3234129	6118543	199229555
22 Accounts payable	17096900	-	*46278	*2928	*91988	*52472	380712	451232	582927	502043	309049	629199	14048070
23 Mort, notes, and bonds under 1 yr	13458090	-	*40886	*3000	*26669	*47755	259317	199237	489477	512673	304903	302260	11271914
24 Other current liabilities	24920492	-	*5914	*640	*6755	*129536	156633	121830	257707	270316	266822	380056	23324284
25 Loans from stockholders	1920149	-	*2623	*8082	*24570	*673	167010	*29432	*94609	*11722	26517	174513	1380398
26 Mort, notes, bonds, 1 yr or more	58566979	-	*73416	*21633	*8511	*81858	579750	400762	961703	991335	1138386	1863292	52446336
27 Other liabilities	22905442	-	-	-	*-746	*136	32487	112470	136091	197433	133257	638918	21655396
28 Net worth	83897567	-	*-147327	*8378	*69156	*-37067	1004218	1017527	1906504	1787522	1055195	2130305	75103157
29 Capital stock	9207452	-	*410	*3679	*20207	*25248	74342	51565	238420	49237	591660	164099	7988584
30 Paid-in or capital surplus	47135871	-	*1387	*16361	*54817	*30373	144212	152147	321089	324389	464714	681716	44944666
31 Retained earnings, appropriated	*53965	-	-	-	-	*1024	*2378	*547	*1776	-	-	-	48240
32 Retained earnings-unappropriated	30785961	-	*-152623	*-11662	*14625	*-99967	440408	230003	420218	745718	-311225	818302	28692166
33 Retained earnings (S Corp)	4262638	-	*3499	-	*-19647	*6255	390961	617779	1034368	836102	330814	489109	573398
34 Less: Cost of treasury stock	7548320	-	-	-	*846	-	48082	*34514	109367	167925	20768	22921	7143897
35 Total receipts	182237578	3059677	*175399	*32230	*853483	*702402	6237585	6870647	8311151	5907946	4747338	7150342	138189379
36 Business receipts	171824353	2910214	*175399	*30598	*852229	*672097	6176960	6830890	8207033	5827547	4618947	7015496	128506943
37 Interest	2112138	64075	-	*1328	*995	*454	6253	7112	13688	18937	18504	39716	1941076
38 Interest on govt. obligations	17708	13	-	-	-	-	*186	*981	*639	*1774	3869	1722	8523
39 Rents	304191	*2542	-	-	-	-	*341	*369	5684	7776	2941	6643	277896
40 Royalties	1176723	*1741	-	-	-	-	-	-	*6636	*5091	2728	1303	1159224
41 Net S-T cap gain less net LT loss	52226	-	-	-	-	*671	-	-	*-0	*534	31859	3	19159
42 Net L-T cap gain less net ST loss	2035936	*26293	-	-	-	-	*70	*272	*3627	*9575	4737	13605	1977758
43 Net gain, noncapital assets	1204454	37275	-	-	-	15856	*8612	2484	6391	3053	35391	2969	1092423
44 Dividends, domestic corporations	93321	292	-	*264	-	-	*368	49	*378	*2503	2	222	89242
45 Dividends, foreign corporations	1162483	1530	-	-	-	-	-	-	*1628	*260	595	3499	1154971
46 Other receipts	2254046	15702	-	*39	*259	*13324	44796	28490	65447	30895	27766	65165	1962165
47 Total deductions	176588882	2830388	*150894	*46351	*848804	*697800	6030772	6677030	7905450	5688359	4629545	7053055	134030435
48 Cost of goods	121200500	1988077	*113257	*21213	*576962	*402184	4241200	5377396	5863951	4288105	3654730	5129606	89543820
49 Compensation of officers	1377693	15815	*13501	*11576	*43236	*35646	240577	242993	179974	87286	38402	56386	412300
50 Salaries and wages	10982713	128099	*4540	*616	*71909	*92610	405618	321045	539743	311328	208148	395582	8503476
51 Repairs	2703599	14695	-	*410	*6801	*5689	47127	49091	30431	18084	6550	49829	2474892
52 Bad debts	200704	6386	-	*5	*1171	*1978	38844	4481	13706	15571	7087	7235	104240
53 Rent paid on business property	1578122	29511	*396	*2625	*28160	*23888	102179	34154	83052	28077	22302	37763	1186015
54 Taxes paid	3214441	35827	*4315	*36	*13336	*27755	137344	106632	159626	109603	61053	112033	2446880
55 Interest paid	6706085	194468	*1232	*1287	*14198	*11012	93981	55467	124863	120683	108331	205234	5775329
56 Contributions or gifts	101793	*738	-	*6	*33	*125	2113	1228	2924	3668	647	2338	87972
57 Amortization	426594	*1009	*29	*537	*116	*2191	6235	2209	7985	9951	15540	24372	356420
58 Depreciation	9716476	128482	*2010	*2733	*9744	*19209	182498	147144	256972	231137	176684	302233	8257630
59 Depletion	479875	1317	-	-	-	-	-	*402	-	-	381	478	477297
60 Advertising	1079225	11478	-	*114	*9688	*3118	12506	14582	13101	12675	22618	57387	921957
61 Pension, prof sh, stock, annuity	886012	7678	-	-	-	*817	27644	41517	45603	38380	13510	37322	673542
62 Employee benefit programs	3152045	88635	*1215	-	*5476	*11561	68648	39234	94488	83371	38650	99949	2620817
63 Net loss, noncapital assets	52764	236	-	-	*9	*2525	*322	*306	7805	*286	201	3426	37647
64 Other deductions	12730242	177940	*10400	*5194	*67963	*57488	423935	239150	481225	330153	254713	531881	10150201
65 Total receipts less total deducts	5648696	229289	*24505	*-14121	*4679	*4603	206813	193617	405701	219587	117793	97287	4158944
66 Constructive taxable income from related foreign corporations	804339	-	-	-	-	-	-	-	*1	-	-	1420	802918
67 Net income (less deficit), total	6435327	229276	*24505	*-14121	*4679	*4603	206627	192636	405063	217812	113923	96985	4953340
68 Net income, total	9478183	243859	*24868	*54	*43676	*30949	317710	232020	499448	277458	219689	231003	7357448
69 Deficit, total	3042856	*14583	*362	*14175	*38997	*26347	*111084	*39384	94386	59646	105766	134019	2404108
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*21210	*21210	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	968216	*26201	*24641	-	*18496	*319	141009	151082	312685	108023	57099	27446	101215
73 Statutory special deductions, total	622406	*12748	*227	*185	-	*1116	*817	*3375	14609	15101	11529	4858	557842
74 Net operating loss deduction	303846	*11218	*227	-	-	*1116	*559	*3340	*12833	*13216	10933	1184	249219
75 Dividends received deduction	318561	1530	-	*185	-	-	*258	34	*1776	*1884	596	3675	308623
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	7694144	204910	-	-	*5182	*4161	103091	64543	153360	126345	135240	181760	6715552
78 Total income tax before credits	2793103	71924	-	-	*820	*733	33399	21763	53200	44661	48087	64140	2454377
79 Income tax	2681855	71353	-	-	*820	*641	32770	21722	52138	42985	46706	62931	2349790
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	24	-	-	-	-	-	-	-	-	-	-	-	24
82 Alternative minimum tax	109808	*571	-	-	-	*92	*629	*41	*1072	*1676	391	1209	104126
83 Foreign tax credit	664927	-	-	-	-	1	-	-	*1	*53	69	362	664441
84 U.S. Possessions tax credit	4816	-	-	-	-	1	173	689	1799	2154	-	-	-
85 Nonconventional source fuel credit	247	-	-	-	-	-	-	-	-	-	-	-	247
86 General business credit	53112	23	-	-	-	-	-	19	*61	*-0	311	1266	51432
87 Prior year minimum tax credit	45136	17387	-	-	-	-	*83	-	*51	*1140	1026	-	25450
88 Total income tax after credits	2024865	54514	-	-	*820	*732	33143	21055	51288	41314	46681	62512	1712808

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Paper and allied products: Pulp, paper, and board mills

MINOR INDUSTRY 2625
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	293	*8	-	-	-	*85	*4	*68	42	*21	12	12	41
2 Total assets	156774689	-	-	-	-	*58683	*12970	*507098	723955	*739918	852362	1865250	152014454
3 Cash	1751999	-	-	-	-	*2330	*3467	*71005	29455	*23557	84076	138244	1399865
4 Notes and accounts receivable	12776712	-	-	-	-	*19839	*1585	*180925	114816	*126977	121919	178244	12032407
5 Less: Allowance for bad debts	522090	-	-	-	-	*1695	*16	*2276	*1608	*5663	4072	4811	501948
6 Inventories	9159795	-	-	-	-	*4960	-	*73290	91260	*93190	123003	139129	8634964
7 U.S. govt. obligations, total	73241	-	-	-	-	-	-	-	-	-	-	-	73241
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	11615055	-	-	-	-	*291	-	*4678	30481	*53581	25458	27731	11472835
10 Loans to stockholders	262618	-	-	-	-	-	-	-	-	-	1188	-	261430
11 Mortgage and real estate loans	6896370	-	-	-	-	-	-	-	-	-	-	-	6896370
12 Other investments	36946760	-	-	-	-	-	*11866	*79034	*100515	*91200	16108	132863	36515174
13 Depreciable assets	100246637	-	-	-	-	*26467	-	*254097	688435	*682540	708373	1825144	96061582
14 Less: Accumulated depreciation	44512251	-	-	-	-	*2723	-	*155268	360653	*352672	285287	717324	42638324
15 Depletable assets	8371672	-	-	-	-	-	-	-	-	80	2170	104788	8264635
16 Less: Accumulated depletion	1275744	-	-	-	-	-	-	-	-	12	-	32698	1243034
17 Land	1108698	-	-	-	-	*1832	-	*828	*7866	*10869	7880	16292	1063130
18 Intangible assets (Amortizable)	2973400	-	-	-	-	*7150	-	*887	*4662	*11321	22711	29180	2897489
19 Less: Accumulated amortization	175633	-	-	-	-	*261	-	*887	*339	*2492	4423	2195	165035
20 Other assets	11077449	-	-	-	-	*492	*-3932	*784	*19066	*7442	33258	30663	10989674
21 Total liabilities	156774689	-	-	-	-	*58683	*12970	*507098	723955	*739918	852362	1865250	152014454
22 Accounts payable	11474816	-	-	-	-	*5543	*73	*179017	91279	*93126	98664	167361	10839752
23 Mort, notes, and bonds under 1 yr	7692435	-	-	-	-	*7356	-	*32424	*56940	*123804	189856	30806	7251249
24 Other current liabilities	19427577	-	-	-	-	*3676	*122	*18220	31532	*28658	42162	72905	19230302
25 Loans from stockholders	1219724	-	-	-	-	-	-	-	-	*297	743	143532	1075152
26 Mort, notes, bonds, 1 yr or more	42495947	-	-	-	-	*21410	-	*128230	139438	*197801	278127	473193	41257748
27 Other liabilities	17311095	-	-	-	-	-	-	*54997	23160	*77734	62911	416736	16675556
28 Net worth	57153095	-	-	-	-	*20697	*12774	*94210	381606	*218497	179898	560717	55684695
29 Capital stock	6752965	-	-	-	-	*848	*4	*565	38837	*16696	295682	45555	6354778
30 Paid-in or capital surplus	35546804	-	-	-	-	-	-	*52756	*93458	*49081	109869	289228	34952412
31 Retained earnings, appropriated	*32267	-	-	-	-	-	-	-	*1776	-	-	-	30491
32 Retained earnings-unappropriated	16794493	-	-	-	-	-	-	*-115453	239721	*91715	-288417	227425	16639501
33 Retained earnings (S Corp)	385941	-	-	-	-	*19849	*12771	*156341	*39461	*94755	62764	-	-
34 Less: Cost of treasury stock	2359374	-	-	-	-	-	-	-	*31646	*33750	-	1492	2292487
35 Total receipts	101000092	*1173462	-	-	-	*114520	*36484	*2275181	985864	*932438	964848	1545083	92972212
36 Business receipts	93968669	*1108762	-	-	-	*108479	*36483	*2263362	974718	*914885	952609	1472821	86136549
37 Interest	1802229	*56453	-	-	-	-	-	*570	2367	*3402	5222	20373	1713842
38 Interest on govt. obligations	5355	-	-	-	-	-	-	*270	*2	4	-	105	4975
39 Rents	208212	*120	-	-	-	-	-	-	*319	*55	41	1330	206348
40 Royalties	650705	-	-	-	-	-	-	-	-	*5091	-	-	645614
41 Net S-T cap gain less net LT loss	3083	-	-	-	-	-	-	-	-	-	998	-	2085
42 Net L-T cap gain less net ST loss	1262135	*4271	-	-	-	-	-	-	*2517	*439	7	11589	1243311
43 Net gain, noncapital assets	738914	*174	-	-	-	-	-	-	*1779	*423	1839	44	734654
44 Dividends, domestic corporations	35983	292	-	-	-	-	-	49	*121	-	-0	218	35302
45 Dividends, foreign corporations	498574	1530	-	-	-	-	-	-	*1512	*91	-	-	495442
46 Other receipts	1826234	*1859	-	-	-	*6041	*1	*10931	2529	*8049	4132	38602	1754091
47 Total deductions	99614640	*1108053	-	-	-	*107794	*68501	*2265017	964450	*934213	990702	1510514	91665396
48 Cost of goods	67285745	*870864	-	-	-	*71153	*27015	*2017374	753939	*743368	786818	1159130	60856085
49 Compensation of officers	371537	1871	-	-	-	*8939	*1380	*68576	*17179	*7728	9163	8572	248128
50 Salaries and wages	5609275	*24875	-	-	-	*4468	*1106	*47441	37378	*35885	28651	49585	5379886
51 Repairs	2048019	*10934	-	-	-	*57	*6	*1346	*2188	*2091	622	14418	2016357
52 Bad debts	101198	*1385	-	-	-	*1738	*30505	*1227	*1130	*3941	1265	513	59494
53 Rent paid on business property	897456	*2073	-	-	-	*662	*167	*5416	*940	*2340	3316	6047	876495
54 Taxes paid	1678623	*12548	-	-	-	*5094	*693	*8648	13284	*8151	8998	23186	1598022
55 Interest paid	4510312	*63551	-	-	-	*1425	*1486	*13300	12674	*26934	26114	48324	4316505
56 Contributions or gifts	46380	75	-	-	-	-	-	*40	*703	*218	163	495	44688
57 Amortization	226639	*502	-	-	-	*487	-	*345	*245	*2353	6521	1157	215029
58 Depreciation	6471436	*53227	-	-	-	*2899	*938	*41154	44465	*37164	50436	92128	6149025
59 Depletion	446785	1317	-	-	-	-	-	-	-	-	-	478	444989
60 Advertising	607959	*3868	-	-	-	*21	*5	*3256	*2510	*874	5756	2313	589355
61 Pension, prof sh, stock, annuity	419644	*4053	-	-	-	-	*104	*8854	*3528	*5578	3150	10874	383501
62 Employee benefit programs	1749966	*15333	-	-	-	*3764	*1101	*4413	14452	*12096	15769	15828	1667210
63 Net loss, noncapital assets	13971	-	-	-	-	-	-	30	*7327	*81	-	730	5804
64 Other deductions	7129696	*41575	-	-	-	*7087	*3996	*43597	52509	*45410	43961	76736	6814825
65 Total receipts less total deducts	1385452	*65408	-	-	-	*6726	*-32017	*10164	21414	*-1774	-25854	34569	1306816
66 Constructive taxable income from related foreign corporations	450493	-	-	-	-	-	-	-	*1	-	-	-	450492
67 Net income (less deficit), total	1830591	*65408	-	-	-	*6726	*-32017	*9894	21413	*-1778	-25854	34465	1752333
68 Net income, total	3441889	*65485	-	-	-	*6726	-	*36048	*39269	*27198	33314	69180	3164669
69 Deficit, total	1611298	*77	-	-	-	-	*32017	*26153	*17856	*28976	59168	34715	1412336
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	12977	-	-	-	-	*6726	*-32017	*34077	*20884	*-28242	11549	-	-
73 Statutory special deductions, total	390049	*10771	-	-	-	-	-	*2005	*2141	*10515	6776	173	357668
74 Net operating loss deduction	274266	*9241	-	-	-	-	-	*1971	*545	*10429	6776	-	245305
75 Dividends received deduction	115782	1530	-	-	-	-	-	34	*1596	*86	-0	173	112363
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2987660	54715	-	-	-	-	-	-	*17755	*16683	8719	69008	2820779
78 Total income tax before credits	1147336	*19470	-	-	-	-	-	-	*6471	*5864	3547	24215	1087770
79 Income tax	1044620	19150	-	-	-	-	-	-	*5980	*5668	2976	23819	987026
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	102294	*320	-	-	-	-	-	-	*490	*196	148	396	100744
83 Foreign tax credit	246375	-	-	-	-	-	-	-	*1	-	9	-	246364
84 U.S. Possessions tax credit	668	-	-	-	-	-	-	-	668	-	-	-	-
85 Nonconventional source fuel credit	247	-	-	-	-	-	-	-	-	-	-	-	247
86 General business credit	14605	1	-	-	-	-	-	-	*38	*-0	35	918	13612
87 Prior year minimum tax credit	23158	1656	-	-	-	-	-	-	*51	*129	412	-	20911
88 Total income tax after credits	862284	*17813	-	-	-	-	-	-	*5713	*5735	3090	23297	806636

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2699
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3749	130	*644	*202	*548	*332	1190	290	225	96	33	26	32
2 Total assets	65990929	-	*21789	*44661	*226903	*216680	2567157	1825391	3705063	3533126	2381767	4253293	47215100
3 Cash	2093763	-	*470	*2695	*64187	*8594	307122	208953	215148	126491	69049	203389	887664
4 Notes and accounts receivable	10117717	-	*576	*6323	*55101	*79243	657456	432183	867914	784440	471074	737467	6025940
5 Less: Allowance for bad debts	285157	-	-	-	-	*211	7851	5735	21916	26933	14371	21572	186569
6 Inventories	7568487	-	*2315	*5235	*50884	*27978	461208	378763	698830	553238	368542	616299	4405193
7 U.S. govt. obligations, total	*169857	-	-	-	-	-	-	*27693	-	*77648	-	184	64332
8 Tax-exempt securities	*110818	-	-	-	-	-	1344	-	-	*28278	64821	65	16310
9 Other current assets	2071647	-	*2064	*17	*742	*5096	43407	87738	152586	113735	69049	254641	1342569
10 Loans to stockholders	251127	-	*2222	*1524	*15888	*5525	*28562	*22725	*14289	22650	7230	30447	100064
11 Mortgage and real estate loans	*320493	-	-	-	-	-	*6503	*2172	-	*8284	-	84	303451
12 Other investments	10750388	-	-	-	-	*5343	28781	66110	280427	341774	84274	367532	9576148
13 Depreciable assets	44340075	-	*27404	*29059	*78327	*198291	2107530	1594592	2768281	2371825	1530958	2590701	31043108
14 Less: Accumulated depreciation	21505921	-	*15967	*2733	*39490	*136576	1133236	1044715	1459708	1159497	644353	1099446	14770200
15 Depletable assets	*118254	-	-	-	-	-	-	-	*31108	-	5085	-	82061
16 Less: Accumulated depletion	*43420	-	-	-	-	-	-	-	*23049	-	1893	-	18478
17 Land	748224	-	-	-	-	-	26373	*12731	47314	33338	31490	53249	543729
18 Intangible assets (Amortizable)	5854564	-	*2761	*3051	*586	*22791	27943	*22687	86698	230640	171084	470529	4815793
19 Less: Accumulated amortization	834430	-	*55	*537	*415	*3090	14380	*9628	20122	30935	17211	57448	680608
20 Other assets	4144445	-	-	*26	*1092	*3695	26396	29120	67262	58149	186939	107172	3664594
21 Total liabilities	65990929	-	*21789	*44661	*226903	*216680	2567157	1825391	3705063	3533126	2381767	4253293	47215100
22 Accounts payable	5622084	-	*46278	*2928	*91988	*46929	380639	272215	491648	408917	210384	461838	3208319
23 Mort, notes, and bonds under 1 yr	5765655	-	*40886	*3000	*26669	*40399	259317	166813	432537	388868	115047	271453	4020665
24 Other current liabilities	5492915	-	*5914	*640	*6755	*125860	156510	103610	226175	241658	224661	307151	4093982
25 Loans from stockholders	700425	-	*2623	*8082	*24570	*673	167010	*29432	*94609	*11425	25774	30981	305246
26 Mort, notes, bonds, 1 yr or more	16071032	-	*73416	*21633	*8511	*60448	579750	272531	822265	793534	860259	1390098	11188588
27 Other liabilities	5594347	-	-	-	*-746	*136	32487	57473	112930	119699	70345	222183	4979840
28 Net worth	26744472	-	*-147327	*8378	*69156	*-57765	991444	923317	1524898	1569025	875296	1569588	19418462
29 Capital stock	2454486	-	*410	*3679	*20207	*24400	74339	50999	199583	32542	295977	118544	1633806
30 Paid-in or capital surplus	11589068	-	*1387	*16361	*54817	*30373	144212	99391	227631	275309	354845	392488	9992254
31 Retained earnings, appropriated	*21698	-	-	-	-	*1024	*2378	*547	-	-	-	-	17750
32 Retained earnings-unappropriated	13991468	-	*-152623	*-11662	*14625	*-99967	440408	345456	180497	654003	-22808	590877	12052664
33 Retained earnings (S Corp)	3876697	-	*3499	-	*-19647	*-13594	378190	461438	994908	741346	268050	489109	573398
34 Less: Cost of treasury stock	5188946	-	-	-	*846	-	48082	*34514	77721	134175	20768	21429	4851410
35 Total receipts	81237486	1886215	*175399	*32230	*853483	*587882	6201100	4595466	7325287	4975508	3782490	5605259	45217167
36 Business receipts	77855684	1801451	*175399	*30598	*852229	*563618	6140476	4567529	7232315	4912662	3666339	5542675	42370394
37 Interest	309909	*7622	-	*1328	*995	*454	6253	6542	11321	15534	13282	19343	227234
38 Interest on govt. obligations	12353	13	-	-	-	-	*186	*712	*638	*1771	3869	1617	3548
39 Rents	95979	*2423	-	-	-	-	*341	*369	5365	*7721	2900	5313	71548
40 Royalties	526018	*1741	-	-	-	-	-	-	*6636	-	2728	1303	513610
41 Net S-T cap gain less net LT loss	49143	-	-	-	-	*671	-	-	*-0	*534	30860	3	17074
42 Net L-T cap gain less net ST loss	773801	*22021	-	-	-	-	*70	*272	*1110	*9136	4730	2015	734447
43 Net gain, noncapital assets	465540	*37101	-	-	-	15856	*8612	2484	4612	2630	33552	2925	357769
44 Dividends, domestic corporations	57337	-	-	*264	-	-	*368	-	*257	*2503	1	4	53940
45 Dividends, foreign corporations	663909	-	-	-	-	-	-	-	*116	*170	595	3499	659529
46 Other receipts	427812	13843	-	*39	*259	*7283	44795	17559	62918	22847	23634	26562	208074
47 Total deductions	76974242	1722335	*150894	*46351	*848804	*590006	5962271	4412013	6941000	4754147	3638843	5542541	42365039
48 Cost of goods	53914755	1117213	*113257	*21213	*576962	*331031	4214186	3360022	5110012	3544737	2867913	3970476	28687735
49 Compensation of officers	1006156	13943	*13501	*11576	*43236	*26707	239197	174417	162796	79559	29239	47814	164172
50 Salaries and wages	5373438	103223	*4540	*616	*71909	*88142	404512	273603	502366	275443	179496	345997	3123590
51 Repairs	655580	*3760	-	*410	*6801	*5632	47121	47745	28243	15993	5928	35411	458536
52 Bad debts	99506	5000	-	*5	*1171	*240	8339	3254	12577	11631	5822	6722	44746
53 Rent paid on business property	680666	27438	*396	*2625	*28160	*23226	102013	28738	82112	25737	18986	31716	309520
54 Taxes paid	1535818	23279	*4315	*36	*13336	*22662	136651	97984	146342	101452	52055	88847	848858
55 Interest paid	2195773	130917	*1232	*1287	*14198	*9587	92496	42168	112189	93749	82218	156910	1458824
56 Contributions or gifts	55413	*663	-	*6	*33	*125	2113	1188	2221	3451	484	1843	43285
57 Amortization	199955	*507	*29	*537	*116	*1705	6235	1864	7740	7598	9019	23215	141392
58 Depreciation	3245040	75255	*2010	*2733	*9744	*16311	181560	105990	212507	193973	126248	210105	2108605
59 Depletion	33090	-	-	-	-	-	-	*402	-	-	381	-	32308
60 Advertising	471266	7610	-	*114	*9688	*3097	12501	11325	10592	11801	16862	55074	332602
61 Pension, prof sh, stock, annuity	466368	*3624	-	-	-	*817	27540	32663	42075	32801	10359	26448	290041
62 Employee benefit programs	1402079	73302	*1215	-	*5476	*7798	67547	34821	80036	71275	22881	84121	953607
63 Net loss, noncapital assets	38793	236	-	-	*9	*2525	*322	*277	*478	*205	201	2696	31843
64 Other deductions	5600546	136365	*10400	*5194	*67963	*50401	419939	195553	428716	284743	210752	455145	3335376
65 Total receipts less total deducts	4263243	163881	*24505	*-14121	*4679	*-2124	238829	183453	384287	221361	143646	62717	2852128
66 Constructive taxable income from related foreign corporations	353846	-	-	-	-	-	-	-	-	-	-	1420	352426
67 Net income (less deficit), total	4604736	163868	*24505	*-14121	*4679	*-2124	238644	182742	383650	219590	139777	62520	3201007
68 Net income, total	6036294	178374	*24868	*54	*43676	*24223	317710	195972	460179	250260	186376	161824	4192779
69 Deficit, total	1431558	*14506	*362	*14175	*38997	*26347	*79067	*13230	76530	30669	46599	99304	991772
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*21210	*21210	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	955239	*26201	*24641	-	*18496	*-6407	173025	117005	291802	136265	45550	27446	101215
73 Statutory special deductions, total	232358	*1978	*227	*185	-	*1116	*817	*1369	*12468	*4585	4753	4685	200174
74 Net operating loss deduction	29579	*1978	*227	-	-	*1116	*559	*1369	*12288	*2787	4158	1184	3913
75 Dividends received deduction	202778	-	-	*185	-	-	*258	-	*180	*1798	595	3502	196260
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	4706484	*150195	-	-	*5182	*4161	103091	64543	135605	109662	126521	112751	3894773
78 Total income tax before credits	1645767	*52454	-	-	*820	*733	33399	21763	46729	38797	44540	39924	1366607
79 Income tax	1637235	*52203	-	-	*820	*641	32770	21722	46158	37317	43730	39112	1362764
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	24	-	-	-	-	-	-	-	-	-	-	-	24
82 Alternative minimum tax	7514	*251	-	-	-	*92	*629	*41	*582	*1481	243	812	3383
83 Foreign tax credit	418553	-	-	-	-	1	-	-	-	*53	60	362	418076
84 U.S. Possessions tax credit	4148	-	-	-	-	1	173	689	1132	2154	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	38507	22	-	-	-	-	-	19	*23	-	276	348	37820
87 Prior year minimum tax credit	21978	15731	-	-	-	-	*83	-	-	*1011	614	-	4539
88 Total income tax after credits	1162581	*36701	-	-	*820	*732	33143	21055	45575	35579	43591	39214	906172

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 16
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	52594	4596	24946	7718	5634	3195	4467	1120	493	200	75	53	96
2 Total assets	276951542	-	694016	1243084	1942684	2192585	9594109	7905078	7762603	6793729	5056149	8834690	224932815
3 Cash	8676902	-	169033	200840	339729	256364	1245690	641162	698385	535740	434535	470215	3685210
4 Notes and accounts receivable	44047666	-	123984	361265	631886	505155	2512538	2059773	2028753	1510818	1103877	1705691	31503926
5 Less: Allowance for bad debts	3649844	-	*64	*355	*3684	*6382	75804	96530	137174	65229	70578	172041	3022003
6 Inventories	10805820	-	89532	115538	110419	147754	844617	822822	765529	610533	418414	468835	6411828
7 U.S. govt. obligations, total	564456	-	*3883	-	-	*8733	*28290	*108869	*36322	*76844	107880	50047	143588
8 Tax-exempt securities	412682	-	-	*1552	-	-	*47850	*2974	*111146	*14205	21093	68671	145191
9 Other current assets	15115788	-	53135	19449	80113	62627	414330	475306	412036	319574	189891	498193	12591135
10 Loans to stockholders	1119109	-	41335	42042	69406	156242	101552	46324	66742	37475	68749	16650	472591
11 Mortgage and real estate loans	91485	-	*331	-	-	*24684	*9627	*26091	*6712	*718	478	726	22118
12 Other investments	70490547	-	*4519	*71082	42109	198790	500143	538854	586921	763977	540351	912309	66331492
13 Depreciable assets	89695604	-	967964	1236125	1868509	1836346	8247395	6564754	4960849	4071622	2561131	4380259	53000649
14 Less: Accumulated depreciation	48738824	-	773219	880872	1352538	1221335	5064045	3855417	2632856	2311580	1232984	2427451	26986526
15 Depletable assets	*140768	-	-	-	-	-	-	-	*5	*69	2712	66205	71777
16 Less: Accumulated depletion	*52632	-	-	-	-	-	-	-	*5	*7	2337	50154	130
17 Land	2404341	-	*4974	*2976	*9012	26036	160246	93862	147190	133000	64782	196057	1566207
18 Intangible assets (Amortizable)	80148452	-	88252	97103	97292	179676	596629	442599	662757	1051680	912376	2632993	73387096
19 Less: Accumulated amortization	13172452	-	79770	51536	19060	75376	166204	150964	225406	222118	291223	598317	11292479
20 Other assets	18851674	-	127	27874	69492	93271	191256	184599	274698	266408	227000	615804	16901146
21 Total liabilities	276951542	-	694016	1243084	1942684	2192585	9594109	7905078	7762603	6793729	5056149	8834690	224932815
22 Accounts payable	22286766	-	207075	227037	315304	369172	1454790	973292	907140	683002	421143	635878	16092934
23 Mort, notes, and bonds under 1 yr	11915398	-	86098	94046	127731	157495	818563	1087078	637018	555016	393088	592532	7366733
24 Other current liabilities	26116971	-	132815	84141	281432	253105	1275266	808800	913187	820299	674761	952267	19920899
25 Loans from stockholders	8243816	-	256598	201929	286934	57671	641229	147932	175199	141712	56717	118558	6159337
26 Mort, notes, bonds, 1 yr or more	70373158	-	222677	355714	444772	635655	2659231	1877977	1661771	1720091	1509228	2527266	56758776
27 Other liabilities	22815725	-	8153	*27944	23196	93308	202229	382475	597817	562537	366852	952510	19598704
28 Net worth	115199707	-	-219400	252274	463315	626179	2542800	2627524	2870471	2311072	1634360	3055680	99035432
29 Capital stock	9739739	-	809299	231873	91942	71225	729586	222776	286900	414030	111711	638504	6131894
30 Paid-in or capital surplus	84320003	-	95553	184976	108793	113129	564764	439312	824783	517782	832016	1230450	79408444
31 Retained earnings, appropriated	82763	-	-	-	-	*4665	*6954	*3871	*200	*3428	-	1003	62641
32 Retained earnings-unappropriated	27077882	-	-134408	49359	163683	542168	571868	940714	643765	780358	441164	1471342	21607870
33 Retained earnings (S Corp)	4969671	-	-964178	-104539	136297	33491	947748	1284773	1315373	779588	411727	273247	856144
34 Less: Cost of treasury stock	10990351	-	*25666	*109394	37400	138499	278120	263922	200550	184113	162259	558867	9031562
35 Total receipts	218713088	2134476	3883429	3920884	6264310	4822330	20133749	14721146	12397812	9094309	5767537	9416551	126156556
36 Business receipts	203788864	1964180	3837967	3893918	5828834	4654482	19828236	14512718	12024951	8708145	5629734	8906858	113998841
37 Interest	3481177	5928	*2036	2009	9093	12545	23801	29336	29843	38576	41886	78018	3208106
38 Interest on govt. obligations	61953	*266	-	*185	*411	*173	*2764	2460	11114	4924	5613	10248	23797
39 Rents	441781	*1971	-	*546	-	*1333	10458	7880	5403	6513	4552	16676	386448
40 Royalties	2368449	*1656	-	*67	-	*78872	*7847	*1798	*3052	38961	8438	44619	2183140
41 Net S-T cap gain less net LT loss	57965	11	-	*38	*338	*9	*448	*1178	*1621	*1084	4421	15433	33385
42 Net L-T cap gain less net ST loss	2917604	*7547	-	*8885	*22300	*1624	20387	13443	64404	16165	15039	154295	2593515
43 Net gain, noncapital assets	693960	80316	*23759	*848	*7106	*18011	29525	17585	46762	5274	4821	35813	424139
44 Dividends, domestic corporations	344595	415	*239	*349	*911	*1392	2512	3632	4433	10523	1916	7918	310355
45 Dividends, foreign corporations	306555	-	-	-	-	-	-	-	*66	*3548	1088	8202	293651
46 Other receipts	4250185	72186	19427	14040	395317	53888	207772	131115	206164	260597	50030	138471	2701180
47 Total deductions	204811120	2154590	3893762	3913423	6095620	4715855	19659625	14180963	11710103	8613218	5533683	8809856	115530422
48 Cost of goods	92181200	1197247	1823870	1694301	2664498	2524211	11307474	8809074	6734000	4698154	3076488	4165452	43486432
49 Compensation of officers	5831690	131667	380314	352147	744771	436524	1065322	625149	366055	180076	103684	212546	1233435
50 Salaries and wages	30288415	272271	473592	598908	925243	534807	2441017	1497832	1573470	1192240	644409	1272166	18862462
51 Repairs	1446782	10283	37386	40711	65218	40105	140114	75017	53970	50645	35263	49642	848429
52 Bad debts	1540287	8499	33398	8383	5433	22301	100628	96022	74189	40408	28872	63538	1058617
53 Rent paid on business property	3506949	29652	209554	209263	192781	105432	326827	178603	139243	78771	65476	107953	1863394
54 Taxes paid	5739661	66567	118913	131573	186082	133724	568822	412656	347760	225114	141889	249050	3157512
55 Interest paid	9269424	31687	40346	51736	62961	82112	332382	256574	198463	213310	167719	257802	7574332
56 Contributions or gifts	355834	1028	*119	*536	1394	2026	4654	5613	12236	6345	4310	7932	309640
57 Amortization	3514327	6136	6525	8110	7385	8677	57230	48020	62652	55780	59120	90680	3104011
58 Depreciation	7711432	67583	70141	95779	162009	166633	719373	555525	422499	313626	214390	312465	4611411
59 Depletion	*2685	8	*583	-	-	-	-	-	-	-	71	1479	544
60 Advertising	4172916	9601	26304	30984	36390	29366	184597	135419	168837	243098	72183	167238	3068900
61 Pension, prof sh, stock, annuity	1303693	13586	*1804	*6447	49435	35852	76594	95520	63695	57892	26667	69006	807195
62 Employee benefit programs	3778050	30849	27961	40803	74182	43594	270322	195660	149449	135767	88989	173733	2546741
63 Net loss, noncapital assets	379177	*1119	*498	*506	*68	*1147	30985	9971	9060	6571	6542	9911	302801
64 Other deductions	33788600	276807	642452	643238	917770	549347	2033286	1184311	1334525	1115423	797613	1599263	22694564
65 Total receipts less total deducts	13901968	-20115	-10333	7461	168690	106474	474124	540183	687709	481091	233854	606694	10626134
66 Constructive taxable income from related foreign corporations	213431	-	-	-	-	-	-	-	*14	*4425	131	3332	205530
67 Net income (less deficit), total	14053445	-20380	-10333	7276	168279	106301	471360	537723	676609	480592	228372	599778	10807867
68 Net income, total	16836791	224498	202881	188123	255630	211203	882231	709421	863195	609018	320468	791476	11578649
69 Deficit, total	2783347	244878	213214	180847	87350	104901	410871	171698	186586	128426	92096	191698	770782
70 Net income (less def), Form 1120-A	12912	-	*6452	*6461	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*1039	*1039	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	2085283	21554	38746	1835	129697	43285	278707	396486	493546	264113	91832	106245	219235
73 Statutory special deductions, total	1358260	18722	23880	37222	27149	30944	61638	50173	45343	21922	24060	67550	949658
74 Net operating loss deduction	1004749	*18431	*23763	36962	*26511	29969	59483	47182	41471	11256	21764	56884	631073
75 Dividends received deduction	353511	291	*117	*260	*637	*974	2156	2990	3872	10666	2296	10665	318585
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	12607956	86042	11166	*11585	74872	84161	333053	171188	310547	301822	199774	605951	10417794
78 Total income tax before credits	4392047	28068	1676	*1766	18027	19518	106768	58553	106918	102436	70370	213881	3664065
79 Income tax	4362570	27842	1676	*1766	18027	19518	104359	57194	105711	101884	68041	211132	3645419
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	7	-	-	-	-	-	-	-	-	-	-	-	7
82 Alternative minimum tax	29216	*226	-	-	-	-	*2409	1360	1526	*541	1924	2594	18637
83 Foreign tax credit	288636	-	-	-	-	-	*7	2	*281	*1278	168	969	285931
84 U.S. Possessions tax credit	1350	-	2	-	16	-	140	1192	-	-	-	-	-
85 Nonconventional source fuel credit	*456	-	-	-	-	-	-	-	-	*174	-	281	-
86 General business credit	79737	*130	6	-	*225	*2426	*235	*21	*1158	*926	329	614	73669
87 Prior year minimum tax credit	31040	*659	-	-	-	*268	*1260	*1345	4544	*735	2786	2144	17298
88 Total income tax after credits	3990828	27279	*1668	*1766	17787	16824	105127	55994	100935	99324	67086	209872	3287166

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Newspapers

MINOR INDUSTRY 2710
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5936	*821	*2489	*1005	*581	*358	378	98	84	52	16	21	32
2 Total assets	67036045	-	*68786	*151449	*183543	*258712	751262	748166	1349375	1913596	995969	3503284	57111904
3 Cash	2180226	-	*16635	*22386	*14858	*13906	100904	78749	179155	197995	96147	177180	1282310
4 Notes and accounts receivable	7758149	-	*11246	*42760	*35189	*34038	135825	*144158	168113	202967	169031	377416	6437404
5 Less: Allowance for bad debts	624983	-	-	-	*1738	*1193	*1838	*8070	7849	7799	5557	18508	572431
6 Inventories	1125926	-	*354	*1487	*2860	*1821	15330	*16625	15252	36232	16092	68057	951815
7 U.S. govt. obligations, total	*180813	-	-	-	-	-	-	*65183	-	*26173	17104	44333	28020
8 Tax-exempt securities	*31977	-	-	*1552	-	-	-	-	*3375	-	6299	20751	-
9 Other current assets	2181896	-	*3193	*1179	*13030	*2101	11593	82717	37697	69394	23533	85697	1851762
10 Loans to stockholders	469867	-	*17	-	*12168	*49549	*3928	*1871	*3354	*935	68577	7326	322142
11 Mortgage and real estate loans	*32184	-	-	-	-	*1425	-	*7111	-	*718	478	726	21726
12 Other investments	10359634	-	*799	*9679	-	*47033	81509	132055	340364	369922	99159	241941	9037172
13 Depreciable assets	31738292	-	*130524	*121281	*205137	*151807	722673	555065	793040	1350111	591950	2381520	24735184
14 Less: Accumulated depreciation	16987237	-	*94014	*72275	*159364	*103761	485958	412856	448917	799634	295666	1343572	12771221
15 Depletable assets	137981	-	-	-	-	-	-	-	-	-	-	66205	71777
16 Less: Accumulated depletion	50283	-	-	-	-	-	-	-	-	-	-	50154	130
17 Land	1432691	-	-	*2904	*4954	*4628	*36062	*11234	65939	91287	18317	131994	1065373
18 Intangible assets (Amortizable)	22941853	-	*62289	*42242	*64853	*52833	172480	*66271	248018	371563	158446	1200327	20502531
19 Less: Accumulated amortization	3676423	-	*62272	*20769	*8795	*33783	*53270	*9239	82912	71082	43156	194772	3096373
20 Other assets	7803484	-	*15	*-977	*389	*38307	*12024	*17294	34746	74814	75214	306816	7244842
21 Total liabilities	67036045	-	*68786	*151449	*183543	*258712	751262	748166	1349375	1913596	995969	3503284	57111904
22 Accounts payable	3787000	-	*1495	*34293	*7120	*36191	66432	83655	67663	81505	32926	112869	3262851
23 Mort, notes, and bonds under 1 yr	1898609	-	*3833	*3472	*3827	*22046	44015	*45109	45733	43290	23355	57402	1606528
24 Other current liabilities	6143903	-	*27180	*7028	*15217	*15991	37411	58173	122570	207669	78377	264547	5309739
25 Loans from stockholders	1298729	-	*20077	*7840	*1947	*8632	*151993	*31379	*5235	*10885	245	-	1060497
26 Mort, notes, bonds, 1 yr or more	17285561	-	*68561	*129433	*67962	*125695	384983	*105285	454558	568376	247454	1166103	13967152
27 Other liabilities	6771191	-	*-16	-	-	*2600	*19655	*65455	48586	75146	91906	239931	6227927
28 Net worth	29851053	-	*-52344	*-30617	*87469	*47557	46773	359111	605030	926725	521706	1662433	25677210
29 Capital stock	3058851	-	*10816	*11580	*6149	*26774	162295	27438	93396	89122	8552	251546	2371183
30 Paid-in or capital surplus	10205577	-	*13176	*22005	*10025	*3251	93773	*196963	190973	105627	47107	359671	9163008
31 Retained earnings, appropriated	23774	-	-	-	-	-	-	-	-	-	-	-	23774
32 Retained earnings-unappropriated	22146075	-	*-18435	*6702	*21732	*67279	*-240272	*191265	242583	586946	391021	1255021	19642233
33 Retained earnings (S Corp)	896953	-	*-57901	*-70903	*49563	*46722	70507	*-54144	*193913	*253598	150455	51769	263375
34 Less: Cost of treasury stock	6480178	-	-	-	-	*96469	*39529	*2410	*115836	108568	75430	255573	5786363
35 Total receipts	54811596	*245283	*380858	*527286	*362882	*327757	1430205	1329894	1478655	2045977	971775	2933845	42777179
36 Business receipts	50602850	*202256	*375205	*526423	*362450	*315806	1406076	1298147	1376224	1825419	941789	2846377	39126676
37 Interest	678009	*1082	-	*410	*196	*1300	*1986	*11200	9837	11346	7520	33507	599626
38 Interest on govt. obligations	8429	*21	-	*185	-	*173	*519	*394	*1029	2880	479	555	2194
39 Rents	81749	314	-	*113	-	-	*420	*353	*1851	4563	1048	9146	63942
40 Royalties	453298	37	-	-	-	-	-	*14	-	-	252	780	452215
41 Net S-T cap gain less net LT loss	27117	11	-	-	*37	-	*229	-	*278	*415	2502	7033	16612
42 Net L-T cap gain less net ST loss	1007250	353	-	*2	*-0	*48	*12138	-	*17063	*6281	6342	11072	953952
43 Net gain, noncapital assets	350157	*1788	*5653	-	-	*3768	*2089	*1949	*24750	2259	130	3096	304674
44 Dividends, domestic corporations	113992	415	-	*161	-	*199	*392	*1515	*3429	10018	907	4975	91981
45 Dividends, foreign corporations	70143	-	-	-	-	-	-	-	*23	-	9	-	70112
46 Other receipts	1418603	*39007	-	*-9	*199	*6463	6357	16322	44171	182795	10796	17306	1095195
47 Total deductions	47348531	*186677	*370159	*532189	*344489	*323031	1377050	1271525	1288220	1823316	870211	2709503	36252160
48 Cost of goods	16061945	*70565	*212939	*157726	*130541	*70746	574664	729938	473638	660076	336873	1119280	11524957
49 Compensation of officers	949669	*3262	*4292	*45286	*27814	*24870	98022	78864	50087	33396	17715	42603	523459
50 Salaries and wages	10134510	*39637	*53658	*143737	*67487	*90887	248289	134556	297600	431639	161151	545762	7920107
51 Repairs	454399	*1334	*2945	*3252	*3917	*4994	20302	8419	14525	21003	9607	25533	338567
52 Bad debts	350252	*1143	*692	*1113	*1066	*2238	4858	*13954	13417	10671	5569	24719	270812
53 Rent paid on business property	646883	*4778	*5685	*8388	*16096	*6784	26026	27956	16038	11472	11030	24229	488399
54 Taxes paid	1850561	*8928	*15380	*17873	*14176	*10070	46590	41944	53533	82980	33996	115659	1409432
55 Interest paid	1913171	*2116	*8458	*19460	*5581	*12224	36066	*19229	46146	45438	20326	104672	1593453
56 Contributions or gifts	161069	403	*98	-	*38	*651	*244	*724	3566	3964	1950	5744	143689
57 Amortization	819108	*329	*4547	*3272	*2990	*2724	12521	*11399	10280	19054	13899	57131	680963
58 Depreciation	2056407	*4054	*13380	*11686	*6581	*12120	51057	36976	52338	83194	42100	149224	1593698
59 Depletion	2031	8	-	-	-	-	-	-	-	-	-	1479	544
60 Advertising	793007	*837	*154	*3113	*1418	*1919	12870	*28715	13085	15929	5851	38592	670523
61 Pension, prof sh, stock, annuity	423612	*1889	*644	*1140	*3508	*256	*6514	*7504	9681	19799	8206	18969	345502
62 Employee benefit programs	1201245	*4671	*637	*11416	*12018	*4721	*11059	*11771	27426	35925	22001	54219	1005383
63 Net loss, noncapital assets	32916	*7	-	*13	-	-	*485	*1946	*701	*984	2574	957	25250
64 Other deductions	9497748	*42720	*46652	*104714	*51256	*77827	227481	117629	206160	347791	177364	380733	7717422
65 Total receipts less total deducts	7463065	*58606	*10699	*-4904	*18393	*4726	53155	58368	190435	222662	101564	224342	6525018
66 Constructive taxable income from related foreign corporations	67415	-	-	-	-	-	-	-	-	-	-	-	67415
67 Net income (less deficit), total	7522051	*58585	*10699	*-5089	*18393	*4553	52636	57974	189407	219781	101085	223787	6590240
68 Net income, total	7686229	*58585	*13381	*5769	*22713	*19981	93735	76664	200263	226948	107310	260109	6600771
69 Deficit, total	164178	-	*2682	*10857	*4320	*15429	*41099	*18690	*10857	*7167	6225	36322	10531
70 Net income (less def), Form 1120-A	*-0	-	*-0	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*328	*328	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	333510	*26978	*7616	*-2574	*19727	*330	22070	*35342	*78760	*47680	34664	-5067	67985
73 Statutory special deductions, total	228667	*3534	*4347	*5865	*922	*12881	*4536	*4404	*25845	12463	2676	16765	134429
74 Net operating loss deduction	134553	*3243	*4347	*5737	*922	*12741	4262	*3343	*22686	*2793	2102	12897	59478
75 Dividends received deduction	94114	290	-	*129	-	*140	*274	*1061	*3159	9670	574	3867	74951
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	7046113	*28073	-	-	*296	*6771	*34896	*18229	93685	166804	65127	234670	6397563
78 Total income tax before credits	2461924	*7864	-	-	*44	*1136	*11443	*6063	32499	57169	22148	83315	2240243
79 Income tax	2458358	*7864	-	-	*44	*1136	*11443	*6063	32019	57101	22148	81634	2238906
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	7	-	-	-	-	-	-	-	-	-	-	-	7
82 Alternative minimum tax	3497	-	-	-	-	-	-	-	*417	*69	-	1680	1331
83 Foreign tax credit	67908	-	-	-	-	-	-	-	*90	-	3	6	67809
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	281	-	-	-	-	-	-	-	-	-	-	281	-
86 General business credit	12976	-	-	-	-	-	13	-	-	-	-	45	12918
87 Prior year minimum tax credit	13642	-	-	-	-	-	83	-	*276	*359	206	1998	10720
88 Total income tax after credits	2367117	*7864	-	-	*44	*1136	*11348	*6063	32133	56810	21938	80984	2148796

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Periodicals

MINOR INDUSTRY 2720
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4825	179	*2202	*455	622	550	554	98	97	32	10	10	16
2 Total assets	36719455	-	*99567	*73150	206193	345229	1333202	685484	1562327	1138831	652308	1571038	29052125
3 Cash	1570896	-	*22135	*10889	83727	60180	237604	109200	200016	110094	97101	123618	516331
4 Notes and accounts receivable	4322522	-	*32074	*16095	*56106	*44728	480925	219418	355694	254678	106997	310744	2445065
5 Less: Allowance for bad debts	484964	-	-	*355	*727	-	46551	52511	30462	18035	9673	36693	289958
6 Inventories	778065	-	*6051	-	*7893	*27144	31597	*28588	98844	87269	41373	68590	380716
7 U.S. govt. obligations, total	140336	-	-	-	-	-	*28290	*27820	*30185	*1751	6111	4861	41317
8 Tax-exempt securities	258460	-	-	-	-	-	-	-	*107461	*14205	14795	20760	101239
9 Other current assets	1684124	-	*16841	-	*27843	*26910	113610	49013	121290	73354	43249	127791	1084223
10 Loans to stockholders	132979	-	*10253	*168	*2130	*38531	*25920	*1900	*17842	*34709	25	-	1500
11 Mortgage and real estate loans	*18038	-	-	-	-	*8487	*6840	-	*2712	-	-	-	-
12 Other investments	8945616	-	-	*45576	*570	*60974	*123748	109142	140612	164736	124101	158601	8017555
13 Depreciable assets	4402078	-	*55804	*13230	*74478	*100060	408642	248479	496196	246124	156466	551742	2050858
14 Less: Accumulated depreciation	2592705	-	*49160	*12455	*50161	*68786	266351	184561	259275	145910	83266	359641	1113140
15 Depletable assets	*69	-	-	-	-	-	-	-	-	*69	-	-	-
16 Less: Accumulated depletion	*7	-	-	-	-	-	-	-	-	*7	-	-	-
17 Land	140497	-	-	-	-	*10809	*21060	*1588	18206	*9598	3248	28970	47019
18 Intangible assets (Amortizable)	17106904	-	*13619	-	*646	*40917	174431	*174162	248375	353858	155332	544554	15401010
19 Less: Accumulated amortization	3869516	-	*8711	-	*488	*15456	35917	*57128	71360	69981	23639	64934	3521901
20 Other assets	4166062	-	*661	*1	*4177	*10732	29355	*10374	85993	22317	20088	92074	3890291
21 Total liabilities	36719455	-	*99567	*73150	206193	345229	1333202	685484	1562327	1138831	652308	1571038	29052125
22 Accounts payable	2157683	-	*62473	*18125	*34803	22581	211155	52601	253292	138117	23573	139332	1201632
23 Mort, notes, and bonds under 1 yr	1405752	-	*7677	-	*1801	*4858	*54900	*24180	32558	*30108	14202	56631	1178836
24 Other current liabilities	4966476	-	*55966	*24684	*77039	*136646	505655	206462	308403	145223	97601	253740	3155057
25 Loans from stockholders	2349366	-	*49784	-	*83531	*10920	226257	*4471	*30251	*38485	-	813	1904855
26 Mort, notes, bonds, 1 yr or more	13391674	-	*39700	*31130	*2528	*41611	163239	*177406	111866	316788	124321	247707	12135379
27 Other liabilities	2386665	-	*-766	-	*96	*71819	86097	*52388	356177	154685	45934	281374	1338861
28 Net worth	10061839	-	*-115267	*-789	6396	56794	85900	167976	469780	315425	346678	591442	8137505
29 Capital stock	3141996	-	*670766	*12459	9584	*3902	160489	28667	68191	55437	14359	231500	1886643
30 Paid-in or capital surplus	9267922	-	*1710	*73863	*9938	*44578	144151	*103233	218842	202913	143942	300824	8023929
31 Retained earnings, appropriated	31121	-	-	-	-	-	-	-	-	-	-	-	31121
32 Retained earnings-unappropriated	-941951	-	*-31849	*-56986	*-17279	*54424	85053	*5521	-51191	-90471	165396	15416	-1019986
33 Retained earnings (S Corp)	-536137	-	*-755893	*-30126	*5752	*-38358	-271450	*37464	237375	*153089	35779	90231	-
34 Less: Cost of treasury stock	901112	-	-	-	*1599	*7752	*32343	*6910	*3436	*5542	12799	46529	784202
35 Total receipts	26103088	687201	*365624	*137209	968526	765229	3060521	1182997	2588298	1461130	489935	1469030	12927387
36 Business receipts	24193939	663035	*365855	*134431	583537	758285	2990865	1156124	2472312	1430630	471211	1342202	11825452
37 Interest	573413	*1680	*9	*37	*2035	*1771	6260	*3563	10543	*8315	6049	6281	526870
38 Interest on govt. obligations	20836	*245	-	-	-	-	*82	*136	6598	*1024	931	2508	9312
39 Rents	23303	6	-	-	-	-	*4823	*77	*627	*338	519	2693	14221
40 Royalties	203772	-	-	*67	-	-	*1451	-	*852	*4775	1267	32753	162607
41 Net S-T cap gain less net LT loss	12497	-	-	-	-	-	*154	*1003	*1324	*123	1848	4313	3732
42 Net L-T cap gain less net ST loss	243237	1086	-	-	*13048	-	*3312	*5674	*46019	*44	4897	7315	161841
43 Net gain, noncapital assets	28724	*9865	-	-	3	-	*888	*658	*143	*64	98	441	16564
44 Dividends, domestic corporations	8368	-0	-	-	*682	*748	*132	49	*477	*276	482	2791	2729
45 Dividends, foreign corporations	38513	-	-	-	-	-	-	-	-	-	45	1582	36886
46 Other receipts	756488	*11284	*-239	*2675	*369220	*4425	52553	*15713	49404	15542	2588	66150	167173
47 Total deductions	25661222	737908	*399842	*181202	925806	777852	2992574	1103780	2456797	1369850	482784	1386935	12845892
48 Cost of goods	10225863	378313	*199631	*2335	224332	457807	1540596	528515	1243001	485354	230912	624498	4310568
49 Compensation of officers	1035347	*66605	*3399	*15011	*291307	*121346	107155	38399	88684	39069	16650	54224	193498
50 Salaries and wages	4106734	106274	*51244	*26356	*199896	*62906	503613	151055	356032	258400	85599	224699	2080659
51 Repairs	111780	*2337	*3	*220	*2006	*1912	14625	5548	6677	5292	2431	10339	60389
52 Bad debts	177125	*2555	*4559	*2657	*336	*2580	28139	7273	24945	9582	2773	3882	87843
53 Rent paid on business property	501397	*7608	*7763	*6262	*12635	*15691	62437	38456	39603	24114	5409	25211	256209
54 Taxes paid	552506	22503	*8142	*3874	28657	13215	72877	32865	81407	25972	13972	29871	219153
55 Interest paid	1430471	*2213	*12509	*3752	*2556	*4698	22256	*15881	14312	36067	10194	22567	1283466
56 Contributions or gifts	14230	591	-	-	*320	*5	*456	*371	*1278	*413	770	291	9734
57 Amortization	633797	*938	*1503	-	*201	*1475	16156	*18829	20807	23539	5209	8145	536995
58 Depreciation	449566	*19310	*1986	*877	*6403	*4041	42070	19413	44867	33795	12715	38330	225758
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	482872	*4691	*7416	*63	*6736	*2866	58939	*15407	36708	44076	14702	61819	229450
61 Pension, prof sh, stock, annuity	154627	*3385	-	-	*6229	*10695	9132	*11035	14928	6959	3314	20013	68938
62 Employee benefit programs	396966	*10744	*3171	-	*11224	*4139	33060	*6728	21489	13071	5511	16085	271744
63 Net loss, noncapital assets	43571	838	-	*210	*67	-	*257	-	*5376	*125	3278	3703	29717
64 Other deductions	5344374	109003	*98517	*119585	132904	74476	480806	214004	456683	364022	69345	243259	2981771
65 Total receipts less total deducts	441866	-50706	*-34217	*-43992	42719	-12623	67947	79216	131501	91280	7151	82095	81495
66 Constructive taxable income from related foreign corporations	28436	-	-	-	-	-	-	-	-	-	-	1220	27216
67 Net income (less deficit), total	449467	-50951	*-34217	*-43992	42719	-12623	67864	79081	124903	90256	6220	80808	99399
68 Net income, total	1390388	*60779	*2878	-	*55381	*31978	151669	*89881	181265	126586	21239	104022	564710
69 Deficit, total	940921	*111731	*37095	*43992	*12662	*44601	83805	*10800	*56362	*36330	15019	23214	465311
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	271578	*-38958	*-32355	*-28891	*17936	*-21247	6495	*62058	124828	*102219	3398	76094	-
73 Statutory special deductions, total	173769	-0	-	-	*11573	*524	*16534	*13312	*13893	*4459	8291	12381	92800
74 Net operating loss deduction	161736	-	-	-	*11096	-	*16442	*13278	*13559	*4241	7922	10191	85007
75 Dividends received deduction	12033	-0	-	-	*477	*524	*92	35	*334	*218	369	2190	7793
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	725087	*29758	7	-	*25581	*8375	78507	*14494	*42668	*20606	9550	17537	478005
78 Total income tax before credits	249491	*10327	2	-	*5937	*1645	26050	*5047	14882	*7063	3879	6159	168500
79 Income tax	246740	*10327	2	-	*5937	*1645	26050	*4851	*14507	*7010	3247	5963	167202
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	2789	-	-	-	-	-	-	*196	*425	*42	632	197	1298
83 Foreign tax credit	18565	-	-	-	-	-	-	-	*58	-	15	894	17598
84 U.S. Possessions tax credit	18	-	2	-	16	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*174	-	-	-	-	-	-	-	-	*174	-	-	-
86 General business credit	659	70	-	-	-	-	-	-	-	-	-	5	584
87 Prior year minimum tax credit	*1116	-	-	-	-	-	*97	*60	-	-	-	146	813
88 Total income tax after credits	228958	*10257	-	-	*5921	*1645	25953	*4986	14825	*6888	3864	5114	149505

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Books, greeting cards, and miscellaneous publishing

MINOR INDUSTRY 2735
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	11890	1559	7428	*1028	*599	*429	578	108	69	42	21	8	23
2 Total assets	122260198	-	152473	*160807	*241772	*302067	1372105	763667	1058480	1339986	1537677	1464398	113866765
3 Cash	2207238	-	57066	*29259	*71147	*52786	217773	114788	85662	52105	186584	22878	1317191
4 Notes and accounts receivable	19190152	-	*12912	*28696	*68023	*64840	259140	126618	428695	399496	375474	478937	16947321
5 Less: Allowance for bad debts	2193986	-	-	-	*107	*501	*12044	*6488	70740	19512	41117	97572	1945905
6 Inventories	4857135	-	*31664	*55513	*18760	*46557	289724	*116310	232081	234567	157253	133636	3541070
7 U.S. govt. obligations, total	174605	-	*3883	-	-	*7213	-	*3351	-	*389	84665	852	74252
8 Tax-exempt securities	*103586	-	-	-	-	-	*32475	-	-	-	-	27160	43952
9 Other current assets	9325437	-	*18927	*3159	*9605	*8671	120167	87991	89742	117396	91947	183605	8594227
10 Loans to stockholders	262460	-	*7160	*16148	*34487	*17449	*18548	*12094	*4218	310	10	8919	143117
11 Mortgage and real estate loans	*4036	-	-	-	-	-	*1661	-	*2375	-	-	-	-
12 Other investments	45753649	-	-	*52	*8096	*64425	*76200	*75589	23140	86501	263874	224494	44931279
13 Depreciable assets	14043351	-	64811	*85166	*107177	*62035	345644	416133	531030	621002	558969	253253	10998131
14 Less: Accumulated depreciation	7448373	-	46718	*59172	*80147	*40925	192564	247678	321357	369258	298932	125612	5666010
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	290762	-	-	-	*2001	-	*26964	*7243	*7418	10616	18008	2017	216495
18 Intangible assets (Amortizable)	35212496	-	*5742	*11336	*208	*30082	149122	*48415	61269	188066	133780	344896	34239580
19 Less: Accumulated amortization	4161992	-	*3270	*11042	*163	*11250	38373	*30481	*55049	59920	20934	145335	3786175
20 Other assets	4639642	-	*296	*1691	*2683	*688	77669	*39783	39996	78227	28097	152270	4218241
21 Total liabilities	122260198	-	152473	*160807	*241772	*302067	1372105	763667	1058480	1339986	1537677	1464398	113866765
22 Accounts payable	8970482	-	*69151	*22814	*31772	*34100	363831	82884	112867	233631	163559	125789	7730085
23 Mort, notes, and bonds under 1 yr	4026227	-	*46180	*25500	*922	*22648	125483	*126197	97503	114825	153722	420888	2892359
24 Other current liabilities	10980992	-	30582	*8975	*83511	*34011	201107	141063	171718	223148	323538	245123	9518215
25 Loans from stockholders	3480166	-	37126	*6192	*33878	*7153	*70911	*3328	*41971	*63525	26180	80548	3109354
26 Mort, notes, bonds, 1 yr or more	25735739	-	*38737	*5610	*27902	*67381	217352	*144223	71042	200686	370655	263809	24328343
27 Other liabilities	10839668	-	*8912	*1347	*2835	*98	*18596	*181737	78746	89882	128474	227139	10101901
28 Net worth	58226925	-	-78214	*90370	*60952	*136676	374825	84235	484633	414288	371549	101103	56186509
29 Capital stock	1620850	-	10335	*59242	*16769	*4728	127094	13462	22635	88862	45075	43907	1188740
30 Paid-in or capital surplus	59000172	-	*11531	*48035	*40653	*27689	156613	*15301	*142528	115709	332155	67437	58042522
31 Retained earnings, appropriated	*16894	-	-	-	-	-	*6954	-	*200	*1993	-	-	7747
32 Retained earnings-unappropriated	-1219539	-	-66225	*33496	*17599	*92947	-59470	*-38198	69153	120639	-1199	-80443	-1307838
33 Retained earnings (S Corp)	1037778	-	-33856	*-50403	*-6989	*13186	239272	*155567	*257704	*122312	60797	79944	200244
34 Less: Cost of treasury stock	2229229	-	-	-	*7080	*1873	*95637	*61896	*7588	35227	65279	9742	1944906
35 Total receipts	58285078	*114462	395758	*311388	*825316	*416556	2704540	1524782	1792466	1897450	1724769	1907074	44670516
36 Business receipts	51066964	*103880	392619	*310974	*810649	*317105	2640493	1451939	1757464	1820337	1665044	1671185	38125273
37 Interest	1949549	-	*10	*314	*962	*3019	1053	*1811	1828	6834	26670	15207	1891839
38 Interest on govt. obligations	15154	-	-	-	-	-	*1195	*9	*58	*324	3206	5705	4656
39 Rents	186612	-	-	-	-	-	*1751	*3309	*131	*744	2937	19	177722
40 Royalties	1705557	*1618	-	-	-	*78872	*6396	*1785	*2201	*33954	6029	10795	1563906
41 Net S-T cap gain less net LT loss	17901	-	-	-	-	-	-	*175	-	*546	70	4087	13023
42 Net L-T cap gain less net ST loss	1606699	-	-	-	-	*448	*17	*7152	*561	*9840	2831	120463	1465387
43 Net gain, noncapital assets	96139	*6492	-	*42	-	-	-	*3552	*2100	*947	818	31430	50757
44 Dividends, domestic corporations	219601	-	-	-	-	*141	*1473	*1640	*372	*217	527	151	215081
45 Dividends, foreign corporations	184274	-	-	-	-	-	-	-	*43	*3242	56	2334	178599
46 Other receipts	1236629	*2471	*3129	*57	*13704	*16971	52161	53411	27707	20466	16580	45697	984274
47 Total deductions	55369512	138526	400133	*317714	*824014	*390796	2595570	1442080	1699932	1850104	1620106	1908640	42181897
48 Cost of goods	17949707	*79571	76104	*139052	*315782	*98992	1274975	627602	787656	1031751	776317	490098	12251806
49 Compensation of officers	1029168	*1577	*73254	*32758	*118643	*77454	109341	51384	65340	41796	30856	77604	349161
50 Salaries and wages	8497967	*7173	*45220	*33825	*68325	*50116	445751	299764	290588	217329	198356	269686	6571834
51 Repairs	274004	*1212	*2918	*5805	*5124	*2251	18329	*5477	11044	11736	10537	5400	194172
52 Bad debts	746349	*745	*12	*50	*845	-	19060	25574	20224	12052	14965	28473	624349
53 Rent paid on business property	1077071	*1386	*23913	*20820	*31610	*12452	53925	18012	31634	19097	20671	36948	806603
54 Taxes paid	1258420	*2601	10359	*6580	*12977	*10040	68585	43128	48060	39161	30561	35721	950645
55 Interest paid	4245194	*2290	*1558	*1735	*968	*5380	35764	20849	19074	45454	52549	43526	4016047
56 Contributions or gifts	146859	-	*22	-	*700	*285	*207	*277	*4005	1343	922	211	138886
57 Amortization	1869947	*3	*131	*27	*42	*126	20351	*3062	24049	6128	6916	12640	1796474
58 Depreciation	1712553	*1068	*5326	*3255	*10739	*7606	27036	36044	43442	48039	51698	24107	1454191
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	2240913	*1005	*4728	*3638	*8878	*3936	46820	47545	60081	123265	42888	51003	1847126
61 Pension, prof sh, stock, annuity	323034	*198	*1050	-	*19851	*3279	*5190	21065	16449	8946	8957	6204	231845
62 Employee benefit programs	833290	*1060	*4977	*408	*9481	*4550	40151	29099	16078	37409	26985	42520	620570
63 Net loss, noncapital assets	244716	-	-	-	-	*67	*3070	*75	*333	*1658	285	2770	236456
64 Other deductions	12920323	38637	150560	*69763	*220050	*114264	427014	213123	261874	204938	346643	781729	10091730
65 Total receipts less total deducts	2915566	-24064	-4375	*-6327	*1302	*25760	108970	82701	92535	47347	104664	-1566	2488619
66 Constructive taxable income from related foreign corporations	111192	-	-	-	-	-	-	-	*14	*4425	131	2111	104512
67 Net income (less deficit), total	3011604	-24064	-4375	*-6327	*1302	*25760	107775	82693	92490	51447	101588	-5160	2588474
68 Net income, total	3739231	*12887	64669	*44853	*27651	*32000	171095	118666	141793	86407	112706	125990	2800516
69 Deficit, total	727627	*36951	69044	*51179	*26349	*6240	*63320	*35973	*49303	*34960	11118	131150	212041
70 Net income (less def), Form 1120-A	*6755	-	*6755	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-241	*-241	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	360024	*-7062	20325	*-16543	*-12086	*-834	92960	*66386	*67975	*50251	19011	27794	51848
73 Statutory special deductions, total	754387	-	*8390	*5431	*5081	*1755	*13076	*16130	*316	*670	8941	20659	673937
74 Net operating loss deduction	514894	-	*8390	*5431	*5081	*1657	*11648	*14534	*56	*207	8565	20337	438987
75 Dividends received deduction	239493	-	-	-	-	*98	*1428	*1596	*260	*463	375	322	234950
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2446771	-	*1518	*4786	*21541	*30245	*29749	*17500	66464	35691	84754	77557	2076966
78 Total income tax before credits	859181	-	*228	*718	*6347	*9090	*9731	*5979	22267	12151	30049	27643	734978
79 Income tax	849585	-	*228	*718	*6347	*9090	*9691	*5950	22598	12105	28930	27138	726790
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	9366	-	-	-	-	-	*40	*30	-	*46	715	350	8186
83 Foreign tax credit	199062	-	-	-	-	-	*7	-	*133	*1104	22	69	197727
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	46257	-	-	-	-	*2283	-	-	-	*196	96	452	43231
87 Prior year minimum tax credit	*5530	-	-	-	-	-	-	-	*2344	-	1228	-	1958
88 Total income tax after credits	608333	-	*228	*718	*6347	*6807	*9725	*5979	19789	*10851	28703	27123	492062

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Commercial and other printing, and printing trade services

MINOR INDUSTRY 2799
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	29942	2036	12828	5230	3833	1859	2957	816	243	73	28	14	25
2 Total assets	50935844	-	373190	857678	1311176	1286577	6137540	5707761	3792421	2401315	1870195	2295970	24902021
3 Cash	2718543	-	73196	138305	169998	129492	689408	338424	233553	175546	54703	146538	569379
4 Notes and accounts receivable	12776843	-	67753	273713	472568	361549	1636649	1569579	1076251	653677	452375	538594	5674136
5 Less: Allowance for bad debts	345910	-	*64	-	*1113	*4687	15371	29460	28122	19883	14232	19269	213710
6 Inventories	4044694	-	51464	58537	80906	72231	507966	661299	419352	252464	203696	198551	1538227
7 U.S. govt. obligations, total	*68702	-	-	-	-	*1519	-	*12515	*6137	*48531	-	-	-
8 Tax-exempt securities	*18659	-	-	-	-	-	*15375	*2974	*310	-	-	-	-
9 Other current assets	1924331	-	14173	15111	29634	24945	168960	255585	163307	59431	31163	101100	1060923
10 Loans to stockholders	253804	-	23905	*25726	*20620	*50713	53157	30459	41328	*1520	137	406	5832
11 Mortgage and real estate loans	*37226	-	*331	-	-	*14773	*1126	*18980	1624	-	-	-	392
12 Other investments	5431648	-	*3720	*15775	*33443	*26358	218685	222069	82805	142818	53216	287273	4345485
13 Depreciable assets	39511882	-	716826	1016449	1481716	1522444	6770437	5345077	3140583	1854385	1253746	1193744	15216476
14 Less: Accumulated depreciation	21710509	-	583327	736970	1062867	1007862	4119172	3010321	1603307	996779	555121	598627	7436156
15 Depletable assets	*2717	-	-	-	-	-	-	-	*5	-	2712	-	-
16 Less: Accumulated depletion	*2342	-	-	-	-	-	-	-	*5	-	2337	-	-
17 Land	540390	-	*4974	*72	*2056	*10599	76160	73797	55627	21499	25209	33076	237320
18 Intangible assets (Amortizable)	4887199	-	*6601	*43525	*31585	55844	100595	153751	105096	138193	464818	543216	3243976
19 Less: Accumulated amortization	1464520	-	*5517	*19725	*9614	14886	38643	54116	16085	21136	203494	193275	888030
20 Other assets	2242486	-	*-846	*27160	62243	43545	72207	117148	113963	91050	103601	64643	1547772
21 Total liabilities	50935844	-	373190	857678	1311176	1286577	6137540	5707761	3792421	2401315	1870195	2295970	24902021
22 Accounts payable	7371600	-	73956	151805	241608	276300	813371	754152	473318	229749	201086	257889	3898366
23 Mort, notes, and bonds under 1 yr	4584812	-	*28409	65075	121181	107943	594165	891593	461223	366793	201808	57611	1689010
24 Other current liabilities	4025601	-	19086	43453	105665	66456	531093	403102	310496	244259	175246	188858	1937888
25 Loans from stockholders	1115555	-	149612	187897	167579	30966	192069	108754	97743	*28817	30291	37196	84631
26 Mort, notes, bonds, 1 yr or more	13960184	-	75680	189540	346380	400969	1893658	1451063	1024305	634241	766798	849647	6327903
27 Other liabilities	2818203	-	*23	*26597	*20265	*18791	77882	82896	114307	242823	100537	204066	1930014
28 Net worth	17059890	-	26425	193310	308499	385153	2035301	2016202	1311029	654633	394428	700702	9034208
29 Capital stock	1918042	-	117382	148592	59439	35821	279708	153210	102678	180609	43725	111550	685328
30 Paid-in or capital surplus	5846331	-	69137	*41073	48177	37612	170228	123816	272441	93533	308813	502519	4178984
31 Retained earnings, appropriated	*10975	-	-	-	-	*4665	-	*3871	-	*1436	-	1003	-
32 Retained earnings-unappropriated	7093296	-	-17900	66147	141630	327518	786557	782126	383220	163243	-114055	281348	4293461
33 Retained earnings (S Corp)	3571078	-	-116528	46892	87972	*11941	909419	1145885	626381	250589	164696	51305	392526
34 Less: Cost of treasury stock	1379833	-	*25666	*109394	*28721	32405	110611	192705	73691	*34777	8751	247023	516091
35 Total receipts	79513326	1087530	2741188	2945002	4107586	3312787	12938482	10683474	6538393	3689751	2581059	3106600	25781474
36 Business receipts	77925111	995009	2704288	2922090	4072199	3263285	12790802	10606508	6418950	3631758	2551689	3047093	24921440
37 Interest	280207	*3167	*2017	*1248	5900	6455	14501	12762	7635	12080	1647	23023	189771
38 Interest on govt. obligations	17535	-	-	-	*411	-	*967	1921	*3429	*695	996	1480	7635
39 Rents	150117	*1652	-	*433	-	*1333	3464	4143	*2793	*869	48	4819	130564
40 Royalties	5823	-	-	-	-	-	-	-	-	232	889	291	4411
41 Net S-T cap gain less net LT loss	*449	-	-	*38	*301	*9	*65	-	*19	-	-	-	18
42 Net L-T cap gain less net ST loss	60418	*6108	-	*8883	*9252	*1128	4920	*617	*761	-	968	15445	12335
43 Net gain, noncapital assets	218940	*62171	*18107	*806	*7102	*14244	26548	11427	19768	2003	3776	846	52144
44 Dividends, domestic corporations	2634	-	*239	*188	*229	*304	*515	*427	*155	*13	-0	-0	563
45 Dividends, foreign corporations	13626	-	-	-	-	-	-	-	-	*306	978	4286	8055
46 Other receipts	838466	19424	16537	11316	12193	26029	96700	45669	84882	41794	20067	9318	454538
47 Total deductions	76431856	1091480	2723627	2882318	4001311	3224176	12694430	10363577	6265155	3569949	2560584	2804777	24250472
48 Cost of goods	47943686	668798	1335196	1395189	1993843	1896665	7917238	6923019	4229705	2520973	1732385	1931575	15399100
49 Compensation of officers	2817506	60224	299370	259092	307008	212853	750804	456501	161944	65815	38463	38115	167317
50 Salaries and wages	7549205	119187	323469	394990	589535	330898	1243364	912457	629250	284871	199303	232020	2289862
51 Repairs	606600	5401	31521	31435	54170	30949	86857	55573	21724	12613	12688	8370	255301
52 Bad debts	266562	4057	28135	*4562	3186	17483	48570	49220	15603	8103	5565	6465	75613
53 Rent paid on business property	1281598	15880	172192	173793	132440	70505	184438	94179	51969	24088	28366	21565	312184
54 Taxes paid	2078174	32535	85032	103246	130273	100400	380770	294719	164760	77001	63359	67799	578281
55 Interest paid	1680589	25068	17820	26790	53855	59810	238296	200616	118931	86350	84650	87037	681366
56 Contributions or gifts	33676	*34	-	*536	*336	1085	3747	4241	3387	625	668	1686	17330
57 Amortization	191475	4867	*345	*4811	*4153	4353	8202	14729	7515	7059	33097	12765	89580
58 Depreciation	3492907	43151	49449	79961	138286	142867	599209	463092	281851	148598	107877	100804	1337763
59 Depletion	*654	-	*583	-	-	-	-	-	-	-	71	-	-
60 Advertising	656125	3068	14006	24171	19359	20645	65967	43751	58963	59827	8742	15824	321801
61 Pension, prof sh, stock, annuity	402420	8114	*111	*5306	19848	21622	55758	55916	22638	22188	6190	23820	160909
62 Employee benefit programs	1346549	14375	19176	28979	41459	30183	186053	148061	84456	49362	34492	60909	649045
63 Net loss, noncapital assets	57975	*274	*498	*283	*1	*1079	27173	7949	2650	3804	406	2480	11378
64 Other deductions	6026155	86447	346724	349177	513560	282780	897985	639556	409808	198672	204262	193542	1903641
65 Total receipts less total deducts	3081471	-3950	17561	62684	106275	88611	244052	319897	273238	119802	20475	301824	1531002
66 Constructive taxable income from related foreign corporations	6387	-	-	-	-	-	-	-	-	-	-	-	6387
67 Net income (less deficit), total	3070323	-3950	17561	62684	105865	88611	243085	317976	269809	119107	19479	300344	1529754
68 Net income, total	4020944	92247	121953	137502	149885	127244	465733	424211	339873	169077	79213	301356	1612652
69 Deficit, total	950621	96197	104392	74818	44020	38633	222648	106235	70064	49969	59734	1012	82898
70 Net income (less def), Form 1120-A	*6158	-	*-303	*6461	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*952	*952	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1120172	40596	43160	49843	104120	*65036	157182	232701	221984	63963	34760	7424	99402
73 Statutory special deductions, total	201438	*15188	*11143	*25926	*9573	*15783	27491	16326	*5289	*4329	4152	17745	48491
74 Net operating loss deduction	193567	*15188	*11026	*25794	*9413	*15571	27131	*16027	*5170	*4014	3174	13459	47600
75 Dividends received deduction	7871	-	*117	*132	*160	*212	*361	*299	*119	*315	979	4286	891
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2389985	*28211	*9641	*6800	27454	38771	189901	120966	107730	78721	40343	276186	1465260
78 Total income tax before credits	821451	9877	*1446	*1048	5699	7648	59543	41464	37270	26054	14294	96764	520344
79 Income tax	807887	*9651	*1446	*1048	5699	7648	57174	40329	36586	25669	13717	96397	512522
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	13564	*226	-	-	-	-	*2369	*1135	*684	*384	577	367	7822
83 Foreign tax credit	3102	-	-	-	-	-	-	2	-	*174	128	-	2797
84 U.S. Possessions tax credit	1332	-	-	-	-	-	140	1192	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	19846	*60	6	-	*225	*143	*222	*21	*1158	*730	234	112	16936
87 Prior year minimum tax credit	10751	*659	-	-	-	*268	*1080	*1285	*1924	*376	1352	-	3807
88 Total income tax after credits	786421	*9158	*1440	*1048	5474	7237	58101	38965	34188	24774	12581	96652	496803

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 17
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	13503	747	4459	*1109	1682	1312	2353	625	484	234	149	118	233
2 Total assets	853569007	-	96604	*202870	628979	1009402	5587922	4590992	7743563	8038258	10461265	19242578	795966573
3 Cash	19687343	-	17383	*65927	79478	145493	661170	568924	740166	957904	1261879	1956646	13232374
4 Notes and accounts receivable	136847294	-	*13616	*49041	206272	303619	1430883	1301674	1871928	1524284	1821052	3024933	125299992
5 Less: Allowance for bad debts	2571659	-	-	*6087	*2354	*8401	19243	17135	44263	38681	58838	88243	2288416
6 Inventories	55909545	-	*16321	*31873	181106	181860	1131814	903401	1267634	1234910	1555084	2394978	47010565
7 U.S. govt. obligations, total	2148714	-	-	-	-	-	*30754	*3422	*96589	87994	76797	49348	1803810
8 Tax-exempt securities	1325262	-	-	-	-	*7393	*5710	*1912	*25423	*46379	55743	49028	1133674
9 Other current assets	35130406	-	*1172	*1167	12012	11408	230679	205811	403202	460277	675373	1396266	31733039
10 Loans to stockholders	16861714	-	-	*9794	*1283	*6900	82652	24072	138685	40369	41188	79746	16437026
11 Mortgage and real estate loans	38493018	-	-	-	*8402	*3800	*5665	*832	-	*1296	631	88	38472304
12 Other investments	237816414	-	-	*16483	*1356	*57585	404078	228886	355794	714870	1342868	2508768	232185727
13 Depreciable assets	294557834	-	61470	*111747	430424	586174	3268273	2475167	4092842	4173723	4993093	8532105	265832815
14 Less: Accumulated depreciation	144209462	-	36707	*83505	320819	351822	1982364	1275521	1909165	1898997	2275905	3510637	130564020
15 Depletable assets	5294762	-	*327	-	-	-	-	-	*17	-	2149	20893	5271376
16 Less: Accumulated depletion	2813052	-	*300	-	-	-	-	-	-	-	34	11958	2800761
17 Land	5089418	-	-	-	*5831	*4644	69226	82931	160761	121564	128484	234265	4281712
18 Intangible assets (Amortizable)	73655505	-	*2842	*6829	*27251	*61507	450211	56703	332388	466426	717052	2447886	69086411
19 Less: Accumulated amortization	11229940	-	*716	*2513	*7454	*16359	244747	14376	100533	114709	177673	474809	10076051
20 Other assets	91575890	-	*21195	*2114	*6191	*15602	63162	44289	312094	260650	302323	633273	89914998
21 Total liabilities	853569007	-	96604	*202870	628979	1009402	5587922	4590992	7743563	8038258	10461265	19242578	795966573
22 Accounts payable	83575984	-	*22426	*31442	152707	203153	814727	821735	1011827	851502	997413	1678847	76990205
23 Mort, notes, and bonds under 1 yr	67564603	-	*10144	*3752	*27476	94093	510529	667805	665906	752968	657549	1249888	62924492
24 Other current liabilities	107626282	-	*9927	*9324	37279	95941	429286	400213	646074	707780	866224	1618735	102805500
25 Loans from stockholders	17670003	-	80666	*64199	*307575	175726	626020	178991	285927	136632	160738	122547	15530982
26 Mort, notes, bonds, 1 yr or more	171131151	-	*17171	*46526	157249	190144	907385	579887	1175503	1149596	2009001	4042625	160856065
27 Other liabilities	106660261	-	*19770	-	*2379	*3403	111431	56397	262355	328863	368665	925652	104581347
28 Net worth	299340723	-	-63501	*47628	-55686	246943	2188544	1885964	3695973	4110917	5401675	9604284	272277982
29 Capital stock	47262952	-	5683	*52152	52611	44420	672577	717323	1053573	964375	1426603	1199812	41073823
30 Paid-in or capital surplus	181833439	-	*97602	*11662	*65899	123707	2101202	1616926	2330155	3720037	5628211	6139117	159998920
31 Retained earnings, appropriated	833560	-	-	-	-	-	*555	*6371	*1261	400	7600	35568	781805
32 Retained earnings-unappropriated	118438178	-	-45402	*-65422	51103	221301	-133080	-1059449	-631883	-754381	-2140899	2002146	120994144
33 Retained earnings (S Corp)	3770024	-	*-120286	*51446	*-223772	*-8475	492648	645260	1189378	453469	794645	495711	-
34 Less: Cost of treasury stock	52797430	-	*1098	*2210	*1527	*134011	945358	40467	246511	272983	314487	268069	50570709
35 Total receipts	591132491	3530474	288604	*389671	1529118	2229662	11398005	8388965	11147061	9896851	11903198	19103949	511326932
36 Business receipts	532948331	3342472	282129	*388985	1517363	2203082	11217166	8198234	10907959	9528179	11402930	18113904	455845927
37 Interest	12648777	46132	*728	*77	*2084	2062	21384	28702	60141	89684	133031	222717	12042037
38 Interest on govt. obligations	107836	-	4	-	-	*526	*2694	*237	2132	3611	3957	4586	90088
39 Rents	638810	54	-	-	*3264	*866	*3067	*2095	8545	2920	8064	6378	603556
40 Royalties	10811386	4118	-	-	-	-	*21981	*11878	17905	22275	23044	114582	10595602
41 Net S-T cap gain less net LT loss	520031	-	-	-	-	*978	*94	-	*36	*128	5664	1946	511185
42 Net L-T cap gain less net ST loss	6026507	-	*726	-	-	*6274	*5619	*15546	19046	11736	14152	107526	5845881
43 Net gain, noncapital assets	1142072	*57870	830	-	-	*2	11887	7349	9898	17391	2986	15167	1018693
44 Dividends, domestic corporations	2088106	4429	*1340	-	-	*570	*1349	*1107	*872	2683	546	16721	2058488
45 Dividends, foreign corporations	9851060	262	-	-	-	-	*262	*7610	*7010	9779	19699	65127	9741312
46 Other receipts	14349576	75137	*2846	*609	*6407	15303	112502	116207	113516	208465	289125	435293	12974164
47 Total deductions	543339349	2362712	318190	*410791	1527467	2253912	10992765	8303256	10725423	9756334	11503440	17268758	467916301
48 Cost of goods	311234468	1119602	148191	*203224	865710	1444324	6845543	5753136	7010770	6086894	7218257	10445004	264093813
49 Compensation of officers	4498907	21072	*15646	*44473	79926	175449	636812	266334	317734	192053	207333	188315	2353761
50 Salaries and wages	47496491	242800	*28577	*29532	155364	143146	911750	628176	975191	912525	878637	1321734	41269060
51 Repairs	4562424	9151	*2265	*7520	13135	9314	51504	50802	48908	44442	51503	82172	4191709
52 Bad debts	997239	17268	*270	*7694	*7480	7815	39826	30480	19624	24843	19550	34849	787540
53 Rent paid on business property	4634812	17494	*11491	*9644	54660	61969	142739	101663	90871	93896	86808	147578	3815999
54 Taxes paid	9794708	88778	7625	*12072	45762	49541	266280	159868	201942	185269	201880	309917	8265774
55 Interest paid	22638273	63975	*4446	*3426	23894	31643	133898	106237	156241	175612	220462	396511	21321929
56 Contributions or gifts	810993	6841	*841	*29	*3	*477	2892	2529	2376	4983	4589	12908	772526
57 Amortization	2892903	35705	*3336	*1803	*1802	*6555	37761	12899	44920	35025	59777	121788	2531532
58 Depreciation	20587341	94565	11467	*9611	36698	55039	223507	205289	351070	328863	358412	689397	18223424
59 Depletion	504652	2453	-	-	-	-	-	-	-	*180	1964	3440	496614
60 Advertising	16173425	46293	*4763	*537	26479	19194	94043	55551	142710	157323	290506	268557	15067469
61 Pension, prof sh, stock, annuity	3331494	9705	4	-	*4312	*18812	54070	26466	72314	52128	49266	80284	2964133
62 Employee benefit programs	9230327	39186	*3496	*279	12752	19160	139488	97314	111442	124939	123556	227404	8331312
63 Net loss, noncapital assets	713406	12130	-	-	-	-	7940	71635	5002	8805	9886	30651	567356
64 Other deductions	83237486	535696	75774	*80949	199487	211474	1404713	734877	1174308	1328556	1721053	2908249	72862350
65 Total receipts less total deducts	47793142	1167762	-29586	*-21119	1651	-24250	405240	85709	421638	140516	399758	1835191	43410632
66 Constructive taxable income from related foreign corporations	8739557	2285	-	-	-	-	*244	-	-	*29813	7484	50807	8648923
67 Net income (less deficit), total	56424863	1170047	-29590	*-21119	1651	-24776	402790	85472	419506	166719	403285	1881412	51969466
68 Net income, total	62165276	1288676	*8491	*20092	81841	60425	703864	448453	828008	748619	979725	2331037	54666045
69 Deficit, total	5740413	118629	38081	*41211	*80189	*85201	301073	362982	408501	581901	576441	449625	2696579
70 Net income (less def), Form 1120-A	*-6049	-	*475	*-6524	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*8061	*8061	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1197079	*-22923	*-16922	*10709	*15486	*-1775	296522	217912	335047	131864	178156	53003	-
73 Statutory special deductions, total	6049694	*20415	*3013	-	*5270	*2131	55151	30829	65604	74891	93937	92577	5605875
74 Net operating loss deduction	2542328	*20157	*2075	-	*5270	*1732	53996	*22444	58444	65195	86421	60542	2166051
75 Dividends received deduction	3507366	258	*938	-	-	*399	*1154	*8385	7160	9697	7516	32035	3439824
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	54708476	1258735	*4031	*3661	*9946	23453	313338	175531	387624	540024	706831	2190128	49095174
78 Total income tax before credits	19317767	440762	*605	*549	*1721	3850	102232	60518	132899	189400	248357	770669	17366205
79 Income tax	19115109	440327	*605	*549	*1721	3652	101247	59241	131331	185472	244896	764128	17181940
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	1	-	-	-	-	-	-	-	-	-	-	-	1
82 Alternative minimum tax	200754	435	-	-	-	*198	*482	*513	*1568	3833	3461	5999	184264
83 Foreign tax credit	5171713	2867	-	-	-	-	*1514	*21	*746	6688	8786	36004	5115087
84 U.S. Possessions tax credit	1684954	76	-	-	8	-	1136	389	4691	29431	33332	239195	1376697
85 Nonconventional source fuel credit	*66258	-	-	-	-	-	-	-	-	*143	-	190	65926
86 General business credit	547803	12894	-	3	-	11	*2483	*1672	5398	3717	5189	8677	507759
87 Prior year minimum tax credit	234259	-	-	-	-	-	*1453	-	1791	*2281	6493	4683	217558
88 Total income tax after credits	11612780	424924	*605	*546	*1713	3840	95646	58435	120274	147141	194558	481921	10083178

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Chemicals and allied products: Industrial chemicals, plastics materials and synthetics

MINOR INDUSTRY 2815
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4219	40	*950	*409	*580	*531	998	235	189	88	55	43	100
2 Total assets	361191590	-	*23136	*67878	*208224	*428464	2544764	1764395	2980880	3162979	3901039	7163249	338946581
3 Cash	5077140	-	*1277	*17403	*37012	*47020	257014	145703	128701	179145	219091	333486	3711288
4 Notes and accounts receivable	55328489	-	*2048	*41192	*78950	*161028	692390	529671	799750	662145	725231	1212124	50423962
5 Less: Allowance for bad debts	568859	-	-	*6087	-	*1398	7909	*7205	11362	13704	15421	20214	485560
6 Inventories	22335583	-	*5026	*4942	*48585	*66966	477634	352913	453584	554992	562059	991779	18817104
7 U.S. govt. obligations, total	347059	-	-	-	-	-	-	*3422	*9178	*5027	4770	49348	275315
8 Tax-exempt securities	101499	-	-	-	-	-	-	*1912	*6203	*15471	-0	4	77909
9 Other current assets	8878481	-	*578	*74	*3722	*1874	66345	59194	80843	85114	205401	344469	8030867
10 Loans to stockholders	16167714	-	-	*1806	-	*6131	*12405	*2954	24027	*18490	12522	69837	16019541
11 Mortgage and real estate loans	*1000	-	-	-	-	-	*566	-	-	61	-	88	286
12 Other investments	125873717	-	-	-	*1356	*29413	159733	42333	115789	276068	530702	781582	123936740
13 Depreciable assets	170043220	-	*30061	*54605	*129582	*231796	1680799	1022929	1988310	1844784	2559614	4145982	156354756
14 Less: Accumulated depreciation	89922740	-	*16016	*40377	*98215	*116360	981036	456903	918814	792747	1180093	1805223	83516956
15 Depletable assets	5205909	-	-	-	-	-	-	-	-	-	2149	16214	5187547
16 Less: Accumulated depletion	2795152	-	-	-	-	-	-	-	-	-	34	9069	2786049
17 Land	2305501	-	-	-	*5831	*703	16378	*40803	91378	55343	66566	93050	1935449
18 Intangible assets (Amortizable)	17503735	-	-	*594	*81	*5976	164318	29121	172903	261315	161571	914034	15793821
19 Less: Accumulated amortization	3100342	-	-	*594	*81	*5844	21061	*9777	63273	57396	37004	128011	2777302
20 Other assets	28409635	-	*162	*-5680	*1401	*1158	27188	7325	103663	68872	83914	173769	27947863
21 Total liabilities	361191590	-	*23136	*67878	*208224	*428464	2544764	1764395	2980880	3162979	3901039	7163249	338946581
22 Accounts payable	27835175	-	*802	*19667	*55649	*92856	384995	328108	483571	359021	389404	655907	25065195
23 Mort, notes, and bonds under 1 yr	35192187	-	*3153	*3281	*10037	*54698	318416	301443	281038	352839	254933	468673	33143677
24 Other current liabilities	27926404	-	*822	*4109	*17433	*34133	235094	146237	215739	242007	322460	476071	26232299
25 Loans from stockholders	9861824	-	*23108	*2610	*14994	*163302	136987	*95689	73816	*101724	81916	120101	9047576
26 Mort, notes, bonds, 1 yr or more	74874805	-	*10537	*16874	*30775	*69889	485434	236852	464087	651230	775503	1937006	70196618
27 Other liabilities	55042915	-	-	-	*-0	*2345	17193	*20903	72818	114005	188595	358766	54268289
28 Net worth	130458279	-	*-15286	*21338	*79336	*11240	966645	635163	1389811	1342153	1888228	3146725	120992926
29 Capital stock	15966032	-	*999	*4437	*13346	*19689	340872	118138	375122	506289	185565	456906	13944668
30 Paid-in or capital surplus	90051066	-	*89	*197	*434	*3546	371251	*64099	437409	583781	1209283	1100475	86280500
31 Retained earnings, appropriated	120239	-	-	-	-	-	-	-	-	-	206	30308	89724
32 Retained earnings-unappropriated	42803977	-	*-16375	*-9299	*24515	*77814	-47510	183511	143237	53524	266346	1503581	40624633
33 Retained earnings (S Corp)	1960975	-	-	*26003	*42547	*-81578	390739	*270202	444810	*247716	406798	213738	-
34 Less: Cost of treasury stock	20444010	-	-	-	*1507	*8232	88706	*787	*10768	*49158	179970	158283	19946600
35 Total receipts	241326764	1022767	*51217	*282530	*583396	*1160338	5293840	3630188	4786267	4179054	4762476	7826992	207747700
36 Business receipts	219625459	*990512	*48542	*281931	*575500	*1156859	5219714	3544559	4723562	4092272	4638568	7576745	186776694
37 Interest	5014048	3679	-	-	*1030	*808	6717	6332	9249	21762	31420	50807	4882244
38 Interest on govt. obligations	49916	-	-	-	-	-	*422	*188	*686	*723	392	3990	43515
39 Rents	242750	2	-	-	*3264	*86	*7	*243	4451	*1564	5129	1628	226377
40 Royalties	3748930	3752	-	-	-	-	*3252	*10815	*10712	*4364	6241	44123	3665670
41 Net S-T cap gain less net LT loss	371990	-	-	-	-	-	-	-	*12	-	-	56	371922
42 Net L-T cap gain less net ST loss	1426940	-	-	-	-	-	*2603	-	*17306	*773	5119	35859	1365280
43 Net gain, noncapital assets	837539	-	-	-	-	-	*8291	*145	2310	15763	368	13304	797359
44 Dividends, domestic corporations	417285	4429	-	-	-	-	*39	*676	*10	*2075	231	2243	407582
45 Dividends, foreign corporations	3150894	-	-	-	-	-	-	*7610	*257	*2027	8187	45243	3087568
46 Other receipts	6441014	20392	*2675	*599	*3602	*2585	52794	59620	17712	37731	66822	52993	6123488
47 Total deductions	227477993	*1057165	*54830	*264691	*539358	*1158751	5161691	3467141	4598359	4021500	4527713	7366822	195259972
48 Cost of goods	148920871	*739387	*22185	*129463	*397293	*792531	3367643	2545219	3116341	2953537	3315635	5349642	126191994
49 Compensation of officers	1593665	*13445	*5613	*31458	*32639	*82384	244645	90977	134782	53628	63699	72500	767895
50 Salaries and wages	13588531	*71527	*2583	*26442	*19742	*60658	369612	215045	361317	282936	283561	425905	11469203
51 Repairs	2687481	*4635	*14	*7003	*3651	*3856	29923	10986	25151	15701	26556	35006	2525001
52 Bad debts	258460	*16437	-	*6087	*1934	*235	8811	3962	7825	7924	4691	13952	186603
53 Rent paid on business property	1744396	*4847	*2206	*8370	*15802	*37537	70064	23254	30493	31781	25472	44149	1450420
54 Taxes paid	4535681	*12904	*2889	*7977	*11607	*19959	129402	62856	81888	73215	73694	122176	3937114
55 Interest paid	10342728	*39624	*2758	*1913	*3461	*20677	68931	47404	66624	81264	90477	181314	9738281
56 Contributions or gifts	230097	*62	-	*29	*3	*26	413	*1528	1025	2658	817	3407	220130
57 Amortization	875608	*3987	-	-	*35	*19	22456	*1541	10867	9940	12404	50841	763519
58 Depreciation	11274477	*61125	*5153	*8005	*13596	*39872	122000	96076	184392	155613	188280	358167	10042198
59 Depletion	466458	-	-	-	-	-	-	-	-	*180	1964	2330	461983
60 Advertising	1395353	*851	*397	*40	*399	*11283	13017	8214	26757	16882	37660	22459	1257391
61 Pension, prof sh, stock, annuity	1194621	*2122	-	-	*4312	*1807	22602	14029	33374	20077	23642	29396	1043259
62 Employee benefit programs	4212100	*7193	*1473	-	*5172	*9506	78397	42107	49214	47779	56075	101873	3813312
63 Net loss, noncapital assets	271357	6967	-	-	-	-	*3016	*50805	2757	3172	6254	14374	184011
64 Other deductions	23886109	*72051	*9559	*37905	*29711	*78400	610761	253138	465552	265213	316832	539331	21207657
65 Total receipts less total deducts	13848771	-34399	*-3613	*17840	*44037	*1587	132148	163047	187908	157554	234763	460171	12487728
66 Constructive taxable income from related foreign corporations	2482757	2285	-	-	-	-	-	-	-	*2348	2842	28910	2446372
67 Net income (less deficit), total	16281613	-32114	*-3613	*17840	*44037	*1587	131726	162859	187222	159179	237214	485091	14890585
68 Net income, total	18018835	*32850	-	*20071	*45825	*20834	281479	221365	267705	253746	286354	541387	16047219
69 Deficit, total	1737222	*64964	*3613	*2232	*1788	*19247	149753	*58506	80483	94567	49140	56297	1156633
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-9655	-9655	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	644325	*-16841	-	*16430	*31610	*-2977	178468	*121858	129826	*67872	82743	35335	-
73 Statutory special deductions, total	2218522	*76	-	-	*5140	-	*17951	*16461	*10153	13265	25115	54350	2076012
74 Net operating loss deduction	772304	*76	-	-	*5140	-	*17924	*8378	*9893	*11661	22521	34459	662254
75 Dividends received deduction	1446218	-	-	-	-	-	*27	*8083	*260	*1604	2594	19891	1413759
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	15133682	*31944	-	*3641	*9075	*11983	89692	79430	118827	170559	178496	452331	13987704
78 Total income tax before credits	5372695	*11137	-	*546	*1581	*2021	28919	27413	41179	60143	63133	161746	4974875
79 Income tax	5284560	*11137	-	*546	*1581	*1823	28262	26943	40310	58091	61056	157170	4897641
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	86994	-	-	-	-	*198	*155	*470	*869	*1957	2077	4035	77233
83 Foreign tax credit	1647987	2864	-	-	-	-	*103	*21	*95	*2730	4488	22748	1614938
84 U.S. Possessions tax credit	44129	-	-	-	-	-	799	389	-	2586	1907	-	38448
85 Nonconventional source fuel credit	*66044	-	-	-	-	-	-	-	-	*143	-	190	65712
86 General business credit	98212	-	-	-	-	-	*139	*100	*743	*920	1356	2870	92085
87 Prior year minimum tax credit	162865	-	-	-	-	-	*926	-	*1521	*2191	5117	3786	149324
88 Total income tax after credits	3353458	*8273	-	*546	*1581	*2021	26953	26903	38821	51574	50265	132153	3014368

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2830
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2536	25	*1124	*217	*282	*51	400	117	87	60	49	47	77
2 Total assets	310821533	-	*26383	*43603	*110752	*38897	949771	872493	1371837	2024141	3481323	7903611	293998722
3 Cash	10615365	-	*5660	*38488	*8780	*12951	212275	246684	326905	529188	788949	1239118	7206367
4 Notes and accounts receivable	61345992	-	-	-	*33831	*6167	168670	137863	202017	183688	415648	979545	59218562
5 Less: Allowance for bad debts	1499379	-	-	-	*1675	*6540	*3259	*3533	12671	3159	22197	43175	1403171
6 Inventories	20724497	-	*1605	-	*49938	-	138232	123208	124137	161564	347556	792037	18986219
7 U.S. govt. obligations, total	1383537	-	-	-	-	-	*19439	-	*29416	*76791	68354	-	1189537
8 Tax-exempt securities	829840	-	-	-	-	-	-	-	-	124	40083	48990	740642
9 Other current assets	19285895	-	-	*84	*1820	*2176	58894	34893	165333	221028	389742	899121	17512806
10 Loans to stockholders	380067	-	-	-	*704	-	*30564	-	-	*377	26538	2319	319565
11 Mortgage and real estate loans	79044	-	-	-	-	-	-	-	-	588	-	-	78455
12 Other investments	73292731	-	-	-	-	-	*72821	*65883	76698	260492	557367	1183273	71076197
13 Depreciable assets	77327380	-	*6882	*1487	*100167	*42059	453724	412543	579794	777395	1023853	2849171	71080304
14 Less: Accumulated depreciation	32529954	-	*5277	*772	*85117	*20597	260970	208278	215860	294961	448033	1090950	29899139
15 Depletable assets	527	-	-	-	-	-	-	-	-	-	-	-	527
16 Less: Accumulated depletion	154	-	-	-	-	-	-	-	-	-	-	-	154
17 Land	1631817	-	-	-	-	*2065	*5717	*26128	*15238	*13816	17050	69243	1482560
18 Intangible assets (Amortizable)	33796117	-	*2334	*6235	*427	-	88236	20760	26961	75001	257160	812726	32506278
19 Less: Accumulated amortization	4679402	-	*208	*1919	*198	-	45972	3283	12674	13802	100965	183612	4316770
20 Other assets	48837614	-	*15386	-	*2075	*616	11398	19625	66543	36010	120219	345804	48219936
21 Total liabilities	310821533	-	*26383	*43603	*110752	*38897	949771	872493	1371837	2024141	3481323	7903611	293998722
22 Accounts payable	43355561	-	-	*428	*31179	*42246	105463	119614	127670	113024	278406	645247	41892284
23 Mort, notes, and bonds under 1 yr	18639585	-	-	*472	*158	*9476	16489	45072	103293	86219	77917	349288	17951203
24 Other current liabilities	30550625	-	*663	*3824	*7530	*15217	45249	53969	108330	171302	269546	713333	29161662
25 Loans from stockholders	5147697	-	*30474	*21792	*128651	*1701	*296275	*43367	*151355	*28293	17935	358	4427495
26 Mort, notes, bonds, 1 yr or more	56689829	-	878	*29634	*27078	*21321	146807	58608	187036	213389	301207	1182409	54521461
27 Other liabilities	38154489	-	-	-	-	-	*65834	*14790	66871	130945	8924	368688	37498439
28 Net worth	118283746	-	*-5633	*-12547	*-83845	*-51064	273656	537073	627283	1280969	2527389	4644288	108546178
29 Capital stock	20443609	-	*530	*25542	*35150	*10439	115065	521287	247281	376146	617063	636269	17858836
30 Paid-in or capital surplus	60569067	-	*33086	*11465	*406	*30381	473383	1302036	1612548	2411971	3834684	4297397	46561709
31 Retained earnings, appropriated	298088	-	-	-	-	-	-	-	*1243	400	37	1925	294483
32 Retained earnings-unappropriated	63213918	-	*-7758	*-49554	*-4974	*-91879	-135680	-1266136	-1210466	-1552191	-1952619	-277831	69763005
33 Retained earnings (S Corp)	-68663	-	*-31492	-	*-114407	-	*-60060	-	*34284	*50144	52867	-	-
34 Less: Cost of treasury stock	26172272	-	-	-	*20	*5	*119053	*20114	57606	*5502	24643	13472	25931856
35 Total receipts	197816741	*2006383	*31870	*572	*326550	*39538	1368935	896518	1082221	1216802	2838249	6912115	181096988
36 Business receipts	175317302	*1955543	*31036	*502	*326269	*23211	1334248	859880	998786	1021637	2539699	6398711	159827780
37 Interest	4107484	*41319	-	*60	*281	*193	7568	16930	28239	46311	87071	143226	3736285
38 Interest on govt. obligations	17345	-	4	-	-	-	*577	-	*621	*523	2506	364	12751
39 Rents	234246	11	-	-	-	-	-	*27	*1980	*455	1646	2335	227791
40 Royalties	5001710	-	-	-	-	-	*15039	*330	*2713	11248	11916	52723	4907741
41 Net S-T cap gain less net LT loss	101510	-	-	-	-	-	*94	-	-	-	5664	-	95753
42 Net L-T cap gain less net ST loss	1280670	-	-	-	-	*4474	*2866	*9	1039	*3265	8298	3330	1257388
43 Net gain, noncapital assets	156315	*-0	830	-	-	-	*3049	*285	20	241	1361	841	149688
44 Dividends, domestic corporations	1610393	-	-	-	-	-	*531	-	*623	-0	234	606	1608398
45 Dividends, foreign corporations	5383368	262	-	-	-	-	-	-	-	*378	2701	1879	5378148
46 Other receipts	4606398	*9247	-	*10	-	*11660	4962	19057	48200	132743	177154	308100	3895265
47 Total deductions	175321839	860616	*51563	*27305	*366690	*71390	1308630	1085329	1201168	1450399	2904933	5770688	160223126
48 Cost of goods	75680725	*216572	*11247	*244	*147754	*35764	681978	604328	517805	414352	1223589	2494180	69332911
49 Compensation of officers	1233697	*6915	-	-	*22419	*976	120547	44904	47739	57881	71579	69374	791364
50 Salaries and wages	21994637	*129059	*19438	*3044	*65028	*4114	128537	130278	164646	214018	316346	537342	20282787
51 Repairs	920177	*3829	*147	*2	*5572	-	8769	6604	7291	10163	14419	24088	839294
52 Bad debts	328211	*767	-	-	*2837	*168	7646	*19220	3515	2811	4668	8256	278322
53 Rent paid on business property	1521756	12183	18	*921	*17040	-	24199	17766	25202	28144	42076	57780	1296429
54 Taxes paid	3305469	*73069	*1717	*281	*13676	*1355	35290	24855	30638	38015	67893	122084	2896596
55 Interest paid	7005925	12262	-	*218	*12897	*1217	18287	8491	21538	32962	38922	118299	6740831
56 Contributions or gifts	422688	*698	-0	-	-	-	*1037	*57	362	*989	1654	6256	411636
57 Amortization	1264371	*27519	*3265	*1094	*168	*594	4273	7844	13945	19989	22316	57150	1106215
58 Depreciation	5516331	*17603	*1101	*293	*4402	*959	33566	27892	44883	65172	71536	172297	5076628
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	8679272	19195	18	*497	*17947	*76	23321	25219	29966	39811	70108	102363	8350753
61 Pension, prof sh, stock, annuity	1217105	469	4	-	-	-	*7892	*2072	1578	3874	6341	13998	1180877
62 Employee benefit programs	3026569	*29097	*180	*279	*5582	*1387	13320	10871	19622	21830	34281	78445	2811674
63 Net loss, noncapital assets	275891	5055	-	-	-	-	*636	*1003	1425	3185	1875	15125	247586
64 Other deductions	42929013	*306324	*14429	*20433	*51367	*24780	199332	153924	271014	497203	917330	1893653	38579222
65 Total receipts less total deducts	22494903	1145766	*-19693	*-26733	*-40140	*-31852	60305	-188811	-118947	-233598	-66684	1141427	20873862
66 Constructive taxable income from related foreign corporations	4471780	-0	-	-	-	-	-	-	-	*17690	591	3518	4449981
67 Net income (less deficit), total	26949337	1145767	*-19697	*-26733	*-40140	*-31852	59728	-188811	-119568	-216430	-68599	1144581	25311093
68 Net income, total	30070185	*1172843	604	-	45	-	162148	*37403	165917	190249	380947	1499792	26460236
69 Deficit, total	3120848	*27076	*20302	*26733	*40186	*31852	*102420	226214	285485	406679	449546	355212	1149143
70 Net income (less def), Form 1120-A	*-996	-	*-996	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-1339	*-1339	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	52981	-	*-19306	-	*-26980	-	*37606	-	*26520	*18987	16154	-	-
73 Statutory special deductions, total	2319944	1285	604	-	-	-	*14281	*3018	*30527	*40890	37026	18231	2174082
74 Net operating loss deduction	442670	1027	604	-	-	-	*13909	*3018	*30527	*40511	35764	16566	300744
75 Dividends received deduction	1877273	258	-	-	-	-	*372	-	-	*379	1262	1665	1873338
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	27627120	*1171558	-	-	45	-	90251	*34386	87139	130372	327768	1481561	24304042
78 Total income tax before credits	9728863	*409864	-	-	16	-	30359	*11565	29739	45954	114940	517975	8568451
79 Income tax	9664515	*409864	-	-	16	-	30301	*11565	29256	45280	114285	517782	8506166
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	1	-	-	-	-	-	-	-	-	-	-	-	1
82 Alternative minimum tax	64347	-	-	-	-	-	*58	-	*483	*674	655	194	62284
83 Foreign tax credit	2204045	3	-	-	-	-	*1052	-	-	-	913	1276	2200802
84 U.S. Possessions tax credit	1590633	76	-	-	8	-	314	-	4047	6932	31425	234774	1313057
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	329434	2766	-	-	-	-	*2269	*1573	*3651	*1107	2590	5636	309843
87 Prior year minimum tax credit	62616	-	-	-	-	-	-	-	-	-	1134	687	60796
88 Total income tax after credits	5542135	*407019	-	-	8	-	26724	*9993	22042	37916	78877	275603	4683954

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Chemicals and allied products: Soaps, cleaners, and toilet goods

MINOR INDUSTRY 2840 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3056	*675	*751	*192	*462	*355	410	*92	46	22	15	9	25
2 Total assets	134033085	-	*25425	*35104	*157752	*266279	976366	*655536	726297	767621	1010926	1341513	128070264
3 Cash	2024643	-	*4213	*127	*27161	*64177	76196	*22936	73581	71955	154880	280590	1248828
4 Notes and accounts receivable	11821383	-	*9240	17	*39078	*60324	266696	*212627	202553	155068	248907	168547	10458325
5 Less: Allowance for bad debts	333392	-	-	-	*679	*182	4722	*4662	*3008	*7579	7076	8014	297471
6 Inventories	6879293	-	*9163	*20108	*31571	*43209	262835	*192213	116244	134148	172132	190335	5707335
7 U.S. govt. obligations, total	*275380	-	-	-	-	-	-	-	-	*1188	3673	-	270519
8 Tax-exempt securities	*76227	-	-	-	-	*7393	*5710	-	-	*-0	14139	-	48985
9 Other current assets	4939404	-	-	3	*1717	*3549	75826	*30879	37474	29729	23947	32460	4703820
10 Loans to stockholders	91911	-	-	92	-	*661	*29206	*14818	*1125	18126	87	3072	24723
11 Mortgage and real estate loans	*38390272	-	-	-	*8402	*3800	*2041	-	-	-	-	-	38376029
12 Other investments	27937781	-	-	17	-	*21965	*89574	*72836	*21695	81610	46802	180987	27422296
13 Depreciable assets	27400686	-	*7985	*7053	*73059	*156729	390076	*341820	393292	335530	262642	409170	25023329
14 Less: Accumulated depreciation	12467700	-	*5067	107	*44591	*102717	245970	*234087	188238	164557	125303	112696	11244366
15 Depletable assets	1989	-	-	-	-	-	-	-	-	-	-	-	1989
16 Less: Accumulated depletion	942	-	-	-	-	-	-	-	-	-	-	-	942
17 Land	580343	-	-	-	-	*1621	*5609	*5610	*15068	10759	8589	10729	522360
18 Intangible assets (Amortizable)	17331826	-	*32	-	*26223	*4239	*22367	*367	*45472	*21390	220866	142087	16848782
19 Less: Accumulated amortization	2610630	-	*32	-	*6904	*2362	*14451	*43	*4274	*11330	31335	2372	2537528
20 Other assets	11694611	-	*-107	*7794	*2715	*3873	15374	*223	*15313	91584	17975	46617	11493251
21 Total liabilities	134033085	-	*25425	*35104	*157752	*266279	976366	*655536	726297	767621	1010926	1341513	128070264
22 Accounts payable	8087503	-	*1672	*1584	*21451	*21246	139476	*103162	106433	64157	105785	168788	7353749
23 Mort, notes, and bonds under 1 yr	9030947	-	-	-	*9529	*7991	62758	*115061	*71999	*104119	71973	118487	8469030
24 Other current liabilities	45033137	-	*5146	39	*1815	*11731	63944	*50473	57076	119652	102087	48392	44572780
25 Loans from stockholders	1702262	-	*20253	*39797	*162572	*3508	156459	*10308	*13084	*819	10030	904	1284526
26 Mort, notes, bonds, 1 yr or more	30105291	-	*5756	18	*53223	*31189	*44560	*86557	*181401	*74692	327059	341007	28959828
27 Other liabilities	8732341	-	-	-	*2379	*1057	*21555	*8753	*11001	*-1953	13165	47243	8629141
28 Net worth	31341605	-	*-7402	*-6334	*-93218	*189556	487614	*281222	285303	406135	380827	616692	28801210
29 Capital stock	8323562	-	*470	*235	*1767	*13339	75553	*11562	35786	18430	95744	25102	8045574
30 Paid-in or capital surplus	20218215	-	*1372	-	*8144	-	*1017292	*32905	*76177	116559	123930	31265	18810570
31 Retained earnings, appropriated	*394267	-	-	-	-	-	*364	-	-	-	-	-	393903
32 Retained earnings-unappropriated	6273369	-	*-9244	*-6569	*24586	*159445	-15627	*49491	*95966	315811	21344	401190	5236975
33 Retained earnings (S Corp)	778728	-	-	-	*-127716	*91736	*124504	*196882	*99300	*54904	143880	195238	-
34 Less: Cost of treasury stock	4646537	-	-	-	-	*74964	*714473	*9619	*21927	*99569	4071	36104	3685812
35 Total receipts	103815167	*366902	*88998	*458	*320351	*415912	2162178	*1365194	1315899	908773	1239303	1289988	94341211
36 Business receipts	92096526	*366813	*88968	441	*319053	*411028	2141289	*1348750	1305291	891017	1218118	1244934	82760824
37 Interest	2963433	90	*30	*16	*766	*583	5519	*854	*4316	7471	5004	4203	2934582
38 Interest on govt. obligations	29671	-	-	-	-	*526	*493	-0	-	*349	999	-	27305
39 Rents	132704	-	-	-	-	-	*2358	*191	*612	1	134	1420	127988
40 Royalties	1816247	-	-	-	-	-	*3689	-	*997	1503	1203	2113	1806741
41 Net S-T cap gain less net LT loss	*23353	-	-	-	-	*978	-	-	-	-	-0	9	22366
42 Net L-T cap gain less net ST loss	3119162	-	-	-	-	*1800	*150	-	*573	*3112	71	2274	3111182
43 Net gain, noncapital assets	55566	-	-	-	-	*2	*241	*134	*60	*39	92	9	54988
44 Dividends, domestic corporations	40504	-	-	-	-	*570	*779	*361	-	*135	64	6913	31681
45 Dividends, foreign corporations	1185137	-	-	-	-	-	*262	-	*293	*653	-0	105	1183824
46 Other receipts	2352864	-	-	-	*533	*425	7398	*14903	3757	4493	13618	28008	2279729
47 Total deductions	94909599	*339363	*86621	*6962	*315375	*408276	2063014	*1350601	1245204	873023	1201579	1279972	85739610
48 Cost of goods	57009669	*143817	*30184	189	*137120	*257999	1218931	*956068	848688	471531	601329	760858	51582953
49 Compensation of officers	947685	-	*10033	16	*11437	*31875	101825	*33661	21630	24761	34490	14659	663297
50 Salaries and wages	7707805	*32055	*5502	45	*47419	*20794	210824	*95849	126077	93576	93846	70511	6911308
51 Repairs	685998	657	*1140	*34	*1266	*2674	4872	*10400	2517	3452	2884	2346	653755
52 Bad debts	269444	53	*270	-	*2709	*5956	13680	*2279	*1843	*1295	3438	1560	236362
53 Rent paid on business property	824855	*445	*5351	*353	*8972	*13749	30976	*18903	*6359	*5224	8169	6269	720085
54 Taxes paid	1102612	*1969	*2473	30	*10545	*12020	48661	*23943	22672	16764	17594	17506	928436
55 Interest paid	3950445	7693	*1543	*1260	*3176	*934	17692	*15262	16525	*13526	31756	25496	3815582
56 Contributions or gifts	134516	-	*840	-0	-	*282	*419	*85	*390	*540	1236	1521	129201
57 Amortization	565310	3995	*6	*709	*1556	*151	*861	*2064	*1849	*407	12411	2556	538746
58 Depreciation	2276227	14035	*1625	-	*9572	*5748	27275	*29969	36794	18372	18891	38468	2075479
59 Depletion	-0	-	-	-	-	-	-	-	-	-	-	-	-0
60 Advertising	5372012	*25801	*4231	-	*5809	*986	31251	*11402	21569	*44893	130503	114520	4981047
61 Pension, prof sh, stock, annuity	614258	2316	-	-	-	*7453	*11280	*3594	*7810	*3249	2610	3944	572002
62 Employee benefit programs	1351364	2416	*1843	-	*164	*3769	14412	*11602	17090	*5868	6958	12493	1274749
63 Net loss, noncapital assets	97132	107	-	-	-	-	*198	*16222	*3	*207	59	716	79620
64 Other deductions	12000267	*104003	*21578	*4325	*75629	*43887	329858	*119300	113387	169361	235406	206549	10576985
65 Total receipts less total deducts	8905568	*27540	*2377	*-6504	*4976	*7636	99165	*14593	70695	35750	37724	10015	8601602
66 Constructive taxable income from related foreign corporations	1685974	-	-	-	-	-	-	-	-	9760	-	-	1676214
67 Net income (less deficit), total	10561871	*27540	*2377	*-6504	*4976	*7110	98672	*14592	70695	45161	36725	10015	10250511
68 Net income, total	10962917	*27750	*5502	20	*29136	*9376	123167	*54324	*80243	78152	90813	43364	10421069
69 Deficit, total	401047	*210	*3126	*6524	*24160	*2266	*24495	*39732	*9549	*32991	54087	33349	170559
70 Net income (less def), Form 1120-A	*-5053	-	*1471	*-6524	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	19054	19054	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	148109	*8695	-	-	*4151	*3	*35168	*16790	*35835	*4273	42729	466	-
73 Statutory special deductions, total	1181832	19054	*1471	-	-	*2101	*755	*253	*293	*679	4029	5972	1147225
74 Net operating loss deduction	1067895	19054	*1471	-	-	*1702	-	-	-	-	3984	685	1040999
75 Dividends received deduction	113937	-	-	-	-	*399	*755	*253	*293	*679	45	5287	106227
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	9579520	-	*4031	20	*826	*7272	79213	*16712	*39624	*73201	44055	40720	9273845
78 Total income tax before credits	3374802	435	*605	3	*124	*1143	25810	*6446	*13472	*25314	15256	14727	3271467
79 Income tax	3344491	-	*605	3	*124	*1143	25810	*5683	*13472	*25314	15199	14332	3242805
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	29548	435	-	-	-	-	-	-	-	-	57	395	28661
83 Foreign tax credit	1229862	-	-	-	-	-	*360	-	-	3380	207	626	1225290
84 U.S. Possessions tax credit	15647	-	-	-	-	-	-	-	-	11226	-	4421	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	92810	-	-	3	-	-	*52	-	*34	*305	167	-	92248
87 Prior year minimum tax credit	*1	-	-	-	-	-	*1	-	-	-	-	-	-
88 Total income tax after credits	2036482	435	*605	-	*124	*1143	25398	*6446	*13438	*10402	14882	9680	1953929

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Chemicals and allied products: Paints and allied products

MINOR INDUSTRY 2850
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	533	***	-	-	***	***	*186	*94	60	*13	4	5	7
2 Total assets	14797820	-	-	-	***	***	*425380	*727068	960199	*417282	289353	680718	11188400
3 Cash	767396	-	-	-	***	***	*27222	*109995	82531	*35686	18849	37725	449997
4 Notes and accounts receivable	2727599	-	-	-	***	***	*134812	*232743	210037	*99197	78755	160566	1772537
5 Less: Allowance for bad debts	63419	-	-	-	-	***	*2230	*841	6226	*1576	2020	9062	41181
6 Inventories	2016574	-	-	-	***	***	*114526	*120223	248240	*85980	88232	119568	1203359
7 U.S. govt. obligations, total	*79255	-	-	-	-	***	*11315	-	-	-	-	-	67940
8 Tax-exempt securities	*82490	-	-	-	-	***	-	-	*19221	91	-	-	63178
9 Other current assets	351049	-	-	-	***	***	*21917	*19650	35257	*52630	5273	35061	179289
10 Loans to stockholders	*10626	-	-	-	-	***	*4585	*113	*807	*1671	-	-	3450
11 Mortgage and real estate loans	*2645	-	-	-	-	***	-	*832	-	-	631	-	1181
12 Other investments	2122373	-	-	-	-	***	*3931	*30935	53771	*31642	7103	21848	1973021
13 Depreciable assets	4947652	-	-	-	***	***	*259299	*366605	471129	*202518	143687	369364	3039616
14 Less: Accumulated depreciation	2504263	-	-	-	***	***	*161716	*166711	267083	*126987	77612	183842	1449578
15 Depletable assets	*17	-	-	-	-	***	-	-	*17	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	***	-	-	-	-	-	-	-
17 Land	215224	-	-	-	-	***	*8327	*8125	16254	*12248	6742	30198	133313
18 Intangible assets (Amortizable)	2476412	-	-	-	-	***	*541	*551	*7134	*10522	5843	104654	2346091
19 Less: Accumulated amortization	226802	-	-	-	-	***	*77	*124	*1975	*48	1922	7636	214948
20 Other assets	1792990	-	-	-	-	***	*2928	*4972	91085	*13708	15791	2274	1661134
21 Total liabilities	14797820	-	-	-	***	***	*425380	*727068	960199	*417282	289353	680718	11188400
22 Accounts payable	1153770	-	-	-	***	***	*64861	*155784	86953	*56616	33368	34479	687534
23 Mort, notes, and bonds under 1 yr	596509	-	-	-	-	***	*45922	*114705	31598	*43141	54767	22700	274905
24 Other current liabilities	1467059	-	-	-	-	***	*30093	*73051	113095	*33583	28570	64431	1111569
25 Loans from stockholders	595951	-	-	-	-	***	*24011	*9219	*15248	-	-	494	540089
26 Mort, notes, bonds, 1 yr or more	4013087	-	-	-	-	***	*19170	*137021	182862	*74592	238176	196130	3148911
27 Other liabilities	1038505	-	-	-	-	***	*4256	*6004	*10464	*29777	30043	43432	914528
28 Net worth	5932939	-	-	-	***	***	*237067	*231283	519978	*179573	-95570	319052	4510862
29 Capital stock	968574	-	-	-	***	***	*16857	*5054	126857	*16711	287860	47204	467303
30 Paid-in or capital surplus	2152208	-	-	-	-	***	*4257	*11772	*26531	*16727	69245	58463	1964065
31 Retained earnings, appropriated	*3543	-	-	-	-	***	*191	-	18	-	-	3334	-
32 Retained earnings-unappropriated	2888150	-	-	-	***	***	*160945	*62400	107822	*202994	-452676	156133	2620703
33 Retained earnings (S Corp)	595059	-	-	-	-	***	*63487	*152586	*318212	-	-	60775	-
34 Less: Cost of treasury stock	674595	-	-	-	-	***	*8668	*529	*59462	*56859	-	6858	541209
35 Total receipts	16418157	***	-	-	***	***	*1017237	*1471187	1676071	*752242	582709	1020880	9492983
36 Business receipts	16029832	***	-	-	***	***	*1011035	*1468375	1655390	*739730	579093	941721	9230316
37 Interest	182048	***	-	-	***	***	*825	*1190	*10184	*3643	897	4053	161188
38 Interest on govt. obligations	4222	-	-	-	-	***	*18	*23	*804	*159	-	233	2984
39 Rents	6564	***	-	-	-	***	*57	*325	*844	*856	301	269	3872
40 Royalties	35073	***	-	-	-	***	-	*734	*2208	*217	-	7229	24319
41 Net S-T cap gain less net LT loss	*839	-	-	-	-	***	-	-	-	*128	-	711	-
42 Net L-T cap gain less net ST loss	57249	-	-	-	-	***	-	*149	*126	*720	-	54220	2034
43 Net gain, noncapital assets	11158	***	-	-	-	***	*292	*161	*212	*165	12	770	9503
44 Dividends, domestic corporations	4495	-	-	-	-	***	-	*65	*93	*301	-	1171	2865
45 Dividends, foreign corporations	31923	-	-	-	-	***	-	-	*675	*1629	1354	4965	23300
46 Other receipts	54754	***	-	-	-	***	*5010	*164	5535	*4696	1052	5539	32602
47 Total deductions	15302956	***	-	-	***	***	*972956	*1382544	1518176	*746428	525859	906777	8839028
48 Cost of goods	9063961	***	-	-	***	***	*619129	*952144	1052750	*461144	365090	594527	4753304
49 Compensation of officers	274437	***	-	-	***	***	*67022	*67996	40217	*8186	5970	10599	34264
50 Salaries and wages	1816137	***	-	-	***	***	*85629	*95897	140708	*67518	28341	121135	1255399
51 Repairs	90326	***	-	-	***	***	*2697	*17396	3360	*3535	2084	7151	53143
52 Bad debts	55872	***	-	-	-	***	*2470	*2729	2602	*4193	2145	5089	35557
53 Rent paid on business property	236525	***	-	-	***	***	*3628	*34885	14891	*5798	2340	22504	144725
54 Taxes paid	335671	***	-	-	***	***	*24622	*31676	28315	*11619	6142	21618	201229
55 Interest paid	399526	***	-	-	***	***	*7249	*19599	20592	*13023	15213	14933	305425
56 Contributions or gifts	7355	***	-	-	-	***	*474	*689	*107	*212	126	643	5097
57 Amortization	79902	***	-	-	-	***	*130	*469	*1174	*1308	1713	2169	72829
58 Depreciation	371410	***	-	-	***	***	*16074	*27711	30596	*11703	10460	19976	248510
59 Depletion	17	-	-	-	-	***	-	-	-	-	-	17	-
60 Advertising	465657	***	-	-	***	***	*13729	*2140	22042	*32147	15171	7627	367481
61 Pension, prof sh, stock, annuity	125027	***	-	-	-	***	*2534	*5488	*6278	*7748	8780	5952	84954
62 Employee benefit programs	261819	***	-	-	***	***	*20122	*25200	9986	*11595	7506	15878	168622
63 Net loss, noncapital assets	6033	-	-	-	-	***	*570	*323	*30	*538	55	2	4514
64 Other deductions	1713281	***	-	-	***	***	*106877	*98202	144528	*106161	54724	56958	1103974
65 Total receipts less total deducts	1115201	***	-	-	***	***	*44280	*88643	157895	*5815	56851	114103	653955
66 Constructive taxable income from related foreign corporations	17369	-	-	-	-	***	-	-	-	-	-	5520	11849
67 Net income (less deficit), total	1128348	***	-	-	***	***	*44263	*88619	157091	*5656	56851	119390	662820
68 Net income, total	1196263	***	-	-	-	***	*44263	*89433	159873	*20242	59040	119390	703315
69 Deficit, total	67915	-	-	-	***	***	-	*814	*2782	*14587	2189	-	40494
70 Net income (less def), Form 1120-A	-	-	-	-	-	***	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	***	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	200369	-	-	-	-	***	*17033	*75524	*95414	-	-	12399	-
73 Statutory special deductions, total	82311	-	-	-	-	***	*4007	*3522	*6789	*1840	1354	2434	62336
74 Net operating loss deduction	*68019	-	-	-	-	***	*4007	*3476	*6049	-	-	151	54307
75 Dividends received deduction	14291	-	-	-	-	***	-	*46	*740	*1840	1354	2283	8028
76 Public utility div paid deduction	-	-	-	-	-	***	-	-	-	-	-	-	-
77 Income subject to tax	914905	***	-	-	-	***	*23223	*10388	*58781	*18613	57685	104558	640980
78 Total income tax before credits	318689	***	-	-	-	***	*7574	*3413	20071	*6530	20161	36366	224355
79 Income tax	318500	***	-	-	-	***	*7574	*3413	*19975	*6478	20119	36366	224355
80 Personal holding company tax	-	-	-	-	-	***	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	***	-	-	-	-	-	-	-
82 Alternative minimum tax	*189	-	-	-	-	***	-	-	*95	52	41	-	-
83 Foreign tax credit	18654	-	-	-	-	***	-	-	*646	*120	-	3634	14255
84 U.S. Possessions tax credit	1845	-	-	-	-	***	-	-	-	1845	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	***	-	-	-	-	-	-	-
86 General business credit	8739	-	-	-	-	***	-	-	*255	*98	-	-	8376
87 Prior year minimum tax credit	*564	-	-	-	-	***	*466	-	-	*90	8	-	-
88 Total income tax after credits	288886	***	-	-	-	***	*7108	*3413	19170	*4377	20153	32732	201724

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Chemicals and allied products: Agricultural and other chemical products

MINOR INDUSTRY 2898
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3159	***	*1634	*291	***	***	358	87	102	51	25	14	24
2 Total assets	32724979	***	*21659	*56285	***	***	691641	571499	1704350	1666234	1778624	2153487	23762606
3 Cash	1202799	***	*6233	*9909	***	***	88463	43607	128448	141931	80109	65727	615895
4 Notes and accounts receivable	5623832	***	*2328	*7833	***	***	168315	188769	457571	424186	352510	504150	3426607
5 Less: Allowance for bad debts	106610	***	-	-	***	***	*1123	*894	10996	12663	12124	7778	61032
6 Inventories	3953598	***	*527	*6823	***	***	138588	114845	325429	298226	385104	301259	2296548
7 U.S. govt. obligations, total	*63483	***	-	-	***	***	-	-	*57995	4989	-	-	499
8 Tax-exempt securities	*235206	***	-	-	***	***	-	-	-	*30693	1520	33	202960
9 Other current assets	1675577	***	*594	*1006	***	***	7696	61196	84296	71777	51011	85155	1306257
10 Loans to stockholders	211396	***	-	*7896	***	***	*5892	*6187	*112725	*1705	2041	4518	69747
11 Mortgage and real estate loans	*20057	***	-	-	***	***	*3059	-	-	*646	-	-	16352
12 Other investments	8589812	***	-	*16465	***	***	*78018	*16899	87842	65058	200893	341077	7777473
13 Depreciable assets	14838896	***	*16543	*48602	***	***	484374	331270	660316	1013496	1003296	758419	10334809
14 Less: Accumulated depreciation	6784805	***	*10347	*42249	***	***	332672	209543	319169	519746	444862	317925	4453981
15 Depletable assets	*86319	***	*327	-	***	***	-	-	-	-	-	4679	81313
16 Less: Accumulated depletion	*16804	***	*300	-	***	***	-	-	-	-	-	2888	13616
17 Land	356532	***	-	-	***	***	33195	*2264	22824	29398	29537	31045	208029
18 Intangible assets (Amortizable)	2547415	***	*476	-	***	***	*174749	*5903	79918	98197	71612	474385	1591438
19 Less: Accumulated amortization	612763	***	*476	-	***	***	*163186	*1148	18339	32133	6447	153177	229503
20 Other assets	841040	***	*5754	-	***	***	6273	*12144	35490	50475	64424	64808	592814
21 Total liabilities	32724979	***	*21659	*56285	***	***	691641	571499	1704350	1666234	1778624	2153487	23762606
22 Accounts payable	3143976	***	*19952	*9763	***	***	119932	115067	207200	258684	190451	174426	1991443
23 Mort, notes, and bonds under 1 yr	4105374	***	*6991	-	***	***	66945	91525	177977	166651	197960	290740	3085677
24 Other current liabilities	2649057	***	*3295	*1351	***	***	54906	76463	151834	141235	143561	316508	1727190
25 Loans from stockholders	362268	***	*6831	-	***	***	*12288	*20408	*32424	*5795	50857	688	231295
26 Mort, notes, bonds, 1 yr or more	5448139	***	-	-	***	***	*211415	*60848	160115	135693	367056	386074	4029246
27 Other liabilities	3692010	***	*19770	-	***	***	*2593	*5946	101201	56089	127938	107523	3270951
28 Net worth	13324154	***	*-35179	*45171	***	***	223561	201222	873598	902088	700801	877527	9426805
29 Capital stock	1561175	***	*3684	*21937	***	***	124231	61282	268527	46798	240371	34331	757440
30 Paid-in or capital surplus	8842885	***	*63055	-	***	***	235019	*206113	177490	590999	391069	651516	6382076
31 Retained earnings, appropriated	*17422	***	-	-	***	***	-	*6371	-	-	7357	-	3694
32 Retained earnings-unappropriated	3258764	***	*-12025	-	***	***	-95209	-88716	231557	225482	-23294	219073	2748826
33 Retained earnings (S Corp)	503924	***	*-88794	*25443	***	***	*-26022	*25589	*292773	*100705	191100	25959	-
34 Less: Cost of treasury stock	860016	***	*1098	*2210	***	***	*14458	*9418	96748	*61896	105803	53353	465232
35 Total receipts	31755663	***	*116519	*106111	***	***	1555815	1025879	2286603	2839980	2480461	2053974	18648050
36 Business receipts	29879212	***	*113584	*106111	***	***	1510879	976670	2224930	2783523	2427453	1951793	17250312
37 Interest	381764	***	*698	-	***	***	755	3396	8153	10498	8639	20428	327737
38 Interest on govt. obligations	6682	***	-	-	***	***	*1184	*26	*21	*1857	61	-	3533
39 Rents	22545	***	-	-	***	***	*645	*1309	*658	*45	854	725	17529
40 Royalties	209426	***	-	-	***	***	-	-	*1275	*4943	3683	8395	191131
41 Net S-T cap gain less net LT loss	*22338	***	-	-	***	***	-	-	*24	-	-	1170	21144
42 Net L-T cap gain less net ST loss	142487	***	*726	-	***	***	-	*15388	*1	*3866	665	11843	109997
43 Net gain, noncapital assets	81493	***	-	-	***	***	*14	*6624	*7297	*1183	1153	243	7153
44 Dividends, domestic corporations	15430	***	*1340	-	***	***	-	*5	*146	*172	17	5788	7962
45 Dividends, foreign corporations	99739	***	-	-	***	***	-	-	*5784	*5091	7456	12935	68472
46 Other receipts	894545	***	*171	-	***	***	42339	*22462	38312	28802	30480	40654	643079
47 Total deductions	30326963	***	*125175	*111833	***	***	1486474	1017641	2162516	2664984	2343358	1944499	17854565
48 Cost of goods	20559242	***	*84574	*73327	***	***	957862	695376	1475185	1786331	1712614	1245797	12232651
49 Compensation of officers	449422	***	-	*12999	***	***	102773	28796	73366	47596	31596	21184	96941
50 Salaries and wages	2389381	***	*1054	-	***	***	117149	91107	182445	254477	156543	166842	1350361
51 Repairs	178441	***	*964	*481	***	***	5242	*5417	10590	11592	5560	13583	120515
52 Bad debts	85252	***	-	*1607	***	***	7219	*2290	3839	8620	4609	5992	50696
53 Rent paid on business property	307279	***	*3916	-	***	***	13871	6856	13926	22949	8751	16877	204340
54 Taxes paid	515275	***	*546	*3784	***	***	28306	16537	38430	45657	36557	26533	302399
55 Interest paid	939650	***	*145	*35	***	***	21740	15481	30961	34837	44094	56469	721809
56 Contributions or gifts	16338	***	-	-	***	***	*549	*170	491	584	756	1082	6462
57 Amortization	107711	***	*65	-	***	***	*10042	*982	17084	3381	10933	9072	50223
58 Depreciation	1148896	***	*3588	*1313	***	***	24592	23642	54406	78002	69247	100489	780609
59 Depletion	38176	***	-	-	***	***	-	-	-	-	-	1093	34630
60 Advertising	261131	***	*116	-	***	***	12725	*8576	42376	23590	37064	21588	110797
61 Pension, prof sh, stock, annuity	180483	***	-	-	***	***	9762	*1283	23273	17180	7895	26994	83040
62 Employee benefit programs	378474	***	-	-	***	***	13236	*7533	15530	37868	18735	18713	262955
63 Net loss, noncapital assets	62994	***	-	-	***	***	*3521	3281	786	1702	1644	434	51626
64 Other deductions	2708817	***	*30208	*18286	***	***	157886	110313	179827	290619	196762	211757	1394512
65 Total receipts less total deducts	1428700	***	*-8657	*-5722	***	***	69342	8238	124087	174996	137104	109475	793484
66 Constructive taxable income from related foreign corporations	81677	***	-	-	***	***	*244	-	-	*15	4051	12860	64506
67 Net income (less deficit), total	1503695	***	*-8657	*-5722	***	***	68402	8212	124066	173154	141094	122335	854458
68 Net income, total	1917075	***	*2384	-	***	***	92808	*45927	154268	206230	162572	127103	1034207
69 Deficit, total	413380	***	*11041	*5722	***	***	*24405	*37715	*30202	*33076	21478	4768	179749
70 Net income (less def), Form 1120-A	-	***	-	-	***	***	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	***	-	-	***	***	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	151295	***	*2384	*-5722	***	***	*28248	*3740	*47452	*40732	36530	4803	-
73 Statutory special deductions, total	247085	***	*938	-	***	***	*18157	*7576	*17843	18219	26414	11590	146219
74 Net operating loss deduction	191438	***	-	-	***	***	*18157	*7572	*11976	*13023	24152	8682	107747
75 Dividends received deduction	55647	***	*938	-	***	***	-	*3	*5868	*5196	2262	2908	38472
76 Public utility div paid deduction	-	***	-	-	***	***	-	-	-	-	-	-	-
77 Income subject to tax	1453249	***	-	-	***	***	30959	*34615	83254	147279	98827	110957	888604
78 Total income tax before credits	522718	***	-	-	***	***	9570	*11680	28438	51458	34868	39854	327057
79 Income tax	503043	***	-	-	***	***	9300	*11637	28317	50308	34237	38479	310972
80 Personal holding company tax	-	***	-	-	***	***	-	-	-	-	-	-	-
81 Recapture taxes	-	***	-	-	***	***	-	-	-	-	-	-	-
82 Alternative minimum tax	19675	***	-	-	***	***	*270	*43	*121	*1149	631	1376	16085
83 Foreign tax credit	71164	***	-	-	***	***	-	-	*6	*458	3178	7720	59803
84 U.S. Possessions tax credit	32700	***	-	-	***	***	23	-	644	6841	-	-	25192
85 Nonconventional source fuel credit	214	***	-	-	***	***	-	-	-	-	-	-	214
86 General business credit	18608	***	-	-	***	***	23	-	*715	*1286	1076	171	5207
87 Prior year minimum tax credit	8213	***	-	-	***	***	*61	-	*270	-	234	210	7438
88 Total income tax after credits	391818	***	-	-	***	***	9463	*11680	26803	42872	30380	31753	229203

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Petroleum (including integrated) and coal products

MAJOR GROUP 18
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	1376	305	*269	*171	*181	*76	*150	*80	61	18	7	13	43
2 Total assets	694369699	-	*6515	*36158	*61001	*57887	*280159	*455021	932028	651278	479301	2086465	689323886
3 Cash	6358331	-	-	*2457	*3620	*1604	*53055	*38701	91891	97364	68432	107597	5893611
4 Notes and accounts receivable	95861031	-	*5169	*21252	*18952	*14158	*55422	*156022	176674	129423	76503	308589	94898868
5 Less: Allowance for bad debts	785992	-	-	-	-	-	*242	*1616	*3030	*2498	1172	6466	770968
6 Inventories	20315634	-	-	-	*5075	*14035	*15383	*35884	122306	70697	83455	226575	19742223
7 U.S. govt. obligations, total	*232952	-	-	-	-	-	-	-	*7080	*32105	-	16695	177072
8 Tax-exempt securities	*618479	-	-	-	-	-	-	-	8912	*6877	-	-	602690
9 Other current assets	29210469	-	-	-	*1917	*958	*4460	*19117	80723	*13883	25432	50687	29013292
10 Loans to stockholders	5486950	-	-	*996	-	*6273	-	*1924	*18715	*857	401	1395	5456389
11 Mortgage and real estate loans	*77477	-	-	-	-	-	-	-	*8185	-	-	-	69292
12 Other investments	275447133	-	-	-	-	-	*2068	*20925	76747	*87184	23875	476627	274759707
13 Depreciable assets	310303284	-	-	*19747	*4201	*41480	*189781	*357878	751830	445868	341147	1368122	306783229
14 Less: Accumulated depreciation	170689275	-	-	*10924	*2187	*22815	*84069	*214621	452888	264509	165186	606456	168865619
15 Depletable assets	57722068	-	-	-	-	-	-	-	532	*5817	1924	47311	57666484
16 Less: Accumulated depletion	38089527	-	-	-	-	-	-	-	529	*1722	1359	7082	38078835
17 Land	7130135	-	-	-	*3975	*2149	*6077	*9803	26009	*20529	12532	27412	7021650
18 Intangible assets (Amortizable)	41128558	-	-	*3135	-	-	*42544	*39862	*33205	*4319	3411	44222	40957861
19 Less: Accumulated amortization	24508423	-	-	*505	-	-	*3295	*23765	*26107	*2780	1701	10045	24440225
20 Other assets	78550413	-	*1346	-	*25447	*45	*-1025	*14908	*11773	*7864	11608	41280	78437166
21 Total liabilities	694369699	-	*6515	*36158	*61001	*57887	*280159	*455021	932028	651278	479301	2086465	689323886
22 Accounts payable	62954624	-	-	*3177	*13903	*11344	*108211	*131020	139092	103774	76272	227984	62139847
23 Mort, notes, and bonds under 1 yr	36256935	-	-	*54340	*50437	*3916	*57174	*37237	157885	*39049	45002	140145	35671749
24 Other current liabilities	30120577	-	*52126	*2501	*125497	*2470	*15371	*50895	51923	*31246	42617	150418	29595512
25 Loans from stockholders	6659319	-	-	*24254	-	-	*9487	*8767	*12343	-	117	291	6604061
26 Mort, notes, bonds, 1 yr or more	115623643	-	*313863	-	*5997	*4564	*78861	*59642	356561	*41066	59103	372499	114331486
27 Other liabilities	111528926	-	-	-	*-0	*56	47	*12100	*35688	*47801	32105	136817	111264310
28 Net worth	331225675	-	*-359474	*-48113	*-134834	*35536	*11008	*155360	178535	388341	224084	1058311	329716920
29 Capital stock	17925873	-	*381867	*121	*18621	*5459	*433	*3479	98972	*10199	3033	142978	17260712
30 Paid-in or capital surplus	179973800	-	-	-	*19927	-	*34524	*26156	66793	*200877	73238	727778	178824508
31 Retained earnings, appropriated	*71009	-	-	-	-	-	-	*36	-	-	-	7210	63763
32 Retained earnings-unappropriated	153697310	-	*-727880	*-165	*-173382	*33409	*-34492	*132665	-94809	*81297	133025	194173	154153469
33 Retained earnings (S Corp)	364679	-	-	*-48069	-	-	*10544	*-3224	*130718	*112254	14789	-	147668
34 Less: Cost of treasury stock	20806995	-	*13461	-	-	*3332	-	*3752	*23138	*16286	-	13827	20733200
35 Total receipts	583612854	9533813	*12605	*140968	*89573	*157376	*545886	*1161674	2034037	1088013	1741530	4021970	563085410
36 Business receipts	542313583	9481883	*6003	*140961	*84045	*156745	*467156	*1155246	1977125	1066718	1727803	3878398	522171500
37 Interest	14473883	*15607	-	*7	*50	*60	*813	*1936	10645	*5532	3230	13574	14422430
38 Interest on govt. obligations	153313	58	-	-	-	-	-	*150	-	*442	607	445	151612
39 Rents	2131334	4984	-	-	-	-	-	*894	*2610	*1640	3087	9789	2108330
40 Royalties	1614956	214	-	-	-	*274	-	10	1	-	18	612	1613827
41 Net S-T cap gain less net LT loss	10569	-	-	-	-	-	-	-	-	*74	730	-	9765
42 Net L-T cap gain less net ST loss	1151761	-	-	-	-	-	-	*469	*283	*163	312	50363	1100171
43 Net gain, noncapital assets	2560198	5820	-	-	-	*77	*1932	*1175	*1921	*1421	14	3368	2544470
44 Dividends, domestic corporations	680053	267	-	-	-	-	-	*26	-	*412	282	2856	676209
45 Dividends, foreign corporations	6278068	2834	-	-	-	-	-	-	-	*4	-	6588	6268641
46 Other receipts	12245135	22147	*6601	-	*5478	*220	*75984	*1768	41452	11606	5447	55977	12018454
47 Total deductions	553358063	9799154	*11669	*146059	*82666	*153643	*557912	*1154649	2002123	1025548	1714252	3840455	532869933
48 Cost of goods	426629186	8411996	-	*81843	*65013	*120160	*328825	*863084	1555395	*855441	1579316	3362810	409405303
49 Compensation of officers	742706	64027	-	*2688	-	*11598	*36554	*29596	44345	*16391	10598	16645	510263
50 Salaries and wages	14917109	*473665	-	*4938	*10736	*3443	*22971	*71358	114499	27036	28848	71397	14088218
51 Repairs	4272805	*52918	-	-	-	-	*1805	*3359	11402	*5245	8101	4132	4185843
52 Bad debts	437086	3052	-	-	-	*191	*4393	*1426	2499	*3211	591	534	421190
53 Rent paid on business property	4090606	*50390	-	-	-	*248	*5232	*3489	21380	3868	3603	7501	3994895
54 Taxes paid	22906496	67170	*6	*9375	*3822	*5346	*8907	*25287	32671	20224	9365	54474	22669851
55 Interest paid	18451819	71724	*11476	*302	*9	*1034	*9044	*11007	34602	10560	11278	69519	18221264
56 Contributions or gifts	306045	8	-	*46	*20	*29	*136	*235	*171	*204	222	341	304635
57 Amortization	1683309	6462	-	*327	*363	-	*97	*3186	*911	*1246	1993	3156	1665570
58 Depreciation	15851569	143868	-	*3763	*484	*4634	*9750	*26205	42187	22501	22761	98454	15476961
59 Depletion	1647408	-	-	-	-	-	-	-	*246	*730	1	6124	1640308
60 Advertising	1259495	*11979	-	*225	-	*247	*617	*3876	*4384	3698	1560	9498	1223413
61 Pension, prof sh, stock, annuity	1218000	*11460	-	-	-	*39	*2686	*6195	6715	*3583	1996	8095	1177230
62 Employee benefit programs	3432888	*50034	-	-	*917	*979	*4212	*8556	14217	*6750	2986	5634	3338603
63 Net loss, noncapital assets	177087	510	-	-	-	-	*71	*200	-	*245	178	14	175870
64 Other deductions	35334448	379892	*187	*42553	*1303	*5696	*122614	*97589	116499	44615	30855	122127	34370518
65 Total receipts less total deducts	30254790	-265341	*936	*-5091	*6908	*3733	*-12027	*7025	31914	62465	27278	181515	30215476
66 Constructive taxable income from related foreign corporations	4985704	-	-	-	-	-	-	-	-	-	-	1187	4984517
67 Net income (less deficit), total	35087181	-265399	*936	*-5091	*6908	*3733	*-12027	*6875	31914	62023	26671	182258	35048381
68 Net income, total	36250601	*12172	*936	*20758	*6908	*3733	*9644	*16187	40088	*72281	28749	192194	35846950
69 Deficit, total	1163420	277571	-	*25850	-	-	*21671	*9311	*8175	10259	2078	9937	798569
70 Net income (less def), Form 1120-A	*6376	-	*936	-	*5440	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-39000	*-39000	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	54599	*-3901	-	*-25850	-	-	*2200	*743	*16771	*38446	1087	-	25102
73 Statutory special deductions, total	1429260	*3020	*936	*20346	*1468	*2990	-	*11	*13160	*3314	1053	68079	1314884
74 Net operating loss deduction	592759	*19	*936	*20346	*1468	*2990	-	-	*13160	*2920	856	62369	487696
75 Dividends received deduction	836501	3001	-	-	-	-	-	*11	-	*393	198	5711	827188
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	34745908	*12153	-	*413	*5440	*743	*5832	*15432	*12060	*30670	26609	124115	34512440
78 Total income tax before credits	12247982	*4510	-	*62	*907	*113	*1216	*4967	3927	*10521	9193	44702	12167864
79 Income tax	12156828	*4220	-	*62	*907	*112	*1216	*4967	*3674	*10476	9069	43199	12078928
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	89532	290	-	-	-	*2	-	-	*253	*45	124	1503	87316
83 Foreign tax credit	6748448	-	-	-	-	-	-	-	2	*1890	-0	1288	6745267
84 U.S. Possessions tax credit	221	-	-	-	-	-	-	-	221	-	-	-	-
85 Nonconventional source fuel credit	384750	*10	-	-	-	-	-	-	-	-	-	-	384739
86 General business credit	324436	-	-	-	-	-	3	*128	-	-	-	-	324305
87 Prior year minimum tax credit	623593	-	-	-	-	-	-	-	*167	*107	2589	3837	616893
88 Total income tax after credits	4166534	*4500	-	*62	*907	*113	*1213	*4839	3537	*8524	6603	39577	4096660

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Petroleum (including integrated) and coal products: Petroleum refining (including integrated)

MINOR INDUSTRY 2910 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	224	8	-	-	*91	-	*45	*9	*11	*8	7	7	38
2 Total assets	688490609	-	-	-	*25884	-	*79933	*44856	*141004	*321955	479301	1208428	686189248
3 Cash	5947420	-	-	-	*758	-	*7554	*1352	*15689	*26214	68432	52820	5774602
4 Notes and accounts receivable	94514171	-	-	-	-	-	*25506	*11435	*17131	*55069	76503	110983	94217544
5 Less: Allowance for bad debts	749932	-	-	-	-	-	-	-	*590	*491	1172	2686	744992
6 Inventories	19643203	-	-	-	-	-	*3949	*572	*2393	*40947	83455	110648	19401239
7 U.S. govt. obligations, total	193767	-	-	-	-	-	-	-	-	-	-	16695	177072
8 Tax-exempt securities	602690	-	-	-	-	-	-	-	-	-	-	-	602690
9 Other current assets	28985540	-	-	-	*610	-	*464	-	*11450	*4168	25432	11389	28932028
10 Loans to stockholders	*5475020	-	-	-	-	-	-	-	*18231	-	401	-	5456389
11 Mortgage and real estate loans	69292	-	-	-	-	-	-	-	-	-	-	-	69292
12 Other investments	274825150	-	-	-	-	-	-	*9992	*2202	*68552	23875	320527	274400004
13 Depreciable assets	307041634	-	-	-	*90	-	*14438	*40350	*101153	*214649	341147	892770	305437038
14 Less: Accumulated depreciation	169083265	-	-	-	*90	-	*10046	*19335	*38475	*94421	165186	379913	168375798
15 Depletable assets	57716398	-	-	-	-	-	-	-	-	*3046	1924	44944	57666484
16 Less: Accumulated depletion	38087685	-	-	-	-	-	-	-	-	467	1359	7023	38078835
17 Land	6959234	-	-	-	-	-	-	*491	*3482	*1884	12532	8610	6932234
18 Intangible assets (Amortizable)	40680090	-	-	-	-	-	*42387	-	*179	729	3411	3915	40629469
19 Less: Accumulated amortization	24407171	-	-	-	-	-	*3177	-	*179	522	1701	2175	24399417
20 Other assets	78165050	-	-	-	*24516	-	*-1142	-	*8338	*2599	11608	26924	78092206
21 Total liabilities	688490609	-	-	-	*25884	-	*79933	*44856	*141004	*321955	479301	1208428	686189248
22 Accounts payable	62349700	-	-	-	-	-	*87807	*9335	*54600	*57693	76272	160859	61903133
23 Mort, notes, and bonds under 1 yr	35819774	-	-	-	-	-	*36741	*3033	*45991	*31223	45002	103252	35554532
24 Other current liabilities	29437945	-	-	-	-	-	*7711	*5834	*3343	*18276	42617	89217	29270947
25 Loans from stockholders	6524968	-	-	-	-	-	-	-	*421	-	117	291	6524139
26 Mort, notes, bonds, 1 yr or more	113595805	-	-	-	*5997	-	-	*15736	*187958	*14207	59103	147138	113165665
27 Other liabilities	111192305	-	-	-	*-0	-	-	-	*18680	*37246	32105	83596	111020677
28 Net worth	329570113	-	-	-	*19887	-	*-52325	*10918	*-169989	*163310	224084	624075	328750154
29 Capital stock	16850003	-	-	-	*16998	-	*178	*1	*33833	*7893	3033	129123	16658943
30 Paid-in or capital surplus	179660379	-	-	-	*16155	-	*18860	*186	*21520	*189061	73238	619369	178721990
31 Retained earnings, appropriated	*35632	-	-	-	-	-	-	*36	-	-	-	-	35597
32 Retained earnings-unappropriated	153755045	-	-	-	*-13267	-	*-71363	*10696	*-225333	*-29510	133025	-116025	154066824
33 Retained earnings (S Corp)	14789	-	-	-	-	-	-	-	-	-	14789	-	-
34 Less: Cost of treasury stock	20745735	-	-	-	-	-	-	-	*9	*4135	-	8391	20733200
35 Total receipts	574915881	9402022	-	-	*5529	-	*267873	*76451	*67201	*491688	1741530	2866177	559997411
36 Business receipts	533843719	9356693	-	-	-	-	*192435	*75881	*64633	*485306	1727803	2780926	519160042
37 Interest	14442316	14701	-	-	*50	-	*106	*220	*1324	*2161	3230	8698	14411826
38 Interest on govt. obligations	152180	-	-	-	-	-	-	-	-	-	607	-	151573
39 Rents	2125921	4984	-	-	-	-	-	-	-	*819	3087	9661	2107370
40 Royalties	1603747	-	-	-	-	-	-	-	-	-	18	-	1603730
41 Net S-T cap gain less net LT loss	10495	-	-	-	-	-	-	-	-	-	730	-	9765
42 Net L-T cap gain less net ST loss	1144034	-	-	-	-	-	-	-	-	-	312	43551	1100171
43 Net gain, noncapital assets	2553105	5820	-	-	-	-	-	-	*2	*1188	14	2484	2543597
44 Dividends, domestic corporations	678140	267	-	-	-	-	-	*26	-	-	282	2856	674709
45 Dividends, foreign corporations	6245878	-	-	-	-	-	-	-	-	-	-	-	6245878
46 Other receipts	12116346	19558	-	-	*5478	-	*75333	*324	*1241	*2214	5447	18002	11988750
47 Total deductions	544495980	9660768	-	-	*89	-	*285986	*74982	*70404	*479829	1714252	2773771	529435900
48 Cost of goods	420558369	8332590	-	-	-	-	*138900	*49566	*52806	*396772	1579316	2541589	407466829
49 Compensation of officers	574199	48302	-	-	-	-	*20474	*5156	*35	*5862	10598	5501	478271
50 Salaries and wages	14469161	471009	-	-	-	-	*16169	*654	*1751	*13720	28848	32972	13904037
51 Repairs	4220801	52710	-	-	-	-	*1608	-	*135	*4876	8101	3021	4150349
52 Bad debts	423932	3052	-	-	-	-	-	-	26	*2550	591	51	417663
53 Rent paid on business property	4031014	49638	-	-	-	-	*4999	*139	*164	*2314	3603	3093	3967064
54 Taxes paid	22751543	65741	-	-	*47	-	*3291	*2432	*954	*10476	9365	34402	22624836
55 Interest paid	18273687	67652	-	-	-	-	*4449	*1355	*4066	*6647	11278	30939	18147300
56 Contributions or gifts	303939	8	-	-	*20	-	*49	*11	-	*69	222	91	303469
57 Amortization	1663719	4086	-	-	-	-	*45	*250	-	*904	1993	1137	1655304
58 Depreciation	15607070	139910	-	-	-	-	*1304	*4144	*6925	*11941	22761	54837	15365248
59 Depletion	1643887	-	-	-	-	-	-	-	-	-	1	5102	1638783
60 Advertising	1107498	11935	-	-	-	-	*240	*1618	71	*2744	1560	126	1089205
61 Pension, prof sh, stock, annuity	1178717	11176	-	-	-	-	-	*893	*8	*717	1996	3012	1160915
62 Employee benefit programs	3361429	47306	-	-	-	-	*3129	*1280	52	*1601	2986	1345	3303730
63 Net loss, noncapital assets	164480	510	-	-	-	-	*70	*59	-	*31	178	5	163628
64 Other deductions	34162538	355142	-	-	*23	-	*91259	*7425	*3410	*18606	30855	56547	33599270
65 Total receipts less total deducts	30419901	-258746	-	-	*5440	-	*-18113	*1469	*-3203	*11859	27278	92406	30561511
66 Constructive taxable income from related foreign corporations	4974492	-	-	-	-	-	-	-	-	-	-	-	4974492
67 Net income (less deficit), total	35242213	-258746	-	-	*5440	-	*-18113	*1469	*-3203	*11859	26671	92406	35384429
68 Net income, total	35839557	8803	-	-	*5440	-	*1946	*1469	*2264	*22118	28749	95587	35673182
69 Deficit, total	597344	267548	-	-	-	-	*20059	-	*5467	10259	2078	3181	288753
70 Net income (less def), Form 1120-A	*5440	-	-	-	*5440	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-39019	-39019	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1087	-	-	-	-	-	-	-	-	-	1087	-	-
73 Statutory special deductions, total	1374245	187	-	-	-	-	-	*11	*1606	*2920	1053	64496	1303971
74 Net operating loss deduction	555447	-	-	-	-	-	-	-	*1606	*2920	856	62369	487696
75 Dividends received deduction	818798	187	-	-	-	-	-	*11	-	-	198	2128	816275
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	34469889	8803	-	-	*5440	-	*1946	*1458	658	*19198	26609	31090	34374688
78 Total income tax before credits	12153049	3371	-	-	*907	-	*363	*419	*261	*6619	9193	12265	12119651
79 Income tax	12062113	3081	-	-	*907	-	*363	*419	224	*6574	9069	10762	12030714
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	89315	290	-	-	-	-	-	-	*37	*45	124	1503	87316
83 Foreign tax credit	6738784	-	-	-	-	-	-	-	2	*1872	-0	-	6736909
84 U.S. Possessions tax credit	221	-	-	-	-	-	-	-	221	-	-	-	-
85 Nonconventional source fuel credit	384739	-	-	-	-	-	-	-	-	-	-	-	384739
86 General business credit	323687	-	-	-	-	-	-	-	-	-	-	-	323687
87 Prior year minimum tax credit	621546	-	-	-	-	-	-	-	-	*107	2589	1957	616893
88 Total income tax after credits	4084072	3371	-	-	*907	-	*363	*419	*38	*4639	6603	10307	4057424

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Petroleum (including integrated) and coal products: Petroleum and coal products, not elsewhere classified

MINOR INDUSTRY 2998 RETURNS WITH AND WITHOUT NET INCOME	Total	Size of Total Assets Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1151	*297	*269	*171	*91	*76	*105	*71	50	*10	**	6	5
2 Total assets	5879089	-	*6515	*36158	*35117	*57887	*200226	*410165	791024	*329323	**	878037	3134638
3 Cash	410911	-	-	*2457	*2862	*1604	*45501	*37349	76202	*71150	**	54778	119009
4 Notes and accounts receivable	1346860	-	*5169	*21252	*18952	*14158	*29916	*144587	159544	*74353	**	197605	681324
5 Less: Allowance for bad debts	36061	-	-	-	-	-	*242	*1616	*2440	*2007	**	3780	25976
6 Inventories	672432	-	-	-	*5075	*14035	*11434	*35312	119914	*29750	**	115927	340984
7 U.S. govt. obligations, total	*39185	-	-	-	-	-	-	-	*7080	*32105	-	-	-
8 Tax-exempt securities	*15789	-	-	-	-	-	-	-	8912	*6877	-	-	-
9 Other current assets	224929	-	-	-	*1307	*958	*3995	*19117	69273	*9716	**	39299	81264
10 Loans to stockholders	*11930	-	-	*996	-	*6273	-	*1924	*484	*857	-	1395	-
11 Mortgage and real estate loans	*8185	-	-	-	-	-	-	-	*8185	-	-	-	-
12 Other investments	621983	-	-	-	-	-	*2068	*10934	*74546	*18632	**	156100	359702
13 Depreciable assets	3261649	-	-	*19747	*4111	*41480	*175343	*317529	650677	*231219	**	475352	1346192
14 Less: Accumulated depreciation	1606010	-	-	*10924	*2097	*22815	*74023	*195286	414413	*170088	**	226543	489821
15 Depletable assets	*5671	-	-	-	-	-	-	-	532	*2771	**	2367	-
16 Less: Accumulated depletion	*1842	-	-	-	-	-	-	-	529	*1255	**	58	-
17 Land	170902	-	-	-	*3975	*2149	*6077	*9311	22527	*18645	-	18803	89416
18 Intangible assets (Amortizable)	448468	-	-	*3135	-	-	*156	*39862	*33026	*3590	-	40306	328392
19 Less: Accumulated amortization	101252	-	-	*505	-	-	*118	*23765	*25928	*2258	-	7870	40808
20 Other assets	385363	-	*1346	-	*932	*45	*116	*14908	*3434	*5264	**	14356	344960
21 Total liabilities	5879089	-	*6515	*36158	*35117	*57887	*200226	*410165	791024	*329323	**	878037	3134638
22 Accounts payable	604924	-	-	*3177	*13903	*11344	*20403	*121685	84492	*46081	**	67125	236714
23 Mort, notes, and bonds under 1 yr	437161	-	-	*54340	*50437	*3916	*20434	*34205	*111894	*7826	**	36892	117217
24 Other current liabilities	682632	-	*52126	*2501	*125497	*2470	*7660	*45061	48581	*12971	**	61201	324565
25 Loans from stockholders	134351	-	-	*24254	-	-	*9487	*8767	*11922	-	-	-	79922
26 Mort, notes, bonds, 1 yr or more	2027839	-	*313863	-	-	*4564	*78861	*43906	*168604	*26859	**	225361	1165821
27 Other liabilities	336621	-	-	-	-	*56	47	*12100	*17008	*10555	**	53222	243633
28 Net worth	1655562	-	*-359474	*-48113	*-154721	*35536	*63334	*144442	348524	*225032	**	434236	966766
29 Capital stock	1075870	-	*381867	*121	*1623	*5459	*254	*3478	65139	*2306	**	13855	601769
30 Paid-in or capital surplus	313421	-	-	-	*3771	-	*15664	*25970	*45273	*11816	**	108410	102518
31 Retained earnings, appropriated	35376	-	-	-	-	-	-	-	-	-	-	7210	28167
32 Retained earnings-unappropriated	-57736	-	*-727880	*-165	*-160115	*33409	*36871	*121969	*130524	*110807	-	310198	86645
33 Retained earnings (S Corp)	349890	-	-	*-48069	-	-	*10544	*-3224	*130718	*112254	**	-	147668
34 Less: Cost of treasury stock	61260	-	*13461	-	-	*3332	-	*3752	*23129	*12151	-	5436	-
35 Total receipts	8696973	*131791	*12605	*140968	*84045	*157376	*278012	*1085223	1966836	*596325	**	1155793	3087999
36 Business receipts	8469863	*125190	*6003	*140961	*84045	*156745	*274721	*1079366	1912492	*581413	**	1097471	3011458
37 Interest	31568	*906	-	*7	-	*60	*707	*1716	*9320	*3371	-	4877	10604
38 Interest on govt. obligations	*1134	58	-	-	-	-	-	*150	-	*442	**	445	39
39 Rents	5414	-	-	-	-	-	-	*894	*2610	*821	-	128	960
40 Royalties	*11208	214	-	-	-	*274	-	10	1	-	-	612	10097
41 Net S-T cap gain less net LT loss	*74	-	-	-	-	-	-	-	-	*74	-	-	-
42 Net L-T cap gain less net ST loss	*7727	-	-	-	-	-	-	*469	*283	*163	-	6812	-
43 Net gain, noncapital assets	7094	-	-	-	-	*77	*1932	*1175	*1919	*232	**	885	874
44 Dividends, domestic corporations	*1912	-	-	-	-	-	-	-	-	*412	-	-	1500
45 Dividends, foreign corporations	*32190	2834	-	-	-	-	-	-	-	*4	-	6588	22764
46 Other receipts	128789	*2589	*6601	-	-	*220	*652	*1444	40211	*9393	**	37975	29704
47 Total deductions	8862083	*138387	*11669	*146059	*82577	*153643	*271926	*1079667	1931719	*545720	**	1066684	3434034
48 Cost of goods	6070817	*79406	-	*81843	*65013	*120160	*189925	*813519	1502589	*458669	**	821221	1938474
49 Compensation of officers	168507	*15725	-	*2688	-	*11598	*16080	*24440	44310	*10529	**	11144	31992
50 Salaries and wages	447949	*2656	-	*4938	*10736	*3443	*6802	*70705	112747	*13316	**	38425	184181
51 Repairs	52004	*208	-	-	-	-	*197	*3359	11267	*369	**	1111	35494
52 Bad debts	13154	-	-	-	-	*191	*4393	*1426	2473	*661	**	483	3527
53 Rent paid on business property	59592	*752	-	-	-	*248	*233	*3350	21216	*1554	**	4408	27831
54 Taxes paid	154954	*1429	*6	*9375	*3775	*5346	*5616	*22855	31717	*9748	**	20072	45015
55 Interest paid	178133	*4071	*11476	*302	*9	*1034	*4596	*9652	30536	*3913	**	38580	73964
56 Contributions or gifts	2107	-	-	*46	-	*29	*87	*224	*171	*135	-	250	1166
57 Amortization	19590	*2376	-	*327	*363	-	*51	*2935	*911	*342	-	2019	10266
58 Depreciation	244499	*3958	-	*3763	*484	*4634	*8446	*22061	35262	*10560	**	43617	111713
59 Depletion	*3521	-	-	-	-	-	-	-	*246	*730	**	1021	1524
60 Advertising	151997	*43	-	*225	-	*247	*378	*2258	*4313	*954	**	9372	134208
61 Pension, prof sh, stock, annuity	39283	*284	-	-	-	*39	*2686	*5302	*6707	*2867	**	5084	16315
62 Employee benefit programs	71460	*2728	-	-	*917	*979	*1083	*7277	*14165	*5149	**	4288	34873
63 Net loss, noncapital assets	12607	-	-	-	-	-	1	*140	-	*215	-	9	12242
64 Other deductions	1171910	*24749	*187	*42553	*1281	*5696	*31354	*90164	113089	*26009	**	65580	771248
65 Total receipts less total deducts	-165110	*-6596	*936	*-5091	*1468	*3733	*6086	*5556	35117	*50605	**	89109	-346034
66 Constructive taxable income from related foreign corporations	11213	-	-	-	-	-	-	-	-	-	-	1187	10025
67 Net income (less deficit), total	-155032	*-6653	*936	*-5091	*1468	*3733	*6086	*5407	35117	*50163	**	89852	-336048
68 Net income, total	411044	*3369	*936	*20758	*1468	*3733	*7699	*14718	37825	*50163	**	96608	173768
69 Deficit, total	566076	*10023	-	*25850	-	-	*1612	*9311	*2708	-	-	6756	509816
70 Net income (less def), Form 1120-A	*936	-	*936	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*19	*19	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	53513	*-3901	-	*-25850	-	-	*2200	*743	*16771	*38446	**	-	25102
73 Statutory special deductions, total	55015	*2833	*936	*20346	*1468	*2990	-	-	*11554	*393	-	3583	10913
74 Net operating loss deduction	*37312	*19	*936	*20346	*1468	*2990	-	-	*11554	-	-	-	-
75 Dividends received deduction	*17703	2814	-	-	-	-	-	-	-	*393	-	3583	10913
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	276019	*3350	-	*413	-	*743	*3886	*13975	*11402	*11473	**	93025	137752
78 Total income tax before credits	94933	*1139	-	*62	-	*113	*853	*4548	*3666	*3902	**	32437	48213
79 Income tax	94716	*1139	-	*62	-	*112	*853	*4548	*3450	*3902	**	32437	48213
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*218	-	-	-	-	*2	-	-	216	-	-	-	-
83 Foreign tax credit	*9664	-	-	-	-	-	-	-	-	*18	-	1288	8358
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*10	*10	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*749	-	-	-	-	-	3	*128	-	-	-	-	618
87 Prior year minimum tax credit	*2047	-	-	-	-	-	-	-	*167	-	-	1880	-
88 Total income tax after credits	82462	*1129	-	*62	-	*113	*850	*4420	*3499	*3884	**	29269	39237

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Rubber and miscellaneous plastics products

MAJOR GROUP 19
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	12296	118	3024	*932	1671	2254	2702	700	508	169	98	78	41
2 Total assets	84892286	-	134590	*153384	598019	1670159	6483696	4770894	7755217	6009896	6719842	11838097	38758493
3 Cash	3566220	-	32630	*19877	108725	252109	599062	441920	606328	320668	192303	509105	483493
4 Notes and accounts receivable	17308652	-	*23686	*67359	143800	467950	1633958	1192160	1912976	1321019	1399293	2173158	6973291
5 Less: Allowance for bad debts	498954	-	*1	-	*858	*4799	21348	13975	34615	26742	43968	81087	271561
6 Inventories	13095718	-	*10782	*25458	90791	308745	1170903	949183	1547771	1157732	1072156	1597606	5164592
7 U.S. govt. obligations, total	39981	-	-	-	-	-	14	*2063	*10623	*5037	10993	11251	1
8 Tax-exempt securities	*155153	-	-	-	-	-	*88416	*4720	*8853	17898	34923	-	343
9 Other current assets	2565100	-	*2648	*4451	24919	37362	258815	104965	246163	171848	346759	482531	884639
10 Loans to stockholders	326839	-	*11462	*7155	*35304	*61182	73407	49214	18198	*5400	39809	21479	4228
11 Mortgage and real estate loans	45219	-	-	-	-	-	*14699	*1018	*168	*755	24442	4137	-
12 Other investments	11380535	-	*2505	*180	*27401	*12310	256120	128838	449231	416908	605640	1263870	8217531
13 Depreciable assets	59813544	-	146797	*172399	557924	1457879	5430703	4041126	6042622	4150388	4856693	6805899	26151113
14 Less: Accumulated depreciation	32165921	-	102982	*140451	391475	942274	3312742	2275761	3435473	2179749	2442484	2927861	14014669
15 Depletable assets	*621596	-	*7427	-	-	-	-	-	-	-	843	5327	607998
16 Less: Accumulated depletion	*450940	-	*2622	-	-	-	-	-	-	-	404	984	446930
17 Land	943810	-	*888	-	*599	*11229	78475	73085	120569	74532	87032	161525	335877
18 Intangible assets (Amortizable)	6050313	-	*703	*240	*1502	*9189	222328	71664	210832	502673	317150	1447381	3266651
19 Less: Accumulated amortization	1452269	-	*475	*236	*250	*1811	63077	27533	42948	91618	51657	163070	1009595
20 Other assets	3547692	-	*1142	*-3049	*-363	1088	53961	28208	93920	163146	270318	527832	2411490
21 Total liabilities	84892286	-	134590	*153384	598019	1670159	6483696	4770894	7755217	6009896	6719842	11838097	38758493
22 Accounts payable	9717659	-	*5528	*76311	85047	278234	1010914	700314	1101702	752957	831604	1422329	3452719
23 Mort, notes, and bonds under 1 yr	5868851	-	*15596	*11438	*15902	102463	626122	594695	851195	684550	517043	722723	1727125
24 Other current liabilities	8927723	-	*4349	*47489	46547	120360	539377	329015	596356	483579	637846	911790	5211015
25 Loans from stockholders	2195389	-	*73348	*39770	*22405	206511	341706	130586	223835	46561	70386	122460	917821
26 Mort, notes, bonds, 1 yr or more	20629400	-	*49480	*67111	116687	317845	1468681	830494	1285504	1284889	1796273	4635125	8777311
27 Other liabilities	7906197	-	*1	*-40638	*-0	*84463	95454	61094	107299	263707	156885	559963	6617969
28 Net worth	29647067	-	-13711	*-48097	311431	560284	2401443	2124697	3589325	2493651	2709805	3463707	12054533
29 Capital stock	4162640	-	26957	*5123	55349	61342	414342	234579	302475	353894	530118	526163	1652300
30 Paid-in or capital surplus	13300912	-	*600	*121893	*44419	81787	407044	327696	703313	819217	700390	1615712	8478841
31 Retained earnings, appropriated	68026	-	-	-	-	*21402	*5982	*14012	-	-	18294	365	7972
32 Retained earnings-unappropriated	7515464	-	*-21446	*-146218	75594	219241	758011	459930	731738	545380	870536	1591113	2431586
33 Retained earnings (S Corp)	6295674	-	*-15300	*-28465	*143981	218467	996788	1153245	1960017	827730	676127	40299	322784
34 Less: Cost of treasury stock	1695649	-	*4523	*428	*7913	41954	180724	64765	108217	52569	85659	309946	838950
35 Total receipts	121003268	1474440	505549	*725807	1811413	4048858	13944951	9420138	13285041	8853570	9970074	13169975	43793453
36 Business receipts	117567821	1433337	505549	*717942	1799212	4030389	13843692	9318485	13135396	8732291	9749177	12738216	41564135
37 Interest	752731	4312	-	*120	2075	2809	13276	10623	15919	18477	37534	93449	554138
38 Interest on govt. obligations	25242	155	-	-	*43	-	*4266	*316	5374	*2078	4075	3927	5008
39 Rents	115831	30	-	-	*2765	-	*821	*65	3160	3847	6622	19244	79277
40 Royalties	596190	*4727	-	-	-	-	*795	*1679	*2679	3716	16262	54832	511500
41 Net S-T cap gain less net LT loss	4993	-	-	-	-	-	-	*558	*400	-	989	1511	1536
42 Net L-T cap gain less net ST loss	315222	*16352	-	-	*4980	*265	*2694	*16917	*7128	1756	41957	39296	183876
43 Net gain, noncapital assets	252857	*7622	-	*6176	*253	*2229	8242	25798	27531	18743	12218	50144	93901
44 Dividends, domestic corporations	22838	-0	-	-	-	-	*139	*1864	*551	*1308	4908	1470	12597
45 Dividends, foreign corporations	484570	3325	-	-	-	-	-	*5835	*707	*7388	3777	26076	437463
46 Other receipts	864972	4581	*-0	*1569	2085	13166	71026	37998	86197	63965	92552	141811	350022
47 Total deductions	115392979	1607779	449371	*697555	1737895	3954141	13545973	8899552	12648382	8430792	9463638	12668349	41289554
48 Cost of goods	80868941	1069225	172723	*444676	1088007	2618046	9497327	6655130	9427085	6260700	7006498	8883210	27746316
49 Compensation of officers	2200414	20045	*23414	*61488	173591	275427	651297	255268	280322	128119	126868	103021	101552
50 Salaries and wages	6668765	82925	*45888	*37907	82494	241646	904430	473667	741879	473491	468903	666360	2449175
51 Repairs	834175	6837	*6819	*14956	24054	28850	62239	35483	42741	33982	29549	48298	500368
52 Bad debts	231674	1771	-	*2104	*1918	7881	25249	15892	17808	11917	13294	16449	117393
53 Rent paid on business property	1074470	7643	28563	*30445	47948	78208	113152	65976	65867	45497	55656	92397	443118
54 Taxes paid	2257707	25255	12905	*21707	44427	121709	341168	186313	279323	174151	198335	222446	629967
55 Interest paid	2653783	46605	*6343	*2943	20179	43697	192693	149434	191608	171813	207536	507584	1113349
56 Contributions or gifts	42431	*780	-	*84	*285	*1096	4741	2342	1946	1470	4564	4007	21117
57 Amortization	295259	8123	*104	-	*147	*264	10358	12451	12388	25789	24086	92220	109329
58 Depreciation	4418029	71733	12352	*10940	59254	95232	439611	354288	481692	332562	409078	605758	1545530
59 Depletion	27493	823	-	-	-	-	-	-	*1	-	-	3933	22736
60 Advertising	1172883	14424	*1853	*627	7984	36103	145545	39108	87972	36293	70202	88143	644629
61 Pension, prof sh, stock, annuity	746348	77365	-	*291	*3285	*10481	55003	32566	64668	37330	45994	57196	362170
62 Employee benefit programs	2178588	66578	*2863	*11164	19255	43430	163446	103012	161017	127198	135289	200000	1145336
63 Net loss, noncapital assets	80084	*170	-	*5056	*18230	*174	4291	3822	10145	1991	9882	7969	18355
64 Other deductions	9641935	107476	135544	*53165	146837	351900	935425	514801	781921	568488	657904	1069358	4319115
65 Total receipts less total deducts	5610288	-133339	56178	*28252	73518	94717	398978	520586	636659	422778	506436	501626	2503899
66 Constructive taxable income from related foreign corporations	475980	1211	-	-	-	-	-	-	-	*3224	532	10707	460306
67 Net income (less deficit), total	6061026	-132283	56178	*28252	73475	94717	394712	520270	631285	423924	502892	508406	2959197
68 Net income, total	7315537	53287	*65657	*40957	107077	176792	628842	614663	760185	512408	608345	692033	3055292
69 Deficit, total	1254511	185570	*9479	*12705	*33602	82075	234130	94392	128900	88484	105453	183627	96095
70 Net income (less def), Form 1120-A	*4614	-	*4614	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*3706	*3706	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1751400	*16582	*57870	*29671	*85050	83936	272616	332171	458006	162421	208114	8973	35990
73 Statutory special deductions, total	884701	*14802	*4614	*662	*4757	*12783	7015	*34601	22090	43500	34809	34410	670659
74 Net operating loss deduction	809726	*14690	*4614	*662	*4757	*12783	*6912	*27461	*21056	41036	28924	26480	620353
75 Dividends received deduction	74975	112	-	-	-	-	*103	*7140	*1034	*2465	5884	7930	50306
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	4364083	*22015	*2427	*10625	*13380	39732	221014	196730	242144	264348	361654	644620	2345394
78 Total income tax before credits	1575018	*8304	*364	*1898	3058	8111	71171	67668	83433	95525	126260	227885	881341
79 Income tax	1498032	*7518	*364	*1898	*2007	8111	70372	66366	82130	90041	124493	224154	820579
80 Personal holding company tax	986	-	-	-	-	-	-	-	-	-	-	-	986
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	76306	*488	-	-	*1051	-	*799	*1302	1304	5319	1662	4604	59777
83 Foreign tax credit	402316	723	-	-	-	-	-	*14	*92	*5756	1527	9750	384454
84 U.S. Possessions tax credit	12358	-	-	-	-	-	700	316	3230	7041	1071	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	31707	-	-	-	*123	-	*93	*319	*350	*1269	1432	4231	23890
87 Prior year minimum tax credit	19044	-	-	-	-	-	*844	*1482	*155	*1940	1526	1595	11502
88 Total income tax after credits	1109593	*7581	*364	*1898	*2935	8111	69535	65536	79606	79519	120704	212309	461494

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Rubber and miscellaneous plastics products: Rubber products; plastics footwear, hose and belting

MINOR INDUSTRY 3050
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1933	*28	*517	*24	*438	*212	454	*95	71	50	15	13	17
2 Total assets	31829573	-	*31540	*2468	*155271	*143974	1021631	*633600	1002333	1662084	1075109	2120577	23980987
3 Cash	737414	-	*13919	*2468	*31796	*25861	143082	*49756	75968	74869	31282	54547	233866
4 Notes and accounts receivable	6289692	-	*9502	-	*46395	*47923	330811	*156361	237913	381004	264035	340174	4475574
5 Less: Allowance for bad debts	225838	-	*1	-	*324	-	*7322	*1442	5706	12668	8338	19720	170317
6 Inventories	5253776	-	*341	-	*46750	*33468	225903	*144921	190340	383337	212403	215365	3800947
7 U.S. govt. obligations, total	*7173	-	-	-	-	-	14	*1890	*1996	*3274	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	689780	-	*234	-	*2247	*2343	30187	*18353	27298	42882	61097	124180	380959
10 Loans to stockholders	11852	-	*3144	-	*444	-	*653	*1172	*1143	*2748	2215	333	-
11 Mortgage and real estate loans	3712	-	-	-	-	-	-	-	-	-	-	3712	-
12 Other investments	4532805	-	-	-	*2088	*3199	*21168	*1454	161534	160097	165237	454807	3563221
13 Depreciable assets	23969529	-	*36196	-	*151085	*93637	799830	*571904	644405	950078	590082	766926	19365387
14 Less: Accumulated depreciation	13466069	-	*31795	-	*126455	*64457	564537	*322793	365441	497570	322367	342792	10827861
15 Depletable assets	607049	-	-	-	-	-	-	-	-	-	705	-	606344
16 Less: Accumulated depletion	446744	-	-	-	-	-	-	-	-	-	404	-	446340
17 Land	304339	-	-	-	*43	-	20849	*9842	26813	16460	13951	12770	203611
18 Intangible assets (Amortizable)	2243436	-	*181	-	-	-	*12255	*9088	13628	147861	50278	458160	1551986
19 Less: Accumulated amortization	611498	-	*181	-	-	-	*3319	*8038	*7537	33980	9691	41906	506846
20 Other assets	1929166	-	*-0	-	*1203	*2000	12058	*1133	-22	43690	24627	94023	1750454
21 Total liabilities	31829573	-	*31540	*2468	*155271	*143974	1021631	*633600	1002333	1662084	1075109	2120577	23980987
22 Accounts payable	3566783	-	*4891	*22217	*13522	*15620	165311	*58076	198578	250246	128247	204354	2505722
23 Mort, notes, and bonds under 1 yr	1666892	-	*4836	*1178	*1713	-	68801	*34437	127599	230418	54127	82146	1061637
24 Other current liabilities	3802977	-	*670	*24315	*32635	*6227	60961	*59708	68972	166218	120118	253353	3009800
25 Loans from stockholders	877235	-	*83	*268	*8132	*8204	*49994	-	*9036	*17962	36597	4012	742948
26 Mort, notes, bonds, 1 yr or more	6006576	-	*444	*55077	*30820	*40728	86314	*71089	110772	355014	247114	685874	4323329
27 Other liabilities	5323436	-	*-0	*-40638	-	-	*11969	*4117	12963	66055	77624	148357	5042990
28 Net worth	10585674	-	*20617	*-59949	*68449	*73195	578282	*406173	474413	576171	411282	742481	7294562
29 Capital stock	1338975	-	*4126	*18	*8642	*795	68577	*69319	69191	77828	106784	122605	811090
30 Paid-in or capital surplus	8757882	-	*9	*18838	*25245	*2545	*4644	*157801	390077	298865	64872	403676	7391310
31 Retained earnings, appropriated	1018	-	-	-	-	-	-	-	-	-	195	-	823
32 Retained earnings-unappropriated	-32663	-	*16482	*-78804	*3053	*17045	275198	*-34706	-131182	23309	201633	300650	-625341
33 Retained earnings (S Corp)	1012235	-	-	-	*32195	*59104	*288679	*217811	*182417	*178276	53753	-	-
34 Less: Cost of treasury stock	491772	-	-	-	*686	*6294	*58816	*4053	*36090	*2108	15955	84450	283320
35 Total receipts	43822552	*667209	*110603	*23	*467200	*406169	2797819	*1303214	1673563	2600909	1752301	1917024	30126520
36 Business receipts	42223451	*663894	*110603	-	*465452	*405684	2780832	*1288903	1633687	2573024	1682470	1847152	28771748
37 Interest	362005	*1024	-	*23	*239	*397	3982	*851	4262	3599	12270	16709	318649
38 Interest on govt. obligations	*2325	-	-	-	-	-	*7	-	*505	-	39	778	995
39 Rents	48732	-	-	-	-	-	*7	-	*2832	*1808	2975	361	40749
40 Royalties	369239	517	-	-	-	-	-	-	-	*1945	8864	6078	351836
41 Net S-T cap gain less net LT loss	*1255	-	-	-	-	-	-	-	*265	-	102	816	72
42 Net L-T cap gain less net ST loss	115821	-	-	-	-	-	*57	*211	*302	*350	10173	547	104182
43 Net gain, noncapital assets	47928	371	-	-	-	-	*736	*164	*27	929	1115	51	44535
44 Dividends, domestic corporations	4260	-	-	-	-	-	-	-	*420	-	1935	652	1252
45 Dividends, foreign corporations	363717	-	-	-	-	-	-	*5134	*58	*171	1304	4183	352867
46 Other receipts	283821	*1403	*-0	-	*1509	*88	12198	*7951	31204	19083	31053	39696	139636
47 Total deductions	41644695	*753149	*108156	*4291	*478848	*380648	2658563	*1216678	1598616	2531869	1662543	1803756	28447577
48 Cost of goods	28594082	*508948	*57213	-	*283387	*220584	1758801	*915697	1131840	1823211	1203378	1246595	19444427
49 Compensation of officers	542679	*7379	*6263	-	*68229	*61229	200088	*33612	27641	38918	25922	16168	57231
50 Salaries and wages	2577990	*32703	*7279	-	*13249	*22555	227623	*66869	130016	162083	101444	93324	1720846
51 Repairs	470082	*2041	*4758	*5	*3994	*4340	12927	*5560	4793	13712	4230	7228	406494
52 Bad debts	89558	*1116	-	-	*793	*87	5534	*2090	1512	4971	2204	1359	69893
53 Rent paid on business property	451343	*3052	*9423	*19	*23126	*11520	14866	*4176	13264	13648	9528	11302	337417
54 Taxes paid	682070	*6776	*3217	-	*16206	*11214	75151	*16868	33613	52933	38576	33795	393721
55 Interest paid	885440	*23318	*716	-	*2178	*5741	17750	*8537	22732	55523	34055	70087	644805
56 Contributions or gifts	12203	-	-	-	*66	-	*779	*767	*289	464	777	601	8461
57 Amortization	92875	5099	-	-	-	-	*1191	*944	1587	8157	2881	22852	50163
58 Depreciation	1301747	*25838	*6054	-	*9313	*8830	44451	*45302	44572	81081	41690	58176	936441
59 Depletion	13684	-	-	-	-	-	-	-	-	-	-	-	13684
60 Advertising	561416	*10905	*5	-	*2167	*533	26575	*3370	9220	15018	11307	18215	464101
61 Pension, prof sh, stock, annuity	354031	*6526	-	-	*790	-	*12473	*5272	7725	13922	7238	10938	289148
62 Employee benefit programs	1235122	*54485	*755	-	*11407	*463	41396	*15084	39877	45982	36747	30783	958142
63 Net loss, noncapital assets	42431	3	-	*4113	*17946	-	*645	-	*2331	*464	667	3006	13256
64 Other deductions	3737943	*64960	*12473	*154	*25998	*33552	218312	*92532	127606	201784	141899	179327	2639348
65 Total receipts less total deducts	2177858	*-85941	*2447	*-4268	*-11648	*25521	139256	*86535	74947	69039	89757	113268	1678943
66 Constructive taxable income from related foreign corporations	235777	-	-	-	-	-	-	-	-	-	478	321	234978
67 Net income (less deficit), total	2411310	*-85941	*2447	*-4268	*-11648	*25521	139249	*86535	74442	69039	90196	112810	1912925
68 Net income, total	2696816	*8242	*2447	-	*14760	*32440	142025	*91924	97157	109102	95682	147862	1955174
69 Deficit, total	285506	94182	-	*4268	*26408	*6920	*2776	*5389	*22716	*40062	5485	35052	42249
70 Net income (less def), Form 1120-A	*20	-	*20	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	272071	*7053	-	-	*12195	*28245	*70450	*49974	*65948	*17481	20724	-	-
73 Statutory special deductions, total	662416	*1188	*20	-	-	-	*260	*16855	*827	*15472	3988	12874	610932
74 Net operating loss deduction	630054	*1188	*20	-	-	-	*260	*11722	*533	*15300	1925	9604	589502
75 Dividends received deduction	32362	-	-	-	-	-	-	*5134	*294	*171	2062	3270	21430
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1755214	-	*2427	-	*2565	*4195	71315	*25095	*30404	68841	71141	134988	1344242
78 Total income tax before credits	662586	*20	*364	-	*385	*830	23660	*8719	*10357	25315	24430	48178	520329
79 Income tax	609453	-	*364	-	*385	*830	23660	*8424	*10265	23385	24382	47174	470585
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	53133	*20	-	-	-	-	-	*295	*92	*1930	48	1004	49744
83 Foreign tax credit	241151	-	-	-	-	-	-	-	-	*160	993	109	239889
84 U.S. Possessions tax credit	303	-	-	-	-	-	303	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	22802	-	-	-	-	-	-	*93	*159	*27	192	1622	20708
87 Prior year minimum tax credit	*12274	-	-	-	-	-	-	-	-	*610	163	-	11502
88 Total income tax after credits	386056	*20	*364	-	*385	*830	23357	*8626	*10197	24518	23083	46446	248230

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Rubber and miscellaneous plastics products: Miscellaneous plastics products

MINOR INDUSTRY 3070 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	10363	90	*2507	*909	1233	2042	2248	605	436	120	83	65	24
2 Total assets	53062713	-	*103050	*150916	442748	1526184	5462066	4137293	6752884	4347812	5644733	9717520	14777506
3 Cash	2828806	-	*18711	*17409	76929	226248	455980	392164	530360	245799	161022	454559	249627
4 Notes and accounts receivable	11018960	-	*14185	*67359	*97405	420028	1303148	1035799	1675063	940015	1135258	1832984	2497717
5 Less: Allowance for bad debts	273116	-	-	-	*534	*4799	14026	12532	28909	14074	35630	61367	101244
6 Inventories	7841942	-	*10441	*25458	*44041	275277	945000	804262	1357430	774394	859753	1382241	1363645
7 U.S. govt. obligations, total	*32808	-	-	-	-	-	-	173	*8627	1763	10993	11251	1
8 Tax-exempt securities	*155153	-	-	-	-	-	*88416	*4720	*8853	17898	34923	-	343
9 Other current assets	1875320	-	*2414	*4451	22672	35018	228629	86611	218865	128966	285663	358351	503680
10 Loans to stockholders	314986	-	*8318	*7155	*34860	*61182	72755	48041	17055	*2652	37595	21146	4228
11 Mortgage and real estate loans	*41507	-	-	-	-	-	*14699	*1018	*168	*755	24442	425	-
12 Other investments	6847730	-	*2505	*180	*25313	*9111	234953	127384	287697	256811	440404	809063	4654310
13 Depreciable assets	35844015	-	*110601	*172399	406840	1364242	4630873	3469223	5398217	3200310	4266611	6038973	6785726
14 Less: Accumulated depreciation	18699852	-	*71188	*140451	265020	877817	2748205	1952967	3070032	1682179	2120116	2585069	3186808
15 Depletable assets	*14547	-	*7427	-	-	-	-	-	-	-	139	5327	1654
16 Less: Accumulated depletion	*4196	-	*2622	-	-	-	-	-	-	-	-	984	590
17 Land	639471	-	*888	-	*557	*11229	57625	63243	93756	58073	73081	148755	132266
18 Intangible assets (Amortizable)	3806877	-	*522	*240	*1502	*9189	210074	62575	197204	354811	266872	989221	1714665
19 Less: Accumulated amortization	840771	-	*294	*236	*250	*1811	59758	19495	35411	57637	41965	121164	502749
20 Other assets	1618527	-	*1143	*-3049	*-1566	-913	41903	27075	93941	119455	245692	433809	661036
21 Total liabilities	53062713	-	*103050	*150916	442748	1526184	5462066	4137293	6752884	4347812	5644733	9717520	14777506
22 Accounts payable	6150876	-	*637	*54094	71525	262614	845603	642238	903124	502711	703357	1217975	946997
23 Mort, notes, and bonds under 1 yr	4201959	-	*10760	*10260	*14189	102463	557321	560258	723596	454133	462916	640577	665488
24 Other current liabilities	5124747	-	*3679	*23173	*13912	114133	478416	269306	527384	317361	517729	658437	2201215
25 Loans from stockholders	1318154	-	*73265	*39502	*14273	198307	291712	130586	214799	28599	33789	118448	174873
26 Mort, notes, bonds, 1 yr or more	14622824	-	*49036	*12034	*85867	277116	1382367	759405	1174732	929875	1549159	3949251	4453982
27 Other liabilities	2582761	-	*1	-	*-0	*84463	83486	56976	94337	197653	79261	411606	1574979
28 Net worth	19061392	-	*-34328	*11852	242982	487088	1823161	1718524	3114912	1917480	2298523	2721226	4759972
29 Capital stock	2823666	-	*22831	*5105	46707	60547	345765	165260	233284	276065	423334	403557	841211
30 Paid-in or capital surplus	4543030	-	*591	*103055	*19174	79242	402400	169895	313236	520352	635518	1212036	1087531
31 Retained earnings, appropriated	*67009	-	-	-	-	*21402	*5982	*14012	-	-	18099	365	7149
32 Retained earnings-unappropriated	7548127	-	*-37928	*-67414	*72541	202195	482813	494636	862920	522071	668903	1290463	3056927
33 Retained earnings (S Corp)	5283438	-	*-15300	*-28465	*111786	159362	708110	935434	1777600	649454	622374	40299	322784
34 Less: Cost of treasury stock	1203877	-	*4523	*428	*7227	*35660	121909	60713	72127	50461	69704	225495	555630
35 Total receipts	77180715	807232	*394946	*725784	1344212	3642689	11147132	8116924	11611479	6252661	8217773	11252951	13666933
36 Business receipts	75344370	769444	*394946	*717942	1333760	3624705	11062860	8029582	11501709	6159267	8066707	10891064	12792387
37 Interest	390726	3288	-	*96	*1836	2412	9293	9772	11657	14878	25264	76740	235489
38 Interest on govt. obligations	22918	155	-	-	*43	-	*4259	*316	4869	*2078	4036	3149	4013
39 Rents	67099	30	-	-	*2765	-	*814	*65	*329	2040	3647	18882	38528
40 Royalties	226951	*4210	-	-	-	-	*795	*1679	*2679	*1771	7398	48754	159664
41 Net S-T cap gain less net LT loss	*3738	-	-	-	-	-	-	*558	*134	-	887	695	1464
42 Net L-T cap gain less net ST loss	199401	*16352	-	-	*4980	*265	*2637	*16707	*6826	*1406	31785	38750	79694
43 Net gain, noncapital assets	204929	*7251	-	*6176	*253	*2229	7506	25633	27504	17815	11103	50093	49366
44 Dividends, domestic corporations	18578	-0	-	-	-	-	*139	*1864	*130	*1308	2973	817	11345
45 Dividends, foreign corporations	120853	3325	-	-	-	-	-	*701	*649	*7217	2473	21892	84597
46 Other receipts	581151	3177	-	*1569	*576	13079	58829	30047	54992	44881	61499	102115	210386
47 Total deductions	73748285	854630	*341215	*693264	1259046	3573493	10887410	7682873	11049766	5898922	7801094	10864593	12841977
48 Cost of goods	52274858	560276	*115509	*444676	804620	2397461	7738525	5739433	8295245	4437489	5803120	7636615	8301888
49 Compensation of officers	1657735	12666	*17151	*61488	105362	214198	451209	221656	252682	89202	100946	86854	44321
50 Salaries and wages	4090775	50222	*38609	*37907	69245	219092	676806	406799	611862	311409	367460	573035	728329
51 Repairs	364094	4796	*2061	*14951	20060	24509	49312	29923	37948	20271	25318	41070	93874
52 Bad debts	142116	655	-	*2104	*1125	7794	19714	13802	16296	6945	11090	15090	47500
53 Rent paid on business property	623127	4591	*19140	*30426	24822	66688	98286	61800	52603	31850	46128	81095	105701
54 Taxes paid	1575637	18479	*9688	*21707	28221	110495	266017	169445	245710	121217	159759	188651	236246
55 Interest paid	1768342	23287	*5627	*2943	18001	37956	174943	140897	168876	116290	173481	437497	468544
56 Contributions or gifts	30228	*780	-	*84	*219	*1096	3962	1575	1657	1006	3788	3406	12656
57 Amortization	202385	3023	*104	-	*147	*264	9166	11507	10802	17632	21205	69368	59166
58 Depreciation	3116282	45895	*6298	*10940	49941	86402	395160	308986	437120	251481	367388	547582	609090
59 Depletion	*13809	823	-	-	-	-	-	-	*1	-	-	3933	9051
60 Advertising	611468	3519	*1847	*627	5817	35569	118970	35739	78752	21276	58895	69928	180528
61 Pension, prof sh, stock, annuity	392317	*70840	-	*291	*2494	*10481	42529	27294	56942	23408	38756	46259	73023
62 Employee benefit programs	943466	12093	*2108	*11164	7848	42967	122050	87928	121140	81216	98542	169217	187194
63 Net loss, noncapital assets	37654	*167	-	*944	*284	*174	3646	3822	7814	1527	9214	4963	5099
64 Other deductions	5903991	42517	*123072	*53012	120840	318348	717114	422268	654315	366704	516005	890031	1679767
65 Total receipts less total deducts	3432431	-47398	*53730	*32520	85166	69196	259722	434051	561713	353738	416679	388358	824957
66 Constructive taxable income from related foreign corporations	240203	1211	-	-	-	-	-	-	-	*3224	54	10386	225328
67 Net income (less deficit), total	3649716	-46342	*53730	*32520	85123	69196	255463	433735	556844	354885	412696	395595	1046272
68 Net income, total	4618720	45045	*63209	*40957	92317	144351	486817	522738	663027	403306	512663	544171	1100118
69 Deficit, total	969004	*91387	*9479	*8437	*7194	*75155	231354	89003	106184	48421	99967	148576	53846
70 Net income (less def), Form 1120-A	*4594	-	*4594	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*3706	*3706	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1479329	*9529	*57870	*29671	*72855	55691	202166	282197	392057	144940	187390	8973	35990
73 Statutory special deductions, total	222285	*13614	*4594	*662	*4757	*12783	6755	*17745	21263	28029	30821	21536	59727
74 Net operating loss deduction	179672	*13502	*4594	*662	*4757	*12783	*6652	*15739	*20523	*25735	26999	16876	30851
75 Dividends received deduction	42613	112	-	-	-	-	*103	*2006	*740	*2293	3822	4660	28876
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2608868	*22015	-	*10625	*10815	35537	149698	171635	211740	195507	290513	509632	1001152
78 Total income tax before credits	912433	*8284	-	*1898	*2673	7281	47511	58949	73076	70211	101830	179707	361012
79 Income tax	888580	*7518	-	*1898	*1622	7281	46712	57942	71865	66656	100110	176981	349994
80 Personal holding company tax	986	-	-	-	-	-	-	-	-	-	-	-	986
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	23173	468	-	-	*1051	-	*799	*1007	*1211	3389	1614	3600	10032
83 Foreign tax credit	161165	723	-	-	-	-	-	*14	*92	*5596	534	9641	144565
84 U.S. Possessions tax credit	12055	-	-	-	-	-	397	316	3230	7041	1071	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	8906	-	-	-	*123	-	*93	*226	*190	*1242	1240	2609	3182
87 Prior year minimum tax credit	6769	-	-	-	-	-	*844	*1482	*155	*1330	1364	1595	-
88 Total income tax after credits	723537	*7561	-	*1898	*2550	7281	46178	56911	69409	55001	97621	165863	213264

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Leather and leather products

MAJOR GROUP 20
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1394	***	*365	*374	***	*200	211	*54	46	*17	7	12	10
2 Total assets	8470567	***	*4983	*61690	***	*154986	321582	*382070	680497	*661210	504484	1899125	3764817
3 Cash	497950	***	*105	*15056	***	*20580	48587	*36258	49672	*37076	25689	76361	187361
4 Notes and accounts receivable	2136402	***	-	*8915	***	*55665	78271	*106777	173830	*264196	129380	534680	784036
5 Less: Allowance for bad debts	89767	***	-	*644	***	-	*202	*4588	4223	*7848	8982	21582	41698
6 Inventories	2528193	***	*1459	*32487	***	*50409	*91571	*141050	208562	*226913	154460	554470	1064655
7 U.S. govt. obligations, total	6031	***	-	-	***	-	-	-	-	-	6031	-	-
8 Tax-exempt securities	37709	***	-	-	***	-	-	-	-	-	37691	-	18
9 Other current assets	512842	***	-	*79	***	*5138	*16437	*6697	58356	*14008	31484	59956	310288
10 Loans to stockholders	*2826	***	-	-	***	*519	-	-	*1324	*11	-	-	972
11 Mortgage and real estate loans	*1699	***	-	-	***	-	-	-	*364	-	-	-	1335
12 Other investments	783428	***	-	-	***	*584	*15413	*684	71770	*58413	28076	94174	514314
13 Depreciable assets	2701209	***	*10944	*12385	***	*57304	115463	*165641	211475	*152750	103162	608612	1235539
14 Less: Accumulated depreciation	1432328	***	*7525	*6611	***	*36604	55091	*91333	116275	*86622	53233	319451	650485
15 Depletable assets	49	***	-	-	***	-	-	49	-	-	-	-	-
16 Less: Accumulated depletion	-	***	-	-	***	-	-	-	-	-	-	-	-
17 Land	87502	***	-	-	***	-	*10044	*11946	4754	*4127	3486	9285	43860
18 Intangible assets (Amortizable)	618586	***	*11856	-	***	*1144	*9219	*7340	*6016	14830	67823	145644	354647
19 Less: Accumulated amortization	148430	***	*11856	-	***	*1144	*8654	*1437	*2477	4874	39039	20287	58642
20 Other assets	226667	***	-	*23	***	*1392	*524	*2985	17348	*-11771	18459	177264	18618
21 Total liabilities	8470567	***	*4983	*61690	***	*154986	321582	*382070	680497	*661210	504484	1899125	3764817
22 Accounts payable	1153045	***	-	*5889	***	*43710	47650	*47757	98133	*57372	38539	254537	553681
23 Mort, notes, and bonds under 1 yr	620938	***	-	*5415	***	*14874	*17998	*55941	58340	*121596	9444	162248	172843
24 Other current liabilities	897462	***	-	*6805	***	*5479	19553	*13738	49091	*125166	36670	152545	488368
25 Loans from stockholders	299347	***	*99398	*2751	***	*24404	*42781	*8854	*2891	*2471	3009	100254	-
26 Mort, notes, bonds, 1 yr or more	1672547	***	-	*9273	***	*26710	*54554	*90748	107087	*102209	15066	516096	741478
27 Other liabilities	220066	***	*-0	*-0	***	*-0	-	*723	-2287	*11849	22288	52824	134669
28 Net worth	3607162	***	*-94415	*31557	***	*39809	139046	*164310	367242	*240546	379468	660621	1673778
29 Capital stock	478621	***	*1824	*3867	***	*2302	14497	*128530	18122	*13012	13689	81420	187130
30 Paid-in or capital surplus	1699575	***	-	-	***	*5137	*23030	*22230	88253	*45719	204406	263010	1033857
31 Retained earnings, appropriated	-	***	-	-	***	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	1326145	***	-	*29203	***	*49032	*27243	*-6325	162315	*-27268	162424	332844	619637
33 Retained earnings (S Corp)	400602	***	*-96239	-	***	*-3462	*80242	*25850	*159652	*220680	-	13880	-
34 Less: Cost of treasury stock	297781	***	-	*1514	***	*13200	*5965	*5975	*61102	*11596	1051	30533	166845
35 Total receipts	14190020	***	-	*106910	***	*777736	745788	*824111	1059752	*1376760	765896	3190196	5186966
36 Business receipts	13749555	***	-	*105781	***	*775234	743638	*818103	1046829	*1371762	754521	3100884	4877508
37 Interest	52200	***	-	*72	***	*549	*509	*314	3090	*1609	2608	5605	37204
38 Interest on govt. obligations	*3239	***	-	-	***	-	-	-	*525	-	1728	-	987
39 Rents	7143	***	-	-	***	*1918	-	12	*68	34	395	555	4142
40 Royalties	141318	***	-	-	***	-	-	-	*2	36	1560	49845	89430
41 Net S-T cap gain less net LT loss	*2555	***	-	-	***	-	-	-	*145	-	129	-	2282
42 Net L-T cap gain less net ST loss	4072	***	-	-	***	-	*1	-0	*644	*74	636	-	2716
43 Net gain, noncapital assets	5185	***	-	-	***	-	*2	-	*271	*99	**	3709	1104
44 Dividends, domestic corporations	1144	***	-	-	***	-	*4	-	*101	-	237	625	177
45 Dividends, foreign corporations	14913	***	-	-	***	-	-	-	-	-	1224	748	12941
46 Other receipts	208695	***	-	*1057	***	*34	*1632	*5682	8078	*3147	2858	28225	158476
47 Total deductions	13773682	***	*2364	*120909	***	*772760	713671	*832832	1015726	*1356268	711864	3137525	4949146
48 Cost of goods	9162260	***	*365	*49103	***	*450692	557150	*644360	733981	*989400	465902	2155520	3036425
49 Compensation of officers	295869	***	-	*23345	***	*77726	*28085	*17148	21904	*38635	13647	24719	46971
50 Salaries and wages	1035510	***	-	*10492	***	*91318	*24138	*20403	66744	*91545	54543	202301	452876
51 Repairs	43329	***	-	*681	***	*1720	*2741	*187	1734	*1901	2101	10586	21025
52 Bad debts	68824	***	-	-	***	*310	*1747	*3104	1871	*1876	3178	41926	14472
53 Rent paid on business property	203722	***	-	*8434	***	*23256	*4991	*3677	7454	*7545	11048	45922	88097
54 Taxes paid	331134	***	*315	*4332	***	*17775	17859	*9336	24833	*23214	17384	54629	157261
55 Interest paid	270551	***	-	*1182	***	*3760	*5849	*16973	12344	*22759	3630	81605	120031
56 Contributions or gifts	12535	***	-	-	***	*21	*11	*14	*155	*185	1121	3763	6154
57 Amortization	29815	***	-	-	***	-	*1060	*350	*2611	*1323	1101	15478	7277
58 Depreciation	236374	***	*1367	*1378	***	*3226	6568	*8900	13920	*10544	10604	46510	129982
59 Depletion	1705	***	-	-	***	-	-	-	-	-	-	-	1705
60 Advertising	416872	***	-	*533	***	*49322	*4144	*6382	17431	*36093	41669	83077	168784
61 Pension, prof sh, stock, annuity	38160	***	-	-	***	-	*637	*1439	*4492	*3927	2484	12989	12068
62 Employee benefit programs	161025	***	-	*237	***	*3513	*7081	*4207	15181	*32106	3972	28862	63752
63 Net loss, noncapital assets	5154	***	-	-	***	-	-	-	*86	*609	708	549	3173
64 Other deductions	1460844	***	*317	*21192	***	*50121	51610	*96352	90985	*94605	78772	329089	619093
65 Total receipts less total deducts	416339	***	*-2364	*-13999	***	*4976	32116	*-8721	44026	*20491	54031	52671	237820
66 Constructive taxable income from related foreign corporations	6711	***	-	-	***	-	-	-	-	-	170	133	6408
67 Net income (less deficit), total	419810	***	*-2364	*-13999	***	*4976	32116	*-8721	43501	*20491	52473	52804	243242
68 Net income, total	640227	***	-	-	***	*9751	*36383	*18603	60033	*44840	52473	155400	252755
69 Deficit, total	220416	***	*2364	*13999	***	*4775	*4266	*27324	*16532	*24349	-	102595	9513
70 Net income (less def), Form 1120-A	-	***	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	***	-	-	***	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	119214	***	*-2364	-	***	*7385	*29101	*-6154	*32518	*26946	-	31783	-
73 Statutory special deductions, total	76439	***	-	-	***	-	*860	*559	*1005	*1668	379	659	71310
74 Net operating loss deduction	*62865	***	-	-	***	-	*858	*559	*934	*1668	212	-	58634
75 Dividends received deduction	13574	***	-	-	***	-	*3	-	*71	-	166	659	12676
76 Public utility div paid deduction	-	***	-	-	***	-	-	-	-	-	-	-	-
77 Income subject to tax	419068	***	-	-	***	*2366	*5817	*11017	*26511	*6870	52095	122958	181444
78 Total income tax before credits	145558	***	-	-	***	*355	*1355	*3768	*9139	*2336	17779	42784	64646
79 Income tax	144211	***	-	-	***	*355	*1355	*3768	*9073	*2336	17779	42643	63506
80 Personal holding company tax	-	***	-	-	***	-	-	-	-	-	-	-	-
81 Recapture taxes	-	***	-	-	***	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*1347	***	-	-	***	-	-	-	*66	-	-	141	1141
83 Foreign tax credit	11724	***	-	-	***	-	-	-	-	10	382	2237	9094
84 U.S. Possessions tax credit	14707	***	-	-	***	-	-	809	7011	-	-	6886	-
85 Nonconventional source fuel credit	-	***	-	-	***	-	-	-	-	-	-	-	-
86 General business credit	980	***	-	-	***	-	25	-	-	251	54	367	282
87 Prior year minimum tax credit	-	***	-	-	***	-	-	-	-	-	-	-	-
88 Total income tax after credits	118147	***	-	-	***	*355	*1329	*2959	*2128	*2074	17343	33294	55269

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3140
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	191	***	-	-	***	-	*28	*8	24	*13	7	7	6
2 Total assets	5057628	***	-	-	***	-	*30987	*66619	376541	*457473	504484	1156984	2429418
3 Cash	325488	***	-	-	***	-	*4112	*12468	33578	*18304	25689	72114	158017
4 Notes and accounts receivable	1355284	***	-	-	***	-	*1153	*14974	91982	*185054	129380	347475	584614
5 Less: Allowance for bad debts	59609	***	-	-	***	-	-	*506	*3317	*4941	8982	10803	31060
6 Inventories	1628710	***	-	-	***	-	*3871	*9971	132611	*155568	154460	342862	827212
7 U.S. govt. obligations, total	6031	***	-	-	***	-	-	-	-	-	6031	-	-
8 Tax-exempt securities	37709	***	-	-	***	-	-	-	-	-	37691	-	18
9 Other current assets	385275	***	-	-	***	-	*9955	*1223	35211	*11390	31484	42723	242889
10 Loans to stockholders	*11	***	-	-	***	-	-	-	-	*11	-	-	-
11 Mortgage and real estate loans	1335	***	-	-	***	-	-	-	-	-	-	-	1335
12 Other investments	381639	***	-	-	***	-	*8072	-	*19042	*48758	28076	25342	252350
13 Depreciable assets	1472847	***	-	-	***	-	*8032	*57614	91851	*118891	103162	324906	740457
14 Less: Accumulated depreciation	787825	***	-	-	***	-	*4235	*37576	39573	*64925	53233	176330	402854
15 Depletable assets	49	***	-	-	***	-	-	49	-	-	-	-	-
16 Less: Accumulated depletion	-	***	-	-	***	-	-	-	-	-	-	-	-
17 Land	38596	***	-	-	***	-	-	*895	*2134	*2904	3486	3520	25657
18 Intangible assets (Amortizable)	167743	***	-	-	***	-	*5803	*7236	*2576	269	67823	26141	57831
19 Less: Accumulated amortization	61991	***	-	-	***	-	*5775	*1430	*647	128	39039	4788	10164
20 Other assets	166338	***	-	-	***	-	-	*1701	*11093	*-13683	18459	163824	-16884
21 Total liabilities	5057628	***	-	-	***	-	*30987	*66619	376541	*457473	504484	1156984	2429418
22 Accounts payable	690329	***	-	-	***	-	*1788	*17743	46485	*41604	38539	157301	381092
23 Mort, notes, and bonds under 1 yr	369335	***	-	-	***	-	*772	*7999	*28921	*54230	9444	134265	131465
24 Other current liabilities	643105	***	-	-	***	-	*14052	*4193	29256	*113915	36670	67127	377845
25 Loans from stockholders	*118267	***	-	-	***	-	-	-	-	*2471	3009	100254	-
26 Mort, notes, bonds, 1 yr or more	740081	***	-	-	***	-	*6753	*38330	*90986	*30803	15066	260909	287909
27 Other liabilities	130248	***	-	-	***	-	-	*723	*-5950	*10956	22288	31006	71226
28 Net worth	2366263	***	-	-	***	-	*7622	*-2369	186842	*203496	379468	406123	1179879
29 Capital stock	287119	***	-	-	***	-	*715	*26861	9833	*12966	13689	46945	161882
30 Paid-in or capital surplus	1046291	***	-	-	***	-	-	*11141	*84895	*31174	204406	68502	632241
31 Retained earnings, appropriated	-	***	-	-	***	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	959903	***	-	-	***	-	-	*-40370	74444	*-48510	162424	282738	552137
33 Retained earnings ($ Corp)	*316607	***	-	-	***	-	*12682	-	*70582	*219463	-	13880	-
34 Less: Cost of treasury stock	243657	***	-	-	***	-	*5775	-	*52912	*11596	1051	5943	166381
35 Total receipts	8619665	***	-	-	***	-	*54990	*248195	527580	*1045509	765896	1932979	3888610
36 Business receipts	8336361	***	-	-	***	-	*54990	*243289	518893	*1042649	754521	1866791	3699934
37 Interest	34940	***	-	-	***	-	-	*11	*1509	*114	2608	2046	28011
38 Interest on govt. obligations	*2166	***	-	-	***	-	-	-	*71	-	1728	-	367
39 Rents	*1208	***	-	-	***	-	-	12	*68	-	395	159	555
40 Royalties	92279	***	-	-	***	-	-	-	-	-	1560	37203	53071
41 Net S-T cap gain less net LT loss	*299	***	-	-	***	-	-	-	*145	-	129	-	26
42 Net L-T cap gain less net ST loss	*2098	***	-	-	***	-	-	-0	*644	*74	636	-	743
43 Net gain, noncapital assets	4053	***	-	-	***	-	-	-	*214	*98	-	3186	553
44 Dividends, domestic corporations	*922	***	-	-	***	-	-	-	*80	-	237	560	44
45 Dividends, foreign corporations	3150	***	-	-	***	-	-	-	-	-	1224	141	1785
46 Other receipts	142190	***	-	-	***	-	-	*4883	*5955	*2574	2858	22893	103520
47 Total deductions	8288112	***	-	-	***	-	*53436	*259533	503005	*1022647	711864	1876205	3700807
48 Cost of goods	5336287	***	-	-	***	-	*29104	*185250	396519	*780735	465902	1220589	2178827
49 Compensation of officers	97952	***	-	-	***	-	*4213	*488	*8339	*14024	13647	17413	36140
50 Salaries and wages	658437	***	-	-	***	-	-	*2079	*25505	*66567	54543	137520	351073
51 Repairs	28868	***	-	-	***	-	*1032	-	*870	*1586	2101	5440	17184
52 Bad debts	56548	***	-	-	***	-	-	1	*1382	*1646	3178	36431	13571
53 Rent paid on business property	137363	***	-	-	***	-	*1419	*2154	*3103	*4892	11048	35902	75545
54 Taxes paid	230789	***	-	-	***	-	*2269	*3638	7728	*18143	17384	36415	141016
55 Interest paid	147442	***	-	-	***	-	-	*5997	*5917	*13337	3630	50500	65642
56 Contributions or gifts	10082	***	-	-	***	-	-	-0	*103	*149	1121	1952	5647
57 Amortization	12533	***	-	-	***	-	*963	*343	*697	*95	1101	4173	4546
58 Depreciation	149916	***	-	-	***	-	*992	*3694	6216	*7258	10604	25181	92598
59 Depletion	1705	***	-	-	***	-	-	-	-	-	-	-	1705
60 Advertising	282576	***	-	-	***	-	*2093	*6	*6512	*16233	41669	71975	134651
61 Pension, prof sh, stock, annuity	25443	***	-	-	***	-	-	*292	*3534	*2944	2484	6620	9446
62 Employee benefit programs	98757	***	-	-	***	-	-	*2807	*9335	*30715	3972	22498	27318
63 Net loss, noncapital assets	4994	***	-	-	***	-	-	-	-	*609	708	476	3173
64 Other deductions	1008421	***	-	-	***	-	*11352	*52785	27242	*63716	78772	203121	542724
65 Total receipts less total deducts	331553	***	-	-	***	-	*1554	*-11338	24576	*22862	54031	56773	187803
66 Constructive taxable income from related foreign corporations	6084	***	-	-	***	-	-	-	-	-	170	133	5781
67 Net income (less deficit), total	335471	***	-	-	***	-	*1554	*-11338	24505	*22862	52473	56907	193217
68 Net income, total	463288	***	-	-	***	-	*1554	*2447	*38082	*39311	52473	126215	193217
69 Deficit, total	127817	***	-	-	***	-	-	*13785	*13577	*16449	-	69308	-
70 Net income (less def), Form 1120-A	-	***	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	***	-	-	***	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*83447	***	-	-	***	-	*1554	-	*15265	*34846	-	31783	-
73 Statutory special deductions, total	63187	***	-	-	***	-	-	*559	*132	*1668	379	-0	60450
74 Net operating loss deduction	*61149	***	-	-	***	-	-	*559	75	*1668	212	-	58634
75 Dividends received deduction	*2039	***	-	-	***	-	-	-	*56	-	166	-0	1816
76 Public utility div paid deduction	-	***	-	-	***	-	-	-	-	-	-	-	-
77 Income subject to tax	315197	***	-	-	***	-	-	1888	*22686	*1341	52095	94432	132766
78 Total income tax before credits	110625	***	-	-	***	-	-	657	*7829	*456	17779	32899	47609
79 Income tax	109485	***	-	-	***	-	-	657	*7829	*456	17779	32899	46468
80 Personal holding company tax	-	***	-	-	***	-	-	-	-	-	-	-	-
81 Recapture taxes	-	***	-	-	***	-	-	-	-	-	-	-	-
82 Alternative minimum tax	1141	***	-	-	***	-	-	-	-	-	-	-	1141
83 Foreign tax credit	10725	***	-	-	***	-	-	-	-	-	382	1998	8345
84 U.S. Possessions tax credit	14553	***	-	-	***	-	-	655	7011	-	-	6886	-
85 Nonconventional source fuel credit	-	***	-	-	***	-	-	-	-	-	-	-	-
86 General business credit	319	***	-	-	***	-	-	-	-	-	54	251	14
87 Prior year minimum tax credit	-	***	-	-	***	-	-	-	-	-	-	-	-
88 Total income tax after credits	85028	***	-	-	***	-	-	2	*817	*456	17343	23764	39250

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Leather and leather products: Leather and leather products, not elsewhere classified

MINOR INDUSTRY 3198
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1203	-	*365	*374	-	*200	*183	*46	*21	*4	**	5	4
2 Total assets	3412939	-	*4983	*61690	-	*154986	*290595	*315451	*303956	*203736	**	742141	1335400
3 Cash	172462	-	*105	*15056	-	*20580	*44475	*23789	*16094	*18771	**	4247	29344
4 Notes and accounts receivable	781119	-	-	*8915	-	*55665	*77118	*91803	*81848	*79142	**	187205	199422
5 Less: Allowance for bad debts	30159	-	-	*644	-	-	*202	*4082	*906	*2907	**	10779	10638
6 Inventories	899483	-	*1459	*32487	-	*50409	*87700	*131079	*75952	*71345	**	211608	237443
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	127567	-	-	*79	-	*5138	*6482	*5475	*23145	*2617	**	17233	67399
10 Loans to stockholders	*2815	-	-	-	-	*519	-	-	*1324	-	-	-	972
11 Mortgage and real estate loans	*364	-	-	-	-	-	-	-	*364	-	-	-	-
12 Other investments	401788	-	-	-	-	*584	*7341	*684	*52729	9655	**	68832	261964
13 Depreciable assets	1228363	-	*10944	*12385	-	*57304	*107431	*108028	*119624	*33858	**	283707	495082
14 Less: Accumulated depreciation	644503	-	*7525	*6611	-	*36604	*50856	*53757	*76702	*21696	**	143121	247630
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	48907	-	-	-	-	-	*10044	*11050	*2620	*1224	-	5765	18203
18 Intangible assets (Amortizable)	450843	-	*11856	-	-	*1144	*3417	*105	*3440	14562	**	119503	296816
19 Less: Accumulated amortization	86438	-	*11856	-	-	*1144	*2879	*7	*1830	4746	**	15499	48478
20 Other assets	60329	-	-	*23	-	*1392	*524	*1284	*6254	*1911	**	13440	35501
21 Total liabilities	3412939	-	*4983	*61690	-	*154986	*290595	*315451	*303956	*203736	**	742141	1335400
22 Accounts payable	462716	-	-	*5889	-	*43710	*45861	*30014	*51648	*15768	**	97236	172590
23 Mort, notes, and bonds under 1 yr	251603	-	-	*5415	-	*14874	*17226	*47942	*29419	*67366	**	27983	41377
24 Other current liabilities	254357	-	-	*6805	-	*5479	*5501	*9545	*19835	*11252	**	85418	110523
25 Loans from stockholders	181080	-	*99398	*2751	-	*24404	*42781	*8854	*2891	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	932465	-	-	*9273	-	*26710	*47801	*52418	*16101	*71406	**	255187	453569
27 Other liabilities	89818	-	*-0	*-0	-	*-0	-	*-0	*3663	894	**	21818	63443
28 Net worth	1240899	-	*-94415	*31557	-	*39809	*131424	*166679	*180399	*37050	**	254498	493899
29 Capital stock	191501	-	*1824	*3867	-	*2302	*13782	*101670	*8289	*46	**	34474	25248
30 Paid-in or capital surplus	653284	-	-	-	-	*5137	*23030	*11089	*3358	*14545	**	194508	401616
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	366242	-	-	*29203	-	*49032	*27243	*34045	*87871	21242	**	50107	67500
33 Retained earnings (S Corp)	83995	-	*-96239	-	-	*-3462	*67559	*25850	*89070	*1217	-	-	-
34 Less: Cost of treasury stock	54123	-	-	*1514	-	*13200	190	*5975	*8190	-	-	24591	464
35 Total receipts	5570355	-	-	*106910	-	*777736	*690797	*575916	*532172	*331251	**	1257217	1298356
36 Business receipts	5413194	-	-	*105781	-	*775234	*688648	*574814	*527936	*329113	**	1234094	1177574
37 Interest	17261	-	-	*72	-	*549	*509	*303	*1580	1495	**	3558	9193
38 Interest on govt. obligations	*1074	-	-	-	-	-	-	-	*454	-	-	-	619
39 Rents	*5935	-	-	-	-	*1918	-	-	-	34	**	396	3587
40 Royalties	*49038	-	-	-	-	-	-	-	*2	36	**	12642	36358
41 Net S-T cap gain less net LT loss	2256	-	-	-	-	-	-	-	-	-	-	-	2256
42 Net L-T cap gain less net ST loss	*1975	-	-	-	-	-	*1	-	-	-0	**	-	1973
43 Net gain, noncapital assets	*1133	-	-	-	-	-	*2	-	*56	-0	**	523	551
44 Dividends, domestic corporations	*222	-	-	-	-	-	*4	-	*20	-	-	65	133
45 Dividends, foreign corporations	11762	-	-	-	-	-	-	-	-	-	-	607	11156
46 Other receipts	66505	-	-	*1057	-	*34	*1632	*798	*2123	*572	**	5332	54956
47 Total deductions	5485569	-	*2364	*120909	-	*772760	*660235	*573299	*512722	*333621	**	1261320	1248340
48 Cost of goods	3825972	-	*365	*49103	-	*450692	*528047	*459110	*337462	*208665	**	934931	857598
49 Compensation of officers	197917	-	-	*23345	-	*77726	*23872	*16661	*13565	*24611	**	7305	10830
50 Salaries and wages	377073	-	-	*10492	-	*91318	*24138	*18324	*41239	*24979	**	64781	101804
51 Repairs	14462	-	-	*681	-	*1720	*1709	*187	*864	*315	**	5146	3840
52 Bad debts	12276	-	-	-	-	*310	*1747	*3103	*489	*230	**	5495	901
53 Rent paid on business property	66359	-	-	*8434	-	*23256	*3572	*1523	*4350	*2653	**	10020	12552
54 Taxes paid	100345	-	*315	*4332	-	*17775	*15590	*5699	*17105	*5071	**	18214	16244
55 Interest paid	123109	-	-	*1182	-	*3760	*5849	*10975	*6426	*9422	**	31105	54390
56 Contributions or gifts	2453	-	-	-	-	*21	*11	*14	*52	36	**	1811	508
57 Amortization	17282	-	-	-	-	-	*97	*7	*1914	*1228	**	11305	2731
58 Depreciation	86458	-	*1367	*1378	-	*3226	*5576	*5207	*7704	*3287	**	21329	37384
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	134296	-	-	*533	-	*49322	*2051	*6376	*10920	*19859	**	11102	34133
61 Pension, prof sh, stock, annuity	12716	-	-	-	-	-	*637	*1147	*958	984	**	6370	2622
62 Employee benefit programs	62268	-	-	*237	-	*3513	*7081	*1401	*5846	1391	**	6364	36434
63 Net loss, noncapital assets	*160	-	-	-	-	-	-	-	*86	-	-	74	-
64 Other deductions	452423	-	*317	*21192	-	*50121	*40258	*43567	*63743	*30890	**	125968	76368
65 Total receipts less total deducts	84785	-	*-2364	*-13999	-	*4976	*30562	*2617	*19450	*-2371	**	-4102	50017
66 Constructive taxable income from related foreign corporations	628	-	-	-	-	-	-	-	-	-	-	-	628
67 Net income (less deficit), total	84339	-	*-2364	*-13999	-	*4976	*30562	*2617	*18996	*-2371	**	-4102	50025
68 Net income, total	176938	-	-	-	-	*9751	*34829	*16156	*21951	5529	**	29185	59538
69 Deficit, total	92599	-	*2364	*13999	-	*4775	*4266	*13539	*2955	*7900	-	33287	9513
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	35767	-	*-2364	-	-	*7385	*27547	*-6154	*17253	*-7900	-	-	-
73 Statutory special deductions, total	*13252	-	-	-	-	-	*860	-	*873	-	-	659	10860
74 Net operating loss deduction	*1716	-	-	-	-	-	*858	-	*859	-	-	-	-
75 Dividends received deduction	*11536	-	-	-	-	-	*3	-	*14	-	-	659	10860
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	103870	-	-	-	-	*2366	*5817	*9129	*3825	5529	**	28526	48678
78 Total income tax before credits	34933	-	-	-	-	*355	*1355	*3111	*1310	1880	**	9885	17037
79 Income tax	34726	-	-	-	-	*355	*1355	*3111	*1244	1880	**	9744	17037
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*206	-	-	-	-	-	-	-	*66	-	-	141	-
83 Foreign tax credit	999	-	-	-	-	-	-	-	-	10	**	239	749
84 U.S. Possessions tax credit	154	-	-	-	-	-	-	154	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	661	-	-	-	-	-	25	-	-	251	**	116	268
87 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Total income tax after credits	33119	-	-	-	-	*355	*1329	*2957	*1310	1618	**	9530	16020

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 21
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9727	922	*2120	*1424	1174	1186	2040	408	254	66	49	35	49
2 Total assets	90244333	-	*76566	*278913	430868	815578	4361258	2865560	4108662	2301968	3513357	5532155	65959449
3 Cash	3011887	-	*2132	*102665	90659	141779	489978	243716	266327	98333	206784	218041	1151474
4 Notes and accounts receivable	17086503	-	*782	*51809	125146	185028	1007203	762552	951433	438050	703424	982474	11878603
5 Less: Allowance for bad debts	417980	-	-	-	*1964	*665	12473	8169	20519	13276	36238	32174	292502
6 Inventories	8684454	-	*4238	*58587	75754	108654	670265	480545	553382	437697	492818	695763	5106750
7 U.S. govt. obligations, total	191319	-	-	-	-	-	*6100	*53032	*39448	*74997	4422	12606	713
8 Tax-exempt securities	68207	-	-	-	-	-	*3528	*14429	-	-	35828	9699	4723
9 Other current assets	3528027	-	*13673	*10665	*5408	16820	180824	93577	129767	35898	137659	244346	2659390
10 Loans to stockholders	475389	-	*21289	-	*17100	*9699	116101	*5837	10510	*31161	12986	84260	166447
11 Mortgage and real estate loans	809175	-	-	-	-	-	*13970	*6448	*1153	-	6215	11696	769692
12 Other investments	14514617	-	-	*9	*3453	*83899	151875	149149	300367	122108	277332	564632	12861794
13 Depreciable assets	55643312	-	*80571	*202558	412730	956025	3991145	2418867	3148367	1941369	2599876	4065549	35826255
14 Less: Accumulated depreciation	28634333	-	*45719	*151454	304947	714272	2567829	1629174	1751785	1048326	1379862	2053863	16987101
15 Depletable assets	834239	-	-	-	-	-	*351	*19329	*115379	*7551	56721	173415	461493
16 Less: Accumulated depletion	126655	-	-	-	-	-	*324	*5015	*8165	*1569	28346	33881	49356
17 Land	2357890	-	*679	-	*2512	*9704	167004	114759	127748	97118	119140	157688	1561539
18 Intangible assets (Amortizable)	7770929	-	*4120	*827	*6323	*7447	104571	144296	156264	38980	162156	282533	6863412
19 Less: Accumulated amortization	1043399	-	*588	*793	*1539	*4120	9534	*18672	49480	13662	42430	65408	837172
20 Other assets	5490751	-	*-4610	*4040	*233	*15582	48504	20054	138467	55540	184871	214778	4813293
21 Total liabilities	90244333	-	*76566	*278913	430868	815578	4361258	2865560	4108662	2301968	3513357	5532155	65959449
22 Accounts payable	7993387	-	*3293	*72799	123765	102477	632443	319726	483166	258612	283812	512251	5201043
23 Mort, notes, and bonds under 1 yr	7073758	-	*13865	*57828	*16429	63443	274140	271655	475931	268227	192296	292777	5147166
24 Other current liabilities	8476540	-	*8735	*13681	58094	58026	292060	265715	296930	152073	290188	370765	6670272
25 Loans from stockholders	2859821	-	*84786	*90095	*60830	*28758	489805	*200583	78029	*26049	34193	77098	1689594
26 Mort, notes, bonds, 1 yr or more	24535879	-	*24219	*30770	*67047	354260	879234	323894	735696	515726	775596	1643656	19185780
27 Other liabilities	7429715	-	*-10012	*457	*-8524	*2758	34982	32000	82814	41757	161760	446941	6644782
28 Net worth	31875232	-	*-48319	*13281	113226	205856	1758593	1451987	1956096	1039524	1775511	2188667	21420811
29 Capital stock	3556863	-	*22959	*32530	44203	184927	225436	40058	203692	171173	279513	392345	1960028
30 Paid-in or capital surplus	20865464	-	*9034	*9915	*26024	166245	250225	76547	369968	413603	563290	1757152	17223460
31 Retained earnings, appropriated	103375	-	-	-	-	-	*15622	-	*45206	607	-	-	41941
32 Retained earnings-unappropriated	9241248	-	*-58652	*-29794	36834	1450	1005282	754103	916804	-82216	799091	-159325	6057671
33 Retained earnings (S Corp)	2810393	-	*-21661	*630	*16092	*-81406	469328	647938	506731	564397	188966	249895	269483
34 Less: Cost of treasury stock	4702110	-	-	-	*9928	*65360	207299	66659	86305	*28039	55350	51399	4131771
35 Total receipts	92196885	1412111	*242018	*930900	1159380	2108291	8443464	5384507	6368045	3232353	4697275	6251193	51967350
36 Business receipts	86784550	1321829	*234347	*921101	1127667	2022865	8285334	5314061	6274058	3212230	4604149	5985776	47481134
37 Interest	2762985	11190	*107	*125	*4309	3941	27712	12973	21649	5097	26230	58806	2590847
38 Interest on govt. obligations	7258	*45	*202	-	-	-	*538	*2086	*335	48	1968	616	1421
39 Rents	101324	*444	-	-	-	-	6957	*17291	4362	*155	4315	7181	60619
40 Royalties	448531	*3612	-	-	-	-	-	*6040	*343	4	8865	13562	416105
41 Net S-T cap gain less net LT loss	4014	-	-	-	-	-	*74	-	*38	-	246	12	3645
42 Net L-T cap gain less net ST loss	372149	42628	*4038	-	*16612	*735	14579	*1284	20523	*4	11726	8467	251553
43 Net gain, noncapital assets	233062	*7524	-	*55	*9096	*60471	41575	2032	9661	975	7343	22704	71627
44 Dividends, domestic corporations	127511	1	*48	-	-	-	*475	*106	*3063	200	7658	33278	82682
45 Dividends, foreign corporations	267134	-	-	-	-	-	-	198	*1429	-	1328	4955	259225
46 Other receipts	1088366	24838	*3276	*9620	*1696	20279	66221	28438	32584	13640	23447	115836	748491
47 Total deductions	86261023	1324070	*246176	*882760	1120501	1978897	7998725	5048523	5951780	3071509	4359554	5905559	48372969
48 Cost of goods	54982342	859425	*57023	*462415	613662	1165022	5324670	3563294	4321697	2242186	3149075	4157798	29066077
49 Compensation of officers	1449940	*6206	*54429	*55674	50724	165895	352064	131896	150456	48944	48940	45065	339648
50 Salaries and wages	5525949	122990	*42383	*94601	143649	85229	568218	400083	347074	197559	232870	335293	2955999
51 Repairs	1443959	14102	*3559	*6169	18945	35784	87526	32791	47954	30177	23368	60384	1083200
52 Bad debts	239381	4962	-	*12	*3028	17438	19116	11277	17492	8006	10904	18145	129000
53 Rent paid on business property	1025324	15290	*13329	*41965	32428	65018	106253	41455	26623	20298	30367	36150	596147
54 Taxes paid	2071894	26770	*16990	*29895	37876	58204	224555	116152	135004	73245	105905	135174	1112125
55 Interest paid	4900330	34146	*2885	*13618	9499	33089	88075	74433	90653	66343	96780	197406	4193404
56 Contributions or gifts	144236	*272	-	-	*222	*1502	3879	2297	4888	*226	3655	2272	125023
57 Amortization	225281	*1056	*579	*220	*494	*1969	4018	11314	8151	5557	16952	18287	156684
58 Depreciation	3706279	44243	*7982	*22202	32249	70143	272925	199841	296536	133691	200216	296690	2129560
59 Depletion	262865	1256	-	-	-	-	*329	*3878	11018	*4334	11430	33135	197485
60 Advertising	507981	10372	*471	*13263	12976	9732	30453	23376	32920	13491	57231	27383	276313
61 Pension, prof sh, stock, annuity	558586	5300	-	*7	*589	20101	40678	31127	25770	22987	24152	35227	352648
62 Employee benefit programs	1620038	*7184	-	*4869	19586	24359	84737	56794	67151	45185	80252	95874	1134047
63 Net loss, noncapital assets	57833	313	-	-	*274	*154	*844	*638	1868	*403	3374	17614	32349
64 Other deductions	7538806	170184	*46547	*137848	144300	225258	790384	347877	366524	158877	264083	393663	4493262
65 Total receipts less total deducts	5935862	88041	*-4158	*48140	38879	129394	444739	335984	416265	160844	337720	345633	3594381
66 Constructive taxable income from related foreign corporations	177980	-	-	-	-	-	-	-	*58	-	160	3244	174518
67 Net income (less deficit), total	6106584	87996	*-4360	*48140	38879	129394	444201	333899	415988	160796	335913	348262	3767478
68 Net income, total	7073670	138116	*18376	*62147	*72273	160181	512418	338989	461568	214904	362765	443153	4288781
69 Deficit, total	967085	*50120	*22736	*14007	*33394	*30787	68217	*5090	*45580	54108	26852	94891	521304
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*28788	*28788	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1025244	*-3145	*396	*27781	*35062	*76888	265411	192931	135282	115358	42423	30774	106083
73 Statutory special deductions, total	792072	*38724	*34	*11498	*1751	*5416	49546	*1801	27959	*13479	15921	69817	556126
74 Net operating loss deduction	571810	*38724	-	*11498	*1751	*5416	*49214	*1529	24140	*13339	9812	34051	382336
75 Dividends received deduction	220262	1	*34	-	-	-	*332	*273	3819	140	6109	35766	173790
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	5142530	*59590	*3789	*8861	*26867	51585	177508	145174	279890	*83479	305576	343240	3656972
78 Total income tax before credits	1817195	20701	*568	*1329	*8093	14310	56830	49093	94069	29042	105174	121894	1316091
79 Income tax	1776770	*20504	*568	*1329	*8093	14310	55650	49093	95317	*28527	104718	119236	1279424
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	40188	*197	-	-	-	-	*1180	-	*646	*515	447	2658	34547
83 Foreign tax credit	101193	-	-	-	-	-	-	-	*1460	-0	271	786	98676
84 U.S. Possessions tax credit	4259	-	-	-	-	-	-	-	-	-	4259	-	-
85 Nonconventional source fuel credit	4519	-	-	-	-	-	-	-	-	-	-0	-	4519
86 General business credit	33829	5	-	-	-	-	*402	*777	*179	-	1052	1095	30318
87 Prior year minimum tax credit	30296	1319	-	-	-	-	*143	*232	*503	-	1289	1394	25415
88 Total income tax after credits	1643099	19376	*568	*1329	*8093	14310	56285	48084	91927	29042	98303	118618	1157163

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Stone, clay, and glass products: Glass products

MINOR INDUSTRY 3225 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1199	*59	-	*304	*252	*219	244	*50	*29	*10	10	7	14
2 Total assets	39630739	-	-	*71469	*100446	*153203	498152	*293096	*536799	*437399	723921	1115090	35701161
3 Cash	457528	-	-	*17723	*11681	*30160	*39562	*23295	*22720	*18175	40409	17265	236539
4 Notes and accounts receivable	8663857	-	-	*24250	*43140	*29476	133150	*76900	*152864	*81923	149524	212114	7760516
5 Less: Allowance for bad debts	142692	-	-	-	-	-	*2845	*5115	*5013	*3847	4453	4640	116779
6 Inventories	3219813	-	-	*19204	*17960	*47784	*103085	*72152	*82261	*96391	119678	141227	2520072
7 U.S. govt. obligations, total	-0	-	-	-	-	-	-	-	-	-	-	-	-0
8 Tax-exempt securities	*10611	-	-	-	-	-	-	*10586	-	-	25	-	-
9 Other current assets	1199374	-	-	*387	*444	*496	56551	*1601	*8726	*5461	15984	129065	980660
10 Loans to stockholders	*28100	-	-	-	-	-	*8137	*86	-	-	-	891	18987
11 Mortgage and real estate loans	1001	-	-	-	-	-	-	-	-	-	1001	-	-
12 Other investments	9247869	-	-	-	-	-	*26820	*201	*27277	*32546	35517	202716	8922791
13 Depreciable assets	21038888	-	-	*40552	*53893	*188321	335605	*189054	*299485	*335609	456616	654639	18485114
14 Less: Accumulated depreciation	11218351	-	-	*31224	*29656	*147881	*207659	*89638	*126160	*165977	180382	368089	9871685
15 Depletable assets	3000	-	-	-	-	-	-	-	-	-	-	-	3000
16 Less: Accumulated depletion	1578	-	-	-	-	-	-	-	-	-	-	-	1578
17 Land	351448	-	-	-	-	-	*4384	*11777	*10554	*3460	6921	5428	308924
18 Intangible assets (Amortizable)	2342437	-	-	-	*4227	*423	*3461	-	*67918	*12664	67259	27925	2158560
19 Less: Accumulated amortization	166918	-	-	-	*1242	*369	*2394	-	*33824	556	5617	7437	115479
20 Other assets	4596350	-	-	*578	-	*4794	*295	*2197	*29990	*21551	21438	103985	4411521
21 Total liabilities	39630739	-	-	*71469	*100446	*153203	498152	*293096	*536799	*437399	723921	1115090	35701161
22 Accounts payable	3435254	-	-	*11054	*56937	*23265	*73061	*28092	*92161	*35533	80981	153108	2881064
23 Mort, notes, and bonds under 1 yr	3298180	-	-	*10116	*997	*15294	*30569	*9563	*31268	*92137	52895	69294	2986047
24 Other current liabilities	3326674	-	-	*901	*11978	*8688	*40194	*12367	*54816	*31982	68892	99853	2997003
25 Loans from stockholders	594575	-	-	*7705	*1456	-	*29659	*64246	*5671	*1264	16101	15444	453028
26 Mort, notes, bonds, 1 yr or more	12225001	-	-	*4204	*33854	*84895	*135489	*59691	*160574	*109413	153858	527194	10955829
27 Other liabilities	4933260	-	-	-	-	-	*156	*361	*20396	*17833	11880	63824	4818810
28 Net worth	11817795	-	-	*37489	*-4776	*21061	189025	*118777	*171912	*149237	339314	186374	10609381
29 Capital stock	1630998	-	-	*31	*1614	*3928	20367	*1778	*113773	*108648	89057	100462	1191341
30 Paid-in or capital surplus	10349153	-	-	*4562	-	*370	*53205	*12637	*104006	*2230	202269	892309	9077567
31 Retained earnings, appropriated	21849	-	-	-	-	-	-	-	-	-	-	-	21849
32 Retained earnings-unappropriated	3128730	-	-	-	*-26739	*14787	*87314	-	*-33653	*-47654	-38402	-806397	3979476
33 Retained earnings (S Corp)	619215	-	-	*32897	*20350	*49473	*68420	*104362	-	*97318	89853	-	156543
34 Less: Cost of treasury stock	3932150	-	-	-	-	*47498	*40280	-	*12214	*11304	3462	-	3817393
35 Total receipts	32996554	*571793	-	*300319	*369893	*414134	1196501	*648475	*1023974	*669043	1129572	1161534	25511317
36 Business receipts	29510175	*560655	-	*300063	*368453	*413260	1150087	*645680	*1018240	*665262	1099911	1110652	22177912
37 Interest	2183985	*1667	-	-	*194	*80	*2627	-	*2391	*1933	4540	15862	2154691
38 Interest on govt. obligations	*615	-	-	-	-	-	-	*177	*2	-	15	-	419
39 Rents	33257	102	-	-	-	-	*1027	-	*482	-	14	1636	29996
40 Royalties	363949	*2992	-	-	-	-	-	-	*104	4	4578	360	355912
41 Net S-T cap gain less net LT loss	328	-	-	-	-	-	-	-	-	-	-	-0	328
42 Net L-T cap gain less net ST loss	76234	-	-	-	-	-	*1205	-	*62	-	7418	764	66785
43 Net gain, noncapital assets	71248	*2095	-	-	*185	-	*36092	*112	*37	-	2013	954	29760
44 Dividends, domestic corporations	42520	-	-	-	-	-	*83	-	-	-	1455	2328	38654
45 Dividends, foreign corporations	245248	-	-	-	-	-	-	-	*1096	-	216	2769	241166
46 Other receipts	468997	*4283	-	*256	*1061	*794	*5379	*2506	*1559	*1844	9413	26207	415696
47 Total deductions	31430023	*557823	-	*289991	*350524	*387169	1108647	*614893	*980128	*634713	1032438	1173165	24300530
48 Cost of goods	17793478	*343183	-	*121391	*179408	*170212	836808	*460815	*815325	*440009	716462	800985	12908881
49 Compensation of officers	326440	*1886	-	*15816	*18836	*36737	*30353	*8373	*8458	*15763	8778	6694	174745
50 Salaries and wages	2077086	*74630	-	*76759	*58560	*28206	*66185	*56791	*25545	*60157	76710	78752	1474793
51 Repairs	790633	*1817	-	*1640	*842	*5098	*2272	*3015	*1525	*1610	7207	7126	758480
52 Bad debts	79191	*3787	-	-	*346	*11	*1277	*823	*1736	*1351	3296	1985	64579
53 Rent paid on business property	405863	*12172	-	*14052	*16131	*24073	*14006	*8525	*1338	*9352	16519	9023	280671
54 Taxes paid	681073	*4995	-	*8672	*12406	*8749	25169	*10893	*11026	*21134	27341	24848	525839
55 Interest paid	3262083	*21750	-	*2557	*3443	*6651	*10252	*13312	*9396	*18397	20957	60329	3095039
56 Contributions or gifts	79262	*35	-	-	*2	*477	*88	-	*329	24	1435	170	76703
57 Amortization	75779	*145	-	-	*441	*56	*869	-	*1969	*1464	3795	1237	65803
58 Depreciation	1142953	*9960	-	*5091	*6272	*9031	*25296	*19832	*30822	*23172	33802	51039	928636
59 Depletion	7482	-	-	-	-	-	-	-	-	-	-	-	7482
60 Advertising	194631	*6250	-	*8282	*3860	*2763	*3740	*1568	*2861	*3536	21713	7626	132433
61 Pension, prof sh, stock, annuity	214086	*916	-	-	-	*4942	*3830	*3099	*1302	*3524	7845	4979	183649
62 Employee benefit programs	676026	*3650	-	*580	*10422	*7287	*4226	*6621	*5481	*13834	18125	18232	587568
63 Net loss, noncapital assets	30777	253	-	-	-	-	-	-	*388	*43	1055	16700	12337
64 Other deductions	3593179	*72394	-	*35150	*39556	*82875	84279	*21227	*62628	*21341	67398	83439	3022891
65 Total receipts less total deducts	1566532	*13970	-	*10327	*19369	*26965	87854	*33582	*43845	*34330	97133	-11631	1210787
66 Constructive taxable income from related foreign corporations	160123	-	-	-	-	-	-	-	-	-	69	3236	156818
67 Net income (less deficit), total	1726040	*13970	-	*10327	*19369	*26965	87854	*33405	*43843	*34330	97188	-8395	1367185
68 Net income, total	2189956	*20959	-	*10327	*23004	*26965	*97879	*33405	*50934	*44478	107604	48896	1725504
69 Deficit, total	463916	*6989	-	-	*3635	-	*10025	-	*7091	*10148	10417	57291	358319
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-2556	*-2556	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	263132	*3487	-	*10327	*21391	*21456	*45495	*33405	-	*23912	30824	-	72836
73 Statutory special deductions, total	270013	*8518	-	-	*1613	-	*26611	-	*10368	-	6131	3415	213358
74 Net operating loss deduction	128559	*8518	-	-	*1613	-	*26553	-	*9271	-	6011	-	76593
75 Dividends received deduction	141454	-	-	-	-	-	*58	-	*1096	-	120	3415	136764
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1684319	*8955	-	-	-	*5509	*25774	-	*40566	*20566	70650	45486	1466814
78 Total income tax before credits	596445	*3088	-	-	-	*1208	*8563	-	*14271	*7027	24199	15778	522312
79 Income tax	586749	*3040	-	-	-	*1208	*8563	-	*13792	*7013	24199	15683	513251
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*9695	*48	-	-	-	-	-	-	*479	14	-	94	9061
83 Foreign tax credit	92730	-	-	-	-	-	-	-	-	-	120	688	91922
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	4183	-	-	-	-	-	-	-	-	-	-	-	4183
86 General business credit	24517	-	-	-	-	-	-	-	-	-	862	-	23655
87 Prior year minimum tax credit	6046	-	-	-	-	-	-	-	-	-	522	-	5524
88 Total income tax after credits	468969	*3088	-	-	-	*1208	*8563	-	*14271	*7027	22695	15090	397028

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3240 RETURNS WITH AND WITHOUT NET INCOME			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	226	3	-	-	*127	-	*45	*17	*5	*7	5	5	12
2 Total assets	10339532	-	-	-	*33395	-	*163145	*119279	*76162	*279793	391203	802002	8474553
3 Cash	327918	-	-	-	*963	-	*5314	*6740	*2961	*21662	27720	22674	239884
4 Notes and accounts receivable	1324846	-	-	-	*6818	-	*23928	*19542	*4972	*31007	47973	117559	1073047
5 Less: Allowance for bad debts	65749	-	-	-	-	-	-	-	*207	*276	7776	9246	48244
6 Inventories	848365	-	-	-	*5472	-	*26541	*348	*7122	*34600	33928	85205	655150
7 U.S. govt. obligations, total	*74039	-	-	-	-	-	-	-	-	*74039	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	382911	-	-	-	*555	-	*244	*2988	*559	*1501	33195	18555	325313
10 Loans to stockholders	*34716	-	-	-	*13290	-	-	-	*1773	*3860	-	-	15793
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	1444189	-	-	-	-	-	*1257	*51099	*4147	*2658	12338	26746	1345943
13 Depreciable assets	8448021	-	-	-	*66140	-	*122985	*130919	*8584	*218333	377575	967402	6556083
14 Less: Accumulated depreciation	3908928	-	-	-	*60448	-	*31073	*98029	*916	*117465	206888	529694	2864414
15 Depletable assets	138798	-	-	-	-	-	-	-	-	-	14497	28544	95757
16 Less: Accumulated depletion	26883	-	-	-	-	-	-	-	-	-	1368	8744	16770
17 Land	539729	-	-	-	*643	-	*93	-	*912	*9515	18378	44100	466088
18 Intangible assets (Amortizable)	375535	-	-	-	*1982	-	*10080	-	*20200	*1729	17805	33118	290620
19 Less: Accumulated amortization	87072	-	-	-	*211	-	*168	-	*1675	*1372	5488	11597	66561
20 Other assets	489097	-	-	-	*-1809	-	*3946	*5670	*27730	*-0	29315	17381	406864
21 Total liabilities	10339532	-	-	-	*33395	-	*163145	*119279	*76162	*279793	391203	802002	8474553
22 Accounts payable	651853	-	-	-	*482	-	*21421	*9067	*2457	*24361	19415	70962	503688
23 Mort, notes, and bonds under 1 yr	195390	-	-	-	-	-	*9164	*1288	*2850	*22410	13902	21262	124514
24 Other current liabilities	604405	-	-	-	*985	-	*7669	*5945	*7841	*10090	18054	35016	518806
25 Loans from stockholders	*115529	-	-	-	*10494	-	*19404	*70466	-	*6458	-	-	8706
26 Mort, notes, bonds, 1 yr or more	2222791	-	-	-	*17117	-	*85427	*7847	*24542	*27532	72117	59996	1928213
27 Other liabilities	1367327	-	-	-	-	-	-	-	*422	*4369	17063	81967	1263506
28 Net worth	5182237	-	-	-	*4317	-	*20060	*24666	*38051	*184572	250652	532799	4127121
29 Capital stock	578370	-	-	-	*1668	-	*12811	*84	*420	*33557	64107	474	465249
30 Paid-in or capital surplus	3275640	-	-	-	*11493	-	-	-	*34654	*82460	138115	336770	2672148
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	1390385	-	-	-	*-2491	-	*10225	-	*2977	*-23833	48429	206995	1148083
33 Retained earnings (S Corp)	*112218	-	-	-	*-2010	-	*-2976	*24582	-	*92621	-	-	-
34 Less: Cost of treasury stock	174375	-	-	-	*4343	-	-	-	-	*233	-	11439	158360
35 Total receipts	9013577	207463	-	-	*131545	-	*230246	*170636	*50446	*327170	304214	848993	6742864
36 Business receipts	8704915	167283	-	-	*130456	-	*229686	*169661	*40644	*326170	297566	827838	6515611
37 Interest	81354	2583	-	-	*815	-	*3	-	*4746	*667	4160	2902	65479
38 Interest on govt. obligations	*908	-	-	-	-	-	-	*369	-	-	321	-	217
39 Rents	12423	217	-	-	-	-	-	-	-	-	107	340	11759
40 Royalties	22031	-	-	-	-	-	-	-	-	-	24	1221	20786
41 Net S-T cap gain less net LT loss	11	-	-	-	-	-	-	-	-	-	-	11	-
42 Net L-T cap gain less net ST loss	33555	20363	-	-	-	-	-	-	*4389	-	876	39	7889
43 Net gain, noncapital assets	7507	21	-	-	-	-	-	*543	*57	-	407	412	6067
44 Dividends, domestic corporations	900	-	-	-	-	-	-	-	-	-	207	-0	693
45 Dividends, foreign corporations	9507	-	-	-	-	-	-	-	-	-	-	-	9507
46 Other receipts	140466	16996	-	-	*275	-	*558	*63	*610	*333	546	16230	104855
47 Total deductions	7789416	163741	-	-	*116854	-	*208179	*152417	*44038	*291151	285621	703728	5823687
48 Cost of goods	5285415	135518	-	-	*42423	-	*161010	*119890	*25542	*227619	213239	530888	3829285
49 Compensation of officers	90926	388	-	-	*13394	-	*3675	*2846	*850	*2338	2600	5655	59180
50 Salaries and wages	435764	1878	-	-	*12207	-	*12534	*5062	*2513	*6706	7556	18085	369223
51 Repairs	112103	926	-	-	*11500	-	*28	-	-	*11396	438	1667	86146
52 Bad debts	15089	152	-	-	-	-	-	*190	-	*353	946	1852	11596
53 Rent paid on business property	43652	226	-	-	*1669	-	*593	*2009	-	*362	817	1411	36563
54 Taxes paid	225107	2800	-	-	*5497	-	*5328	*3090	*339	*7174	8280	17899	174700
55 Interest paid	232234	3468	-	-	*2051	-	*3578	*775	*6533	*3282	7746	11010	193791
56 Contributions or gifts	5958	12	-	-	-	-	-	-	-	*20	51	208	5666
57 Amortization	28114	-	-	-	*52	-	*259	-	-	*262	1324	1318	24899
58 Depreciation	449514	4143	-	-	*3091	-	*7635	*10602	*1256	*12106	20996	56729	332957
59 Depletion	140954	1041	-	-	-	-	-	-	-	-	4048	16138	119727
60 Advertising	11351	79	-	-	*891	-	*445	*97	*149	*1517	272	1077	6826
61 Pension, prof sh, stock, annuity	23474	167	-	-	-	-	*1154	*2930	*75	*1378	1289	3936	12545
62 Employee benefit programs	178906	161	-	-	*214	-	*1673	*3304	*743	*940	4075	10498	157299
63 Net loss, noncapital assets	15530	2	-	-	*3	-	-	-	-	*98	560	381	14486
64 Other deductions	495325	12781	-	-	*23863	-	*10267	*1622	*6037	*15599	11382	24976	388797
65 Total receipts less total deducts	1224161	43721	-	-	*14691	-	*22067	*18219	*6408	*36019	18593	145265	919177
66 Constructive taxable income from related foreign corporations	302	-	-	-	-	-	-	-	-	-	-	-	302
67 Net income (less deficit), total	1223555	43721	-	-	*14691	-	*22067	*17850	*6408	*36019	18272	145265	919261
68 Net income, total	1240975	43721	-	-	*22264	-	*22067	*17850	*6408	*43920	20218	145265	919261
69 Deficit, total	*17420	-	-	-	*7573	-	-	-	-	*7901	1946	-	-
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	17700	17700	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*90446	-	-	-	*22264	-	*21195	*17850	-	*29137	-	-	-
73 Statutory special deductions, total	316956	30206	-	-	-	-	*872	-	*3610	-	3868	8221	270179
74 Net operating loss deduction	316282	30206	-	-	-	-	*872	-	*3610	-	3705	8221	269668
75 Dividends received deduction	674	-	-	-	-	-	-	-	-	-	163	-0	511
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	833573	13515	-	-	-	-	-	-	*2798	*14783	16351	137044	649082
78 Total income tax before credits	308565	4744	-	-	-	-	-	-	*951	*5129	5806	48049	243885
79 Income tax	291293	4595	-	-	-	-	-	-	*951	*5129	5576	47889	227152
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	17084	149	-	-	-	-	-	-	-	-	231	159	16545
83 Foreign tax credit	990	-	-	-	-	-	-	-	-	-	-	-	990
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	326	-	-	-	-	-	-	-	-	-	-	-	326
86 General business credit	4065	-	-	-	-	-	-	-	-	-	-	565	3501
87 Prior year minimum tax credit	13753	188	-	-	-	-	-	-	-	-	179	1394	11992
88 Total income tax after credits	289430	4557	-	-	-	-	-	-	*951	*5129	5627	46090	227076

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Stone, clay, and glass products: Concrete, gypsum, and plaster products

MINOR INDUSTRY 3270
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4730	*834	*1058	*200	*479	633	1125	191	152	*16	20	9	14
2 Total assets	23094901	-	*50881	*30769	*178330	456870	2376326	1373805	2394337	*513058	1351055	1526179	12843292
3 Cash	1378607	-	*1386	*7174	*28223	64741	320593	141171	169044	*19160	83106	45210	498799
4 Notes and accounts receivable	4083872	-	*8	-	*53492	105318	547562	406490	548526	*152415	318270	226276	1725514
5 Less: Allowance for bad debts	108876	-	-	-	*1315	*383	6298	*1557	9245	*2218	14695	5717	67448
6 Inventories	1984174	-	*547	*3862	*22096	*34543	271244	129907	244920	*55998	170287	100340	950430
7 U.S. govt. obligations, total	*73731	-	-	-	-	-	*388	*36870	*23682	-	-	12606	185
8 Tax-exempt securities	*15025	-	-	-	-	-	*3528	*1768	-	-	-	9699	30
9 Other current assets	1573309	-	*7993	-	*4016	*10677	92420	21368	99486	*8298	48557	43127	1237366
10 Loans to stockholders	306641	-	*20636	-	*3810	*6144	41858	*5752	*6537	*3941	2926	83369	131668
11 Mortgage and real estate loans	*804417	-	-	-	-	-	*13970	*6448	*1097	-	5214	10649	767038
12 Other investments	1997774	-	-	-	-	*74786	73112	77999	179054	*19927	57164	199756	1315975
13 Depreciable assets	16162636	-	*40159	*55184	*241814	505477	2603041	1391388	2163812	*429248	1123628	1042817	6566067
14 Less: Accumulated depreciation	8314073	-	*19448	*35451	*177716	363980	1731957	946258	1292893	*241650	621751	496370	2386599
15 Depletable assets	634752	-	-	-	-	-	*351	*16209	*95994	*4128	39946	122057	356066
16 Less: Accumulated depletion	88431	-	-	-	-	-	*324	*3839	*7658	*382	25692	21214	29322
17 Land	1160780	-	*679	-	*1869	*8302	121238	73599	93816	*40798	79689	64622	676168
18 Intangible assets (Amortizable)	2249088	-	*4120	-	-	*651	*18523	*23705	45235	*3719	62969	63510	2026656
19 Less: Accumulated amortization	317875	-	*588	-	-	*195	*2718	*11917	11437	*883	25041	12693	252404
20 Other assets	-500648	-	*-4610	-	*2042	*10787	9793	*4699	44365	*20558	46478	38136	-672898
21 Total liabilities	23094901	-	*50881	*30769	*178330	456870	2376326	1373805	2394337	*513058	1351055	1526179	12843292
22 Accounts payable	2376394	-	*3120	-	*24892	*55504	340890	161651	235975	*99012	126054	86607	1242688
23 Mort, notes, and bonds under 1 yr	2519831	-	*11106	-	*6700	*41982	171387	175646	192980	*37117	103938	70930	1708046
24 Other current liabilities	1936523	-	*4594	-	*4534	28062	127258	68805	172734	*30294	126004	93071	1281168
25 Loans from stockholders	1621459	-	*14957	-	*38184	*28190	169325	*25037	68068	*1436	16838	57833	1201591
26 Mort, notes, bonds, 1 yr or more	6406896	-	*17911	-	*16076	241836	466609	146135	366548	*137787	250525	422243	4341226
27 Other liabilities	-169629	-	*-0	-	*-6739	*1037	29721	*15837	51577	*9877	98849	116363	-486151
28 Net worth	8403428	-	*-808	*30769	*94682	60260	1071137	780694	1306455	*197535	628847	679132	3554725
29 Capital stock	888419	-	*14831	*11935	*14980	175838	118983	18047	61607	*8651	80003	100877	282668
30 Paid-in or capital surplus	3214967	-	*6985	-	*14532	*160269	122998	*24752	84117	*67197	82254	174570	2477295
31 Retained earnings, appropriated	*78110	-	-	-	-	-	*15622	-	*45206	-	-	-	17283
32 Retained earnings-unappropriated	3436226	-	*2346	*18834	*70742	*-129943	695004	434140	714900	*64009	432814	310052	823327
33 Retained earnings (S Corp)	1077546	-	*-24970	-	-	*-130880	227121	*325417	467449	*57678	62095	93635	-
34 Less: Cost of treasury stock	291841	-	-	-	*5571	*15025	108591	*21662	66823	-	28319	3	45847
35 Total receipts	30191077	*354953	*129984	*85710	*436740	1085292	4539451	2580923	3765749	*758186	2147908	1434916	12871264
36 Business receipts	29156269	*345424	*122334	*84976	*407556	1008207	4485959	2535658	3709528	*751955	2116859	1388436	12199375
37 Interest	349871	*1266	*106	*125	*3300	*2213	20459	8569	8811	*1036	11636	13632	278718
38 Interest on govt. obligations	1656	*-0	*202	-	-	-	*404	*58	*259	-	2	593	138
39 Rents	42817	*118	-	-	-	-	*3481	*15798	2841	*122	2999	4562	12894
40 Royalties	14722	-	-	-	-	-	-	*547	*215	-	2399	47	11513
41 Net S-T cap gain less net LT loss	*3409	-	-	-	-	-	*3	-	*38	-	50	-	3318
42 Net L-T cap gain less net ST loss	212855	-	*4038	-	*16612	*735	*3206	*1264	*15736	*2	1312	2446	167505
43 Net gain, noncapital assets	127732	*5406	-	-	*8910	*59249	4606	1301	9449	*366	4157	5056	29231
44 Dividends, domestic corporations	33750	-	*48	-	-	-	*8	*106	*3028	-	5276	2308	22977
45 Dividends, foreign corporations	1523	-	-	-	-	-	-	-	-	-	-	297	1226
46 Other receipts	246474	*2738	*3255	*609	*361	*14887	21325	17623	15844	*4706	3217	17539	144369
47 Total deductions	27818670	*335734	*133691	*76849	*418015	1002202	4316867	2454789	3503364	*722824	2013718	1330788	11509829
48 Cost of goods	19179835	*199164	*44379	*31539	*233305	660390	2735824	1663886	2500838	*584009	1509271	911549	8105680
49 Compensation of officers	519173	*1807	*12129	*12112	*9672	*29655	183447	45388	105156	*9958	27159	18123	64569
50 Salaries and wages	1700353	*35166	*25174	*2281	*47652	43022	310376	219149	229160	*31996	94880	57793	603702
51 Repairs	291807	*11248	*2317	*2003	*6109	*16768	75083	26518	32916	*1995	12590	17663	86596
52 Bad debts	76718	*317	-	-	*2083	*16978	11749	6765	11428	*2457	5432	2046	17465
53 Rent paid on business property	299279	*2142	*6135	*240	*10053	*27808	53901	22295	19876	*1582	8804	6040	140403
54 Taxes paid	695738	*7952	*9450	*6860	*14381	32434	131934	65648	92618	*14591	42889	39815	237164
55 Interest paid	889253	*1231	*998	-	*2506	23196	50413	32391	45124	*16662	41201	50659	624871
56 Contributions or gifts	49710	*131	-	-	*220	*632	2384	*1810	2778	*56	1136	1170	39395
57 Amortization	44130	*598	*579	-	-	*568	*833	*1636	4612	*994	4616	5607	24087
58 Depreciation	1329096	*9328	*5129	*9616	*14013	45799	183064	126483	194878	*24746	95093	94237	526710
59 Depletion	91561	182	-	-	-	-	*329	*1970	*6566	*3198	5005	6470	67841
60 Advertising	135832	*2603	*77	*351	*5335	3948	12871	9989	19423	*1335	9117	2262	68521
61 Pension, prof sh, stock, annuity	140409	*1897	-	-	*589	*3162	22413	15529	19204	*7098	7601	12669	50248
62 Employee benefit programs	382547	*1393	-	*2851	*5295	*15645	49141	18948	36992	*8107	39601	26821	177753
63 Net loss, noncapital assets	4131	58	-	-	*271	*154	*617	*521	*1006	117	410	16	959
64 Other deductions	1989098	*60517	*27323	*8996	*66531	82043	492488	195861	180790	*13922	108913	77847	673866
65 Total receipts less total deducts	2372406	*19219	*-3707	*8861	*18724	83090	222584	126134	262385	*35362	134190	104128	1361435
66 Constructive taxable income from related foreign corporations	13741	-	-	-	-	-	-	-	-	-	-	8	13733
67 Net income (less deficit), total	2384491	*19219	*-3909	*8861	*18724	83090	222180	126077	262125	*35362	134189	103543	1375029
68 Net income, total	2530961	*38624	*13747	*8861	*24979	110570	259054	126077	274338	*37212	140228	115518	1381753
69 Deficit, total	146470	*19405	*17656	-	*6254	*27479	36874	-	*12213	*1849	6039	11975	6724
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	387219	*17093	*-4233	-	-	*55432	140336	*49005	97639	*8519	8765	14663	-
73 Statutory special deductions, total	100759	-	*34	-	*138	*4204	*6426	*1603	*7768	*13339	4306	12762	50179
74 Net operating loss deduction	74906	-	-	-	*138	*4204	*6421	*1529	*5403	*13339	96	10940	32836
75 Dividends received deduction	25854	-	*34	-	-	-	*5	*75	*2365	-	4210	1822	17343
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1965809	*2309	*3789	*8861	*24841	*24642	102797	76386	159594	*14612	128312	88094	1331574
78 Total income tax before credits	687615	*785	*568	*1329	*7789	*7443	33252	25742	54502	*5469	44060	31839	474836
79 Income tax	675506	*785	*568	*1329	*7789	*7443	32072	25742	54350	*4968	43873	30733	465852
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	11985	-	-	-	-	-	*1180	-	*70	*501	187	1106	8941
83 Foreign tax credit	*2391	-	-	-	-	-	-	-	*1460	-	2	8	921
84 U.S. Possessions tax credit	4259	-	-	-	-	-	-	-	-	-	4259	-	-
85 Nonconventional source fuel credit	10	-	-	-	-	-	-	-	-	-	-	-	10
86 General business credit	1299	-	-	-	-	-	*339	-	*24	-	31	436	468
87 Prior year minimum tax credit	8657	-	-	-	-	-	*143	*232	*187	-	366	-	7729
88 Total income tax after credits	670999	*785	*568	*1329	*7789	*7443	32770	25510	52830	*5469	39402	31395	465708

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Stone, clay, and glass products: Other nonmetallic mineral products

MINOR INDUSTRY 3298
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3571	*25	*1063	*920	*316	*334	626	150	68	32	14	14	9
2 Total assets	17179161	-	*25685	*176674	*118697	*205505	1323635	1079380	1101364	1071717	1047178	2088884	8940442
3 Cash	847835	-	*746	*77769	*49792	*46878	124509	72510	71601	39335	55548	132893	176252
4 Notes and accounts receivable	3013928	-	*774	*27559	*21696	*50234	302563	259619	245071	172704	187656	426525	1319527
5 Less: Allowance for bad debts	100663	-	-	-	*649	*282	*3330	*1498	6054	6935	9313	12570	60031
6 Inventories	2632102	-	*3691	*35521	*30226	*26326	269396	278137	219079	250708	168926	368991	981099
7 U.S. govt. obligations, total	*43549	-	-	-	-	-	*5713	*16162	*15766	*958	4422	-	528
8 Tax-exempt securities	*42571	-	-	-	-	-	-	*2075	-	-	35803	-	4693
9 Other current assets	372434	-	*5680	*10278	*393	*5647	31609	67620	20995	20638	39924	53599	116051
10 Loans to stockholders	105933	-	*653	-	-	*3555	*66106	-	*2200	*23359	10060	-	-
11 Mortgage and real estate loans	*3757	-	-	-	-	-	-	-	*55	-	-	1048	2654
12 Other investments	1824786	-	-	*9	*3453	*9112	50685	*19850	89889	*66977	172313	135413	1277084
13 Depreciable assets	9993767	-	*40412	*106822	*50883	*262227	929514	707505	676487	958179	642057	1400691	4218991
14 Less: Accumulated depreciation	5192981	-	*26272	*84779	*37127	*202411	597140	495250	331816	523232	370840	659710	1864403
15 Depletable assets	57689	-	-	-	-	-	-	*3119	*19385	*3423	2278	22815	6670
16 Less: Accumulated depletion	9763	-	-	-	-	-	-	*1176	*507	*1187	1286	3922	1685
17 Land	305933	-	-	-	-	*1402	41289	29383	22466	43344	14153	43538	110359
18 Intangible assets (Amortizable)	2803869	-	-	*827	*114	*6373	*72506	*120591	22910	*20868	14123	157980	2387576
19 Less: Accumulated amortization	471534	-	-	*793	*86	*3556	*4255	*6755	*2544	*10852	6284	33682	402728
20 Other assets	905951	-	-	*3462	-	-	34470	7487	36382	*13430	87639	55275	667806
21 Total liabilities	17179161	-	*25685	*176674	*118697	*205505	1323635	1079380	1101364	1071717	1047178	2088884	8940442
22 Accounts payable	1529887	-	*172	*61746	*41454	*23709	197072	120916	152573	99706	57362	201574	573604
23 Mort, notes, and bonds under 1 yr	1060357	-	*2759	*47713	*8733	*6167	63020	85158	248834	116563	21560	131292	328559
24 Other current liabilities	2608938	-	*4142	*12781	*40597	*21276	116939	178598	61538	79707	77239	142825	1873295
25 Loans from stockholders	528259	-	*69829	*82389	*10696	*569	*271418	*40835	*4290	*16890	1253	3821	26269
26 Mort, notes, bonds, 1 yr or more	3681191	-	*6308	*26567	-	*27528	191709	*110221	184031	240994	299097	634222	1960513
27 Other liabilities	1298757	-	*-10013	*457	*-1785	*1721	*5106	*15801	10420	*9677	33968	184787	1048618
28 Net worth	6471772	-	*-47512	*-54977	*19002	*124535	478371	527850	439678	508180	556699	790361	3129584
29 Capital stock	459075	-	*8128	*20564	*25942	*5160	73274	20150	27892	20317	46347	190532	20770
30 Paid-in or capital surplus	4025703	-	*2050	*5353	-	*5606	74023	39158	147192	261716	140652	353502	2996450
31 Retained earnings, appropriated	3415	-	-	-	-	-	-	-	-	607	-	-	2809
32 Retained earnings-unappropriated	1285907	-	*-60998	*-48628	*-4678	*116606	212739	319963	232581	*-74739	356250	130025	106785
33 Retained earnings (S Corp)	1001414	-	*3308	*-32266	*-2248	-	*176764	*193576	*39282	*316780	37018	156259	112940
34 Less: Cost of treasury stock	303744	-	-	-	*14	*2837	*58429	*44997	*7268	*16502	23569	39957	110170
35 Total receipts	19995677	*277902	*112034	*544871	*221202	*608865	2477266	1984473	1527876	1477954	1115581	2805749	6841905
36 Business receipts	19413192	248467	*112013	*536062	*221202	*601397	2419603	1963063	1505646	1468842	1089813	2658850	6588236
37 Interest	147775	5673	*1	-	-	*1648	4623	*4404	5701	*1461	5894	26411	91960
38 Interest on govt. obligations	4080	45	-	-	-	-	*135	*1481	*73	48	1630	23	646
39 Rents	12828	8	-	-	-	-	*2448	*1492	*1039	*34	1195	642	5970
40 Royalties	47828	620	-	-	-	-	-	*5493	*23	-	1864	11933	27894
41 Net S-T cap gain less net LT loss	*266	-	-	-	-	-	*71	-	-	-	196	-	-
42 Net L-T cap gain less net ST loss	49505	22265	-	-	-	-	*10168	*21	*337	*3	2119	5218	9374
43 Net gain, noncapital assets	26575	2	-	*55	-	*1222	*877	*75	*119	*608	767	16282	6569
44 Dividends, domestic corporations	50340	1	-	-	-	-	*384	-	*35	200	720	28642	20358
45 Dividends, foreign corporations	10857	-	-	-	-	-	-	198	*333	-	1112	1889	7326
46 Other receipts	232430	*820	*20	*8755	-	*4598	38959	8246	14571	6758	10271	55860	83571
47 Total deductions	19222914	*266771	*112485	*515919	*235107	*589526	2365032	1826424	1424250	1422822	1027777	2697878	6738923
48 Cost of goods	12723615	181560	*12644	*309485	*158525	*334420	1591028	1318703	979992	990549	710102	1914376	4222231
49 Compensation of officers	513402	2125	*42300	*27747	*8823	*99502	134589	75289	35992	20885	10404	14593	41153
50 Salaries and wages	1312746	11317	*17209	*15561	*25231	*14001	179123	119081	89856	98699	53724	180664	508281
51 Repairs	249416	111	*1242	*2526	*493	*13918	10144	*3258	13513	15175	3132	33927	151978
52 Bad debts	68383	*705	-	*12	*600	*449	6091	3500	4329	*3844	1230	12262	35360
53 Rent paid on business property	276530	749	*7194	*27674	*4574	*13137	37752	*8626	5409	9002	4226	19677	138510
54 Taxes paid	469975	*11022	*7540	*14362	*5592	*17020	62125	36521	31021	30346	27394	52612	174421
55 Interest paid	516759	7697	*1886	*11061	*1499	*3242	23832	27955	29600	28002	26876	75407	279703
56 Contributions or gifts	9305	94	-	-	-	*393	1407	*487	1781	*127	1033	724	3259
57 Amortization	77258	313	-	*220	-	*1345	*2057	*9678	1570	2836	7217	10125	41894
58 Depreciation	784715	20811	*2852	*7495	*8874	*15314	56930	42925	69579	73666	50326	94685	341258
59 Depletion	22868	33	-	-	-	-	-	*1908	*4453	*1135	2377	10527	2435
60 Advertising	166166	1441	*394	*4630	*2891	*3020	13398	11722	10488	7104	26129	16418	68532
61 Pension, prof sh, stock, annuity	180617	2320	-	*7	-	*11998	13281	*9569	5189	10987	7417	13642	106206
62 Employee benefit programs	382559	1980	-	*1438	*3655	*1427	29698	27921	23936	22304	18451	40323	211427
63 Net loss, noncapital assets	7396	-	-	-	-	-	*227	*117	*474	*145	1349	517	4567
64 Other deductions	1461204	*24492	*19224	*93702	*14349	*60340	203350	129166	117068	108014	76391	207400	407707
65 Total receipts less total deducts	772763	*11131	*-451	*28952	*-13905	*19339	112234	158049	103626	55132	87803	107871	102982
66 Constructive taxable income from related foreign corporations	*3814	-	-	-	-	-	-	-	*58	-	91	-	3666
67 Net income (less deficit), total	772498	*11086	*-451	*28952	*-13905	*19339	112100	156568	103612	55085	86264	107848	106002
68 Net income, total	1111778	34812	*4629	*42958	*2026	*22647	133417	161658	129888	*89294	94714	133473	262262
69 Deficit, total	339280	*23726	*5080	*14007	*15932	*3307	*21317	*5090	*26276	*34209	8450	25625	156261
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	13644	13644	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	284447	*-23726	*4629	*17454	*-8593	-	*58386	*92672	*37643	*53789	2834	16111	33247
73 Statutory special deductions, total	104344	1	-	*11498	-	*1212	*15637	198	*6213	140	1616	45419	22411
74 Net operating loss deduction	52063	-	-	*11498	-	*1212	*15368	-	*5856	-	-	14890	3239
75 Dividends received deduction	52280	1	-	-	-	-	*269	198	*357	140	1616	30529	19171
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	658829	34811	-	-	*2026	*21435	48938	*68788	76932	*33518	90264	72615	209502
78 Total income tax before credits	224570	12084	-	-	*304	*5660	15015	*23351	24345	*11417	31108	26228	75059
79 Income tax	223222	12084	-	-	*304	*5660	15015	*23351	26223	*11417	31069	24931	73169
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*1424	-	-	-	-	-	-	-	*97	-	30	1297	-
83 Foreign tax credit	5082	-	-	-	-	-	-	-	-	-0	148	90	4843
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-0	-	-	-	-	-	-	-	-	-	-0	-	-
86 General business credit	3948	5	-	-	-	-	*63	*777	*155	-	158	94	2695
87 Prior year minimum tax credit	*1839	1132	-	-	-	-	-	-	*316	-	222	-	170
88 Total income tax after credits	213701	10947	-	-	*304	*5660	14952	*22574	23874	*11417	30579	26043	67351

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 22
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4238	235	*617	*291	*529	482	1207	344	183	143	64	50	92
2 Total assets	159985557	-	*42786	*40586	*191083	356793	3012244	2322201	2835822	5096522	4475642	8322470	133289411
3 Cash	5371061	-	112	*903	*29877	51293	354635	95200	164711	285980	195896	260726	3931728
4 Notes and accounts receivable	26901033	-	21	**	*32516	*113898	771593	604075	742688	1150664	935787	1612718	20937072
5 Less: Allowance for bad debts	491652	-	-	-	-	*11027	7098	8479	11872	18345	15570	27390	391871
6 Inventories	21557897	-	3	**	*15887	*86423	483211	446245	594897	951336	945394	1696810	16337692
7 U.S. govt. obligations, total	68686	-	-	-	-	-	*13286	-	*1239	*13303	-	-	40858
8 Tax-exempt securities	71236	-	-	-	-	-	-	*16390	*6551	*194	10300	16891	20911
9 Other current assets	5713182	-	*2631	**	*1439	*10714	79206	103885	132014	234377	235378	240323	4673215
10 Loans to stockholders	341628	-	*18039	*2645	*14297	*1832	44970	*36667	*35732	*4949	3144	3710	175642
11 Mortgage and real estate loans	17595	-	-	-	-	-	*67	*16373	-	*585	201	-	369
12 Other investments	26881126	-	-	-	*10486	*14574	115787	218962	217375	314134	307200	585903	25096705
13 Depreciable assets	112393913	-	*34896	*80636	*171042	276560	2879576	1912497	2066947	3776999	2964789	5479745	92750226
14 Less: Accumulated depreciation	56200321	-	*12562	*43599	*117043	196073	1836412	1206056	1261210	1921244	1418022	2367562	45820538
15 Depletable assets	1424618	-	-	-	-	-	-	-	*9752	-	1789	162148	1250929
16 Less: Accumulated depletion	515338	-	-	-	-	-	-	-	*9752	-	369	155818	349399
17 Land	1721158	-	45	**	*8511	*992	58786	45904	50311	120595	92619	128162	1215234
18 Intangible assets (Amortizable)	5826574	-	*179	-	*34191	*13157	21719	*9532	41244	114282	144572	482528	4965169
19 Less: Accumulated amortization	1031484	-	*69	-	*10731	*6268	7457	*2469	26101	53618	29334	70753	824686
20 Other assets	9934645	-	*-509	-	*610	*717	40376	33474	81298	122331	101868	274327	9280154
21 Total liabilities	159985557	-	*42786	*40586	*191083	356793	3012244	2322201	2835822	5096522	4475642	8322470	133289411
22 Accounts payable	17433106	-	398	**	*58652	182294	444145	479055	448343	790307	616767	1114173	13298972
23 Mort, notes, and bonds under 1 yr	6539987	-	*6517	**	*17540	88172	260822	234645	428279	423545	454301	418873	4207292
24 Other current liabilities	12428431	-	*31138	*1798	*21015	18194	261848	186819	206135	494030	418298	574734	10214423
25 Loans from stockholders	3015313	-	*39865	*15997	*25058	*121467	235878	140199	43735	54702	102568	116518	2119326
26 Mort, notes, bonds, 1 yr or more	32559184	-	*32722	*7798	*49728	*36146	666981	289894	472513	1053561	787366	2532511	26629963
27 Other liabilities	26397479	-	*1835	-	*10779	*1	54458	80640	95041	210847	456712	706401	24780766
28 Net worth	61612057	-	*-69688	*14993	*8310	-89481	1088112	910950	1141776	2069530	1639630	2859259	52038667
29 Capital stock	8892191	-	*4142	*5816	*132551	126083	168563	323255	170792	317403	313974	452986	6876627
30 Paid-in or capital surplus	35823052	-	*358	-	*470	*4520	179483	92188	268545	436389	473606	1491738	32875755
31 Retained earnings, appropriated	46497	-	-	-	-	*16827	*14838	-	*1436	*1036	4348	328	7685
32 Retained earnings-unappropriated	17054060	-	*-27221	**	*-76803	*-206879	654266	175694	235015	747689	535702	615968	14400630
33 Retained earnings (S Corp)	2732299	-	*-46967	*9177	*-22529	*-27051	183740	391635	488124	682497	416668	371265	285739
34 Less: Cost of treasury stock	2936043	-	-	-	*25378	*2981	112778	*71822	22137	115485	104667	73026	2407769
35 Total receipts	182006098	2343005	*101863	*94195	*755008	1175676	13685271	4192921	5615478	9347156	7104287	12914753	124676484
36 Business receipts	176015313	2315059	*101838	*94195	*753861	1173012	13651692	4121183	5530386	9213512	6827529	12726190	119506856
37 Interest	1671313	*3948	-	-	*394	*665	8135	9392	9704	16209	15050	48934	1558881
38 Interest on govt. obligations	27380	-	-	-	-	-	-	*962	*1083	2652	1776	2595	18311
39 Rents	125774	609	-	-	-	-0	*4361	*5002	*117	1402	6854	2439	104989
40 Royalties	322050	-	-	-	*10	-	-	-	*406	*3081	2183	17655	298715
41 Net S-T cap gain less net LT loss	9767	-	-	-	-	-	*63	-	*66	*2522	3342	246	3528
42 Net L-T cap gain less net ST loss	919165	*15128	-	-	-	*265	*463	*316	*23952	27271	2741	20334	828695
43 Net gain, noncapital assets	395492	*533	-	-	-	9	1739	17688	11165	22519	1610	20231	319998
44 Dividends, domestic corporations	135325	*7	-	-	-	*113	*1082	*303	*1079	*662	3002	367	128713
45 Dividends, foreign corporations	665014	-	-	-	-	-	-	-	137	*1566	82	22388	640842
46 Other receipts	1719504	*7722	25	**	*743	*1611	17736	38074	37383	55760	240120	53374	1266955
47 Total deductions	176334321	2754544	*131518	*84580	*705250	1185318	13457614	3986621	5418830	9007465	6781699	12416366	120404514
48 Cost of goods	138207118	2364985	*41743	*3195	*446596	894632	11875993	3112431	4460421	7379960	5559422	10357881	91709858
49 Compensation of officers	1301674	*11813	*23496	*15120	*34576	*68865	232959	119393	106286	133108	59613	75156	421287
50 Salaries and wages	5522220	50842	*14461	*29797	*66586	63142	303839	153733	182661	274947	228505	338501	3815207
51 Repairs	2533407	6708	5	*1065	*8163	*5245	65691	22245	15499	44435	48558	46888	2268906
52 Bad debts	175449	*24840	2	**	*1120	*261	6967	6999	8264	9350	10678	10383	96586
53 Rent paid on business property	1052919	*5437	*2310	*91	*4585	*13960	46238	14111	10061	20606	24745	26713	884063
54 Taxes paid	2708881	26514	*225	*3762	*19797	20851	178439	90081	89881	155476	89908	164796	1869151
55 Interest paid	3959702	26504	*2377	*1657	*9141	18331	96100	56942	83555	120096	108258	272144	3164598
56 Contributions or gifts	83937	*1	-	-	*7	*54	2095	602	986	1625	1397	3013	74158
57 Amortization	400854	*2313	*36	-	*2737	*1068	4217	1726	12003	12261	8412	18654	337427
58 Depreciation	6619877	50755	*8766	*10925	*10716	21475	202696	118301	133209	278321	216166	379728	5188819
59 Depletion	531834	-	-	-	-	-	-	-	*702	*591	1624	-	528917
60 Advertising	273084	*694	-0	*29	*1864	*2147	15199	7259	7103	12432	7852	11690	206815
61 Pension, prof sh, stock, annuity	1492023	*12491	-	-	*6304	*2554	35216	20525	21245	42836	43186	62547	1245119
62 Employee benefit programs	3137080	*46835	*5723	*5751	*12933	*11788	98196	64845	58487	134780	92938	132771	2472033
63 Net loss, noncapital assets	337501	*706	11758	**	*6926	*165	*1696	*7108	2640	1143	2680	7549	295131
64 Other deductions	7996762	123107	*20616	*13189	*73200	60780	292073	190321	225828	385498	277758	507952	5826441
65 Total receipts less total deducts	5671778	-411540	*-29655	*9615	*49758	-9642	227657	206300	196648	339692	322588	498387	4271970
66 Constructive taxable income from related foreign corporations	496941	-	-	-	-	-	-	-	-	*2785	-	4491	489666
67 Net income (less deficit), total	6141339	-411540	*-29655	*9615	*49758	-9642	227657	205338	195565	339824	320813	500282	4743325
68 Net income, total	8452245	*24558	-	*9615	*59773	*39599	311446	242736	268295	425682	381879	637509	6051154
69 Deficit, total	2310906	*436097	*29655	**	*10015	*49242	83789	37398	72730	85858	61067	137227	1307829
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-329494	*-329494	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	864860	*-20479	*-17103	*9615	*51032	*16487	133738	107980	116526	135378	134495	102419	94772
73 Statutory special deductions, total	1572395	*3771	-	-	*8741	*1543	*17186	*4619	42609	21090	34026	30233	1408576
74 Net operating loss deduction	1278725	*3766	-	-	*8741	*1464	*16428	*4407	*41717	19272	32564	27424	1122940
75 Dividends received deduction	293670	*5	-	-	-	*79	*757	*212	*892	*1818	1462	2809	285636
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	5854250	*20791	-	-	-	*1621	117120	127981	89468	228963	212602	502306	4553399
78 Total income tax before credits	2170573	*7417	-	-	-	*243	37379	43315	30984	81016	73924	181740	1714554
79 Income tax	2035739	*7020	-	-	-	*243	36784	43109	30389	78129	72716	174629	1592721
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	138738	*398	-	-	-	-	*595	*206	*595	2999	1559	5219	127168
83 Foreign tax credit	421903	-	-	-	-	-	-	-	-	*94	2344	4271	415194
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	4625	-	-	-	-	-	-	-	-	-	-	-	4625
86 General business credit	13576	-	-	-	-	1	-	-	*371	*169	148	1084	11803
87 Prior year minimum tax credit	94295	*368	-	-	-	-	*1160	*279	*313	*2594	1077	3186	85320
88 Total income tax after credits	1636174	*7050	-	-	-	*242	36220	43036	30300	78159	70356	173199	1197612

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Primary metal industries: Ferrous metal industries; miscellaneous primary metal products

MINOR INDUSTRY 3370
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	2189	*23	*617	**	*293	*120	658	176	92	81	45	31	53
2 Total assets	75946320	-	*42786	**	*107752	*94721	1653518	1144534	1418830	2795310	3189976	5222399	60276493
3 Cash	3058481	-	112	**	*11112	*5027	130795	36961	61491	113742	155555	210065	2333621
4 Notes and accounts receivable	10835796	-	21	**	*20089	*17688	386475	305542	346686	597557	682718	937175	7541845
5 Less: Allowance for bad debts	253508	-	-	-	-	-	*2787	*3426	6114	8567	12785	14716	205113
6 Inventories	11893780	-	3	**	*8514	*25027	262267	223938	308221	540440	688996	1042527	8793846
7 U.S. govt. obligations, total	*36367	-	-	-	-	-	*2149	-	*1239	*2861	-	-	30118
8 Tax-exempt securities	*48905	-	-	-	-	-	-	*16390	*5154	*186	10275	16891	10
9 Other current assets	3394763	-	*2631	**	*490	*2917	51764	72723	55949	101756	149570	165854	2791108
10 Loans to stockholders	263653	-	*18039	-	*11444	48	*32941	*7526	*26417	*4949	3144	1706	157439
11 Mortgage and real estate loans	*16744	-	-	-	-	-	*67	*16373	-	*114	175	-	14
12 Other investments	8527970	-	-	-	*10486	*11491	67449	122243	64314	164877	149966	298480	7638665
13 Depreciable assets	57733416	-	*34896	**	*107623	*105004	1806681	876590	1179693	2113477	2212446	3773694	45523312
14 Less: Accumulated depreciation	28234525	-	*12562	**	*71129	*73226	1163607	564187	681089	1039971	1059741	1656142	21912871
15 Depletable assets	*301331	-	-	-	-	-	-	-	*9752	-	1789	162148	127642
16 Less: Accumulated depletion	*204290	-	-	-	-	-	-	-	*9752	-	369	155818	38351
17 Land	849757	-	45	**	*8511	*744	33714	17783	23469	87633	74850	90712	512297
18 Intangible assets (Amortizable)	2535727	-	*179	-	*4301	-	*18846	*307	*34950	82571	76639	199496	2118439
19 Less: Accumulated amortization	296564	-	*69	-	*4109	-	*5174	*108	*21891	45528	17112	28068	174504
20 Other assets	5438517	-	*-509	-	*421	-	31938	15879	20343	79211	73862	178395	5038977
21 Total liabilities	75946320	-	*42786	**	*107752	*94721	1653518	1144534	1418830	2795310	3189976	5222399	60276493
22 Accounts payable	7617991	-	398	**	*57212	*7805	193062	330076	187427	342306	481789	665628	5352289
23 Mort, notes, and bonds under 1 yr	2496381	-	*6517	**	*650	*9099	172233	91426	248650	242305	358687	294383	1072432
24 Other current liabilities	6535290	-	*31138	**	*17548	*5877	121977	103706	118335	265578	281269	380844	5209020
25 Loans from stockholders	1018526	-	*39865	**	*1156	*29362	*62472	*100280	*25901	*32279	102568	20060	604583
26 Mort, notes, bonds, 1 yr or more	17786809	-	*32722	**	*39245	*14442	439765	154200	287486	612736	565720	1658568	13981924
27 Other liabilities	15146112	-	*1835	-	*10779	*-0	*42705	*63289	38728	155635	219814	504442	14108885
28 Net worth	25345211	-	*-69688	**	*-18837	*28136	621304	301558	512303	1144471	1180129	1698473	19947361
29 Capital stock	4919459	-	*4142	**	*123342	*4750	94673	240290	77748	203048	180285	338872	3652308
30 Paid-in or capital surplus	15287733	-	*358	-	-	*823	68289	*34015	54988	293702	315300	841818	13678440
31 Retained earnings, appropriated	*7537	-	-	-	-	-	*3722	-	-	*336	1225	251	2004
32 Retained earnings-unappropriated	4790146	-	*-27221	**	*-63630	*21507	406788	-258556	31265	273007	541285	356915	3508786
33 Retained earnings (S Corp)	1529540	-	*-46967	-	*-53171	*2846	*71642	*323086	358676	429973	230264	213192	-
34 Less: Cost of treasury stock	1189205	-	-	-	*25378	*1790	23811	*37277	*10374	*55595	88229	52574	894178
35 Total receipts	84869706	*513883	*101863	**	*336408	*296920	3863110	1819173	2609669	4647566	4960726	7258951	58461436
36 Business receipts	82759394	*512943	*101838	**	*335340	*295459	3844484	1785752	2587273	4592694	4918354	7120996	56664261
37 Interest	703879	*499	-	-	*381	*623	2896	*2723	*2191	7082	10882	22076	654527
38 Interest on govt. obligations	21484	-	-	-	-	-	-	*800	*275	*539	1330	1111	17430
39 Rents	60017	177	-	-	-	-0	*3967	*3702	-	*387	4669	1413	45702
40 Royalties	50569	-	-	-	*10	-	-	-	-	*2235	2123	17299	28902
41 Net S-T cap gain less net LT loss	3704	-	-	-	-	-	*63	-	-	*1312	1641	-	688
42 Net L-T cap gain less net ST loss	494756	-	-	-	-	*265	-	*286	-	*25882	1949	16402	449972
43 Net gain, noncapital assets	85639	-	-	-	-	9	*1200	*17228	*38	3157	1493	19401	43113
44 Dividends, domestic corporations	27454	-	-	-	-	*113	*959	-	-	*461	1534	10	24377
45 Dividends, foreign corporations	87474	-	-	-	-	-	-	-	137	*1550	-	20645	65142
46 Other receipts	575336	*264	25	**	*677	*452	9542	8683	19754	12267	16752	39599	467321
47 Total deductions	82788352	*557479	*131518	**	*334556	*276376	3742968	1716877	2515217	4436664	4727147	7033145	57316404
48 Cost of goods	62591338	*397123	*41743	**	*144737	*191510	2808906	1323361	2036136	3583988	3996929	5768395	42298510
49 Compensation of officers	691502	3829	*23496	**	*24134	*16973	130038	52402	41003	66753	37724	50925	244225
50 Salaries and wages	2949514	*10248	*14461	**	*53677	*21364	177132	61198	93602	141780	119220	181692	2075141
51 Repairs	1917393	*1760	5	**	*6798	*3168	35897	5872	9236	21458	15824	30956	1786419
52 Bad debts	83864	*21418	2	**	*1120	*12	*5021	*6034	2818	2540	7676	4571	32652
53 Rent paid on business property	588075	*1151	*2310	**	-	*3651	25993	4688	4308	8631	16316	16403	504624
54 Taxes paid	1417203	*6641	*225	**	*14530	*7059	109872	36636	51926	84605	66297	102511	936900
55 Interest paid	1951052	*9809	*2377	**	*5924	*3051	66117	29757	43225	71847	78078	157276	1483591
56 Contributions or gifts	21411	-	-	-	-	-	404	*238	*198	964	921	2111	16575
57 Amortization	138072	*1197	*36	-	*421	-	*3215	*292	11128	4931	4636	13608	98608
58 Depreciation	3590206	*35344	*8766	**	*6523	*7771	133327	46711	86024	164827	158736	267278	2674900
59 Depletion	*89569	-	-	-	-	-	-	-	*702	*591	1624	-	86652
60 Advertising	91977	*326	-0	**	*64	*270	5002	2405	3529	5119	6142	5032	64088
61 Pension, prof sh, stock, annuity	1066723	*9154	-	-	*4764	*941	16417	8436	9744	23531	24930	45604	923203
62 Employee benefit programs	2000072	*42744	*5723	**	*7486	*3137	62381	44215	28794	77171	56966	75148	1596309
63 Net loss, noncapital assets	269395	*706	11758	**	*6926	-	*1586	*497	*373	768	2265	1732	242785
64 Other deductions	3330985	*16028	*20616	**	*57455	*17469	161660	94134	92471	177160	132863	309905	2251224
65 Total receipts less total deducts	2081354	*-43596	*-29655	**	*1852	*20544	120142	102296	94451	210902	233580	225806	1145032
66 Constructive taxable income from related foreign corporations	15747	-	-	-	-	-	-	-	-	*2746	-	4489	8513
67 Net income (less deficit), total	2075617	*-43596	*-29655	**	*1852	*20544	120142	101496	94177	213108	232250	229184	1136115
68 Net income, total	3566942	*4373	-	-	*11263	*25616	157946	121779	131708	245754	273969	362524	2232011
69 Deficit, total	1491325	*47969	*29655	**	*9411	*5072	*37804	*20282	*37532	*32645	41719	133341	1095896
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*1764	*1764	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	473444	*-20479	*-17103	-	*5713	*25607	*37874	*84137	92666	120744	72247	72038	-
73 Statutory special deductions, total	860912	*1764	-	-	*5550	*79	*15174	*4407	*14441	*8392	19767	20885	770452
74 Net operating loss deduction	798170	*1764	-	-	*5550	-	*14503	*4407	*14304	*6715	18693	19100	713134
75 Dividends received deduction	62742	-	-	-	-	*79	*671	-	137	*1678	1074	1785	57318
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2165218	*2608	-	-	-	9	81546	*32295	*18383	116363	180975	267475	1465563
78 Total income tax before credits	854231	*887	-	-	-	1	26494	*10894	*6493	40877	62477	96007	610101
79 Income tax	751016	*887	-	-	-	1	25898	*10875	*6256	39849	61963	92938	512349
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	103782	-	-	-	-	-	*595	*19	*237	*1028	865	3285	97751
83 Foreign tax credit	12892	-	-	-	-	-	-	-	-	*94	2300	1683	8814
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	4625	-	-	-	-	-	-	-	-	-	-	-	4625
86 General business credit	4046	-	-	-	-	1	-	-	*72	*29	144	838	2961
87 Prior year minimum tax credit	13881	*368	-	-	-	-	*304	*208	*267	*1895	845	2783	7211
88 Total income tax after credits	818787	*519	-	-	-	-	26190	*10686	*6154	38858	59188	90703	586489

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Primary metal industries: Nonferrous metal industries

MINOR INDUSTRY 3380 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2050	*213	-	*291	*236	*362	550	168	91	62	19	19	39
2 Total assets	84039237	-	-	*40586	*83330	*262072	1358726	1177667	1416991	2301212	1285666	3100071	73012917
3 Cash	2312580	-	-	*903	*18765	*46266	223840	58239	103220	172238	40341	50661	1598107
4 Notes and accounts receivable	16065237	-	-	-	*12427	*96210	385119	298533	396002	553107	253069	675543	13395228
5 Less: Allowance for bad debts	238144	-	-	-	-	*11027	*4311	*5052	5759	9778	2785	12674	186758
6 Inventories	9664117	-	-	-	*7373	*61396	220944	222306	286676	410896	256398	654283	7543846
7 U.S. govt. obligations, total	*32318	-	-	-	-	-	*11136	-	-	*10442	-	-	10740
8 Tax-exempt securities	*22331	-	-	-	-	-	-	-	*1397	8	25	-	20901
9 Other current assets	2318419	-	-	-	*949	*7796	27442	31162	76065	132620	85808	74469	1882107
10 Loans to stockholders	77976	-	-	*2645	*2854	*1784	*12029	*29141	*9314	-	-	2004	18203
11 Mortgage and real estate loans	*851	-	-	-	-	-	-	-	-	*470	25	-	356
12 Other investments	18353156	-	-	-	-	*3083	*48337	96720	153061	149257	157234	287423	17458040
13 Depreciable assets	54660497	-	-	*80636	*63419	*171556	1072895	1035908	887254	1663522	752343	1706051	47226914
14 Less: Accumulated depreciation	27965796	-	-	*43599	*45914	*122847	672804	641869	580121	881274	358281	711420	23907667
15 Depletable assets	1123287	-	-	-	-	-	-	-	-	-	-	-	1123287
16 Less: Accumulated depletion	311048	-	-	-	-	-	-	-	-	-	-	-	311048
17 Land	871401	-	-	-	-	*247	25072	28120	26842	32962	17770	37450	702937
18 Intangible assets (Amortizable)	3290847	-	-	-	*29890	*13157	*2873	*9225	*6295	31711	67934	283032	2846730
19 Less: Accumulated amortization	734921	-	-	-	*6623	*6268	*2283	*2360	*4209	*8090	12221	42685	650182
20 Other assets	4496128	-	-	-	*189	*717	*8437	*17594	60954	43120	28007	95932	4241177
21 Total liabilities	84039237	-	-	*40586	*83330	*262072	1358726	1177667	1416991	2301212	1285666	3100071	73012917
22 Accounts payable	9815116	-	-	-	*1440	*174489	251083	148980	260916	448001	134978	448545	7946683
23 Mort, notes, and bonds under 1 yr	4043606	-	-	-	*16891	*79073	88590	143219	179629	181240	95614	124489	3134860
24 Other current liabilities	5893141	-	-	*1798	*3467	*12317	139871	83113	87800	228452	137029	193890	5005404
25 Loans from stockholders	1996787	-	-	*15997	*23902	*92105	173406	*39919	*17834	*22423	-	96458	1514744
26 Mort, notes, bonds, 1 yr or more	14772375	-	-	*7798	*10483	*21704	227216	135694	185027	440825	221646	873943	12648039
27 Other liabilities	11251367	-	-	-	-	*1	*11753	*17351	56313	55211	236898	201959	10671881
28 Net worth	36266846	-	-	*14993	*27147	*-117618	466807	609392	629473	925059	459501	1160786	32091306
29 Capital stock	3972732	-	-	*5816	*9208	*121333	73889	82965	93043	114356	133689	114114	3224319
30 Paid-in or capital surplus	20535319	-	-	-	*470	*3696	111193	*58173	213558	142687	158306	649920	19197315
31 Retained earnings, appropriated	*38960	-	-	-	-	*16827	*11116	-	*1436	700	3123	77	5681
32 Retained earnings-unappropriated	12263914	-	-	-	*-13174	*-228386	247478	434250	203750	474683	-5582	259053	10891843
33 Retained earnings (S Corp)	1202759	-	-	*9177	*30643	*-29897	112097	*68549	*129449	*252524	186404	158073	285739
34 Less: Cost of treasury stock	1746838	-	-	-	-	*1191	*88967	*34545	*11763	*59890	16439	20452	1513591
35 Total receipts	97136392	*1829122	-	*94195	*418600	*878755	9822161	2373749	3005809	4699590	2143561	5655802	66215048
36 Business receipts	93255920	*1802115	-	*94195	*418521	*877553	9807208	2335432	2943113	4620819	1909174	5605194	62842596
37 Interest	967434	*3450	-	-	*13	*43	5239	6670	7513	9128	4167	26858	904354
38 Interest on govt. obligations	5895	-	-	-	-	-	-	*163	*808	*2113	446	1485	881
39 Rents	65757	431	-	-	-	-	*395	*1300	*117	*1015	2185	1026	59287
40 Royalties	271481	-	-	-	-	-	-	-	*406	*846	61	356	269813
41 Net S-T cap gain less net LT loss	6064	-	-	-	-	-	-	-	*66	*1210	1702	246	2840
42 Net L-T cap gain less net ST loss	424408	*15128	-	-	-	-	*463	*30	*23952	*1389	792	3931	378723
43 Net gain, noncapital assets	309854	*533	-	-	-	-	*539	*461	*11127	19362	117	830	276885
44 Dividends, domestic corporations	107871	*7	-	-	-	-	*123	*303	*1079	*200	1468	357	104336
45 Dividends, foreign corporations	577540	-	-	-	-	-	-	-	-	*15	82	1743	575700
46 Other receipts	1144168	*7458	-	-	*66	*1159	8194	29391	17630	43493	223368	13775	799634
47 Total deductions	93545969	*2197066	-	*84580	*370694	*908942	9714646	2269745	2903613	4570800	2054553	5383221	63088110
48 Cost of goods	75615780	*1967862	-	*3195	*301859	*703122	9067087	1789070	2424285	3795972	1562493	4589486	49411348
49 Compensation of officers	610172	*7984	-	*15120	*10443	*51892	102921	66990	65283	66355	21889	24232	177062
50 Salaries and wages	2572706	*40594	-	*29797	*12909	*41778	126707	92535	89059	133167	109285	156809	1740066
51 Repairs	616014	*4948	-	*1065	*1365	*2078	29793	16373	6262	22976	32734	15933	482488
52 Bad debts	91585	*3422	-	-	-	*248	1947	*965	5446	6809	3002	5812	63934
53 Rent paid on business property	464845	*4286	-	*91	*4585	*10309	20245	9422	5753	11976	8429	10310	379439
54 Taxes paid	1291678	*19873	-	*3762	*5267	*13793	68567	53445	37954	70871	23611	62285	932251
55 Interest paid	2008649	*16694	-	*1657	*3217	*15280	29983	27185	40330	48249	30180	114868	1681007
56 Contributions or gifts	62526	*1	-	-	*7	*54	*1691	364	788	661	476	902	57583
57 Amortization	262782	*1116	-	-	*2316	*1068	*1002	*1434	*874	7330	3776	5045	238819
58 Depreciation	3029671	*15411	-	*10925	*4194	*13704	69369	71591	47185	113494	57430	112450	2513919
59 Depletion	442265	-	-	-	-	-	-	-	-	-	-	-	442265
60 Advertising	181107	*368	-	*29	*1800	*1877	10197	4854	3574	7313	1710	6659	142726
61 Pension, prof sh, stock, annuity	425301	*3337	-	-	*1541	*1612	18800	12089	11502	19305	18257	16943	321916
62 Employee benefit programs	1137008	*4091	-	*5751	*5447	*8651	35815	20630	29693	57609	35972	57623	875724
63 Net loss, noncapital assets	68106	-	-	-	-	*165	*110	*6611	2268	375	414	5818	52346
64 Other deductions	4665777	*107079	-	*13189	*15745	*43311	130413	96187	133357	208337	144896	198047	3575216
65 Total receipts less total deducts	3590423	*-367944	-	*9615	*47906	*-30187	107515	104004	102196	128790	89009	272581	3126938
66 Constructive taxable income from related foreign corporations	481194	-	-	-	-	-	-	-	-	*39	-	2	481153
67 Net income (less deficit), total	4065722	*-367944	-	*9615	*47906	*-30187	107515	103841	101388	126716	88563	271098	3607210
68 Net income, total	4885303	*20185	-	*9615	*48510	*13983	153500	120958	136586	179928	107911	274984	3819144
69 Deficit, total	819581	*388129	-	-	*604	*44170	*45985	*17116	*35198	*53212	19348	3886	211934
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-331259	*-331259	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	391416	-	-	*9615	*45319	*-9120	95864	*23843	*23860	*14634	62249	30381	94772
73 Statutory special deductions, total	711483	*2007	-	-	*3191	*1464	*2011	*212	*28168	*12697	14260	9348	638124
74 Net operating loss deduction	480555	*2002	-	-	*3191	*1464	*1925	-	*27413	*12557	13872	8324	409806
75 Dividends received deduction	230928	*5	-	-	-	-	*86	*212	*755	*140	388	1024	228318
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	3689032	*18183	-	-	-	*1612	35574	95685	71085	112600	31627	234831	3087836
78 Total income tax before credits	1316342	*6531	-	-	-	*242	10886	32420	24491	40140	11447	85733	1104454
79 Income tax	1284723	*6133	-	-	-	*242	10886	32234	24133	38280	10753	81690	1080372
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	34957	*398	-	-	-	-	-	*187	*358	*1971	694	1934	29417
83 Foreign tax credit	409011	-	-	-	-	-	-	-	-	-	44	2588	406380
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	9530	-	-	-	-	-	-	-	*299	*140	4	245	8842
87 Prior year minimum tax credit	80414	-	-	-	-	-	*856	*71	*46	*698	232	403	78109
88 Total income tax after credits	817386	*6531	-	-	-	*242	10030	32349	24146	39301	11168	82497	611123

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 23
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	46592	1581	11734	7322	7519	6701	8496	1606	911	347	183	116	76
2 Total assets	188170474	-	364210	1269721	2713704	4838095	18454049	10971672	13855166	12536387	13094364	18196553	91876553
3 Cash	9666908	-	64865	261671	418285	691102	2289134	961324	936247	706980	603368	1034914	1699018
4 Notes and accounts receivable	38688598	-	77406	292896	712709	1512638	5106891	3044517	3633677	2756249	2980495	3739739	14831382
5 Less: Allowance for bad debts	700908	-	-	*4645	*1316	7652	36339	57486	60512	38842	96752	87286	310077
6 Inventories	28254355	-	45428	242790	344357	911919	3706716	2107948	2897109	2614575	2484821	3323527	9575165
7 U.S. govt. obligations, total	505118	-	*9004	-	*101	*9	*55361	*109749	44445	*61710	79202	132147	13390
8 Tax-exempt securities	284408	-	-	-	*5368	*4217	*46589	*13394	66710	*81960	56118	4180	5871
9 Other current assets	6941707	-	*4415	50901	48295	138995	535426	457959	498630	500268	600691	701874	3404253
10 Loans to stockholders	1238713	-	*4930	50029	86736	39414	175717	97125	60297	15748	7406	91157	610154
11 Mortgage and real estate loans	154764	-	-	-0	*18759	*7624	*66730	*14723	*23009	*18346	2781	2400	392
12 Other investments	29411646	-	*2721	*12271	71747	112740	691548	616269	699081	863557	954823	2173476	23213413
13 Depreciable assets	95831131	-	495546	1387885	2619389	4139864	13639158	7790831	9754864	7667268	8114538	8707084	31514705
14 Less: Accumulated depreciation	51201880	-	350804	1065395	1686500	2896653	8569376	4678917	5451698	4060165	4076739	3955251	14410383
15 Depletable assets	148963	-	-	-	-	*4335	-	-	*640	*1537	-	-	142451
16 Less: Accumulated depletion	*49199	-	-	-	-	*296	-	-	*204	*1417	-	-	47281
17 Land	2214044	-	*225	*26383	29054	91973	330057	196724	194096	193057	198271	254183	700022
18 Intangible assets (Amortizable)	17746153	-	24628	*19338	30703	57317	273869	139191	325374	782900	761199	1807504	13524131
19 Less: Accumulated amortization	2406514	-	19706	*10747	7623	20041	94649	59485	97387	140987	152116	284418	1519357
20 Other assets	11442467	-	*5553	6344	23640	50590	237218	217806	330789	513643	576257	551324	8929303
21 Total liabilities	188170474	-	364210	1269721	2713704	4838095	18454049	10971672	13855166	12536387	13094364	18196553	91876553
22 Accounts payable	21847054	-	62119	308656	366727	813788	2849661	1533745	1945875	1527304	1447124	2095949	8896104
23 Mort, notes, and bonds under 1 yr	12913900	-	*15281	72490	197702	707695	1830936	1181348	1608059	1311070	999172	1057148	3932999
24 Other current liabilities	17614489	-	34255	169285	144943	371479	1988780	912584	1149995	1032599	1225442	1611957	8973170
25 Loans from stockholders	4988834	-	180205	149145	247528	265874	894820	419393	289408	176143	199059	242825	1924436
26 Mort, notes, bonds, 1 yr or more	36797187	-	75440	346213	624928	1017082	2756333	1590495	2202222	2484271	3201331	4844289	17654583
27 Other liabilities	14258404	-	*1498	*6353	61455	16966	236616	358040	274299	582487	748392	903393	11068905
28 Net worth	79750606	-	-4587	217577	1070420	1645211	7896902	4976068	6385308	5422513	5273844	7440992	39426356
29 Capital stock	9847614	-	84055	162615	146134	267080	687691	462704	669756	616657	743100	895806	5112016
30 Paid-in or capital surplus	29609664	-	*42392	216046	163327	302853	1354325	401223	1296550	1459555	1465989	3120737	19786667
31 Retained earnings, appropriated	172396	-	*1447	77	*11554	*19633	*52909	*4950	*16495	*4415	47493	175	13249
32 Retained earnings-unappropriated	31644947	-	68331	-225165	596485	1282532	3060859	1729656	1941715	2080015	2150161	2261079	16699279
33 Retained earnings (S Corp)	13491870	-	-98295	116690	208714	250794	3227392	2722995	2697775	1632897	1137070	1449656	146183
34 Less: Cost of treasury stock	5015886	-	*102517	*52685	55793	477680	486273	345462	236983	371025	269969	286460	2331038
35 Total receipts	263390599	9865557	1855805	4121115	6949511	11167948	40585491	23215908	25489910	19640076	19119635	24386727	76992915
36 Business receipts	255549943	9340747	1847733	4050024	6875096	11065923	40203472	22874642	25175908	19316671	18753457	23828324	72217945
37 Interest	1926123	181592	*1294	6570	13135	11758	57834	28563	39156	58345	57333	132023	1338521
38 Interest on govt. obligations	54842	-	-	*433	*496	*909	4871	2802	6119	5065	5229	11885	17034
39 Rents	262237	1153	-	*800	*5025	7292	21131	3110	19979	10832	45048	22625	125243
40 Royalties	979606	27417	-	-	-	-	*270	*1476	5723	7479	23198	18417	895624
41 Net S-T cap gain less net LT loss	12861	*8	-	-	-	*308	*676	*3999	*364	*862	1373	1427	3843
42 Net L-T cap gain less net ST loss	571159	*8141	*5832	*21802	9130	*5998	24318	57026	33211	36322	47763	31135	290479
43 Net gain, noncapital assets	501960	90658	-	*6818	4418	24246	56241	68788	13829	46624	19078	53629	117630
44 Dividends, domestic corporations	103814	*24	-	*18	*538	*1962	2533	4102	4579	7961	3617	11070	67411
45 Dividends, foreign corporations	1018927	*47756	-	288	-	-	-0	*3216	7491	19474	22226	22012	896464
46 Other receipts	2409127	168061	*947	34362	41673	49551	214145	168184	183551	130441	141313	254179	1022720
47 Total deductions	246982811	9038083	1777075	3993870	6730665	10636336	38238862	21838401	23936586	18574543	18099959	23081050	71037380
48 Cost of goods	176008132	5377890	930775	2376091	3882335	7226007	27217975	16270648	18268520	14185325	13528902	17329543	49414124
49 Compensation of officers	6505615	71732	159950	263332	533818	714103	2070451	1014944	576893	283933	228383	179110	408966
50 Salaries and wages	15918503	1414801	134188	399871	794320	669144	2408523	1249910	1263527	969495	1023574	1428106	4163044
51 Repairs	1210627	37311	22361	27636	58607	73565	195158	80927	74821	79822	83886	92335	384200
52 Bad debts	556676	21585	*1106	10539	7524	28396	71892	50135	29508	32876	144333	33657	125126
53 Rent paid on business property	2217058	130147	98864	143099	191437	174316	437473	166847	123639	71392	98695	121847	459301
54 Taxes paid	5698892	186332	61619	169838	246018	342478	1069508	522807	566050	364080	360699	403299	1406164
55 Interest paid	5469102	265301	12021	40740	72361	141397	455246	270219	349752	334896	361515	513395	2652261
56 Contributions or gifts	108738	9830	*182	*466	1419	2984	8111	5180	8231	6842	7267	6796	51431
57 Amortization	545139	33667	1328	*1136	1136	4053	29704	10738	39290	32823	42127	82249	266888
58 Depreciation	7447208	166752	43806	108564	213713	312205	1014178	544880	755211	550696	631637	648466	2457099
59 Depletion	24567	-	-	-	-	-	-	-	*309	*219	23	12156	11859
60 Advertising	1803828	42879	15889	16569	29056	39023	180416	96960	123888	100765	117069	132445	908868
61 Pension, prof sh, stock, annuity	1465543	42442	*764	25900	30503	64327	201273	132593	138793	116639	118475	140858	452978
62 Employee benefit programs	4349253	149934	19332	36406	106528	145510	517703	291691	384613	312343	297366	419575	1668252
63 Net loss, noncapital assets	181528	9452	*276	*22467	*987	*1934	6793	4345	24075	10301	27431	18444	55024
64 Other deductions	17472401	1078028	274614	351218	560906	696896	2354457	1125577	1209466	1122098	1028577	1518769	6151796
65 Total receipts less total deducts	16407788	827473	78730	127245	218846	531612	2346630	1377507	1553324	1065534	1019676	1305677	5955534
66 Constructive taxable income from related foreign corporations	992857	268033	-	-	-	-	-	*41	*6710	7490	4738	6287	699559
67 Net income (less deficit), total	17345803	1095506	78730	126812	218350	530703	2341759	1374746	1553915	1067958	1019184	1300079	6638060
68 Net income, total	19120259	1147453	128270	214328	317880	667604	2564912	1501050	1711871	1197922	1358070	1439431	6871469
69 Deficit, total	1774456	51946	49540	87515	99530	136900	223153	126304	157956	129964	338886	139352	233410
70 Net income (less def), Form 1120-A	*17058	-	*5812	*8917	*2328	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*42860	*42860	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	5216841	139881	91162	83314	131869	396329	1486691	909037	824341	417593	381687	339268	15669
73 Statutory special deductions, total	1211095	68772	*18239	27432	39327	29030	113719	95071	83957	88320	91739	144228	411261
74 Net operating loss deduction	894216	*35521	*18239	*27131	39002	27657	111946	88124	79559	70805	76171	121077	198986
75 Dividends received deduction	316879	*33251	-	*301	*325	*1373	1773	6947	4399	17515	15568	23151	212275
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	12393766	947325	*7304	96518	85344	174885	851004	482135	772904	673332	873228	961123	6468663
78 Total income tax before credits	4264426	328149	*1096	21982	15415	41100	269536	166361	265933	233587	302743	339412	2279112
79 Income tax	4227625	329573	*1096	21982	15256	40556	268365	163453	263453	229416	298397	332835	2263243
80 Personal holding company tax	*263	*263	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	38826	*493	-	-	*159	*544	926	*2615	3722	4041	5965	6400	13960
83 Foreign tax credit	709368	119353	-	-	-	-	*27	*23	*4312	4810	8631	6731	565481
84 U.S. Possessions tax credit	3377	807	-	-	-	-	717	371	1482	-	-	-	-
85 Nonconventional source fuel credit	*63	-	-	-	-	-	*25	-	-	-	-	13	26
86 General business credit	54636	*3614	-	13	*522	*321	1867	*1177	2746	1326	4788	4313	33951
87 Prior year minimum tax credit	43053	-	-	-	-	*135	2077	2171	5558	2887	5729	7026	17470
88 Total income tax after credits	3453929	204375	*1096	21970	14893	40644	264824	162618	251835	224564	283595	321330	1662185

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Metal cans and shipping containers

MINOR INDUSTRY 3410 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	209	-	-	-	-	*118	*59	*9	*11	*5	**	**	8
2 Total assets	17698035	-	-	-	-	*68162	*129291	*78825	*172958	*368370	**	**	16880428
3 Cash	204190	-	-	-	-	*11405	*27813	*1003	*1775	*1114	**	**	161079
4 Notes and accounts receivable	2428084	-	-	-	-	*35838	*54412	*13171	*62689	*77575	**	**	2184400
5 Less: Allowance for bad debts	74263	-	-	-	-	-	-	*190	*393	*401	**	**	73279
6 Inventories	1629243	-	-	-	-	*10036	*14339	*8789	*28900	*31357	**	**	1535821
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	487276	-	-	-	-	*3496	*5969	-	*1416	*10148	**	**	466247
10 Loans to stockholders	*70393	-	-	-	-	-	-	-	*125	49	-	**	70219
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	4107247	-	-	-	-	-	*2733	*230	*5215	*77198	**	**	4021871
13 Depreciable assets	7754343	-	-	-	-	*14642	*62112	*72173	*207447	*196897	**	**	7201071
14 Less: Accumulated depreciation	3779988	-	-	-	-	*7255	*38613	*24531	*144873	*117933	**	**	3446782
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	141286	-	-	-	-	-	525	*4856	*6790	*9463	**	**	119653
18 Intangible assets (Amortizable)	3972880	-	-	-	-	-	*5	*2307	-	*86444	-	**	3884124
19 Less: Accumulated amortization	288237	-	-	-	-	-	*5	*619	-	*10029	-	**	277584
20 Other assets	1045581	-	-	-	-	-	-	*1637	*3868	*6485	**	**	1033590
21 Total liabilities	17698035	-	-	-	-	*68162	*129291	*78825	*172958	*368370	**	**	16880428
22 Accounts payable	2510471	-	-	-	-	*10644	*29691	*16190	*48149	*25416	**	**	2380382
23 Mort, notes, and bonds under 1 yr	1373851	-	-	-	-	-	*9728	*20744	*39901	*41457	**	**	1262022
24 Other current liabilities	2063108	-	-	-	-	*10889	*3595	*1766	*9857	*39644	**	**	1997357
25 Loans from stockholders	*327512	-	-	-	-	*22457	961	-	*4970	*8067	-	-	291057
26 Mort, notes, bonds, 1 yr or more	4104037	-	-	-	-	*22831	-	*35778	*10781	*166653	-	**	3867993
27 Other liabilities	1411732	-	-	-	-	*286	-	*1962	*2575	*-8999	**	**	1415908
28 Net worth	5907324	-	-	-	-	*1056	*85316	*2387	*56725	*96132	**	**	5665709
29 Capital stock	1737371	-	-	-	-	*1541	*2364	*49	*3792	*6898	**	**	1722727
30 Paid-in or capital surplus	4251544	-	-	-	-	*6702	*17404	*1287	*8871	*80986	**	**	4136293
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	130119	-	-	-	-	*9372	*28028	*1050	*19176	22043	**	**	50449
33 Retained earnings (S Corp)	*38135	-	-	-	-	*-16559	*38737	-	*24886	*-8929	-	-	-
34 Less: Cost of treasury stock	*249846	-	-	-	-	-	*1218	-	-	4867	-	**	243761
35 Total receipts	14287138	-	-	-	-	*177460	*557958	*145771	*423408	*420607	**	**	12561934
36 Business receipts	13807640	-	-	-	-	*176444	*554574	*145588	*420317	*404134	**	**	12106583
37 Interest	112252	-	-	-	-	-	*121	*36	299	1105	**	**	110691
38 Interest on govt. obligations	11435	-	-	-	-	-	-	-	-	-	-	-	11435
39 Rents	7822	-	-	-	-	-	-	-	-	161	**	**	7660
40 Royalties	99053	-	-	-	-	-	-	-	-	29	-	**	99024
41 Net S-T cap gain less net LT loss	83	-	-	-	-	-	-	-	-	-	-	-	83
42 Net L-T cap gain less net ST loss	25814	-	-	-	-	-	-	-	-	11	-	**	25803
43 Net gain, noncapital assets	*24452	-	-	-	-	-	1857	-	*519	*12151	**	-	9925
44 Dividends, domestic corporations	76	-	-	-	-	-	-	-	-	-	-	-	76
45 Dividends, foreign corporations	48658	-	-	-	-	-	-	-	-	-	-	-	48658
46 Other receipts	149851	-	-	-	-	*1016	*1407	*147	*2272	*3016	**	**	141993
47 Total deductions	14177623	-	-	-	-	*158976	*531648	*152218	*425324	*419167	**	**	12490290
48 Cost of goods	10875040	-	-	-	-	*130349	*444946	*120789	*339933	*355439	**	**	9483584
49 Compensation of officers	60910	-	-	-	-	-	*15088	*1876	*4278	*2473	**	**	37196
50 Salaries and wages	379275	-	-	-	-	*4097	*21994	*4088	*16826	*8369	**	**	323901
51 Repairs	112681	-	-	-	-	*46	*333	*8	*1263	*19	**	-	111012
52 Bad debts	9065	-	-	-	-	*210	*1965	*22	*159	*576	**	**	6133
53 Rent paid on business property	102418	-	-	-	-	*4151	*6252	*52	*1752	*824	**	**	89387
54 Taxes paid	231644	-	-	-	-	*284	*5158	*2981	*5684	*2198	**	**	215339
55 Interest paid	669621	-	-	-	-	*2416	*1332	*4512	*5753	*13019	**	**	642588
56 Contributions or gifts	4551	-	-	-	-	-	*33	-	28	21	**	**	4468
57 Amortization	73846	-	-	-	-	-	-	*692	*248	*1492	-	**	71413
58 Depreciation	552342	-	-	-	-	*1283	*5895	*6054	*11566	*8967	**	**	518577
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	30652	-	-	-	-	*636	*176	*207	*281	*157	**	**	29195
61 Pension, prof sh, stock, annuity	97175	-	-	-	-	-	61	*160	*1033	*1659	-	**	94261
62 Employee benefit programs	286454	-	-	-	-	*2559	*2660	*3390	*3807	1410	-	**	272627
63 Net loss, noncapital assets	*20113	-	-	-	-	-	*12	*163	-	-	-	-	19938
64 Other deductions	671835	-	-	-	-	*12944	*25743	*7223	*32713	*22542	**	**	570671
65 Total receipts less total deducts	109515	-	-	-	-	*18484	*26310	*-6446	*-1916	*1440	**	**	71643
66 Constructive taxable income from related foreign corporations	69308	-	-	-	-	-	-	-	-	-	-	-	69308
67 Net income (less deficit), total	167388	-	-	-	-	*18484	*26310	*-6446	*-1916	*1440	**	**	129516
68 Net income, total	246324	-	-	-	-	*18484	*28441	-	3089	1462	**	**	194848
69 Deficit, total	*78936	-	-	-	-	-	2131	*6446	*5005	*22	-	-	65332
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*40013	-	-	-	-	*15318	*27598	-	*-2881	*-22	-	-	-
73 Statutory special deductions, total	30981	-	-	-	-	-	-	-	-	-	-	-	30981
74 Net operating loss deduction	17643	-	-	-	-	-	-	-	-	-	-	-	17643
75 Dividends received deduction	13337	-	-	-	-	-	-	-	-	-	-	-	13337
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	172458	-	-	-	-	*3166	*843	-	3089	1462	**	**	163898
78 Total income tax before credits	63209	-	-	-	-	*553	*126	-	1077	640	**	**	60812
79 Income tax	59517	-	-	-	-	*553	*126	-	1077	496	**	**	57264
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	3641	-	-	-	-	-	-	-	-	144	-	**	3496
83 Foreign tax credit	11477	-	-	-	-	-	-	-	-	-	-	-	11477
84 U.S. Possessions tax credit	771	-	-	-	-	-	-	-	771	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	94	-	-	-	-	-	-	-	49	-	-	-	45
87 Prior year minimum tax credit	115	-	-	-	-	-	-	-	-	-	-	-	115
88 Total income tax after credits	50753	-	-	-	-	*553	*126	-	258	640	**	**	49176

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products

MINOR INDUSTRY 3428
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3059	***	***	*940	*477	475	625	122	98	27	17	10	12
2 Total assets	33233610	***	***	*151483	*191419	314585	1433590	758474	1470540	923215	1311810	1280270	25390251
3 Cash	767899	***	***	*10001	*7727	*55910	168449	63718	96984	54711	74952	81663	153357
4 Notes and accounts receivable	4992790	***	***	*26801	*67324	111868	357915	182510	334698	163333	270967	240626	3236713
5 Less: Allowance for bad debts	123656	***	***	-	*77	*105	*2653	*1730	3600	*846	8805	5550	100289
6 Inventories	3749176	***	***	*22231	*19007	*78064	372109	176528	324522	218112	300830	233284	1998811
7 U.S. govt. obligations, total	*23941	***	***	-	-	-	*118	*10174	*6765	-	-	6884	-
8 Tax-exempt securities	*55475	***	***	-	-	-	*1961	-	*28826	-	24496	192	-
9 Other current assets	1344327	***	***	*3279	*4185	*111	12352	14662	78385	25628	65395	53652	1086680
10 Loans to stockholders	22047	***	***	*60	*4654	-	*9714	*3917	*1416	*1501	331	454	-
11 Mortgage and real estate loans	*3204	***	***	-	-	-	-	*103	-	*1328	1382	-	392
12 Other investments	9863043	***	***	*2296	*2794	*1714	65925	*56407	48589	*26857	97462	169336	9391662
13 Depreciable assets	12481728	***	***	*220966	*258373	342230	1148119	649254	1191279	604047	812362	827280	6423986
14 Less: Accumulated depreciation	6871928	***	***	*149310	*172484	282298	728560	428706	722119	306957	471457	432895	3175145
15 Depletable assets	-	***	***	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	***	***	-	-	-	-	-	-	-	-	-	-
17 Land	248252	***	***	*13730	*2951	*3030	9262	*9683	14755	7985	17503	18615	150738
18 Intangible assets (Amortizable)	4359661	***	***	*2025	*2578	*78	*16595	*1353	29399	*57795	55105	65129	4129604
19 Less: Accumulated amortization	752408	***	***	*847	*2578	*78	*2403	*886	*10701	*6815	14290	8267	705544
20 Other assets	3070056	***	***	*250	*-3037	*4061	*4686	*21489	51342	76535	85577	29868	2799285
21 Total liabilities	33233610	***	***	*151483	*191419	314585	1433590	758474	1470540	923215	1311810	1280270	25390251
22 Accounts payable	1725533	***	***	*21934	*21768	72778	203935	71792	183837	66631	116471	76253	889770
23 Mort, notes, and bonds under 1 yr	1797522	***	***	*10656	*31351	*37355	121670	*73810	129438	116080	34895	39776	1202491
24 Other current liabilities	3061112	***	***	*13395	*10416	*15487	150784	52858	82407	55732	104968	121054	2454011
25 Loans from stockholders	555879	***	***	*35271	*38818	*43800	*19921	*34696	*14844	*55856	-	10485	292932
26 Mort, notes, bonds, 1 yr or more	4774786	***	***	*55594	*66339	*37837	317445	*72124	165481	*206260	274244	109429	3459225
27 Other liabilities	3066751	***	***	*76	*177	*-0	*-48	*52693	7650	*43802	55330	86392	2820679
28 Net worth	18252027	***	***	*14556	*22550	107327	619882	400501	886884	378855	725902	836882	14271144
29 Capital stock	2410488	***	***	*9639	*19276	5596	93192	15104	46580	41610	87744	61408	2030106
30 Paid-in or capital surplus	6076108	***	***	*5438	-	*5670	52279	*20318	175733	*42014	166191	230866	5377599
31 Retained earnings, appropriated	*14224	***	***	-	-	-	*1655	-	-	-	8880	-	3688
32 Retained earnings-unappropriated	10083532	***	***	*25528	*5326	*28956	286009	*161224	309743	217016	335541	431446	8295433
33 Retained earnings (S Corp)	1247848	***	***	*-21744	*927	*70098	219689	*225534	374183	*98587	165088	115487	-
34 Less: Cost of treasury stock	1580172	***	***	*4305	*2978	*2993	*32941	*21679	*19355	*20373	37541	2325	1435682
35 Total receipts	35456193	***	***	*378655	*473831	824827	3109565	1493092	2490388	1201305	1865571	1722397	19756495
36 Business receipts	32589901	***	***	*378260	*472697	814830	3088868	1474205	2449087	1193086	1842447	1705016	17282747
37 Interest	841903	***	***	*191	*30	*1007	3359	*1117	3738	*2574	6135	6340	747083
38 Interest on govt. obligations	3864	***	***	-	-	-	*161	*94	*1861	-	1076	192	479
39 Rents	84821	***	***	-	-	-	-	-	*1658	*853	477	1823	79382
40 Royalties	546704	***	***	-	-	-	-	-	*231	*45	1352	1294	537956
41 Net S-T cap gain less net LT loss	*2910	***	***	-	-	-	-	*2419	-	-	140	-	351
42 Net L-T cap gain less net ST loss	102167	***	***	-	-	-	*378	-	*1049	*68	3289	-	95632
43 Net gain, noncapital assets	74845	***	***	-	*661	*2122	*518	*2742	1235	*1669	609	380	18082
44 Dividends, domestic corporations	41646	***	***	-	-	-	-	*1879	*602	*93	178	66	38827
45 Dividends, foreign corporations	586814	***	***	-	-	-	-	*2767	*178	*501	1799	1291	549630
46 Other receipts	580619	***	***	*205	*443	*6868	16281	7868	30749	2415	8068	5995	406326
47 Total deductions	31578236	***	***	*375414	*454225	777441	2946022	1376449	2267564	1105051	1691703	1555511	17183390
48 Cost of goods	19290034	***	***	*196161	*217187	582922	2068404	930557	1612775	784294	1155368	1039520	9663695
49 Compensation of officers	736855	***	***	*33375	*29982	*48806	175775	125895	63847	17318	26484	15666	177642
50 Salaries and wages	2544131	***	***	*43931	*52319	*22812	149926	77285	131091	49469	128369	94907	1454613
51 Repairs	161102	***	***	*7793	*2823	*1404	11206	*2380	16822	*3674	14258	3513	88114
52 Bad debts	100374	***	***	-	*848	*3430	5629	1404	6048	*790	4135	2903	59352
53 Rent paid on business property	270715	***	***	*14129	*17921	*10792	30957	*6103	16765	*3668	14819	6182	127173
54 Taxes paid	703257	***	***	*8220	*18998	24549	89292	43004	67119	32949	46942	31592	302505
55 Interest paid	1086351	***	***	*6492	*10062	*10213	37893	11901	23718	32609	34660	13162	862741
56 Contributions or gifts	30038	***	***	-	*86	*13	*255	*536	1198	*1015	498	956	24704
57 Amortization	95845	***	***	*404	-	*58	*902	*382	3100	*3955	2340	4179	75542
58 Depreciation	951984	***	***	*21350	*10655	19694	76004	50583	89438	48986	60958	59610	472299
59 Depletion	1650	***	***	-	-	-	-	-	-	5	-	1	1643
60 Advertising	480924	***	***	*691	*518	*515	16161	9161	14175	22937	16571	17207	363719
61 Pension, prof sh, stock, annuity	190214	***	***	45	*551	*7287	23551	12923	17428	8923	16015	23336	73740
62 Employee benefit programs	680418	***	***	*94	*5635	*16310	61719	32834	45242	20553	41672	58112	369891
63 Net loss, noncapital assets	10978	***	***	-	*5	*136	*1974	*95	*164	*38	443	4527	3414
64 Other deductions	4243367	***	***	*42730	*86636	28498	196375	71407	158634	73867	128171	180136	3062603
65 Total receipts less total deducts	3877957	***	***	*3241	*19606	47386	163543	116643	222824	96254	173868	166886	2573105
66 Constructive taxable income from related foreign corporations	508437	***	***	-	-	-	-	-	-	*1169	23	921	487212
67 Net income (less deficit), total	4382530	***	***	*3241	*19606	47386	163382	116549	220963	97424	172816	167614	3059838
68 Net income, total	4472174	***	***	*5478	*20660	*58429	196647	117563	227983	97532	172816	179091	3077768
69 Deficit, total	89644	***	***	*2236	*1054	*11042	*33265	*1014	*7020	*108	-	11476	17930
70 Net income (less def), Form 1120-A	-	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	45170	***	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	503276	***	***	*2416	*16869	*46942	89014	*51155	108329	*42468	28201	72176	-
73 Statutory special deductions, total	216480	***	***	-	*1436	13	*8107	*4569	*13200	*1153	10514	1309	153127
74 Net operating loss deduction	85499	***	***	-	*1436	13	*8107	*7	*12600	*586	8652	980	46192
75 Dividends received deduction	130981	***	***	-	-	-	-	*4562	*600	*567	1862	329	106935
76 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	3745353	***	***	*1335	*2354	*9035	70868	*64523	106454	*53911	134101	105624	2947697
78 Total income tax before credits	1302828	***	***	*200	*353	*1971	22954	*22028	36392	*18605	46311	36638	1032488
79 Income tax	1303198	***	***	*200	*353	*1971	22789	*22028	36183	*18333	46119	36638	1031518
80 Personal holding company tax	-	***	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	***	***	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	2234	***	***	-	-	-	-	-	*799	*273	192	-	970
83 Foreign tax credit	441974	***	***	-	-	-	-	*12	*24	-	459	1651	427662
84 U.S. Possessions tax credit	711	***	***	-	-	-	-	-	711	-	-	-	-
85 Nonconventional source fuel credit	-	***	***	-	-	-	-	-	-	-	-	-	-
86 General business credit	10114	***	***	5	-	-	-	-	*231	*199	205	512	8001
87 Prior year minimum tax credit	*2420	***	***	-	-	-	-	*57	*193	*318	29	-	1822
88 Total income tax after credits	847609	***	***	*195	*353	*1971	22954	*21958	35232	*18088	45618	34475	595004

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Plumbing and heating, except electric and warm air

MINOR INDUSTRY 3430
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	995	***	***	*152	*148	-	*161	*68	35	19	6	3	6
2 Total assets	11986840	-	***	*21921	*59657	-	*279614	*443476	580698	716744	382404	516628	8977931
3 Cash	235805	-	***	*4999	*11345	-	*80432	*39856	26060	40856	17846	7721	4072
4 Notes and accounts receivable	2572899	-	***	*970	*12809	-	*88734	*135100	155616	194090	97437	156825	1731318
5 Less: Allowance for bad debts	43815	-	***	-	-	-	*1268	*1302	*1168	*1635	7259	5508	25676
6 Inventories	1678180	-	***	*10105	*14329	-	*52975	*184235	156842	178130	81805	106899	892860
7 U.S. govt. obligations, total	*1940	-	***	-	-	-	-	-	-	*1940	-	-	-
8 Tax-exempt securities	*2	-	***	-	-	-	-	-	-	*2	-	-	-
9 Other current assets	309532	-	***	-	*1055	-	*3547	*16214	19669	45216	5136	77520	141175
10 Loans to stockholders	*24440	-	***	-	*9902	-	*1405	*6790	*6044	*179	121	-	-
11 Mortgage and real estate loans	-	-	***	-	-	-	-	-	-	-	-	-	-
12 Other investments	3199750	-	***	-	*1984	-	*2790	*134	*66345	53947	36694	52810	2985045
13 Depreciable assets	4415501	-	***	*24119	*25175	-	*137879	*159216	316408	391207	201264	225606	2930080
14 Less: Accumulated depreciation	2340117	-	***	*18283	*17178	-	*101040	*108144	196343	232903	105622	108746	1449966
15 Depletable assets	*616	-	***	-	-	-	-	-	*616	-	-	-	-
16 Less: Accumulated depletion	*180	-	***	-	-	-	-	-	*180	-	-	-	-
17 Land	137185	-	***	-	-	-	-	*2812	14620	9002	5816	5147	99788
18 Intangible assets (Amortizable)	1397256	-	***	9	*257	-	*34926	*3752	*20179	*16478	18108	40386	1263160
19 Less: Accumulated amortization	245592	-	***	-	*47	-	*22510	*312	*10726	*1754	2998	5714	201532
20 Other assets	643439	-	***	2	*26	-	*1744	*5125	*6717	21989	34056	-36317	607607
21 Total liabilities	11986840	-	***	*21921	*59657	-	*279614	*443476	580698	716744	382404	516628	8977931
22 Accounts payable	1431970	-	***	*4117	*2886	-	*39136	*102443	67630	103915	34615	38137	1039091
23 Mort, notes, and bonds under 1 yr	480189	-	***	*4406	*14019	-	*20216	*107867	89266	*80086	25654	23009	115667
24 Other current liabilities	1220992	-	***	*1258	*5599	-	*493488	*20918	22635	63513	46482	57382	507270
25 Loans from stockholders	106917	-	***	*24479	*2724	-	*12253	*38712	*17231	*11518	-	-	-
26 Mort, notes, bonds, 1 yr or more	978239	-	***	49	*807	-	*16825	*36524	*122521	*48375	126821	60979	565338
27 Other liabilities	1640665	-	***	-	*-0	-	*1163	*2059	*9120	*28156	21961	18691	1559515
28 Net worth	6127868	-	***	*-12387	*33622	-	*-303467	*134952	252295	381180	126871	318431	5191050
29 Capital stock	767233	-	***	*38	*156	-	*10481	*63696	24371	40594	36741	4723	586236
30 Paid-in or capital surplus	2308257	-	***	-	-	-	*360774	*42060	*113248	*28079	68432	22378	1673285
31 Retained earnings, appropriated	*22210	-	***	-	-	-	-	-	*13222	-	-	-	8988
32 Retained earnings-unappropriated	2958183	-	***	*-12424	*33465	-	*-788073	*-23267	76960	*268806	38481	312053	3052181
33 Retained earnings (S Corp)	290123	-	***	-	-	-	*118801	*66210	*25117	*74873	-	-	-
34 Less: Cost of treasury stock	218138	-	***	-	-	-	*5449	*13747	*623	*31172	16784	20723	129641
35 Total receipts	13004316	***	***	*243079	*130878	-	*652595	*895855	814035	1236645	518829	871359	7539690
36 Business receipts	12677337	***	***	*241647	*119523	-	*641267	*870898	803957	1221171	512142	841186	7329622
37 Interest	143878	-	***	*15	*916	-	*1446	*749	*5761	*2414	1883	8427	122265
38 Interest on govt. obligations	*1164	-	***	-	-	-	-	-	-	*17	8	887	252
39 Rents	4858	-	***	-	*381	-	*9	-	*388	*607	163	1645	1665
40 Royalties	7385	-	***	-	-	-	-	-	*-0	*341	1001	3224	2818
41 Net S-T cap gain less net LT loss	*452	-	***	-	-	-	-	-	-	*376	-	11	64
42 Net L-T cap gain less net ST loss	15681	-	***	-	*7530	-	*1352	-	*1236	*22	320	360	4861
43 Net gain, noncapital assets	19322	***	***	-	*2163	-	*1735	-	*173	*3051	817	-	6224
44 Dividends, domestic corporations	7242	-	***	-	-	-	-	-	*8	*2979	478	92	3685
45 Dividends, foreign corporations	*22624	-	***	-	-	-	-	-	-	*595	915	1148	19965
46 Other receipts	104374	-	***	*1416	*365	-	*6785	*24208	*2512	5072	1102	14377	48269
47 Total deductions	12067135	***	***	*237088	*122160	-	*618571	*871292	769300	1176317	506046	808394	6858313
48 Cost of goods	8251211	***	***	*203276	*46837	-	*381553	*598990	567091	782854	357007	529450	4710171
49 Compensation of officers	182674	-	***	*1484	*15871	-	*68420	*26134	17449	*18296	6337	4681	22065
50 Salaries and wages	874359	***	***	*7556	*16440	-	*47744	*91584	42420	124952	41937	64301	429632
51 Repairs	75496	***	***	*1228	*617	-	*2637	*800	1234	*1982	1512	9326	56102
52 Bad debts	25914	***	***	*151	*69	-	*2430	*4153	*1797	*1978	638	3567	10808
53 Rent paid on business property	101434	***	***	*8305	*5961	-	*17764	*8040	*3095	3041	2608	7900	44445
54 Taxes paid	271366	***	***	*1506	*6149	-	*13025	*14651	17339	18973	9798	16815	171911
55 Interest paid	253760	***	***	*1839	*1561	-	*4222	*18146	15903	11039	9035	9630	179659
56 Contributions or gifts	7337	-	***	*183	-	-	*8	*24	*181	*504	133	311	5992
57 Amortization	18040	-	***	-	*14	-	*3765	*159	*1815	*1051	797	2186	8254
58 Depreciation	306277	***	***	*4458	*2652	-	*8731	*10599	22044	27595	11287	17930	198775
59 Depletion	*313	-	***	-	-	-	-	-	*296	-	-	-	17
60 Advertising	288438	***	***	*348	*3269	-	*3377	*11498	*10189	14005	12440	18911	213959
61 Pension, prof sh, stock, annuity	80121	-	***	-	*5921	-	*6063	*146	*2199	*16399	5253	4717	39422
62 Employee benefit programs	209292	***	***	*157	*1595	-	*3678	*4868	*10930	*18068	9415	22691	137261
63 Net loss, noncapital assets	2299	-	***	-	-	-	-	*39	*544	*492	58	292	874
64 Other deductions	1118806	***	***	*6596	*15205	-	*55154	*81463	54775	135089	37791	95687	628965
65 Total receipts less total deducts	937180	***	***	*5991	*8718	-	*34024	*24563	44735	60328	12784	62965	681377
66 Constructive taxable income from related foreign corporations	*9133	-	***	-	-	-	-	-	*74	-	506	2	8551
67 Net income (less deficit), total	945149	***	***	*5991	*8718	-	*34024	*24563	44809	60311	13282	62080	689676
68 Net income, total	972172	-	***	*5991	*8718	-	*35484	*24905	*47897	*69956	13666	62080	693647
69 Deficit, total	27023	***	***	-	-	-	*1459	*343	*3088	9646	383	-	3972
70 Net income (less def), Form 1120-A	-	-	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	78127	-	***	-	-	-	*24980	*9110	*17210	*16998	-	-	-
73 Statutory special deductions, total	33826	-	***	-	*384	-	*4845	*4148	*8901	*3533	2638	1199	8179
74 Net operating loss deduction	*20528	-	***	-	*384	-	*4845	*4148	*8895	-	2256	-	-
75 Dividends received deduction	13298	-	***	-	-	-	-	-	*6	*3533	382	1199	8179
76 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	859202	-	***	*5991	*8335	-	*4984	*11304	*21786	*49426	11027	60881	685469
78 Total income tax before credits	297181	-	***	*899	*1720	-	*1586	*3805	*7581	*16800	3764	21190	239837
79 Income tax	296918	-	***	*899	*1720	-	*1586	*3805	*7326	*16806	3749	21190	239837
80 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	***	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*587	-	***	-	-	-	-	-	*255	*317	15	-	-
83 Foreign tax credit	7431	-	***	-	-	-	-	-	-	*187	528	20	6697
84 U.S. Possessions tax credit	-	-	***	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	***	-	-	-	-	-	-	-	-	-	-
86 General business credit	1639	-	***	4	*512	-	-	-	*7	*239	244	340	294
87 Prior year minimum tax credit	217	-	***	-	-	-	-	-	-	-	217	-	-
88 Total income tax after credits	287894	-	***	*895	*1209	-	*1586	*3805	*7574	*16374	2775	20830	232846

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Fabricated structural metal products

MINOR INDUSTRY 3440
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9448	*889	*1768	*715	1935	1519	1870	462	146	64	32	37	10
2 Total assets	34622439	-	*36875	*126413	716128	1133593	4058003	3207109	2090111	2234484	2254629	5741532	13023561
3 Cash	2115094	-	*8136	*29768	133050	123441	521473	317177	170959	134814	108337	472033	95907
4 Notes and accounts receivable	9212050	-	*8528	*44652	201033	388511	1313801	994415	689754	621229	548701	1386648	3014778
5 Less: Allowance for bad debts	158942	-	-	*3544	*95	*1652	12739	27763	13059	9232	13195	38819	38843
6 Inventories	4817529	-	*2832	*20623	125639	207815	886927	485278	381338	484239	387290	808287	1027259
7 U.S. govt. obligations, total	68668	-	-	-	-	-	*19929	*2596	*7300	*21147	9840	7857	-
8 Tax-exempt securities	*37933	-	-	-	*5368	-	*773	*4373	*3434	*6216	17298	471	-
9 Other current assets	1714913	-	*378	*1143	8709	46198	115967	182893	123290	104761	138096	321835	671643
10 Loans to stockholders	185610	-	-	*3338	*35461	*15533	36927	*9467	*5521	*3548	178	75637	-
11 Mortgage and real estate loans	43363	-	-	-	*7890	*7624	*2019	*9583	*3718	*12529	-	-	-
12 Other investments	3962338	-	-	*4840	*15841	*24162	85893	229688	66694	147413	139598	680335	2567873
13 Depreciable assets	16219370	-	*45591	*69221	572291	821149	2442884	1896197	1182372	1157742	1260225	2459787	4311911
14 Less: Accumulated depreciation	8204527	-	*30631	*55539	404202	540178	1500839	1090417	612851	624303	638248	1078743	1628578
15 Depletable assets	*224	-	-	-	-	-	-	-	-	*70	-	-	155
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	522911	-	*225	*4340	*7188	33158	92766	76845	34599	36550	58792	94773	83676
18 Intangible assets (Amortizable)	1417010	-	*1009	*8363	*1172	*17194	29231	63723	12515	90738	165172	470879	557014
19 Less: Accumulated amortization	240089	-	*129	*960	*283	*9534	11960	34208	960	26398	16949	110686	28020
20 Other assets	2908982	-	*936	*167	7068	*172	34953	87262	35486	73422	89493	191236	2388787
21 Total liabilities	34622439	-	*36875	*126413	716128	1133593	4058003	3207109	2090111	2234484	2254629	5741532	13023561
22 Accounts payable	5439649	-	*11255	*17019	124592	146670	656859	459550	352274	308697	223315	714928	2424489
23 Mort, notes, and bonds under 1 yr	1922026	-	-	-	53088	137312	351882	238510	222210	287682	135927	285562	209852
24 Other current liabilities	3161211	-	*7186	*8302	30771	51260	303187	330028	269058	200376	239159	583675	1138209
25 Loans from stockholders	1180121	-	*12748	*17279	25096	*26624	209161	*69227	*28604	*7701	13831	58645	711205
26 Mort, notes, bonds, 1 yr or more	5624108	-	*5659	*27550	139329	289082	485835	410111	302552	490877	635338	1618079	1219695
27 Other liabilities	3595804	-	-	*3158	*37483	*4517	35889	109353	-90823	82441	84189	181048	3148549
28 Net worth	13699521	-	*27	*53105	305768	478128	2015190	1590330	1006236	856710	922870	2299595	4171562
29 Capital stock	1146122	-	*5205	*3777	49304	48331	202667	129190	54898	145856	59534	363742	83616
30 Paid-in or capital surplus	4843241	-	*15792	*7694	*56157	*21013	193315	139550	320673	247094	191474	792318	2858161
31 Retained earnings, appropriated	*70051	-	-	-	-	-	*30352	*2348	*27	-	37099	175	50
32 Retained earnings-unappropriated	5229764	-	*-18339	*43550	156996	448468	920962	700522	244673	333931	417598	703324	1278079
33 Retained earnings (S Corp)	3065384	-	*-2630	-	*61331	*113633	748893	694959	388091	*248061	252694	560353	-
34 Less: Cost of treasury stock	655040	-	-	*1916	*18020	*153317	80999	76238	*2127	118232	35529	120317	48344
35 Total receipts	51414051	*569165	*290380	*364673	2044113	2585339	9822529	6837594	4295354	3742698	3694248	7389060	9778898
36 Business receipts	50316824	*542880	*290380	*363992	2003632	2563174	9731663	6681967	4246430	3700731	3592630	7153276	9446068
37 Interest	187236	*10947	-	*583	6704	1941	10697	12485	4424	10600	10076	64921	53858
38 Interest on govt. obligations	12202	-	-	-	-	-	*456	*515	*260	*179	1605	9186	1
39 Rents	88475	*24	-	-0	*2543	*2169	12194	1567	13419	*4000	36277	11957	4325
40 Royalties	30531	320	-	-	-	-	-	*34	-	*201	1934	1641	26401
41 Net S-T cap gain less net LT loss	4408	-	-	-	-	*308	-	*1283	50	*242	72	1	2451
42 Net L-T cap gain less net ST loss	161516	-	-	-	*660	*1610	*13412	*56147	*409	*7094	18510	1973	61700
43 Net gain, noncapital assets	118083	1169	-	-	*298	*6230	17532	53100	1290	7035	4738	4369	22323
44 Dividends, domestic corporations	26886	-	-	-	-	*651	*618	*754	*134	*193	1103	9526	13906
45 Dividends, foreign corporations	19841	*53	-	-	-	-	-	-	*245	*1501	456	4962	12622
46 Other receipts	448049	*13772	-	*99	30275	9255	35957	29741	28694	10921	26847	127247	135243
47 Total deductions	48503823	*541478	*280857	*365579	2005027	2495056	9310765	6388976	4061858	3563586	3517858	6948807	9023978
48 Cost of goods	36862890	*418053	*165382	*243156	1318905	1706744	6984785	4908515	3207625	2686599	2749467	5311539	7162119
49 Compensation of officers	1321656	*2702	*25830	*22758	130480	134022	417644	268374	94938	66608	51708	56765	49827
50 Salaries and wages	3007261	*19371	*9830	-	203614	184438	613455	362762	197526	256898	225708	502533	431127
51 Repairs	208036	*381	*2407	*2537	12949	24127	43987	23592	10783	14278	17778	27983	27234
52 Bad debts	106891	338	-	*5202	*4647	10422	20347	14424	5688	10025	8008	15107	12684
53 Rent paid on business property	338431	*2668	*17073	*13721	38848	40135	59701	38985	14715	19520	18892	42250	31924
54 Taxes paid	1046355	*11597	*12196	*16333	59708	72284	232146	134524	102596	72620	69266	112647	150437
55 Interest paid	778107	*23200	*160	*4024	18047	31151	85243	68975	50138	63331	68896	167636	197307
56 Contributions or gifts	18657	*70	*6	-0	*884	735	2965	1664	2108	1230	1269	1040	6688
57 Amortization	49941	*462	*41	*562	*72	*499	5690	2072	-3001	4827	7986	16784	13946
58 Depreciation	1285443	*13108	*2110	*8376	46112	65094	172600	142730	92174	73830	95498	168996	404817
59 Depletion	*12184	-	-	-	-	-	-	-	-	*7	23	12155	-
60 Advertising	268745	*2572	*1891	*1323	7614	6883	38982	24833	32245	20165	19345	39941	72951
61 Pension, prof sh, stock, annuity	241063	*861	-	*180	*3747	*6780	33271	31880	16125	17731	14483	29045	86960
62 Employee benefit programs	641438	*3876	*4076	*3005	45662	30363	109885	68281	65847	46910	40693	111477	111365
63 Net loss, noncapital assets	33252	*66	-	-	-	*74	1193	*2511	5928	3637	279	2985	16580
64 Other deductions	2283473	*42153	*39854	*44404	113738	181305	488873	294856	166423	205372	128557	329925	248012
65 Total receipts less total deducts	2910228	*27688	*9523	*-906	39085	90283	511763	448618	233497	179112	176390	440253	754920
66 Constructive taxable income from related foreign corporations	*2910	-	-	-	-	-	-	*41	-	*549	38	-	2282
67 Net income (less deficit), total	2900936	*27688	*9523	*-906	39085	90283	511308	448144	233236	179482	174823	431067	757202
68 Net income, total	3179350	*37500	*13050	*16920	60564	122168	548208	465286	248237	200629	211684	486790	768314
69 Deficit, total	278414	*9813	*3526	*17826	*21478	*31884	36900	*17142	*15001	*21147	36861	55723	11112
70 Net income (less def), Form 1120-A	*875	-	-	*875	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1019058	*14178	*7957	-	*15680	*59341	304371	248658	125577	*69735	52537	121024	-
73 Statutory special deductions, total	240284	*53	*5016	*1394	*21267	*3505	37530	54052	*7069	*18189	15121	47130	29958
74 Net operating loss deduction	203466	-	*5016	*1394	*21267	*3049	37097	*53524	*6730	*17330	13815	32669	11573
75 Dividends received deduction	36818	*53	-	-	-	*456	*433	*528	*339	*858	1305	14460	18385
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1890185	*22892	-	*15526	23616	45404	192750	162576	115591	112705	142131	318637	738356
78 Total income tax before credits	639455	*7587	-	*2616	3985	10184	61060	56635	38963	39253	48377	111062	259734
79 Income tax	634763	*7587	-	*2616	3985	9981	60681	55185	39301	38378	48796	109847	258407
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	4480	-	-	-	-	*203	*379	*1449	*378	*548	225	1075	222
83 Foreign tax credit	6218	-	-	-	-	-	-	*7	-	*462	711	546	4491
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	38	-	-	-	-	-	-	-	-	-	-	13	26
86 General business credit	9770	74	-	3	5	*143	34	*223	*63	*124	681	1418	7002
87 Prior year minimum tax credit	9103	-	-	-	-	*135	*14	*235	*543	*154	-0	3307	4714
88 Total income tax after credits	614326	*7513	-	*2613	3980	9906	61013	56170	38357	38512	46985	105778	243500

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Metal forgings and stampings

MINOR INDUSTRY 3460
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	4916	74	*1907	*602	*410	*470	957	220	159	61	35	14	7
2 Total assets	17049538	-	*60872	*93301	*153451	*337140	2109287	1610484	2459715	2192441	2395449	2021524	3615873
3 Cash	1026066	-	*17990	*28019	*4713	*27571	161591	160026	214331	133786	128545	35816	113678
4 Notes and accounts receivable	3802097	-	*8887	*2594	*22839	*124119	585532	406922	588342	519153	547234	407565	588911
5 Less: Allowance for bad debts	36851	-	-	-	-	*798	*3112	7260	4445	5475	5692	6814	3255
6 Inventories	2915826	-	*8830	*417	*10376	*46458	449000	371646	435320	476327	415720	339681	362051
7 U.S. govt. obligations, total	*81064	-	-	-	-	-	-	*60569	*5218	-	-	15277	-
8 Tax-exempt securities	*9190	-	-	-	-	-	-	-	*6181	*3008	-	-	-
9 Other current assets	637721	-	*2413	*6820	*3676	*7198	68781	25107	38634	104021	79394	42422	259255
10 Loans to stockholders	85601	-	-	*18313	*3873	*3703	*12809	*5386	*26737	*2202	1621	7938	3018
11 Mortgage and real estate loans	*23688	-	-	-	-	-	*6372	*4814	*12009	-	-	493	-
12 Other investments	814117	-	*2721	*4794	-	-	41160	45633	169611	142187	141082	114732	152198
13 Depreciable assets	12579090	-	*45369	*92110	*128282	*399786	2135537	1235688	2029171	1480073	1689284	1286450	2057338
14 Less: Accumulated depreciation	6594621	-	*26312	*59766	*37949	*286561	1409350	743839	1152910	814792	820728	599249	643166
15 Depletable assets	*805	-	-	-	-	-	-	-	-	*805	-	-	-
16 Less: Accumulated depletion	*805	-	-	-	-	-	-	-	-	*805	-	-	-
17 Land	172235	-	-	-	-	*5192	33922	12015	22922	20739	19969	23172	34305
18 Intangible assets (Amortizable)	1076670	-	*16428	-	*17257	*16311	29975	*19034	25631	81186	166760	234604	469485
19 Less: Accumulated amortization	113740	-	*15968	-	*514	*6437	14135	*7638	5190	11444	26727	13057	12629
20 Other assets	571386	-	*514	-	*898	*597	11204	22382	48153	61471	58988	132494	234684
21 Total liabilities	17049538	-	*60872	*93301	*153451	*337140	2109287	1610484	2459715	2192441	2395449	2021524	3615873
22 Accounts payable	2411506	-	-	*20009	*45407	*42493	357050	265583	379377	348605	302291	241882	408811
23 Mort, notes, and bonds under 1 yr	1541299	-	*538	-	*1837	*31003	312108	187319	326121	239340	251851	126272	64910
24 Other current liabilities	1570249	-	*6612	*1184	*1840	*28609	163913	107863	141333	165671	226202	227586	499438
25 Loans from stockholders	321582	-	*6053	-	*69465	*6561	89786	*46610	42317	*1743	48734	6789	3524
26 Mort, notes, bonds, 1 yr or more	4024313	-	*1174	*21309	*41882	*114906	398180	272576	314623	391455	534429	801121	1132657
27 Other liabilities	764532	-	*-0	*2523	-	*360	62724	13549	57892	157155	161925	79627	228775
28 Net worth	6416058	-	*46494	*48276	*-6980	*113209	725526	716984	1198052	888472	870018	538248	1277758
29 Capital stock	561937	-	*21173	*17783	*1792	*7967	120528	22040	60896	53173	111305	67408	77871
30 Paid-in or capital surplus	1850326	-	*1294	*164093	*5063	*28617	42853	39944	154167	244861	208734	293630	667069
31 Retained earnings, appropriated	1171	-	-	-	-	-	-	-	-	-	857	-	313
32 Retained earnings-unappropriated	2264633	-	*82563	*-167638	*20161	*114961	398452	*126691	281608	411146	399293	89796	507598
33 Retained earnings (S Corp)	2112842	-	*6939	*36221	*-33996	*-25394	207192	602333	739667	*203944	220191	96114	59632
34 Less: Cost of treasury stock	374849	-	*65475	*2183	-	*12942	43498	74025	*38286	*24652	70361	8701	34725
35 Total receipts	28750446	773433	*248007	*19300	*122821	*738328	4861580	3547253	4496089	3876672	3590973	3107292	3368698
36 Business receipts	28291644	739539	*246923	*16128	*120375	*734016	4839280	3491435	4447702	3823393	3493784	3067301	3271768
37 Interest	76086	*3346	*488	*1565	*393	*722	2958	*1542	4572	10908	10677	4416	34499
38 Interest on govt. obligations	2686	-	-	*369	-	-	*347	43	*732	*1105	83	7	-
39 Rents	2448	*168	-	-	-	-	*483	*114	*64	*894	69	645	10
40 Royalties	14154	122	-	-	-	-	*1	*798	-	*6021	6790	198	223
41 Net S-T cap gain less net LT loss	*1038	-	-	-	-	-	*9	-	*227	-	802	-	-
42 Net L-T cap gain less net ST loss	27844	-	-	*3	-	*1026	*186	*16	*3901	*2	15709	6813	188
43 Net gain, noncapital assets	25345	-	-	-	*347	*2130	*1287	5178	1594	4495	6688	2671	954
44 Dividends, domestic corporations	2983	-	-	*18	-	-	*142	-	*1665	*4	652	503	-
45 Dividends, foreign corporations	9441	857	-	-	-	-	-	-	*656	*2866	2494	474	2095
46 Other receipts	296778	29400	*596	*1218	*1706	*434	16887	48127	34976	26983	53225	24265	58961
47 Total deductions	27294440	741841	*234678	*15565	*160441	*689151	4618346	3338931	4196423	3678914	3312179	2997995	3309977
48 Cost of goods	21017777	588424	*159675	*5950	*64874	*423166	3435576	2544451	3270814	3008231	2576637	2325765	2614215
49 Compensation of officers	662385	*3256	*17342	-	*14035	*53826	204796	140093	91024	47963	49380	22271	18399
50 Salaries and wages	1213419	36194	*7220	-	*11401	*32759	230876	174905	207683	113761	137285	152320	109014
51 Repairs	120964	*4140	*1418	*381	*1905	*3426	23515	18686	14277	21542	5948	19918	5808
52 Bad debts	47521	*276	-	-	*18	*2087	9440	4464	1558	5512	18458	4009	1699
53 Rent paid on business property	183788	*4166	*5814	*1749	*11775	*18492	40771	35617	26851	9868	16618	6132	5936
54 Taxes paid	599930	12256	*7389	*1404	*2966	*24921	129415	73998	102537	66780	65557	61347	51359
55 Interest paid	483608	*14748	*132	-	*4126	*13948	74216	42031	56983	52775	65333	66569	92748
56 Contributions or gifts	7339	*139	*176	-	-	*96	715	*631	809	1302	1519	1169	784
57 Amortization	51184	*1667	*137	-	*541	*1107	1818	1101	16576	3977	7138	3071	14050
58 Depreciation	993780	25848	*9750	*513	*17834	*34059	149423	77116	153495	99861	118918	99894	207067
59 Depletion	*13	-	-	-	-	-	-	-	*13	-	-	-	-
60 Advertising	59906	*707	*386	-	*6414	*1564	12314	5956	9224	8114	5578	7433	2215
61 Pension, prof sh, stock, annuity	174751	*3125	-	-	-	*10816	20085	17556	25398	29384	31150	23997	13241
62 Employee benefit programs	438470	15909	*3452	*589	*561	*7659	64626	45663	66312	66966	72224	52577	41931
63 Net loss, noncapital assets	7336	*172	-	-	*70	-	*1254	*318	1863	*371	91	1458	1740
64 Other deductions	1232267	30814	*21786	*4977	*23921	*61224	219507	156343	151005	142505	140346	150067	129770
65 Total receipts less total deducts	1456006	31592	*13329	*3735	*-37620	*49177	243234	208322	299666	197759	278794	109297	58721
66 Constructive taxable income from related foreign corporations	*3356	-	-	-	-	-	-	-	-	*1738	-	111	1507
67 Net income (less deficit), total	1456677	31592	*13329	*3366	*-37620	*49177	242887	208279	298934	198392	278712	109401	60227
68 Net income, total	1685611	*37419	*14142	*4243	*1054	*57569	276782	228624	324678	229063	288672	111113	112252
69 Deficit, total	228934	*5827	*812	*877	*38674	*8392	*33895	*20345	*25744	*30671	9960	1712	52024
70 Net income (less def), Form 1120-A	*2451	-	*2451	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-2151	*-2151	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	733053	*17308	*8052	-	*-35245	*24252	156965	185330	197295	*53542	106434	17013	2106
73 Statutory special deductions, total	111916	2801	-	*12	-	*3203	*2721	-	*4388	*26839	32499	17576	21878
74 Net operating loss deduction	104153	1944	-	-	-	*3203	*2622	-	*2567	*26702	29617	16750	20748
75 Dividends received deduction	7764	857	-	*12	-	-	*99	-	*1821	*137	2882	826	1130
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	706771	*17310	*5575	*4231	*1054	*21722	90667	*27174	103578	124861	143845	78486	88268
78 Total income tax before credits	244494	*6053	*836	*635	*158	*6037	28503	*9193	35352	43126	49962	27804	36835
79 Income tax	234689	*5759	*836	*635	*158	*5878	28503	*9193	35258	42490	47939	27198	30841
80 Personal holding company tax	*263	*263	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	9792	31	-	-	-	*159	-	-	*95	*636	2309	569	5994
83 Foreign tax credit	*5112	-	-	-	-	-	-	-	-	*1566	203	31	3312
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	2846	24	-	-	-	*53	-	*471	*100	*329	1323	334	212
87 Prior year minimum tax credit	8033	-	-	-	-	-	*488	*603	*959	*415	4631	454	483
88 Total income tax after credits	228504	*6030	*836	*635	*158	*5984	28015	*8119	34293	40816	43805	26985	32828

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Coating, engraving, and allied services

MINOR INDUSTRY 3470
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3468	-	*1398	*509	*535	*308	550	83	57	17	5	4	**
2 Total assets	5158761	-	*39828	*92587	*194089	*187335	1237981	536013	868705	671209	343776	987239	**
3 Cash	513831	-	*8267	*11896	*39234	*49090	155248	*27927	70411	*12778	9777	129204	**
4 Notes and accounts receivable	1043800	-	*5862	*42998	*37753	*56692	335358	162643	168841	129599	46135	57920	**
5 Less: Allowance for bad debts	11532	-	-	-	*322	*1083	*1001	*1369	3009	*2205	1441	1102	**
6 Inventories	436935	-	*1014	*673	*15518	*10275	44793	*37117	93741	*144222	39643	49941	**
7 U.S. govt. obligations, total	*27835	-	-	-	*101	-	-	-	-	*27734	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	209844	-	3	*208	*1550	*4152	90834	*17445	15084	18245	27528	34795	**
10 Loans to stockholders	20419	-	*1785	53	*512	*60	*11512	*340	*1701	2479	-	1976	-
11 Mortgage and real estate loans	*779	-	-	-	*779	-	-	-	-	-	-	-	-
12 Other investments	765461	-	-	-	*14784	*960	30834	*27542	82052	*31168	2120	576001	**
13 Depreciable assets	4052337	-	*65534	*123201	*262222	*157429	1100904	713059	612422	491256	323597	202712	**
14 Less: Accumulated depreciation	2262732	-	*43129	*90104	*182572	*116946	624006	470576	266246	268769	113975	86410	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	95731	-	-	*581	*1247	*580	25441	*17609	16277	*15808	8976	9210	**
18 Intangible assets (Amortizable)	237954	-	*69	-	*116	*11225	*77942	*1399	45868	*60051	568	40715	**
19 Less: Accumulated amortization	43920	-	*55	-	*97	-	*16157	*853	*8999	*3861	28	13870	**
20 Other assets	72020	-	*478	*3081	*3263	*14901	6278	*3730	40563	*12703	876	-13853	**
21 Total liabilities	5158761	-	*39828	*92587	*194089	*187335	1237981	536013	868705	671209	343776	987239	**
22 Accounts payable	508713	-	*6209	*17806	*21812	*12923	119875	56348	93753	80289	44154	55543	**
23 Mort, notes, and bonds under 1 yr	632131	-	*3450	*12938	*2040	*3645	119416	*103266	68201	*71856	19397	227923	**
24 Other current liabilities	442564	-	*702	*19764	*6696	*14115	107148	34266	73666	39643	39515	107049	**
25 Loans from stockholders	212172	-	*7325	*2577	*36581	*2165	*77837	*65566	*8547	2335	-	9240	**
26 Mort, notes, bonds, 1 yr or more	960429	-	*23256	*5211	*27133	*36547	239156	*46400	196156	*177331	188196	21043	**
27 Other liabilities	195545	-	-	*-0	-	*1450	*6563	*19200	*21432	*35954	3774	107170	**
28 Net worth	2207207	-	*-1113	*34292	*99826	*116488	567986	210966	406951	263801	48739	459271	**
29 Capital stock	262658	-	*1623	*21003	*4135	*10980	17585	9356	155270	*1928	33072	7706	**
30 Paid-in or capital surplus	586925	-	-	14	*37168	*5822	93235	*11210	75279	*53468	10299	300430	**
31 Retained earnings, appropriated	*391	-	-	-	-	-	-	-	-	*391	-	-	-
32 Retained earnings-unappropriated	667013	-	*-6740	*18649	*35795	*60695	178865	*152059	68080	*105569	-67299	121338	**
33 Retained earnings (S Corp)	815515	-	*4003	-	*24653	*39163	324386	*87743	*117604	*102445	72667	42851	-
34 Less: Cost of treasury stock	125294	-	-	*5374	*1926	172	*46086	*49401	*9283	-	-	13053	-
35 Total receipts	8880304	-	*300209	*695384	*432909	*434073	2638393	1031309	1320263	897789	329757	800217	**
36 Business receipts	8713877	-	*300148	*694511	*432051	*430428	2617161	1018892	1284363	893073	329369	713881	**
37 Interest	28210	-	-0	*70	*583	*334	2053	*2301	3730	*1536	303	17300	**
38 Interest on govt. obligations	*1493	-	-	-	-	-	*1447	-	*5	-	41	-	-
39 Rents	5679	-	-	*800	-	*1349	*1720	*3	*926	*29	-	853	**
40 Royalties	*4283	-	-	-	-	-	-	-	*2566	126	-	1590	-
41 Net S-T cap gain less net LT loss	*330	-	-	-	-	-	-	*297	*22	-	-	11	**
42 Net L-T cap gain less net ST loss	*25150	-	-	-	-	*591	5	*1	*20511	-	-	4043	**
43 Net gain, noncapital assets	42402	-	-	-	-	-	*451	*70	*7	*297	22	41556	**
44 Dividends, domestic corporations	*1241	-	-	-	*206	-	*117	*5	*453	-	-	459	**
45 Dividends, foreign corporations	*2901	-	-	-	-	-	-0	-	*2899	-	-	2	**
46 Other receipts	54737	-	*62	*3	*69	*1371	15438	9741	4781	*2728	22	20522	**
47 Total deductions	8325689	-	*274337	*686382	*398727	*384421	2404592	979212	1218499	853617	339805	786096	**
48 Cost of goods	5467772	-	*131506	*429704	*193693	*202039	1549994	605974	877287	652813	251093	573669	**
49 Compensation of officers	366729	-	*30343	*47205	*26412	*42848	100424	65880	33024	*12844	2386	5362	**
50 Salaries and wages	634680	-	*9503	*66453	*67281	*44461	212267	87289	77592	41949	9693	18192	**
51 Repairs	67555	-	*5348	*1967	*6927	*3927	20881	*10378	2852	*9204	5118	951	**
52 Bad debts	11843	-	2	-	*413	*1818	2294	*3650	1670	*1543	161	291	**
53 Rent paid on business property	120893	-	*19910	*17808	*8768	*13856	40828	*7113	4500	*1957	1719	4434	**
54 Taxes paid	306799	-	*11414	*46959	*22269	*20353	86483	44934	32559	20402	7930	13496	**
55 Interest paid	140753	-	*1813	*2025	*4205	*3697	30886	*17502	25384	*14932	10892	29416	**
56 Contributions or gifts	1988	-	-	-	*20	*56	*372	*140	*877	*398	5	119	**
57 Amortization	19684	-	*14	-	*59	*971	6813	*404	4253	*1880	1194	4096	**
58 Depreciation	301720	-	*6769	*7780	*14155	*7724	86951	36850	60962	27264	29191	24076	**
59 Depletion	207	-	-	-	-	-	-	-	-	207	-	-	-
60 Advertising	22966	-	*3242	*594	*292	*2246	7538	*1688	4193	*1033	575	1565	**
61 Pension, prof sh, stock, annuity	61679	-	-	*9823	*1210	*3073	14729	*5841	8879	*4373	708	13043	**
62 Employee benefit programs	150299	-	*2304	*4869	*7935	*8874	47953	*28728	16078	*23501	5663	4393	**
63 Net loss, noncapital assets	9127	-	-	-	-	-	*512	*348	7472	6	446	342	-
64 Other deductions	640994	-	*52170	*51195	*45089	*28478	195665	62492	60916	39310	13029	92650	**
65 Total receipts less total deducts	554615	-	*25872	*9001	*34181	*49652	233800	52097	101764	44172	-10047	14121	**
66 Constructive taxable income from related foreign corporations	*4451	-	-	-	-	-	-	-	*4188	262	-	-	-
67 Net income (less deficit), total	557572	-	*25872	*9001	*34181	*49652	232353	52097	105948	44434	-10089	14121	**
68 Net income, total	681913	-	*32020	*11974	*34181	*52620	255663	*60525	122200	*50781	17618	44330	-
69 Deficit, total	124341	-	*6147	*2972	-	*2968	*23309	*8428	*16252	*6347	27707	30210	**
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	397844	-	*20086	-	*21862	*41380	184437	*18283	*38387	*22266	11460	39684	-
73 Statutory special deductions, total	68489	-	*10568	*11974	*5537	*3936	*1512	*3	*27630	*3866	3094	367	**
74 Net operating loss deduction	67300	-	*10568	*11974	*5393	*3936	*1430	-	*27039	*3866	3094	-	-
75 Dividends received deduction	*1188	-	-	-	*144	-	*82	*3	*591	-	-	367	**
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	219989	-	-	-	*6782	*7304	68852	*42239	*56182	*24649	1472	12509	-
78 Total income tax before credits	73424	-	-	-	*1176	*1336	22335	*14497	20411	*8420	747	4501	**
79 Income tax	71168	-	-	-	*1017	*1336	22145	*14355	*19102	*8381	500	4332	-
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	2056	-	-	-	*159	-	*170	*142	*1309	40	67	170	**
83 Foreign tax credit	*1716	-	-	-	-	-	-	-	*1578	-	-	139	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*1063	-	-	-	-	-	*1036	*18	*9	-	-	-	-
87 Prior year minimum tax credit	*687	-	-	-	-	-	*373	-	-	*242	72	-	-
88 Total income tax after credits	69958	-	-	-	*1176	*1336	20926	*14479	18825	*8179	675	4363	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Ordnance and accessories except vehicles and guided missiles

MINOR INDUSTRY 3480
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	970	*234	*415	*167	-	*81	*47	**	*18	**	5	**	3
2 Total assets	2050383	-	*4359	*30383	-	*48925	*93557	**	*397737	**	471430	**	1003992
3 Cash	103772	-	*542	*5596	-	*48925	*8377	**	*20025	**	18085	**	2220
4 Notes and accounts receivable	455335	-	-	*8516	-	-	*29829	**	*102603	**	103361	**	211027
5 Less: Allowance for bad debts	14061	-	-	-	-	-	*127	**	*2210	**	5311	**	6414
6 Inventories	454762	-	*1197	*12012	-	-	*28244	**	*98466	**	110218	**	204624
7 U.S. govt. obligations, total	46134	-	-	-	-	-	-	-	514	**	45620	**	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	66623	-	-	*576	-	-	*336	-	*16541	**	13675	**	35495
10 Loans to stockholders	*2960	-	-	-	-	-	*2019	-	*942	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	46784	-	-	-	-	-	*195	-	*6238	**	11027	**	29323
13 Depreciable assets	1221792	-	*3470	*19083	-	-	*59569	**	*272897	**	257070	**	609703
14 Less: Accumulated depreciation	578924	-	*985	*17547	-	-	*41437	**	*133470	**	131080	**	254405
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	21518	-	-	-	-	-	*5771	**	*3036	**	5405	**	7306
18 Intangible assets (Amortizable)	215236	-	*207	*316	-	-	*449	-	*1350	-	34822	**	178092
19 Less: Accumulated amortization	47598	-	*73	*316	-	-	*76	-	*1201	-	6345	**	39586
20 Other assets	56048	-	-	*2147	-	-	*407	**	*12005	**	14882	**	26608
21 Total liabilities	2050383	-	*4359	*30383	-	*48925	*93557	**	*397737	**	471430	**	1003992
22 Accounts payable	292445	-	-	*3677	-	*116454	*29729	**	*44624	**	26703	**	71257
23 Mort, notes, and bonds under 1 yr	385068	-	-	*594	-	*232593	*8627	**	*73130	**	27739	-	42385
24 Other current liabilities	277112	-	-	*872	-	*78111	*4371	**	*38119	**	54072	**	101566
25 Loans from stockholders	*3183	-	-	-	-	-	*284	-	2899	**	-	-	-
26 Mort, notes, bonds, 1 yr or more	408995	-	-	*977	-	-	*4890	-	*54149	**	69743	-	279235
27 Other liabilities	151354	-	-	-	-	-	-	-	*19842	**	51990	**	79522
28 Net worth	532227	-	*4359	*24262	-	*-378233	*45654	**	*164974	**	241183	**	430027
29 Capital stock	61837	-	-	*382	-	*484	*10029	**	*6277	**	37325	**	7340
30 Paid-in or capital surplus	525830	-	*4316	-	-	*81072	503	**	*26590	**	179882	**	233467
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	315028	-	-	*23880	-	-	*29920	**	*45841	**	24002	**	191385
33 Retained earnings (S Corp)	*-220771	-	*43	-	-	*-313944	*6541	-	*86589	**	-	-	-
34 Less: Cost of treasury stock	*149697	-	-	-	-	*145845	*1340	-	323	**	25	-	2164
35 Total receipts	2784328	*110	*3890	*86896	-	-	*237984	**	*771964	**	589065	**	1094418
36 Business receipts	2751226	*110	*3890	*86896	-	-	*237556	**	*764845	**	580031	**	1077897
37 Interest	4077	-	-	-	-	-	*60	-	*250	**	2923	**	843
38 Interest on govt. obligations	*284	-	-	-	-	-	-	-	*-0	-	283	-	-
39 Rents	*446	-	-	-	-	-	-	-	*179	**	262	**	6
40 Royalties	*3584	-	-	-	-	-	*269	-	-	-	957	**	2357
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*4774	-	-	-	-	-	-	-	*4	-	84	**	4685
43 Net gain, noncapital assets	342	-	-	-	-	-	-	-	-	-	342	**	-
44 Dividends, domestic corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	3228	-	-	-	-	-	-	-	-	-	3228	-	-
46 Other receipts	16367	-	-	-	-	-	*100	-	*6684	**	954	**	8630
47 Total deductions	2631558	*166	*3741	*81770	-	-	*225115	**	*756145	**	526153	**	1038469
48 Cost of goods	1933105	*9	*377	*42781	-	-	*174170	**	*602975	**	388774	**	724019
49 Compensation of officers	41346	-	-	*8421	-	-	*5506	-	*14696	**	5931	**	6792
50 Salaries and wages	162898	-	-	*10927	-	-	*13480	**	*24174	**	22217	**	92100
51 Repairs	15441	-	-	*307	-	-	*147	**	*1012	**	452	**	13523
52 Bad debts	4397	-	-	-	-	-	*141	-	*662	**	1189	**	2405
53 Rent paid on business property	10623	-	-	*1400	-	-	*1378	**	*1342	**	978	**	5526
54 Taxes paid	68600	*58	*173	*10778	-	-	*5542	**	*20118	**	12740	**	19191
55 Interest paid	52411	-	-	*180	-	-	*1294	**	*12406	**	9961	**	28571
56 Contributions or gifts	*454	-	-	*4	-	-	*4	-	13	**	240	**	192
57 Amortization	7372	-	*41	-	-	-	*144	**	*72	-	1884	**	5232
58 Depreciation	98244	-	*764	*1001	-	-	*4067	**	*21550	**	20195	**	50667
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	46324	-	-	*209	-	-	*5390	-	*4242	**	9174	**	27309
61 Pension, prof sh, stock, annuity	12246	-	-	-	-	-	-	-	*2866	**	1859	**	7521
62 Employee benefit programs	73060	-	-	-	-	-	*585	**	*19823	**	1217	**	51435
63 Net loss, noncapital assets	*1300	-	-	-	-	-	*196	-	*6	**	27	-	1071
64 Other deductions	103738	*99	*2385	*5763	-	-	*13074	**	*30187	**	49313	**	2917
65 Total receipts less total deducts	152769	*-56	*150	*5126	-	-	*12869	**	*15819	**	62912	**	55949
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	152486	*-56	*150	*5126	-	-	*12869	**	*15818	**	62629	**	55949
68 Net income, total	176926	-	*150	*5126	-	-	*12869	**	*35211	**	67621	**	55949
69 Deficit, total	*24440	*56	-	-	-	-	-	-	*19392	-	4992	-	-
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*33642	-	*150	-	-	-	*1905	-	*31587	**	-	-	-
73 Statutory special deductions, total	*10356	-	-	-	-	-	-	-	*1899	-	3228	-	5229
74 Net operating loss deduction	*7128	-	-	-	-	-	-	-	*1899	-	-	-	5229
75 Dividends received deduction	3228	-	-	-	-	-	-	-	-	-	3228	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	*133323	-	-	*5126	-	-	*10964	**	1724	**	64788	**	50721
78 Total income tax before credits	46702	-	-	*769	-	-	*3728	**	*621	**	22526	**	19058
79 Income tax	*45357	-	-	*769	-	-	*3728	**	586	**	22526	**	17748
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*1346	-	-	-	-	-	-	-	*35	-	-	-	1311
83 Foreign tax credit	255	-	-	-	-	-	-	-	-	-	-	-	255
84 U.S. Possessions tax credit	271	-	-	-	-	-	271	**	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	1390	-	-	-	-	-	-	-	309	**	294	-	787
87 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Total income tax after credits	44786	-	-	*769	-	-	*3457	-	*312	**	22232	**	18016

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Miscellaneous fabricated metal products

MINOR INDUSTRY 3490
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	23529	362	5617	4236	4015	3730	4226	640	388	154	82	48	30
2 Total assets	66370868	-	206535	753632	1398960	2748354	9112727	4337291	5814703	5429924	5934866	7649359	22984516
3 Cash	4700250	-	26882	171391	222216	374761	1165751	351618	335702	328921	245825	308478	1168705
4 Notes and accounts receivable	14181543	-	*54093	166367	370951	795609	2341310	1149758	1531135	1051270	1366660	1490155	3864235
5 Less: Allowance for bad debts	237788	-	-	*1101	*822	*4014	15441	17871	32628	19049	55049	29493	62320
6 Inventories	12572704	-	*25879	176729	159488	559271	1858327	844354	1377980	1082188	1149314	1785435	3553739
7 U.S. govt. obligations, total	255536	-	*9004	-	-	*9	*35314	*36410	*24647	*10890	23742	102129	13390
8 Tax-exempt securities	181808	-	-	-	-	*4217	*43855	*9022	*28268	*72734	14325	3517	5871
9 Other current assets	2171471	-	*1620	38875	29119	77841	237640	201638	205611	192248	271468	171650	743759
10 Loans to stockholders	827244	-	*3144	*28264	32335	20118	101333	71224	17812	*5791	5156	5151	536917
11 Mortgage and real estate loans	83730	-	-	-0	*10090	-	*58340	*223	*7282	*4489	1400	1906	-
12 Other investments	6652904	-	-	*342	*36343	85903	462016	256636	254337	384786	526840	580261	4065441
13 Depreciable assets	37106970	-	327204	839184	1373045	2404627	6552152	3065244	3942869	3346046	3570735	3705248	7980616
14 Less: Accumulated depreciation	20569043	-	245860	674847	872115	1663416	4125530	1812704	2222886	1694507	1795629	1649209	3812340
15 Depletable assets	*147318	-	-	-	-	*4335	-	-	*24	*662	-	-	142296
16 Less: Accumulated depletion	*48214	-	-	-	-	*296	-	-	*24	612	-	-	47281
17 Land	874924	-	-	*7731	*17668	50013	162369	72904	81097	93509	81810	103266	204556
18 Intangible assets (Amortizable)	5069486	-	*6914	*8624	*9323	12509	84746	47624	190432	390209	320664	955790	3042651
19 Less: Accumulated amortization	674930	-	*3481	*8624	*4104	3991	27402	14968	59609	80687	84779	132823	254461
20 Other assets	3074954	-	*1134	*697	15423	30858	177946	76180	132655	261037	292384	247898	1838742
21 Total liabilities	66370868	-	206535	753632	1398960	2748354	9112727	4337291	5814703	5429924	5934866	7649359	22984516
22 Accounts payable	7526767	-	*44289	224095	150263	411827	1413386	561839	776231	593752	699575	969207	1682304
23 Mort, notes, and bonds under 1 yr	4781815	-	*11293	43897	95366	265787	887289	449832	659792	474570	503709	354608	1035672
24 Other current liabilities	5818141	-	17308	124511	89621	173007	762294	364886	512920	468020	515045	515211	2275319
25 Loans from stockholders	2281467	-	*144821	*69539	74843	164267	484617	164581	169998	88923	136493	157667	625718
26 Mort, notes, bonds, 1 yr or more	15922281	-	*34543	235523	349438	515879	1294001	716981	1035958	1003319	1372561	2233637	7130440
27 Other liabilities	3432023	-	*1497	*596	*23794	10352	130324	159224	246611	243978	369223	430465	1815958
28 Net worth	26608374	-	-47217	55472	615634	1207236	4140815	1919947	2413193	2557362	2338260	2988565	8419105
29 Capital stock	2899970	-	55622	109993	71471	192181	230845	223269	317673	326597	377378	390819	604121
30 Paid-in or capital surplus	9167433	-	*20990	*38806	64939	153957	593961	146855	421988	763052	640977	1481114	4840793
31 Retained earnings, appropriated	64350	-	*1447	77	*11554	*19633	*20901	*2602	*3246	4024	658	-	209
32 Retained earnings-unappropriated	9996677	-	23536	-156710	344740	620079	2006696	611377	895634	721504	1002545	603121	3324153
33 Retained earnings (S Corp)	6142794	-	*-111771	*102213	155799	383798	1563154	1046217	941637	913915	426430	634852	86551
34 Less: Cost of treasury stock	1662850	-	*37042	*38907	*32869	162411	274742	110372	166985	171730	109728	121342	436722
35 Total receipts	108813824	6334214	960537	2333128	3744960	6407920	18704886	9265034	10878410	8264360	8531191	10496402	22892783
36 Business receipts	106401495	6126151	953879	2268590	3726818	6347030	18493103	9191657	10759206	8081082	8403054	10347664	21703261
37 Interest	532482	96970	*806	*4147	4508	7753	37140	10332	16383	29207	25335	30619	269282
38 Interest on govt. obligations	21714	-	-	*64	*496	*909	*2459	2150	3260	*3764	2134	1612	4867
39 Rents	67688	333	-	-	*2101	*3774	6725	*1426	3346	4286	7800	5702	32195
40 Royalties	273913	21150	-	-	-	-	-	*644	*2926	*715	11164	10470	226844
41 Net S-T cap gain less net LT loss	3640	*8	-	-	-	-	*668	-	*64	*244	359	1404	893
42 Net L-T cap gain less net ST loss	208212	*6389	*5832	*21800	*941	*2772	8984	*863	6101	29125	9850	17947	97609
43 Net gain, noncapital assets	197170	37504	-	*6818	*950	13764	32862	7696	9011	17927	5863	4653	60122
44 Dividends, domestic corporations	23741	*24	-	-	*332	*1310	*1655	*1464	1717	*4693	1206	424	10917
45 Dividends, foreign corporations	325420	16198	-	288	-	-	-	*450	*3512	14011	13333	14134	263494
46 Other receipts	758350	29487	*20	*31421	8816	30608	121290	48352	72883	79307	51095	61774	223298
47 Total deductions	102404307	5856900	936041	2232072	3590085	6131291	17583801	8731323	10241475	7777891	8206216	9984247	21132963
48 Cost of goods	72310303	3287832	444271	1255063	2040839	4180787	12178546	6561372	7790020	5915096	6050557	7549600	15056321
49 Compensation of officers	3133060	43708	84497	150090	317038	434600	1082798	386692	257637	118432	86157	74365	97046
50 Salaries and wages	7102479	1016322	103348	271004	443265	380576	1118782	451996	566215	374096	458365	595853	1322656
51 Repairs	449352	23616	13187	13424	33386	40634	92452	25083	26577	29122	38820	30645	82408
52 Bad debts	250672	4815	*1105	*5187	*1529	10429	29647	22018	11927	12451	111742	7779	32045
53 Rent paid on business property	1088757	101819	55082	85986	108165	86890	239823	70938	54619	32514	43061	54949	154910
54 Taxes paid	2470941	123890	29693	84639	135927	200087	508446	208715	218098	150157	148466	167402	495420
55 Interest paid	2004492	182908	8734	26179	34360	79972	220162	107152	159466	147190	162738	226983	648648
56 Contributions or gifts	38374	8842	-	*278	429	2084	3760	2186	3017	2372	3603	3201	8603
57 Amortization	229227	26555	*1094	*170	*451	1417	10572	5928	16227	15640	20788	51933	78451
58 Depreciation	2957418	84144	23452	65085	122305	184351	510507	220950	303984	264193	295589	277961	604897
59 Depletion	10199	-	-	-	-	-	-	-	-	-	-	-	10199
60 Advertising	605874	19930	10329	13403	10951	27178	96480	43616	49338	34354	53386	47389	199519
61 Pension, prof sh, stock, annuity	608294	32040	*764	*15853	19074	36370	103513	64087	64865	38170	49006	46720	137833
62 Employee benefit programs	1869822	101742	*8922	27691	45140	79745	226597	107927	156576	134935	126481	170325	683742
63 Net loss, noncapital assets	97122	*9034	*276	*22467	*912	*1724	1652	871	8098	5757	26086	8839	11407
64 Other deductions	7177921	789704	151286	195554	276316	384447	1160065	451793	554812	503412	531370	670304	1508858
65 Total receipts less total deducts	6409517	477314	24496	101056	154875	276629	1121085	533711	636934	486469	324975	512155	1759819
66 Constructive taxable income from related foreign corporations	395263	248922	-	-	-	-	-	-	*2448	*3771	4170	5254	130699
67 Net income (less deficit), total	6783066	726235	24496	100992	154379	275720	1118626	531561	636122	486476	327011	515796	1885651
68 Net income, total	7705790	754323	59081	164596	192703	358334	1210818	604147	702577	548499	585994	556027	1968691
69 Deficit, total	922724	*28088	34585	*63604	38324	82614	92193	72586	66455	62023	258983	40231	83040
70 Net income (less def), Form 1120-A	*13732	-	*3361	*8043	*2328	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-159	*-159	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	2411828	*62688	*45088	*80898	112703	209097	697420	396501	308837	212605	183055	89372	13563
73 Statutory special deductions, total	498763	*42866	*2655	*14051	10703	18372	59003	32298	20869	34741	24645	76647	161911
74 Net operating loss deduction	388498	*26651	*2655	*13763	*10522	17455	57844	*30446	*19827	22321	18736	70677	97601
75 Dividends received deduction	110265	*16215	-	288	*181	*917	*1159	*1853	1042	12421	5909	5970	64310
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	4666485	657671	*1729	*64310	43202	88253	411077	174320	364499	306319	375865	384986	1794254
78 Total income tax before credits	1597132	229622	*260	*16864	8022	21019	129244	60203	125534	106743	131057	138216	630348
79 Income tax	1582015	229161	*260	*16864	8022	20837	128807	58887	124620	104533	128768	133630	627628
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	14689	*462	-	-	-	*182	*377	*1024	*851	2083	3158	4586	1967
83 Foreign tax credit	235185	107187	-	-	-	-	*27	*4	*2710	*2596	6731	4344	111587
84 U.S. Possessions tax credit	1625	807	-	-	-	-	446	371	-	-	-	-	-
85 Nonconventional source fuel credit	*25	-	-	-	-	-	*25	-	-	-	-	-	-
86 General business credit	27721	2556	-	-	5	*124	*798	*465	1977	*435	2041	1709	17609
87 Prior year minimum tax credit	22478	-	-	-	-	-	*1201	*1276	*3863	*1758	779	3265	10336
88 Total income tax after credits	1310099	119071	*260	*16864	8017	20895	126747	58087	116984	101955	121506	128898	490816

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical

MAJOR GROUP 24
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	32881	1354	12575	3535	3573	3523	5653	1249	701	279	175	129	135
2 Total assets	378525268	-	566752	576500	1329579	2600723	12321311	8783393	10522786	9949763	12141987	20096842	299635632
3 Cash	22470771	-	115486	110380	137291	400020	1567339	949229	833731	865165	881790	1424341	15185998
4 Notes and accounts receivable	102477456	-	96143	148656	343290	703225	3132988	2450270	2923194	2672914	3354723	4953505	81698548
5 Less: Allowance for bad debts	2864424	-	*177	-	*1163	2915	28600	25803	57088	77734	97933	179253	2393757
6 Inventories	44471875	-	104643	100776	286728	521263	2846668	2458453	2785719	2291390	2466870	3974741	26634625
7 U.S. govt. obligations, total	692271	-	-	-	*12138	*26874	*17160	*20434	*78741	*23821	45436	135863	331804
8 Tax-exempt securities	654385	-	-	-	-	-	*27025	*9355	*2444	*4904	23981	229226	357450
9 Other current assets	25884827	-	33276	*7618	36141	52075	524000	278889	442102	565450	851915	1224727	21868634
10 Loans to stockholders	820940	-	29848	*27697	*49430	77511	129011	49629	73890	11555	56742	19603	296025
11 Mortgage and real estate loans	149037	-	-	-	-	*1423	*16017	*1380	*7517	*11604	3485	4729	102883
12 Other investments	62307857	-	*5208	*29888	*33711	24372	610944	346156	506788	926026	1124658	1970647	56729460
13 Depreciable assets	150857491	-	785313	642460	1407543	2251579	7964505	4991253	5097236	4280851	5173836	7805214	110457700
14 Less: Accumulated depreciation	87468205	-	616122	476852	1017632	1511991	4901224	3040364	2848078	2447507	2817395	4088524	63702515
15 Depletable assets	72457	-	-	-	-	-	-	-	-	-	2183	-	70274
16 Less: Accumulated depletion	54361	-	-	-	-	-	-	-	-	-	622	-	53739
17 Land	2932557	-	*251	*1681	*8451	33473	156912	128168	116339	144638	156972	223023	1962649
18 Intangible assets (Amortizable)	26065927	-	*7770	*18220	21091	29000	254502	155183	453906	506049	824890	1753230	22042085
19 Less: Accumulated amortization	5015958	-	*2266	*3450	*3791	24120	107513	104855	120401	141835	279106	479710	3748912
20 Other assets	34070365	-	7381	*-30575	16350	18934	111578	116016	226746	312472	369563	1125480	31796420
21 Total liabilities	378525268	-	566752	576500	1329579	2600723	12321311	8783393	10522786	9949763	12141987	20096842	299635632
22 Accounts payable	57428417	-	94622	86027	186506	456090	1739127	1257202	1607827	1467439	1719213	2397393	46416973
23 Mort, notes, and bonds under 1 yr	35472394	-	68402	*11946	132603	222294	1396136	981121	1357752	855714	925297	1609689	27911441
24 Other current liabilities	38009716	-	45226	62149	103954	347537	1606253	1134282	1509963	1458536	1594774	2677631	27469413
25 Loans from stockholders	4056535	-	347771	*80814	150267	121208	606861	369951	161951	89476	164125	183200	1780912
26 Mort, notes, bonds, 1 yr or more	72001665	-	89733	186950	334459	466137	1657479	1138765	1639613	1448275	2021789	3681961	59336503
27 Other liabilities	48404398	-	*69891	*-1588	*29934	8605	350506	141594	319023	383675	510851	858650	45733257
28 Net worth	123152143	-	-148892	150202	391856	978852	4964950	3760479	3926658	4246649	5205939	8688317	90987134
29 Capital stock	22387068	-	194855	46341	100366	150208	1656013	239537	617140	1342336	1226395	1307149	15506727
30 Paid-in or capital surplus	80478523	-	148469	*107023	89178	223560	1535446	1604584	890998	1813758	3663448	4105012	66297048
31 Retained earnings, appropriated	2477255	-	-	-	-	*12279	*3257	-	*31336	*2525	13986	13669	2400203
32 Retained earnings-unappropriated	25364022	-	-136516	22731	202682	349209	938341	258192	1306126	203213	33440	3370981	18815622
33 Retained earnings (S Corp)	6307832	-	-250669	*10722	74743	321511	1075981	1894357	1252564	970255	618631	281589	58149
34 Less: Cost of treasury stock	13862558	-	*105031	*36615	75113	77916	244088	236191	171506	85438	349962	390082	12090617
35 Total receipts	421631332	3142324	2659626	1810640	3367211	5887497	23756134	15406158	16724638	13880873	16208643	24072125	294715462
36 Business receipts	383417806	3012352	2651172	1801556	3301652	5844726	23449668	15226200	16503910	13396036	15560540	23077948	259592043
37 Interest	7002974	16752	965	1865	4034	11171	49248	22025	43233	71654	141463	154252	6486313
38 Interest on govt. obligations	173340	988	-	-	-	*489	*992	3561	2568	4163	7674	16189	136715
39 Rents	1023566	1959	-	*42	*473	*1034	24093	6713	15636	10200	15890	32883	914644
40 Royalties	14428614	*6357	*6006	-	-	-	*3385	*653	5375	21338	34879	101539	14249083
41 Net S-T cap gain less net LT loss	111303	-	-	-	-	*795	*452	*2875	*493	*2230	1264	13719	89475
42 Net L-T cap gain less net ST loss	2169078	*946	*2452	-	*989	*11125	31958	*9382	5858	139955	245001	78720	1642693
43 Net gain, noncapital assets	839281	69864	*217	*2160	*5931	3652	26314	13380	27839	23677	49756	25310	591180
44 Dividends, domestic corporations	76653	7	-	*19	*198	*1180	1308	*331	4295	3002	3606	4737	57970
45 Dividends, foreign corporations	5567592	*7545	-	-	-	-	*2177	*3513	13905	20504	21140	159310	5339498
46 Other receipts	6821128	25553	*-1186	*4998	53935	13325	166539	117524	101525	188115	127431	407520	5615849
47 Total deductions	398742061	3236319	2648109	1761924	3293178	5737977	22883322	14529829	15892746	13185351	15359964	22549886	277663455
48 Cost of goods	252497947	2112926	1513679	906063	1861588	3696926	15233521	10326114	11352020	9269032	10741228	15550725	169934125
49 Compensation of officers	5384559	78592	203879	163423	260015	450015	1518349	509727	374777	265827	198521	263453	1097980
50 Salaries and wages	37999883	292529	278507	179983	367193	396499	1666633	1102996	1336599	1065122	1325702	1900602	28087518
51 Repairs	3979756	14719	11534	8646	24557	35545	117637	44087	62034	39840	59802	103978	3457377
52 Bad debts	951076	11128	*6448	*5233	7878	10481	43841	39545	49638	33127	76825	57053	609878
53 Rent paid on business property	4277229	39782	117191	55355	73521	109459	301880	102967	111761	72007	102342	148346	3042617
54 Taxes paid	7410185	60362	70268	61002	117035	179295	704845	357176	373404	268158	299946	429863	4488831
55 Interest paid	10632907	59599	21385	14787	57846	63954	291479	198852	268650	240131	316512	465128	8634583
56 Contributions or gifts	193674	182	*1079	*794	*632	1370	7236	4972	5302	5877	5516	10257	150458
57 Amortization	1478275	27280	*1070	*1412	1822	1627	24364	12224	42825	29282	41430	79944	1214994
58 Depreciation	12444793	65820	54691	55447	124837	188749	627722	389158	388789	344017	405106	633176	9167281
59 Depletion	*22591	-	-	-	-	-	-	*4105	-	-	501	1	17984
60 Advertising	4386768	26359	14065	12042	21482	29986	140251	122801	165261	107292	134384	199234	3413610
61 Pension, prof sh, stock, annuity	2191338	10651	-	*10891	*9574	30198	160876	113797	94177	86778	98914	127999	1447483
62 Employee benefit programs	7401448	57904	31403	43568	55399	85866	333130	242018	252419	191957	255799	461330	5390655
63 Net loss, noncapital assets	467388	42877	*1187	-	*449	*11	17516	15079	14249	34352	32471	24920	284276
64 Other deductions	47022244	335607	321724	243276	309351	457995	1694043	944212	1000842	1132551	1264963	2093877	37223804
65 Total receipts less total deducts	22889271	-93995	11518	48716	74033	149520	872812	876329	831892	695522	848679	1522239	17052007
66 Constructive taxable income from related foreign corporations	4937340	*15209	-	-	-	-	-	-	*1244	8264	3564	58555	4850503
67 Net income (less deficit), total	27653271	-79774	11518	48716	74033	149031	871820	872767	830568	699623	844570	1564605	21765795
68 Net income, total	32340993	144378	137933	79311	155169	312443	1385187	1127548	1090280	909375	1114100	1753177	24132092
69 Deficit, total	4687722	224152	126416	*30595	81136	163412	513367	254781	259712	209752	269531	188572	2366297
70 Net income (less def), Form 1120-A	*-4265	*-3332	*-933	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	13233	13233	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	2557056	*32208	29628	*16996	51230	110382	638273	632130	395756	274236	266630	94214	15374
73 Statutory special deductions, total	2724757	23827	*20517	*27450	35307	44138	93233	45322	62305	80041	193234	231580	1867802
74 Net operating loss deduction	1870199	*16282	*20517	*27436	35168	43311	90174	41578	48087	63198	173430	162762	1148256
75 Dividends received deduction	854558	*7545	-	*14	*138	*827	3059	*3744	14218	16843	19805	68818	719546
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	26788262	69825	*21242	34866	39543	93823	581913	391294	583489	554163	645998	1436162	22335944
78 Total income tax before credits	9483786	23506	*3187	6263	6995	22879	183544	132861	199331	192477	225253	504815	7982677
79 Income tax	9299378	23192	*3187	6263	6610	20559	181225	132589	198294	189041	221949	499412	7817058
80 Personal holding company tax	*2226	-	-	-	-	*2226	-	-	-	-	-	-	-
81 Recapture taxes	*189	-	-	-	-	-	-	-	*2	*187	-	-	-
82 Alternative minimum tax	178806	90	-	*1	*385	*94	2128	*604	1025	2825	2940	5078	163636
83 Foreign tax credit	4004722	*255	-	-	-	-	*46	*12	2141	3063	2892	58101	3938210
84 U.S. Possessions tax credit	47628	-	-	-	-	-	1025	1014	236	3618	3163	14239	24332
85 Nonconventional source fuel credit	1458	-	-	-	-	-	-	-	-	-	-	-	1458
86 General business credit	241962	925	-	*260	6	*18	*2265	*1962	2887	3065	6921	13161	210493
87 Prior year minimum tax credit	126919	260	-	-	-	*250	3673	*594	*1900	*1555	3544	9645	105499
88 Total income tax after credits	5061097	22066	*3187	6003	6989	22611	176535	129279	192167	181175	208733	409669	3702685

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3520
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1984	*14	*961	-	*208	*144	457	129	43	*6	7	10	5
2 Total assets	28788044	-	*51228	-	*69532	*111840	691867	879251	644341	*196048	529816	1541066	24073055
3 Cash	588595	-	*2902	-	*8854	*15180	84201	34050	32786	*25917	30409	56291	298004
4 Notes and accounts receivable	14290075	-	*2592	-	*24318	*12433	125626	235198	118926	*44807	141958	394138	13190078
5 Less: Allowance for bad debts	244105	-	-	-	*150	-	*902	*2599	*1479	*1931	9917	6170	220957
6 Inventories	3538648	-	*20916	-	*17457	*47683	304380	381936	249553	*38437	170030	426387	1881868
7 U.S. govt. obligations, total	*192267	-	-	-	-	-	*2021	-	*4572	-	46	-	185628
8 Tax-exempt securities	208919	-	-	-	-	-	-	-	-	-	45	48974	159900
9 Other current assets	685369	-	*121	-	*2873	*794	7175	11300	12982	*11070	7904	69870	561282
10 Loans to stockholders	37518	-	-	-	-	*22375	*4270	*4993	*534	-	5015	81	250
11 Mortgage and real estate loans	*88197	-	-	-	-	-	*3297	-	-	-	-	-	84900
12 Other investments	3094648	-	-	-	-	*232	*11644	*3268	*21685	*18702	50643	59315	2929159
13 Depreciable assets	8080877	-	*79647	-	*33934	*42055	272734	429608	258326	*84849	251108	617399	6011217
14 Less: Accumulated depreciation	4441218	-	*55097	-	*18600	*28828	155809	261655	126977	*57986	152637	289238	3294393
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	165309	-	-	-	*559	-	*14108	*20971	*4467	*28202	5039	13439	78524
18 Intangible assets (Amortizable)	653623	-	*209	-	*371	*58	*13075	*2650	*30879	*159	18361	108517	479344
19 Less: Accumulated amortization	82538	-	*63	-	*84	*15	*8263	*1404	*2803	*90	3024	4578	62214
20 Other assets	1931862	-	-	-	-	*-128	*14310	20934	*40889	*3910	14836	46643	1790467
21 Total liabilities	28788044	-	*51228	-	*69532	*111840	691867	879251	644341	*196048	529816	1541066	24073055
22 Accounts payable	3823544	-	*1203	-	*6563	*27289	134092	135517	109367	*10112	80782	195571	3123049
23 Mort, notes, and bonds under 1 yr	2962332	-	*10369	-	*15151	*6462	95516	226242	73852	*1613	44818	128567	2359739
24 Other current liabilities	2374671	-	-	-	*722	*4129	72300	71642	53842	*12166	49645	276752	1833471
25 Loans from stockholders	319825	-	*156324	-	-	-	*19899	*84663	*4122	6144	43992	-	4681
26 Mort, notes, bonds, 1 yr or more	9510381	-	-	-	*17345	*53594	123965	*61376	151443	*864	61747	397342	8642704
27 Other liabilities	1737641	-	-	-	-	*-0	*2374	*3795	*8001	*22301	21002	31046	1649122
28 Net worth	8059650	-	*-116668	-	*29751	*20366	243719	296016	243714	*142847	227830	511787	6460288
29 Capital stock	2023871	-	*612	-	*12230	*169	55759	17194	13827	*12022	27366	15057	1869636
30 Paid-in or capital surplus	2531908	-	-	-	*48	*1695	*57682	*20673	*27622	*963	69016	135148	2219063
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	4072970	-	*-4049	-	*19631	*935	88668	*65587	173287	*74413	78538	455671	3120288
33 Retained earnings (S Corp)	344912	-	*-113231	-	*2108	*17567	*48899	*198702	*30051	58587	81457	20772	-
34 Less: Cost of treasury stock	914011	-	-	-	*4267	-	*7289	*6140	*1073	*3138	28546	114860	748699
35 Total receipts	27268655	*41764	*366066	-	*261753	*241286	1343305	1737010	1048927	*224937	832862	2362957	18807789
36 Business receipts	25303200	*41480	*366066	-	*254249	*239547	1333528	1722009	1034707	*216509	793438	2238540	17063125
37 Interest	1292837	*85	-	-	*395	*666	3435	*1167	1847	*1713	34115	8006	1241409
38 Interest on govt. obligations	*18203	-	-	-	-	*489	-	-	-	-	729	2480	14506
39 Rents	156333	-	-	-	*69	*362	*1773	-	*2857	*1858	-0	2419	146995
40 Royalties	24457	-	-	-	-	-	*55	*190	-	*146	-	64	24002
41 Net S-T cap gain less net LT loss	*176	-	-	-	-	-	-	-	*176	-	-	-	-
42 Net L-T cap gain less net ST loss	24396	-	-	-	-	-	*88	*220	*302	*124	658	14809	8196
43 Net gain, noncapital assets	26141	*2	-	-	*2399	*39	*247	*237	*449	*491	374	7228	14674
44 Dividends, domestic corporations	*4058	-	-	-	-	-	*16	-	*578	*206	131	-0	3127
45 Dividends, foreign corporations	130621	-	-	-	-	-	-	-	-	-	358	8415	121848
46 Other receipts	288233	*197	-	-	*4640	*183	4163	*13187	8010	*3891	3058	80996	169908
47 Total deductions	25086831	*33694	*358458	-	*261537	*229419	1335611	1655779	983866	*185536	770878	2215842	17056212
48 Cost of goods	15911968	*24833	*258570	-	*188944	*164049	992916	1212449	772853	*135134	516251	1602933	10043035
49 Compensation of officers	234133	*81	-	-	*18770	*19631	36057	42773	17203	*3048	16304	13829	66439
50 Salaries and wages	1591816	*2843	*43869	-	*16359	*2469	80957	111191	46962	*12843	50007	141734	1082582
51 Repairs	447231	-	*1643	-	*445	*764	8820	8106	2191	*481	1416	9554	413812
52 Bad debts	91670	*6	*195	-	*1055	*484	3922	2041	1819	*514	3310	14155	64167
53 Rent paid on business property	200000	*109	*2845	-	*2167	*7180	16460	10281	2348	*314	1388	6112	150796
54 Taxes paid	429946	*774	*10125	-	*5826	*4813	23114	27948	18023	*4165	9374	30643	295140
55 Interest paid	1163627	*320	*3168	-	*4193	*1341	24592	31163	21740	*771	49312	62770	964257
56 Contributions or gifts	16909	-	-	-	-	*13	*1107	*1121	*54	*450	391	1698	12075
57 Amortization	55111	-	-	-	*53	*4	*1131	*426	3670	*112	1405	4643	43667
58 Depreciation	659278	*446	*4766	-	*4158	*5073	21950	34945	21061	*8048	18036	44457	496338
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	249339	*314	*1182	-	*2469	*976	10441	24219	7068	*2716	11873	16146	171935
61 Pension, prof sh, stock, annuity	331690	-	-	-	*824	*1516	*7355	*8044	*5794	*1114	7964	9160	289920
62 Employee benefit programs	780368	-	-	-	*978	*1543	20363	11572	*9915	69	10926	42992	682011
63 Net loss, noncapital assets	2565	-	-	-	-	-	*12	*54	*375	-	-	272	1852
64 Other deductions	2921180	*3966	*32096	-	*15296	*19564	86415	129446	52791	*15755	72919	214744	2278189
65 Total receipts less total deducts	2181824	*8070	*7608	-	*216	*11867	7694	81231	65060	*39401	61984	147115	1751577
66 Constructive taxable income from related foreign corporations	69344	-	-	-	-	-	-	-	-	-	-	-	69344
67 Net income (less deficit), total	2232965	*8070	*7608	-	*216	*11378	7694	81231	65060	*39401	61255	144635	1806416
68 Net income, total	2335900	*8070	*16625	-	*2484	*18638	53977	*98144	65933	*39401	61399	158424	1812804
69 Deficit, total	102935	-	*9017	-	*2268	*7260	*46283	*16912	*872	-	144	13789	6389
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*8070	*8070	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	194298	-	*10657	-	*2484	*16229	*11630	*69082	*8356	26236	30729	18895	-
73 Statutory special deductions, total	114046	-	-	-	-	-	*6694	-	*5794	*144	19171	29653	52589
74 Net operating loss deduction	52261	-	-	-	-	-	*6683	-	*5390	-	18722	21251	215
75 Dividends received deduction	61785	-	-	-	-	-	*11	-	*405	*144	449	8402	52374
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2010971	*8070	-	-	-	*2409	24879	*28862	*51783	*13021	11856	109876	1760215
78 Total income tax before credits	701698	*2934	-	-	-	*369	7122	*9780	*17725	*4427	4384	38882	616075
79 Income tax	700435	*2743	-	-	-	*369	7122	*9762	*17602	*4427	4031	38304	616075
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*1073	-	-	-	-	-	-	*18	*123	-	353	579	-
83 Foreign tax credit	*50554	-	-	-	-	-	-	-	-	*3	167	3	50381
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	11131	-	-	-	-	-	-	-	*168	-	120	641	10201
87 Prior year minimum tax credit	24783	-	-	-	-	-	-	-	-	-	10	2060	22713
88 Total income tax after credits	615231	*2934	-	-	-	*369	7122	*9780	*17557	*4425	4087	36178	532780

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Construction and related machinery

MINOR INDUSTRY 3530 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2457	*26	*661	*329	*352	*251	546	131	75	25	19	17	24
2 Total assets	61663047	-	*25782	*35618	*124878	*211271	1191062	886020	1172442	916496	1417440	2793427	52888612
3 Cash	1171857	-	*15932	*4226	*11029	*48765	174403	49968	97308	*51352	88645	93483	536746
4 Notes and accounts receivable	18967919	-	*3523	*11319	*32070	*66045	312338	254273	384880	221434	359239	771534	16551265
5 Less: Allowance for bad debts	207126	-	-	-	*279	*1026	*5137	*1700	*3095	4873	10537	14326	166153
6 Inventories	8125290	-	*1612	*11019	*39409	*68626	366407	283176	317230	246929	407775	769236	5613871
7 U.S. govt. obligations, total	27115	-	-	-	-	-	-	-	-	-	-	15862	11252
8 Tax-exempt securities	*33027	-	-	-	-	-	-	*8478	-	-	-	24549	-
9 Other current assets	3576632	-	-	*518	*10879	*3154	31931	51037	49671	25583	56234	160258	3187367
10 Loans to stockholders	51821	-	-	-	*1054	*477	*10782	*14655	*3099	-	359	2990	18407
11 Mortgage and real estate loans	*3534	-	-	-	-	-	*3534	-	-	-	-	-	-
12 Other investments	11641780	-	-	*2903	*390	-	*24369	*26414	67035	96441	58234	148256	11217739
13 Depreciable assets	20615129	-	*75319	*15624	*78427	*82051	640994	492121	436579	398982	518679	1233088	16643265
14 Less: Accumulated depreciation	12428562	-	*70604	*14766	*52668	*60541	392237	331516	220572	190465	220232	634059	10240902
15 Depletable assets	68455	-	-	-	-	-	-	-	-	-	-	-	68455
16 Less: Accumulated depletion	52134	-	-	-	-	-	-	-	-	-	-	-	52134
17 Land	435985	-	-	-	*429	*2912	*9122	27148	8878	*15967	21338	32521	317671
18 Intangible assets (Amortizable)	5735203	-	-	-	*4392	*564	13223	*4688	26829	*46908	99165	95364	5444070
19 Less: Accumulated amortization	976922	-	-	-	*2537	*65	*7117	*978	12314	*21956	17366	4915	909675
20 Other assets	4874043	-	-	*4774	*2283	*307	8450	*8257	16914	30195	55907	99587	4647368
21 Total liabilities	61663047	-	*25782	*35618	*124878	*211271	1191062	886020	1172442	916496	1417440	2793427	52888612
22 Accounts payable	14228805	-	*2456	*9216	*18908	*53971	271574	137810	218505	120590	300372	464064	12631338
23 Mort, notes, and bonds under 1 yr	5235660	-	*8875	*4068	*4328	*12585	147461	*88548	141895	81046	65441	331045	4350369
24 Other current liabilities	4330610	-	*32	*4794	*3055	*27663	132263	100392	185489	112063	155253	241802	3367803
25 Loans from stockholders	1007668	-	*2969	*1843	*2329	*2998	*29383	*69705	*20982	*161	37169	22049	818079
26 Mort, notes, bonds, 1 yr or more	10855946	-	-	-	*39071	*4381	156873	*143003	173378	164490	301049	329223	9544479
27 Other liabilities	6196880	-	-	-	*2142	*1241	*14282	*783	41919	*22072	125502	90026	5898912
28 Net worth	19807478	-	*11450	*15698	*55045	*108433	439225	345777	390273	416075	432653	1315218	16277632
29 Capital stock	2358435	-	*1678	*11874	*48637	*2247	33791	3868	40344	43315	104098	76578	1992006
30 Paid-in or capital surplus	12538701	-	*13478	*903	*419	*52728	*107664	*66532	83416	236868	342154	469256	11165283
31 Retained earnings, appropriated	*49765	-	-	-	-	-	-	-	*2648	*653	-	938	45526
32 Retained earnings-unappropriated	6755715	-	-	*6920	*7380	*-10357	218531	119418	135946	139046	-12043	783883	5366990
33 Retained earnings (S Corp)	501982	-	*-3707	-	-	*63815	*117147	*189174	*135552	-	-	-	-
34 Less: Cost of treasury stock	2397120	-	-	*3999	*1392	-	*37908	*33216	*7632	*3807	1556	15437	2292173
35 Total receipts	65118460	*503360	*83363	*210041	*427097	*611817	2358219	1735981	1950223	1255638	1966701	4178590	49837430
36 Business receipts	61467122	*493878	*83359	*209890	*387239	*608975	2340277	1728491	1930589	1186549	1913872	4042972	46541031
37 Interest	1192013	*3844	-	*119	*785	*1905	6183	1384	2678	5889	5514	21383	1142329
38 Interest on govt. obligations	12045	-	-	-	-	-	-	*828	*268	*87	-	1037	9824
39 Rents	412778	826	-	-	*155	-	*667	*547	*598	*1156	1896	10966	395967
40 Royalties	431660	-	-	-	-	-	-	-	*1227	*10007	375	51953	368098
41 Net S-T cap gain less net LT loss	48220	-	-	-	-	-	-	-	-	-	6	101	48113
42 Net L-T cap gain less net ST loss	53900	*161	-	-	-	-	*4861	*4	*37	*2696	2429	3668	40043
43 Net gain, noncapital assets	155266	*620	-	*32	*1011	*264	*2800	*276	*4189	*7894	22843	1954	113383
44 Dividends, domestic corporations	16185	-	-	-	-	*73	-	-	*6	*-0	1	2	16104
45 Dividends, foreign corporations	531449	*1296	-	-	-	-	-	-	*1943	*3954	777	23288	500191
46 Other receipts	797823	*2736	*4	-	*37907	*599	3432	4450	8687	37405	18988	21267	662348
47 Total deductions	60811176	*524949	*56393	*208792	*384475	*591716	2246309	1644576	1825397	1243841	1888871	3927463	46268396
48 Cost of goods	44503053	*328366	*28891	*133628	*237879	*448659	1526686	1245515	1303996	907984	1472217	2973569	33895663
49 Compensation of officers	556463	*9634	-	*27081	*20846	*25353	145350	46466	46042	10424	10287	31014	183965
50 Salaries and wages	3804323	*47300	*12067	*18019	*44410	*9809	194391	106095	151980	93480	111106	237484	2778181
51 Repairs	233857	*6407	*1173	*94	*3938	*7575	8699	2657	11498	6178	7216	27210	151212
52 Bad debts	88589	403	-	-	*2349	*4687	7893	3452	3518	1463	2102	3241	59481
53 Rent paid on business property	453706	*5723	-	*2522	*7382	*4800	33680	5663	9827	6343	8540	15479	353747
54 Taxes paid	895486	*12247	*1984	*4147	*9145	*8371	52655	46553	35612	18355	24514	77389	604514
55 Interest paid	1606145	*20275	*1088	*693	*4729	*3531	22067	13461	26204	23779	40312	56412	1393593
56 Contributions or gifts	21718	*38	-	-	*32	-	*158	*253	*651	*378	416	1132	18660
57 Amortization	146948	*10245	-	-	*160	-	1191	*657	2796	*2266	3089	6095	120449
58 Depreciation	1203896	*11530	*3143	*362	*9365	*12730	39165	30278	41874	37872	46753	92638	878187
59 Depletion	17548	-	-	-	-	-	-	-	-	-	-	1	17547
60 Advertising	260437	*1937	-	*1239	*2494	*2099	11868	9984	14492	6953	8522	22709	178140
61 Pension, prof sh, stock, annuity	367716	*2807	-	*3332	-	-	9000	*14176	11034	*8397	7809	19048	292113
62 Employee benefit programs	1030375	*8389	-	*163	*159	*5593	26340	32386	27739	15103	23230	64958	826314
63 Net loss, noncapital assets	92974	37420	-	-	-	-	-	*78	*10323	*23876	852	11991	8434
64 Other deductions	5527945	*22227	*8047	*17510	*41587	*58508	167165	86903	127811	80990	121906	287094	4508196
65 Total receipts less total deducts	4307284	*-21589	*26970	*1249	*42622	*20101	111910	91405	124826	11797	77831	251127	3569035
66 Constructive taxable income from related foreign corporations	542206	*336	-	-	-	-	-	-	-	*48	-	4223	537599
67 Net income (less deficit), total	4837445	*-21253	*26970	*1249	*42622	*20101	111910	90577	124558	11757	77831	254313	4096810
68 Net income, total	5038834	*11689	*26970	*6387	*48319	*20957	132012	122399	151477	50230	94517	259709	4114168
69 Deficit, total	201388	*32942	-	*5138	*5697	*856	*20102	*31822	*26919	*38473	16686	5396	17358
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	234996	-	*26970	-	*27168	*9968	*43872	*50527	*76492	-	-	-	-
73 Statutory special deductions, total	426140	*1464	-	*6387	*18504	*51	*28657	*11166	*9453	*6627	22975	24157	296697
74 Net operating loss deduction	202819	169	-	*6387	*18504	-	*28657	*11166	*7506	*2713	22404	14362	90952
75 Dividends received deduction	223321	*1296	-	-	-	*51	-	-	*1947	*3914	571	9796	205746
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	4350612	*10225	-	-	*2647	*10938	58856	*40714	57309	43611	71542	237298	3817471
78 Total income tax before credits	1523331	*3489	-	-	*488	*3460	19234	*14008	19485	14901	25125	83842	1339299
79 Income tax	1517785	*3477	-	-	*488	*3460	18925	*13843	19485	14813	24785	82502	1336007
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	3563	13	-	-	-	-	*308	*165	-	*47	340	1267	1423
83 Foreign tax credit	394616	*126	-	-	-	-	*33	-	-	*268	590	7104	386495
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	1445	-	-	-	-	-	-	-	-	-	-	-	1445
86 General business credit	30361	-	-	-	-	-	*641	-	*11	-	499	1498	27712
87 Prior year minimum tax credit	4370	196	-	-	-	-	*67	-	-	*29	669	1787	1622
88 Total income tax after credits	1092538	*3167	-	-	*488	*3460	18492	*14008	19474	14604	23366	73453	922025

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3540
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9635	758	2678	*1402	1144	1455	1643	303	146	59	25	11	12
2 Total assets	28940579	-	129231	*235994	437367	1085442	3540805	2073360	2205024	2103690	1634984	1825960	13668722
3 Cash	1426078	-	32453	*68917	59752	142241	416654	231733	156995	59852	109757	45902	101821
4 Notes and accounts receivable	7177045	-	*26042	*50051	104663	316254	844999	499699	654267	643157	441555	411971	3184388
5 Less: Allowance for bad debts	107732	-	-	-	*272	*1126	*4787	2775	5218	9186	3345	6066	74957
6 Inventories	4903249	-	*6862	*35450	80855	135839	603850	505800	570131	589664	330972	371159	1672668
7 U.S. govt. obligations, total	*91519	-	-	-	-	*26874	*11966	*14044	*20183	-	-	18452	-
8 Tax-exempt securities	*14446	-	-	-	-	-	*3393	-	-	-	1	11053	-
9 Other current assets	1028966	-	*11833	*6162	5377	24159	149060	71301	79606	93894	147284	100039	340249
10 Loans to stockholders	123190	-	*13060	*23725	*27583	*6737	*12237	*6376	*6376	*2852	11225	928	12092
11 Mortgage and real estate loans	*10697	-	-	-	-	*1423	-	*1380	*3376	-	-	4519	-
12 Other investments	3328568	-	-	*250	*4515	*14537	165787	83317	119247	80757	109815	257381	2492964
13 Depreciable assets	14972774	-	186775	*305874	603435	1193614	3051206	1648945	1399722	1106085	878530	801615	3796974
14 Less: Accumulated depreciation	8805449	-	147843	*216839	456522	787323	1839435	1027072	858536	602448	481757	438513	1949161
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	235349	-	4	*867	*5196	*7908	46574	17861	22144	25519	14728	16397	78152
18 Intangible assets (Amortizable)	2790177	-	*139	*3348	-	*5541	94209	58092	26120	50959	20378	71359	2460033
19 Less: Accumulated amortization	177954	-	*139	*572	-	*4839	35873	53590	12542	*6076	3463	10397	50463
20 Other assets	1929654	-	*44	*-41239	*2785	3603	20966	18250	23155	68661	59304	170164	1603962
21 Total liabilities	28940579	-	129231	*235994	437367	1085442	3540805	2073360	2205024	2103690	1634984	1825960	13668722
22 Accounts payable	3875280	-	*20065	*24710	51690	111413	366690	238512	267601	460004	175237	282534	1876823
23 Mort, notes, and bonds under 1 yr	2407670	-	*9567	*3417	*47407	80596	328880	241352	389555	231822	118640	154362	802072
24 Other current liabilities	2749259	-	*7923	*44859	19223	108190	400327	233260	430292	315269	246985	133652	809278
25 Loans from stockholders	635905	-	*22723	*23326	*41610	42967	198124	*12848	*9500	*10974	33079	11643	229111
26 Mort, notes, bonds, 1 yr or more	6979915	-	*24614	*99683	*69772	214765	550172	312799	235609	258336	183377	244987	4785801
27 Other liabilities	1336837	-	*47231	-	*27724	4222	37008	55132	77488	49926	73012	104477	860618
28 Net worth	10955712	-	-2892	*40001	179939	523288	1659603	979458	794980	777358	804653	894306	4305020
29 Capital stock	902081	-	12017	*16052	18513	15514	121065	30464	88294	99485	52357	78998	369323
30 Paid-in or capital surplus	3907027	-	*1499	*29714	*5582	*25550	97776	93322	125498	200903	181433	283802	2861949
31 Retained earnings, appropriated	*84300	-	-	-	-	-	*3249	-	*8709	-	-	450	71893
32 Retained earnings-unappropriated	4259176	-	*-20539	*-2368	119845	363318	858195	286615	245981	273217	430099	563547	1141267
33 Retained earnings (S Corp)	2282085	-	*15391	*5350	*42025	*164949	612593	685004	380433	*222657	153682	-	-
34 Less: Cost of treasury stock	478957	-	*11261	*8747	*6026	*46043	33274	115948	53935	*18903	12918	32491	139411
35 Total receipts	36516979	640563	317483	*796833	990708	2367603	6472501	3246209	3608975	3241673	2422429	1995289	10416713
36 Business receipts	35657058	630382	320733	*796259	987979	2356333	6423090	3220504	3564469	3191928	2392058	1889494	9883829
37 Interest	151411	*3909	*511	*402	*1250	3380	11765	2585	9766	12565	6725	19048	79506
38 Interest on govt. obligations	2807	-	-	-	-	-	*541	-	*396	*111	677	637	444
39 Rents	70510	72	-	-	-	*352	*3423	*1060	4881	*4560	625	4215	51323
40 Royalties	256864	13	-	-	-	-	*3318	-	*35	*683	102	7637	245075
41 Net S-T cap gain less net LT loss	*1050	-	-	-	-	-	*71	-	*104	*4	-	855	15
42 Net L-T cap gain less net ST loss	48131	-	-	-	-	*141	*8515	*241	*1076	*45	1733	30910	5469
43 Net gain, noncapital assets	49652	*362	-	-	*1228	*2611	4844	9713	12919	4949	3251	1772	8004
44 Dividends, domestic corporations	8083	7	-	-	-	*1096	*541	*7	*2085	*11	1747	1740	851
45 Dividends, foreign corporations	62438	2400	-	-	-	-	*1940	-	*503	*2495	1885	15730	37486
46 Other receipts	208974	*3419	*-3760	*172	*252	3691	14452	12099	12742	24322	13627	23250	104709
47 Total deductions	34456539	694277	297469	*759096	962921	2269421	6107894	2993353	3382753	3045560	2213164	1818237	9912395
48 Cost of goods	23249045	414254	71895	*398024	487806	1484572	4055741	2048493	2501395	2298577	1699296	1301328	6487663
49 Compensation of officers	1392285	*14998	*91694	*48182	92240	221499	525954	141229	77837	57583	30009	20782	70277
50 Salaries and wages	2321261	*70363	*40428	*65413	128370	111769	296395	182926	222618	174433	140400	84188	803958
51 Repairs	189101	*4328	*1136	*4437	7198	8052	37293	7555	13529	7486	10871	7066	80149
52 Bad debts	72679	*3989	-	*2027	*3845	1367	7282	14474	10039	4136	3074	12300	10145
53 Rent paid on business property	348811	*6274	*12160	*20830	29362	41596	65896	23031	19267	10087	13199	5443	101666
54 Taxes paid	999631	14438	12138	*26211	43146	85039	214260	103461	103192	66083	58868	37433	235362
55 Interest paid	807558	*11328	*1743	*10072	13149	27720	84193	49001	62730	58714	28633	38862	421413
56 Contributions or gifts	16049	*38	*738	*171	*330	775	2050	2631	803	2811	1063	1019	3620
57 Amortization	69621	*7482	-	*390	-	*243	8202	1672	4570	4554	1852	5959	34697
58 Depreciation	1169878	17039	10215	*25296	51101	92067	256544	139774	91670	84849	64975	65983	270366
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	310954	6426	*2916	*6167	2155	4872	31864	13465	18684	18122	13583	21946	170754
61 Pension, prof sh, stock, annuity	231295	*2682	-	*749	*4049	15820	60657	29007	26143	18307	20424	11584	41875
62 Employee benefit programs	750295	*12985	*4538	*8109	*15780	43664	113386	89376	81726	49306	42587	52040	236798
63 Net loss, noncapital assets	9695	*116	*862	-	-	1	599	*494	*1044	*286	4678	111	1505
64 Other deductions	2518381	107537	47007	*143018	84390	130365	347577	146763	147506	190225	79654	152191	942147
65 Total receipts less total deducts	2060440	-53714	20014	*37737	27787	98181	364607	252855	226222	196113	209265	177052	504319
66 Constructive taxable income from related foreign corporations	110386	-	-	-	-	-	-	-	-	-	140	9601	100645
67 Net income (less deficit), total	2168019	-53714	20014	*37737	27787	98181	364066	252855	225826	196002	208728	186016	604519
68 Net income, total	2406955	*4270	*31480	*40813	*52883	107262	414671	285202	242583	211342	220766	191164	604519
69 Deficit, total	238937	*57984	*11465	*3076	*25096	*9081	50605	*32347	*16757	*15339	12038	5148	-
70 Net income (less def), Form 1120-A	*-1772	*-3332	*1560	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-584	*-584	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	770374	*-5150	*2075	*9294	*25295	*59431	222602	197934	90236	*76231	92426	-	-
73 Statutory special deductions, total	161482	*3105	*10530	*7506	*12097	*1687	10559	*1881	15686	*24090	18165	18379	37797
74 Net operating loss deduction	117180	*705	*10530	*7506	*12097	*920	*8240	*1876	*13715	*21588	15191	12003	12809
75 Dividends received deduction	44301	2400	-	-	-	*767	*2319	*5	*1971	*2502	2974	6376	24988
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1434329	*3565	*16897	*24013	*15491	46144	167804	70625	131052	108272	110959	172785	566722
78 Total income tax before credits	479070	*783	*2535	*4582	*2926	11831	51651	24208	44800	37968	38575	60627	198584
79 Income tax	472942	*783	*2535	*4582	*2542	9511	51252	23910	44575	36841	38223	60069	198121
80 Personal holding company tax	*2226	-	-	-	-	*2226	-	-	-	-	-	-	-
81 Recapture taxes	*187	-	-	-	-	-	-	-	-	*187	-	-	-
82 Alternative minimum tax	3621	-	-	-	*385	*94	*399	*298	*215	*924	350	558	397
83 Foreign tax credit	58412	-	-	-	-	-	-	-	*144	*31	125	10425	47688
84 U.S. Possessions tax credit	629	-	-	-	-	-	629	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	29059	-	-	*260	-	*18	*441	*716	*360	*1008	2572	940	22745
87 Prior year minimum tax credit	11244	-	-	-	-	-	*620	*563	*930	*107	1701	3402	3920
88 Total income tax after credits	379725	*783	*2535	*4322	*2926	11813	49961	22929	43367	36822	34176	45860	124231

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Special industry machinery

MINOR INDUSTRY 3550
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3481	57	*643	*470	*225	491	1048	272	147	58	37	27	8
2 Total assets	25337777	-	*33307	*72081	*74776	407726	2428261	1942075	2226885	2047032	2596704	4228023	9280907
3 Cash	1766667	-	-	*10279	*10762	59458	288164	231496	245535	239804	124515	384893	171760
4 Notes and accounts receivable	6822508	-	-	*22794	*22058	96166	664988	674660	544472	463446	726872	1170221	2436832
5 Less: Allowance for bad debts	115615	-	-	-	-	*318	6660	4363	11609	10456	20713	40634	20861
6 Inventories	4595053	-	*18541	*15253	*32660	104904	649246	487835	619904	354781	564286	770610	977032
7 U.S. govt. obligations, total	*136434	-	-	-	-	-	-	-	*34140	*17516	8599	76179	-
8 Tax-exempt securities	*133157	-	-	-	-	-	*18629	-	-	*4710	4851	104967	-
9 Other current assets	1000787	-	*14319	*75	*1395	10409	80389	66320	90144	187550	162670	180190	207327
10 Loans to stockholders	87635	-	-	-	-	*26820	19923	*3172	*2753	*3706	31260	-	1
11 Mortgage and real estate loans	*16540	-	-	-	-	-	*141	-	*3719	*11604	17	48	1011
12 Other investments	4431560	-	-	*466	-	*4052	106336	40508	106747	238327	312333	437752	3185040
13 Depreciable assets	9157407	-	*4486	*28347	*126961	283775	1242717	829350	1016060	977084	1082274	1260012	2306340
14 Less: Accumulated depreciation	4799212	-	*4040	*22629	*120158	190914	721248	440120	569982	603794	605464	656287	864574
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	288432	-	-	-	-	*9533	30018	31072	36118	36260	36758	41625	67048
18 Intangible assets (Amortizable)	1621443	-	-	*14706	*1234	*19823	34446	7250	61279	88097	97188	625169	672252
19 Less: Accumulated amortization	474727	-	-	*2728	*138	*18615	11723	3176	25563	21864	21629	296404	72887
20 Other assets	669707	-	-	*5519	-	*2632	32897	18073	73168	60262	92887	169682	214588
21 Total liabilities	25337777	-	*33307	*72081	*74776	407726	2428261	1942075	2226885	2047032	2596704	4228023	9280907
22 Accounts payable	3257901	-	-	*4038	*18562	64499	319967	330184	281626	172247	317270	454508	1294998
23 Mort, notes, and bonds under 1 yr	1818786	-	-	-	*6407	*43566	228795	125959	218793	150736	280240	317443	446847
24 Other current liabilities	4650605	-	*15041	*1008	*13549	71617	399401	374248	302807	320343	381158	787155	1984278
25 Loans from stockholders	438264	-	*17595	*42335	*3866	*22906	125429	*104427	30841	*2961	21492	50452	15960
26 Mort, notes, bonds, 1 yr or more	3574442	-	-	*1864	*13228	*81872	251509	240180	397415	175235	582167	728082	1102889
27 Other liabilities	1546681	-	*18541	-	-	*760	105396	*10392	70511	98947	90294	163160	988679
28 Net worth	10051098	-	*-17871	*22835	*19163	122506	997763	756685	924892	1126563	924083	1727223	3447256
29 Capital stock	2024530	-	*385	*215	*1483	47848	129890	53161	101260	177748	81783	204796	1225960
30 Paid-in or capital surplus	4788715	-	-	*17901	*6441	*41775	111210	227084	137613	170503	409728	984916	2681547
31 Retained earnings, appropriated	*34979	-	-	-	-	-	*9	-	-	543	13946	-	20482
32 Retained earnings-unappropriated	1702964	-	-	*-653	148	26039	348230	173078	385941	328105	425715	408245	-391884
33 Retained earnings (S Corp)	1988532	-	*-18256	*5372	*58642	*29323	478910	350762	354039	*474246	60285	195210	-
34 Less: Cost of treasury stock	488623	-	-	-	*47551	*22479	70484	*47399	*53960	*24582	67375	65943	88849
35 Total receipts	29720612	649518	*12882	*110937	*268245	808137	4644456	3813468	3183666	2528626	3510707	4558884	5631087
36 Business receipts	28707738	603649	*12882	*107526	*268147	788168	4579190	3765249	3131184	2424040	3387799	4328902	5311002
37 Interest	233016	*5642	-	-	1	*2379	6535	4348	11153	26417	41548	26132	108860
38 Interest on govt. obligations	15512	120	-	-	-	-	*73	*1208	*388	3588	1112	6303	2720
39 Rents	41338	*934	-	*42	-	*319	*8425	*4106	1642	*2065	9169	4112	10522
40 Royalties	96542	*864	-	-	-	-	-	*21	*2403	*4122	5112	13993	70027
41 Net S-T cap gain less net LT loss	13033	-	-	-	-	-	-	-	*19	*655	633	11725	-
42 Net L-T cap gain less net ST loss	107185	*258	-	-	-	*10649	*3506	*3428	*359	23683	13467	18229	33606
43 Net gain, noncapital assets	75816	*30791	-	-	-	*468	*545	*1671	7560	9032	2099	2315	21335
44 Dividends, domestic corporations	3701	-	-	-	-	-	*246	-	*7	*1328	1001	496	623
45 Dividends, foreign corporations	85817	911	-	-	-	-	*125	*975	*1511	*5794	5557	48943	22001
46 Other receipts	340915	*6349	-	*3368	*97	6153	45810	32462	27440	27900	43209	97734	50391
47 Total deductions	28470986	637440	*17167	*101437	*254453	812644	4416124	3594519	3032750	2356296	3421569	4193887	5632698
48 Cost of goods	19025689	405223	*3780	*57748	*155484	482121	2986983	2575241	2087357	1616163	2364403	2889885	3401300
49 Compensation of officers	712207	*26589	-	-	*22472	56408	251979	117909	71380	43619	39743	47762	34347
50 Salaries and wages	2681763	73671	*5388	*14086	*14439	91289	302292	294525	289752	178369	281457	374181	762315
51 Repairs	130507	*2376	-	*182	*3015	3793	24031	14754	10883	7018	12032	20060	32362
52 Bad debts	117664	*3185	-	*3206	5	*1523	11974	8871	6401	7505	6466	7956	60571
53 Rent paid on business property	257041	*12690	-	*7203	*12920	*10039	57477	20251	16573	10740	27888	32051	49209
54 Taxes paid	629922	11521	*420	*1743	*6607	31038	136206	71565	74514	55924	75933	81168	83284
55 Interest paid	671309	*15087	-	*18	*2978	11847	53875	37716	48355	39184	94286	94104	273860
56 Contributions or gifts	7341	*38	-	*9	-	*21	2268	*99	446	470	1540	1385	1065
57 Amortization	73367	*1351	-	*981	*98	*908	2138	4401	13155	2825	5431	23555	18525
58 Depreciation	689216	9961	*37	*2311	*3334	22003	94804	59701	70221	73558	78418	88695	186173
59 Depletion	*4105	-	-	-	-	-	-	*4105	-	-	-	-	-
60 Advertising	207421	*7551	-	*3701	*3689	5891	29463	25536	26584	17871	23063	32749	31323
61 Pension, prof sh, stock, annuity	180508	*2436	-	-	*1620	*3671	24627	27347	21546	28771	19126	26802	24563
62 Employee benefit programs	534409	*2802	-	*2479	*5787	*13846	64782	51008	47937	36413	56674	95932	156750
63 Net loss, noncapital assets	26214	272	-	-	-	-	6576	*11308	996	857	1113	813	4279
64 Other deductions	2522301	62688	*7542	*7770	*22003	78247	366649	270182	246652	237009	333997	376790	512772
65 Total receipts less total deducts	1249626	12077	*-4286	*9499	*13792	-4507	228331	218949	150916	172330	89138	364997	-1611
66 Constructive taxable income from related foreign corporations	53965	-	-	-	-	-	-	-	*2	*5142	206	20390	28226
67 Net income (less deficit), total	1288079	11958	*-4286	*9499	*13792	-4507	228258	217741	150530	173883	88231	379084	23895
68 Net income, total	1768749	*28400	-	*10561	*15295	*69146	301685	265580	205553	194996	170528	396813	110192
69 Deficit, total	480670	*16442	*4286	*1062	*1503	*73652	73427	*47839	55024	*21114	82297	17728	86297
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-1154	*-1154	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	561732	-	*-224	*7702	*13748	*-7095	159944	143091	97494	*76515	12643	57915	-
73 Statutory special deductions, total	247229	12728	-	-	-	*23241	*21206	*15776	*7760	*7357	33987	88883	36290
74 Net operating loss deduction	216191	11817	-	-	-	*23241	*20914	*14801	*7039	*2552	27760	76270	31798
75 Dividends received deduction	31038	911	-	-	-	-	*292	*975	*721	*4805	6227	12614	4493
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	870985	*15672	-	*2859	45	*6737	114984	82710	88753	112607	121896	250820	73901
78 Total income tax before credits	301703	*5447	-	*482	7	*1779	36505	28072	30634	38878	42397	89265	28236
79 Income tax	295418	*5369	-	*482	7	*1779	36205	27987	30120	38526	41747	87344	25852
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	*2	-	-	-	-	-	-	-	*2	-	-	-	-
82 Alternative minimum tax	5745	77	-	-	-	-	*109	*85	*512	-	646	1931	2384
83 Foreign tax credit	39380	*63	-	-	-	-	*13	*12	*32	*2173	188	18313	18587
84 U.S. Possessions tax credit	8	-	-	-	-	-	8	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	7046	254	-	-	6	-	*1183	*69	*274	*363	1444	2769	685
87 Prior year minimum tax credit	*1949	-	-	-	-	-	*552	-	-	*237	13	1147	-
88 Total income tax after credits	253320	*5131	-	*482	1	*1779	34750	27991	30328	36105	40751	67037	8965

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: General industrial machinery

MINOR INDUSTRY 3560 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4385	*42	*1914	*651	*341	*449	609	152	110	33	33	29	22
2 Total assets	38479397	-	*45921	*122897	*124453	*328802	1495517	1092024	1714810	1220718	2281026	4369665	25683565
3 Cash	1489586	-	*13657	*6078	*10726	*57730	182400	104434	87948	119053	176647	349965	380947
4 Notes and accounts receivable	5847116	-	*6904	*33703	*28707	*75736	407580	360760	440860	347898	638801	839614	2666553
5 Less: Allowance for bad debts	127069	-	-	-	-	-	*1852	*4606	9006	2761	10448	21128	77267
6 Inventories	5277005	-	*3846	*28413	*54717	*89576	316050	363463	386606	276694	422445	886676	2448519
7 U.S. govt. obligations, total	*49157	-	-	-	-	-	-	-	*14193	*6305	4878	23406	374
8 Tax-exempt securities	*32729	-	-	-	-	-	-	*877	*1235	*193	15072	14849	503
9 Other current assets	1502615	-	*452	*21	*3734	*3658	111802	23213	110811	36098	203046	220384	789398
10 Loans to stockholders	214537	-	*3082	*3380	-	*8351	*5052	*16127	*57571	*1423	5206	15605	98741
11 Mortgage and real estate loans	2715	-	-	-	-	-	-	-	-	-	2553	162	-
12 Other investments	7599730	-	*537	*108	*2653	*238	67657	48478	85127	74341	177640	415875	6727075
13 Depreciable assets	14998477	-	*112679	*236148	*96559	*210862	974804	481490	833889	468377	1079756	2021338	8482574
14 Less: Accumulated depreciation	8247639	-	*100967	*186140	*73431	*131491	588192	331172	446225	279343	597514	1031765	4481400
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	365455	-	*247	*814	*780	*8721	10959	*5336	22723	18663	22881	79403	194928
18 Intangible assets (Amortizable)	5274593	-	*2118	-	-	*307	*4138	*24515	104994	*63261	101935	345424	4627901
19 Less: Accumulated amortization	481232	-	*702	-	-	*121	*2887	*6053	22141	*7486	18456	59489	363898
20 Other assets	4681623	-	*4068	*372	*9	*5235	8003	*5161	46226	98003	56584	269346	4188617
21 Total liabilities	38479397	-	*45921	*122897	*124453	*328802	1495517	1092024	1714810	1220718	2281026	4369665	25683565
22 Accounts payable	4388210	-	*515	*8473	*19087	*107904	218373	170480	279589	199999	424121	494575	2465094
23 Mort, notes, and bonds under 1 yr	1973003	-	*4027	-	*10897	*20310	166848	150519	136607	68018	120273	258486	1037017
24 Other current liabilities	2881856	-	*1880	*1553	*5503	*32020	136518	151056	202378	112986	232974	562639	1442350
25 Loans from stockholders	538660	-	*14874	*1627	*48890	*582	39615	*53548	*14722	*61779	5802	14498	282723
26 Mort, notes, bonds, 1 yr or more	8853853	-	*12472	*23288	*1305	*18972	188917	89077	325338	253955	459628	1016803	6464097
27 Other liabilities	5587622	-	*4117	*-1589	-	*702	*104048	*29796	24244	23812	76738	258290	5067465
28 Net worth	14256193	-	*8035	*89544	*38772	*148311	641199	447548	731932	500169	961490	1764374	8924819
29 Capital stock	2922780	-	*20071	*4670	*5040	*52786	51811	31859	85982	132830	480238	427083	1630411
30 Paid-in or capital surplus	5462102	-	*1291	-	*44041	*21491	660463	41861	88084	54662	611790	682959	3255460
31 Retained earnings, appropriated	9664	-	-	-	-	-	-	-	-	-	40	9271	353
32 Retained earnings-unappropriated	6490060	-	*16489	*107790	*24805	*57633	376162	155411	428447	316011	-217888	746747	4478454
33 Retained earnings (S Corp)	165062	-	*-1672	-	*-20164	*16401	*-416865	*223413	*166700	*2484	136616	-	58149
34 Less: Cost of treasury stock	793476	-	*28143	*22916	*14951	-	*30372	*4996	37281	*5817	49305	101686	498009
35 Total receipts	35806541	*274485	*78996	*296448	*298254	*600610	2833055	1921792	2525672	1673308	2890236	4751383	17662301
36 Business receipts	34253562	*237009	*76695	*292809	*287395	*607667	2745720	1870022	2495846	1646831	2742194	4601508	16649865
37 Interest	205381	*204	*24	*54	*528	*607	5273	3056	5594	5215	24909	24609	135307
38 Interest on govt. obligations	3350	-	-	-	-	-	-	*286	*627	*40	1432	947	18
39 Rents	30627	*32	-	-	*249	-	*2155	*161	*1843	*377	1126	7627	17057
40 Royalties	97622	71	-	-	-	-	-	-	*1135	*114	396	7808	88098
41 Net S-T cap gain less net LT loss	*317	-	-	-	-	-	-	-	*5	-	72	237	2
42 Net L-T cap gain less net ST loss	314404	-	-	-	-	-	*9061	*193	*882	*1161	89380	6880	206847
43 Net gain, noncapital assets	157337	*34163	-	*2127	*1289	-	*14453	*816	*1914	*685	3233	10273	88383
44 Dividends, domestic corporations	7055	-	-	-	-	-	*48	*86	*1432	*263	440	706	4080
45 Dividends, foreign corporations	355064	-	-	-	-	-	-	-	*6172	*901	4044	40419	303527
46 Other receipts	381821	*3006	*2277	*1457	*8794	*-7664	56345	47173	10221	17720	23009	50368	169115
47 Total deductions	33233374	*237528	*73931	*292035	*325162	*588020	2723347	1774095	2369035	1537780	2749165	4498414	16064861
48 Cost of goods	22098815	*167554	*12985	*95961	*229967	*399746	1724274	1278177	1745579	1120383	1915832	2937934	10470424
49 Compensation of officers	765774	*3533	*18313	*47727	*14456	*57307	193920	70261	55344	64535	44649	66634	129093
50 Salaries and wages	2829629	*18617	*9436	*56689	*22630	*17055	230748	159574	166711	113147	212578	400339	1422105
51 Repairs	163125	*162	*193	*3310	*1760	*2460	12202	4639	7278	5784	6794	19092	99450
52 Bad debts	96387	*2460	-	-	*342	*416	3297	3780	4145	3603	42834	4069	31440
53 Rent paid on business property	261305	*3512	*4472	*10393	*609	*14569	36017	20323	18078	5690	9251	37558	100831
54 Taxes paid	790496	*4795	*3965	*13349	*12193	*15056	114956	41943	50795	28960	53853	105100	345532
55 Interest paid	779504	*3363	*1549	*3089	*7024	*3328	34276	22965	37100	24218	39723	110371	492499
56 Contributions or gifts	26573	*12	*36	*291	-	*182	531	*142	1156	1133	1605	2850	18636
57 Amortization	107420	*1093	*424	-	*19	*201	*353	*1549	6513	*1635	6322	19065	70248
58 Depreciation	1043407	*3146	*4764	*20233	*4567	*20457	74380	30549	63165	27428	87891	160964	545863
59 Depletion	-0	-	-	-	-	-	-	-	-	-	-	-0	-
60 Advertising	241255	*1409	*1381	*474	*2043	*4557	17980	13903	14546	9846	21561	35140	118414
61 Pension, prof sh, stock, annuity	263900	*338	-	*6219	-	*7613	23142	10890	12615	5934	16955	38006	142186
62 Employee benefit programs	780869	*4439	*808	*3873	*10133	*2546	44884	20891	31245	18137	59945	109376	474592
63 Net loss, noncapital assets	26155	-0	-	-	-	-	*1445	*902	*852	*141	6736	738	15341
64 Other deductions	2958761	*23095	*15605	*30427	*19419	*42527	210943	93608	153913	107206	222636	451178	1588205
65 Total receipts less total deducts	2573167	*36957	*5066	*4413	*-26908	*12589	109708	147697	156638	135528	141070	252969	1597440
66 Constructive taxable income from related foreign corporations	218665	-	-	-	-	-	-	-	-	*1703	774	18897	197291
67 Net income (less deficit), total	2788482	*36957	*5066	*4413	*-26908	*12589	109708	147411	156011	137191	140412	270918	1794713
68 Net income, total	3037789	*41724	*7284	*5359	-	*32050	122396	151887	162511	139587	211059	335856	1828077
69 Deficit, total	249307	*4767	*2218	*946	*26908	*19461	*12688	*4476	*6500	*2396	70647	64937	33364
70 Net income (less def), Form 1120-A	*-1610	-	*-1610	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	214391	*39680	*-608	-	*-25019	*-728	*25058	*90592	*36066	*220	33757	-	15374
73 Statutory special deductions, total	247448	-	*3395	*2744	-	*835	*3821	*6433	12604	8913	44951	22593	141159
74 Net operating loss deduction	169823	-	*3395	*2744	-	*835	*3816	*6373	*5292	*7860	42076	7441	89992
75 Dividends received deduction	77625	-	-	-	-	-	*5	*60	*7312	*1053	2875	15152	51167
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2525157	*1444	*3889	*2616	-	*14105	92746	*54862	115712	130454	123769	314018	1671544
78 Total income tax before credits	883633	*485	*583	*393	-	*3161	29361	*18349	39406	44697	43005	109645	594547
79 Income tax	872633	*485	*583	*392	-	*3161	29012	*18644	39315	44584	42521	109111	584824
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	10862	-	-	*1	-	-	*349	*37	*91	*113	127	421	9722
83 Foreign tax credit	151940	-	-	-	-	-	-	-	*199	*537	793	12930	137481
84 U.S. Possessions tax credit	8419	-	-	-	-	-	388	1014	236	3618	3163	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	13965	-	-	-	-	-	-	-	*388	*300	409	2873	9994
87 Prior year minimum tax credit	9607	-	-	-	-	-	*1114	*22	*499	*241	716	203	6811
88 Total income tax after credits	699702	*485	*583	*393	-	*3161	27859	*17314	38084	40000	37924	93638	440261

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Office, computing, and accounting machines

MINOR INDUSTRY 3570 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3782	417	2373	*163	*116	*88	363	68	61	49	28	19	38
2 Total assets	152175159	-	116407	*27438	*56608	*49952	855492	506341	875944	1793551	1938446	2955903	142999077
3 Cash	14602776	-	*12249	*1648	*1412	*22541	184855	163439	98511	244745	252719	446900	13173756
4 Notes and accounts receivable	39915843	-	*36498	*3055	*27914	*13916	227585	97336	316806	639930	552778	688943	37311082
5 Less: Allowance for bad debts	1841501	-	*177	-	-	3	4062	*6113	17666	37707	30588	69040	1676145
6 Inventories	11637245	-	*40694	*1120	*10056	*2791	186809	*107052	177188	365942	222962	383024	10139607
7 U.S. govt. obligations, total	*151527	-	-	-	-	-	*3173	*58	-	-	11783	1963	134550
8 Tax-exempt securities	219148	-	-	-	-	-	-	-	-	-	-	24834	194314
9 Other current assets	15663744	-	*3715	*317	*1396	*5359	43321	11165	42293	122610	203244	341483	14888840
10 Loans to stockholders	*62641	-	-	*592	-	-	*60579	-	-	1265	205	-	-
11 Mortgage and real estate loans	*26011	-	-	-	-	-	*9045	-	-	-	-	-	16966
12 Other investments	25786799	-	-	*19398	-	-0	*40366	*51467	9956	171694	287425	440777	24765716
13 Depreciable assets	63093101	-	*57814	*6676	*36291	*9162	349649	112196	195250	481621	560215	811669	60472558
14 Less: Accumulated depreciation	37876899	-	*34023	*5369	*20463	*3815	268444	63690	91956	301472	317853	493726	36276086
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	1126683	-	-	-	-	-	*19528	*1237	*5103	*5469	14123	8054	1073169
18 Intangible assets (Amortizable)	5917647	-	*5304	-	-	*1	16560	*32108	139173	135816	282542	250879	5055264
19 Less: Accumulated amortization	2414491	-	*1363	-	-	*-0	13287	*26573	27409	54478	167118	45995	2078266
20 Other assets	16104885	-	*-4304	-	-	-	-183	26660	28697	18116	66009	166139	15803751
21 Total liabilities	152175159	-	116407	*27438	*56608	*49952	855492	506341	875944	1793551	1938446	2955903	142999077
22 Accounts payable	21858998	-	*52061	*18466	*17622	*1793	167504	101670	194405	371079	191656	242318	20500425
23 Mort, notes, and bonds under 1 yr	18588369	-	*19820	*1627	*15228	*9189	215382	*21720	156868	144019	142993	265300	17596222
24 Other current liabilities	15845235	-	*14911	*4982	*38245	*42640	217799	36095	164266	313607	289067	352392	14371230
25 Loans from stockholders	568346	-	*104761	-	-	*28491	*82440	*17842	*66505	5931	11394	5624	245358
26 Mort, notes, bonds, 1 yr or more	22568660	-	*19830	*52719	*46635	372	114902	*28789	103637	253340	148112	343966	21456358
27 Other liabilities	27915731	-	*-0	-	-	-	12046	*5500	79314	103397	51656	69010	27594806
28 Net worth	44829819	-	-94976	*-50357	*-61122	*-32533	45418	294725	110949	602177	1103568	1677292	41234677
29 Capital stock	10072472	-	56583	*9519	*134	*20044	884054	80608	167670	715839	346474	290330	7501218
30 Paid-in or capital surplus	40380997	-	*42076	*-1627	*5187	*47937	297524	*1047289	313026	991425	1589961	1179986	34868215
31 Retained earnings, appropriated	*1828488	-	-	-	-	-	-	-	*19980	*1329	-	-	1807179
32 Retained earnings-unappropriated	330079	-	*-81140	*-57354	*-74093	*-101015	-1269912	-849377	-233992	-1132833	-740716	175554	4694958
33 Retained earnings (S Corp)	27664	-	*-112495	-	*7651	*501	*135094	*19527	*-153129	*43993	20916	65608	-
34 Less: Cost of treasury stock	7809882	-	-	*895	-	-	*1342	*3322	*2605	*17575	113066	34185	7636892
35 Total receipts	171212878	801680	*1168871	*129278	*271443	*133220	1645882	512536	1589076	2900080	2440626	2827383	156792802
36 Business receipts	143997592	790271	*1168067	*128929	*271254	*126017	1612555	*501463	1561952	2733917	2234511	2670767	130197887
37 Interest	3247883	*965	*22	*329	*52	*100	9005	5806	7310	12097	16463	32679	3163055
38 Interest on govt. obligations	116897	868	-	-	-	-	*50	*49	*365	-	2774	4770	108021
39 Rents	230512	*96	-	-	-	-	*2796	-	*1291	-	2120	1921	222289
40 Royalties	13279754	4078	-	-	-	-	*12	*441	*575	*6114	21706	15512	13231316
41 Net S-T cap gain less net LT loss	46911	-	-	-	-	-	-	*2875	-	*1509	383	800	41344
42 Net L-T cap gain less net ST loss	1516160	-	*514	-	-	-	*4919	-	*1190	*111104	136690	2396	1259348
43 Net gain, noncapital assets	336769	678	*217	-	-	-	*102	*45	-	*40	16709	627	318351
44 Dividends, domestic corporations	31336	-	-	*19	-	-	*139	-	-	*917	205	233	29822
45 Dividends, foreign corporations	4134332	2054	-	-	-	-	112	*1842	*653	*4171	8319	16587	4100593
46 Other receipts	4274733	*2669	*51	-	*136	*7103	16191	*15	15741	30212	748	81091	4120775
47 Total deductions	162901731	898544	1227543	*118466	*274074	*169555	1755288	579727	1643251	2920194	2291472	2709842	148313776
48 Cost of goods	89563489	628426	*952061	*70005	*81483	*1745	1001928	*322204	1112107	1810577	1374726	1528135	80680090
49 Compensation of officers	868341	*7669	*28025	*15295	*23513	*13707	111829	25659	28901	57710	37153	46340	472541
50 Salaries and wages	21099655	*69382	*49520	*10142	*77514	*101050	235976	88639	197701	364072	346955	423438	19135266
51 Repairs	2531356	*912	*1202	*399	*2296	*109	6191	*1309	3658	7661	11541	9722	2486356
52 Bad debts	409885	*1069	*4245	-	*202	-	1574	*3119	18963	12019	14094	8192	346408
53 Rent paid on business property	2291053	*11040	52735	*2191	*8127	*5190	25661	*11883	16048	27840	27990	35546	2066801
54 Taxes paid	2606782	9586	17770	*2102	*9565	*2850	45838	9289	27603	48948	36221	46545	2350464
55 Interest paid	4153871	*5764	*4722	-	*6333	*1972	25096	*3607	28534	49867	34300	30127	3963549
56 Contributions or gifts	83828	*8	*304	*324	-	-	*183	*5	*556	*174	132	236	81905
57 Amortization	841770	*4961	*646	-	-	*27	3997	*1548	5501	14467	12565	12392	785666
58 Depreciation	6222356	19548	*6343	*384	*5623	*1591	27763	16720	22639	58793	56305	96858	5909789
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	2672739	*7675	*3759	*200	*5602	*7151	12641	*15387	59491	38853	32720	54767	2434493
61 Pension, prof sh, stock, annuity	553216	7	-	-	-	-	11637	*1000	*2757	10124	8655	7780	511257
62 Employee benefit programs	2429318	*21686	*10989	*2869	*4379	*155	17634	7365	13469	43808	28621	43887	2234456
63 Net loss, noncapital assets	262140	*5069	-	-	*449	*1	*2205	*307	473	*8450	18666	7114	219404
64 Other deductions	26311933	105742	95220	*14553	*48988	*34008	225135	71687	104850	366831	250826	358762	24635331
65 Total receipts less total deducts	8311146	-96864	-58672	*10812	*-2631	*-36335	-109406	-67191	-54176	-20114	149155	117541	8479027
66 Constructive taxable income from related foreign corporations	3627549	14873	-	-	-	-	-	-	-	1346	372	5429	3605529
67 Net income (less deficit), total	11821798	-82860	-58672	*10812	*-2631	*-36335	-109456	-67240	-54540	-18767	146753	118200	11976534
68 Net income, total	14762702	*29156	*20236	*10812	*5526	*817	90480	*41527	47906	111520	205312	173115	14026295
69 Deficit, total	2940904	*112016	*78908	-	*8157	*37153	199936	*108767	102446	130287	58559	54914	2049761
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*3686	*3686	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	139227	*-2322	*-28235	-	*5489	*817	*56763	*15516	*-17008	*33430	57373	17403	-
73 Statutory special deductions, total	1227556	2054	-	*10812	36	-	*210	*9204	*3605	*17758	52517	26002	1105358
74 Net operating loss deduction	932401	-	-	*10799	36	-	-	*7362	*2957	*16471	45950	14920	833906
75 Dividends received deduction	295154	2054	-	*14	-	-	*210	*1842	*648	*1287	6567	11081	271452
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	13387581	*14256	-	-	-	-	*20197	*16807	*36065	*60655	96627	135180	13007793
78 Total income tax before credits	4829290	*4944	-	-	-	-	*5786	*5714	*12315	21181	33992	47096	4698262
79 Income tax	4682128	*4944	-	-	-	-	*5786	*5714	*12270	*20765	33087	46916	4552646
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	147014	-	-	-	-	-	-	-	*45	*416	906	32	145616
83 Foreign tax credit	3151053	-	-	-	-	-	-	-	*311	*23	262	7739	3142717
84 U.S. Possessions tax credit	24332	-	-	-	-	-	-	-	-	-	-	-	24332
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	105190	672	-	-	-	-	-	*736	*1178	*1337	1523	4229	95514
87 Prior year minimum tax credit	*54879	64	-	-	-	-	*195	-	-	-	434	1045	53140
88 Total income tax after credits	1493837	*4208	-	-	-	-	*5591	*4978	*10825	19820	31773	34083	1382558

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Other machinery, except electrical

MINOR INDUSTRY 3598
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7157	*41	3346	*520	1187	645	988	194	118	50	25	16	26
2 Total assets	43141265	-	164878	*82471	441966	405690	2118307	1404321	1683340	1672227	1743571	2382798	31041695
3 Cash	1425213	-	38292	*19231	34756	54104	236661	134108	114649	124442	99098	46907	522963
4 Notes and accounts receivable	9456951	-	*20584	*27734	103559	122675	549873	328344	462985	312242	493520	677085	6358350
5 Less: Allowance for bad debts	221276	-	-	-	*460	*442	5200	3647	9015	10820	12386	21888	157417
6 Inventories	6395386	-	*12171	*9520	51574	71844	419926	329192	465107	418942	348400	367650	3901060
7 U.S. govt. obligations, total	*44252	-	-	-	*12138	-	-	*6331	*5652	-	20130	-	-
8 Tax-exempt securities	*12958	-	-	-	-	-	*5003	-	*1209	-	4012	-	2734
9 Other current assets	2426715	-	*2837	*525	*10486	*4542	100320	44554	56595	88646	71534	152503	1894172
10 Loans to stockholders	243598	-	*13706	-	*20793	*12751	*16167	*4307	*3557	*2309	3473	-	166535
11 Mortgage and real estate loans	*1343	-	-	-	-	-	-	-	*422	-	914	-	6
12 Other investments	6424771	-	*4670	*6763	*26153	*5312	194784	92705	96992	245764	128568	211292	5411767
13 Depreciable assets	19939727	-	268593	*49792	431936	430059	1432401	997543	957410	763852	803274	1060094	12744773
14 Less: Accumulated depreciation	10869227	-	203548	*31110	275791	309080	935858	585140	533830	411999	441938	544936	6595998
15 Depletable assets	4002	-	-	-	-	-	-	-	-	-	2183	-	1819
16 Less: Accumulated depletion	2227	-	-	-	-	-	-	-	-	-	622	-	1605
17 Land	315343	-	-	-	*1486	*4398	26604	24543	16906	14558	42106	31585	153158
18 Intangible assets (Amortizable)	4073240	-	-	*167	*15093	*2704	78852	*25880	64632	120850	205321	256520	3303221
19 Less: Accumulated amortization	408094	-	-	*150	*1032	*464	28363	*13081	17629	29884	48051	57932	211508
20 Other assets	3878591	-	*7573	*-0	*11273	*7284	27135	18681	-2302	33326	24034	203920	3547666
21 Total liabilities	43141265	-	164878	*82471	441966	405690	2118307	1404321	1683340	1672227	1743571	2382798	31041695
22 Accounts payable	5995678	-	*18322	*21123	54074	89221	260925	143029	256734	133407	229775	263823	4525246
23 Mort, notes, and bonds under 1 yr	2486574	-	*15744	*2835	*33184	*49585	213253	126780	240181	178460	152892	154486	1319174
24 Other current liabilities	5177480	-	*5437	*4953	23657	*61277	247644	167588	170889	272100	239692	323239	3661003
25 Loans from stockholders	547867	-	*28524	*11683	*53571	*23264	111970	*26918	*15278	*1528	11196	78934	185000
26 Mort, notes, bonds, 1 yr or more	9658468	-	*32817	*9396	*147103	92181	271141	263540	252793	342055	285708	621558	7340176
27 Other liabilities	4083006	-	*1	*-0	*68	*1680	75351	36196	17547	63218	72646	142641	3673656
28 Net worth	15192192	-	64032	*32482	130308	88482	938022	640270	729918	681459	751661	798117	10337441
29 Capital stock	2082899	-	103510	*4011	14329	11600	379643	22383	119764	161098	134080	214308	918173
30 Paid-in or capital surplus	10869073	-	*90125	*60132	*27461	*32385	203128	107823	115739	158435	459367	368945	9245533
31 Retained earnings, appropriated	*470058	-	-	-	-	*12279	-	-	-	-	-	3009	454770
32 Retained earnings-unappropriated	1753057	-	*-47278	*-31604	104965	12657	318468	307460	170517	205255	69735	237334	405548
33 Retained earnings (S Corp)	997594	-	*-16698	-	*-15521	*28955	100202	*227774	338918	*168289	165674	-	-
34 Less: Cost of treasury stock	980490	-	*65627	*58	*926	*9394	63418	25171	*15020	*11617	77195	25480	686584
35 Total receipts	55987208	*230955	631965	*267103	849710	1124825	4458717	2439163	2818099	2056611	2145082	3397639	35567339
36 Business receipts	54031535	*215683	623371	*266143	845389	1118020	4415306	2418463	2785163	1996260	2096669	3305765	33945304
37 Interest	680433	*2104	*408	*961	*1024	2134	7052	3678	4885	7757	12188	22396	615847
38 Interest on govt. obligations	4526	-	-	-	-	*1	*328	*1191	*525	*337	948	15	1182
39 Rents	81468	-	-	-	-	-	*4855	*839	*2524	*184	953	1622	70491
40 Royalties	241714	1332	*6006	-	-	-	-	-	-	*152	7188	4571	222466
41 Net S-T cap gain less net LT loss	*1596	-	-	-	-	*795	*381	-	*189	*62	169	-	-
42 Net L-T cap gain less net ST loss	104902	*528	*1938	-	*989	*334	*1007	*5296	*2011	*1142	644	1828	89185
43 Net gain, noncapital assets	38299	*3248	-	-	*3	*270	*3323	*623	807	586	1247	1141	27049
44 Dividends, domestic corporations	6234	-	-	-	*198	*11	*318	*238	*187	*276	82	1561	3363
45 Dividends, foreign corporations	267872	884	-	-	-	-	-	*696	*3123	*3190	200	5927	253851
46 Other receipts	528629	*7176	*242	-	*2109	*3260	26147	8138	18684	46666	24792	52813	338602
47 Total deductions	53781423	*209887	617148	*282098	830556	1077202	4298749	2287780	2655693	1896144	2024846	3186201	34415117
48 Cost of goods	38145888	*144270	185497	*150697	480025	716033	2944994	1644033	1828733	1380213	1398502	2316941	24955949
49 Compensation of officers	855355	*16088	*65847	*25138	67718	56110	253259	65430	78070	28909	20376	37092	141318
50 Salaries and wages	3671437	*10354	*117800	*15634	*63471	63059	325874	160046	260875	128777	183199	239238	2103110
51 Repairs	284579	*534	*6187	*224	*5904	12792	20401	5066	12996	5231	9931	11274	194038
52 Bad debts	74203	17	*2008	-	*78	*2005	7897	3808	4753	3886	4945	7139	37667
53 Rent paid on business property	465314	*433	*44980	*12215	*12955	26085	66689	11535	29621	10991	14086	16156	219567
54 Taxes paid	1057922	*7001	23865	*13451	30553	32128	117816	56417	63666	45723	41184	51584	574535
55 Interest paid	1450894	*3461	*9114	*915	19440	14215	47380	40938	43988	43598	29947	72483	1125413
56 Contributions or gifts	21256	48	-	-	*270	*379	938	721	1636	461	370	1937	14497
57 Amortization	184038	*2148	-	*41	*1492	*244	7352	1971	6622	3423	10767	8235	141743
58 Depreciation	1456762	*4150	25424	*6861	46689	34828	113117	77191	78159	53469	52728	83581	880565
59 Depletion	938	-	-	-	-	-	-	-	-	-	501	-	437
60 Advertising	444623	*1046	*4827	*260	3030	4441	25995	20308	24396	12931	23061	15778	308551
61 Pension, prof sh, stock, annuity	263013	2381	-	*590	*3081	*1578	24459	23334	14288	14131	17982	15620	145569
62 Employee benefit programs	1095814	*7605	*15067	*26074	*18183	18520	45740	29420	40387	29121	33817	52146	779734
63 Net loss, noncapital assets	47645	-	*325	-	-	*9	*6678	*1938	*185	*742	426	3881	33461
64 Other deductions	4261742	*10353	116206	*29998	77667	94777	290159	145622	167319	134536	183024	253117	2758963
65 Total receipts less total deducts	2205785	*21067	14817	*-14995	19154	47624	159967	151382	162406	160467	120236	211438	1152221
66 Constructive taxable income from related foreign corporations	315224	-	-	-	-	-	-	-	*1242	*25	2072	16	311869
67 Net income (less deficit), total	2516483	*21067	14817	*-14995	19154	47623	159639	150191	163124	160155	121360	211439	1462908
68 Net income, total	2990065	*21067	*35339	*5378	30662	63573	269967	162810	214318	162299	150519	238097	1636036
69 Deficit, total	473582	-	*20522	*20373	*11508	*15949	110327	*12619	*51194	*2144	29159	26659	173128
70 Net income (less def), Form 1120-A	*-883	-	*-883	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*3215	*3215	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	442037	-	*18994	-	*2065	*31760	118404	*65388	104121	*61604	39702	-	-
73 Statutory special deductions, total	300857	*4476	*6593	-	*4669	*18324	22087	*863	7403	*15151	1468	21913	197911
74 Net operating loss deduction	179522	*3591	*6593	-	*4530	*18315	*21865	-	*6188	*12014	1326	16515	88585
75 Dividends received deduction	121334	884	-	-	*138	*9	*223	*863	*1215	*3137	141	5398	109326
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2208627	*16592	*456	*5378	*21360	*13489	102446	96714	102816	85544	109349	216185	1438299
78 Total income tax before credits	765061	*5423	*69	*807	*3573	*2279	33885	32730	34966	30426	37774	75457	507674
79 Income tax	758037	*5391	*69	*807	*3573	*2279	32923	32730	34927	29084	37555	75167	503533
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	6929	-	-	-	-	-	*962	-	*39	*1325	219	290	4094
83 Foreign tax credit	158766	66	-	-	-	-	-	-	*1456	*28	766	1588	154862
84 U.S. Possessions tax credit	14239	-	-	-	-	-	-	-	-	-	-	14239	-
85 Nonconventional source fuel credit	14	-	-	-	-	-	-	-	-	-	-	-	14
86 General business credit	45211	-	-	-	-	-	-	*441	*508	*57	354	210	43642
87 Prior year minimum tax credit	20087	-	-	-	-	*250	*1125	*9	*470	*941	-	-	17292
88 Total income tax after credits	526744	*5356	*69	*807	*3573	*2028	32760	32279	32532	29400	36655	59419	291865

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 25
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	24122	1243	9566	2590	2229	2304	3599	960	667	316	236	210	204
2 Total assets	849995589	-	240521	465714	798934	1602906	7974275	6881916	10315359	11248583	16568218	32765319	761133843
3 Cash	41682902	-	38730	115474	158245	344515	1068381	982198	1403932	1934644	2339540	3900676	29396567
4 Notes and accounts receivable	171074467	-	39255	101016	201619	461998	2308845	1923702	2748801	2767452	3920396	7341366	149260017
5 Less: Allowance for bad debts	5178149	-	-	-	-	*15777	43533	35896	71514	166342	174008	290420	4380660
6 Inventories	58492612	-	74220	87511	156944	389030	1779580	1789391	2356330	2147694	2947203	5450472	41314236
7 U.S. govt. obligations, total	5758270	-	*4807	*1708	*21615	-	-	*30615	*28409	*15726	29091	255936	5370362
8 Tax-exempt securities	8008916	-	-	-	-	*21324	*10567	*11294	*27977	*19141	48643	355532	7514437
9 Other current assets	182973588	-	*152	11566	60121	53252	371749	194706	535232	741251	1194783	2380883	177429895
10 Loans to stockholders	1314746	-	*32797	*13838	*5185	*15935	124346	49861	74994	63517	56153	49525	828596
11 Mortgage and real estate loans	93310	-	-	*21074	-	*527	*692	*2541	*2089	*1970	4517	10408	49492
12 Other investments	143935140	-	*1750	*9653	*2068	32515	233745	405337	689668	750216	1637731	3310031	136862425
13 Depreciable assets	258416598	-	108147	319987	384664	791454	4207606	3284375	4535532	4299459	6296022	13357664	220831687
14 Less: Accumulated depreciation	140415969	-	66817	218662	221512	557074	2562017	2053461	2617884	2155612	3360747	6816765	119785417
15 Depletable assets	*55794	-	-	-	-	-	-	-	*1172	*74	-	2356	52192
16 Less: Accumulated depletion	*30598	-	-	-	-	-	-	-	-	*74	-	2143	28381
17 Land	3333241	-	-	-	*8826	22007	120792	75512	111806	93066	152370	274568	2474295
18 Intangible assets (Amortizable)	60985820	-	3581	*24702	31087	43797	312461	163283	387704	597806	1129953	2321216	55970231
19 Less: Accumulated amortization	9085871	-	2698	*16283	10879	10623	146096	78141	113653	185608	274561	520746	7726584
20 Other assets	68580772	-	6597	*-5870	952	10027	187157	136598	214766	324202	621133	1384759	65700451
21 Total liabilities	849995589	-	240521	465714	798934	1602906	7974275	6881916	10315359	11248583	16568218	32765319	761133843
22 Accounts payable	60927843	-	28600	109874	91304	389025	1303227	947811	1358460	1272368	2155942	3248186	50023045
23 Mort, notes, and bonds under 1 yr	253309548	-	*20363	*16657	*12599	104716	767015	852903	1053113	762183	859170	2313727	246547103
24 Other current liabilities	96551610	-	13597	302586	67473	140834	992585	630298	1061181	1236756	1723755	3499779	86882767
25 Loans from stockholders	5162248	-	142514	*205646	184668	176901	375340	274799	202673	249773	246908	142576	2960451
26 Mort, notes, bonds, 1 yr or more	112521812	-	*36808	*42114	94706	293106	1177963	555429	1248418	1380927	2251288	6660639	98780414
27 Other liabilities	72747583	-	*18879	*1845	*-0	-1701	164308	110780	346722	294097	428667	730910	70653076
28 Net worth	248774945	-	-20239	-213008	348183	500026	3193836	3509898	5044793	6052479	8902487	16169503	205286987
29 Capital stock	33666255	-	52688	75307	146964	489979	1903368	1139603	1774337	2373956	2803712	3790071	19116270
30 Paid-in or capital surplus	119185169	-	*133715	*111737	*98489	748392	1817212	1760265	2450547	4844911	6824677	9673583	90721642
31 Retained earnings, appropriated	107448	-	-	-	-	-	*622	*7633	*1247	*17950	27897	12412	39687
32 Retained earnings-unappropriated	113236379	-	-169451	-172524	18324	-736509	-1740592	-270612	-239909	-1715654	-1054476	2605359	116712424
33 Retained earnings (S Corp)	6142606	-	-37191	*-192870	*97874	102657	1361453	1095740	1405987	805351	588873	636593	278140
34 Less: Cost of treasury stock	23562913	-	-	*34657	*13467	104492	148226	222732	347416	274035	288196	548515	21581175
35 Total receipts	589569497	2670125	1018576	1712126	2009529	3857311	17282107	12691695	17047747	14615822	20340061	39583349	456741049
36 Business receipts	536766698	2536607	984961	1645811	1999263	3806223	17177668	12549148	16717915	14014708	19739852	38438368	407156174
37 Interest	19871621	18212	*196	*4796	3553	12699	31805	38087	68782	110657	167873	292421	19122539
38 Interest on govt. obligations	1014820	*3053	-	-	-	*720	*441	*1131	4723	10428	21652	56833	915839
39 Rents	727411	557	*1177	-	*580	*484	7678	4439	11677	8610	8440	28732	655036
40 Royalties	7324960	*3424	*24713	-	*50	*743	*6800	*5910	16370	165463	84233	192055	6825198
41 Net S-T cap gain less net LT loss	426423	*36849	-	-	*339	*6214	*182	*293	*432	*6469	4992	5690	364963
42 Net L-T cap gain less net ST loss	6636060	*23368	*580	*52698	*4518	*7724	3795	13343	13779	96887	26344	104328	6288696
43 Net gain, noncapital assets	3335488	*36767	-	*220	*9	*7824	5744	12173	18917	8763	6246	41572	3197255
44 Dividends, domestic corporations	234065	83	-	*657	*125	-	*2178	*1269	4009	3466	6759	10225	205294
45 Dividends, foreign corporations	4136403	*4995	-	-	-	-	*1573	*1744	5350	26204	60401	145035	3891100
46 Other receipts	9095549	6212	*6949	*7943	*1091	14680	44243	64157	185791	164167	213269	268091	8118957
47 Total deductions	555403402	2838931	1019367	1701160	2003313	3791553	17188898	12374779	16674804	14478200	19897012	38217708	425217677
48 Cost of goods	342253166	1514998	530895	855690	1135785	2266561	11061648	8397021	11393665	8994651	12883615	25944280	257274356
49 Compensation of officers	5654629	131439	76839	117829	158038	322551	905433	410736	438978	270377	319721	439198	2063490
50 Salaries and wages	58431859	413713	67766	247018	252196	355823	1716595	1272493	1689467	1689104	2134032	3642429	44951222
51 Repairs	3194769	13043	6281	4794	15852	9832	76132	44978	53356	55467	74424	168678	2671932
52 Bad debts	2525076	5975	*13491	*5476	*2649	21449	41720	44874	54447	77355	83672	96376	2077593
53 Rent paid on business property	5655215	37113	43481	48179	76230	81296	261881	118030	165312	139043	182674	285564	4216412
54 Taxes paid	8816584	46310	20955	40434	62768	97380	445351	267532	348836	271274	363718	591358	6260668
55 Interest paid	24898756	40503	6464	44383	11316	41939	184330	158746	218651	214898	304203	663836	23009486
56 Contributions or gifts	408184	*56	*1043	*197	*414	757	2945	2795	3927	2451	4933	9352	379315
57 Amortization	1942709	8556	*279	*5183	8808	3087	48101	20491	44030	58922	64724	166720	1513807
58 Depreciation	30549114	92430	11484	35288	32540	60329	375159	248712	413654	411917	637711	1394007	26835882
59 Depletion	*1026	-	-	-	-	-	-	-	-	*163	112	39	712
60 Advertising	6318572	30847	18287	27239	11751	28340	192031	152273	137890	165671	240720	481176	4832347
61 Pension, prof sh, stock, annuity	3178850	7549	*2541	*6528	*7092	31035	83074	45158	81298	49725	66433	176058	2622359
62 Employee benefit programs	10127181	34379	*4660	*6731	19274	38521	177629	164227	237638	239644	284130	580944	8339406
63 Net loss, noncapital assets	740623	11667	-	*3960	*109	9353	14669	10307	32244	18892	35180	61332	542908
64 Other deductions	50707089	450354	214902	252230	208490	423299	1602199	1016405	1361410	1818645	2217012	3516361	37625781
65 Total receipts less total deducts	34166095	-168806	-791	10966	6216	65757	93209	316916	372943	137622	443049	1365641	31523372
66 Constructive taxable income from related foreign corporations	5471426	1072	-	-	-	-	-	-	*657	13559	10725	54166	5391247
67 Net income (less deficit), total	38622701	-170787	-791	10966	6216	65038	92768	315785	368877	140753	432122	1362974	35998780
68 Net income, total	47579169	166232	76849	126201	91497	251425	1072834	805166	1184112	1061973	1231316	2595459	38916105
69 Deficit, total	8956468	337020	77639	115235	85281	186387	980066	489381	815235	921221	799194	1232485	2917325
70 Net income (less def), Form 1120-A	*-21444	-	*-4	-	*-21439	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-4818	-4818	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	2264377	*59183	23139	*-11799	*18828	129660	547298	262020	588041	243798	175391	210384	18435
73 Statutory special deductions, total	5958332	16943	*4455	*15694	*15534	*16932	84896	48580	59525	126213	167369	355748	5046442
74 Net operating loss deduction	3573656	*14218	*4455	*15234	*15446	*16932	81844	46178	52731	109862	123664	255626	2837465
75 Dividends received deduction	2384676	*2726	-	*460	*88	-	3052	2402	6794	16351	43705	100122	2208976
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	39118946	99336	*24862	*43541	46896	82732	376401	425415	497887	685543	856336	2047842	33932155
78 Total income tax before credits	13722625	34286	*3729	*9220	10263	20204	123597	147923	170847	237437	296397	722584	11946136
79 Income tax	13615041	33712	*3729	*9155	10263	20204	121966	146512	169135	234638	292911	712688	11860129
80 Personal holding company tax	*37	-	-	-	-	-	-	-	*34	*4	-	-	-
81 Recapture taxes	431	-	-	-	-	-	-	-	-	-	-	12	420
82 Alternative minimum tax	101919	*574	-	*65	-	-	1632	*1412	1679	3778	3561	10996	78222
83 Foreign tax credit	2962667	*570	-	-	-	*68	*740	-	1678	7131	11711	48304	2892465
84 U.S. Possessions tax credit	220828	5352	-	-	-	-	4637	4734	6869	9499	16149	29539	144048
85 Nonconventional source fuel credit	34390	-	-	-	-	-	-	-	-	-	-	-	34390
86 General business credit	667285	*1022	-	*1981	*1073	*1669	4297	2212	9071	8115	14549	33051	590244
87 Prior year minimum tax credit	36385	*310	-	-	-	*38	*659	*380	*498	*3027	2529	6014	22930
88 Total income tax after credits	9801070	27032	*3729	*7239	9190	18428	113264	140597	152730	209665	251459	605675	8262060

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Household appliances

MINOR INDUSTRY 3630
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	718	*8	*239	*107	-	*159	*129	*17	*22	*8	6	12	10
2 Total assets	20810957	-	*13939	*15624	-	*90759	*320624	*126739	*301311	*243217	467835	1840592	17390316
3 Cash	413888	-	*2302	*7447	-	*16485	*13763	*5724	*13399	*19903	30039	69385	235440
4 Notes and accounts receivable	4563545	-	-	*94	-	*17917	*109005	*38086	*92744	*69439	86258	502526	3647476
5 Less: Allowance for bad debts	167007	-	-	-	-	-	*9254	*351	*2168	*545	3521	15688	135480
6 Inventories	3320182	-	*9396	*6032	-	*27097	*73555	*48039	*82588	*51712	83377	515121	2423266
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*31636	-	-	-	-	*21324	-	-	*323	-	-	9990	-
9 Other current assets	941300	-	-	-	-	*98	*12241	*2992	*18099	*5179	5014	55008	842669
10 Loans to stockholders	*1076	-	-	-	-	-	*1076	-	-	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	2576211	-	-	-	-	-	*15271	-	*29133	*2679	48625	93510	2386992
13 Depreciable assets	10235795	-	*1470	*2381	-	*21696	*150418	*47163	*137283	*162373	413327	845792	8453894
14 Less: Accumulated depreciation	5635204	-	*271	*2148	-	*17379	*57832	*17912	*92553	*78386	261959	458782	4647982
15 Depletable assets	2356	-	-	-	-	-	-	-	-	-	-	2356	-
16 Less: Accumulated depletion	2143	-	-	-	-	-	-	-	-	-	-	2143	-
17 Land	119608	-	-	-	-	*812	*10108	*704	*2798	*1960	9691	10519	83018
18 Intangible assets (Amortizable)	3653777	-	-	*2745	-	*3173	*2259	*3023	*15713	*372	12840	166870	3446783
19 Less: Accumulated amortization	489054	-	-	*1258	-	*1193	*596	*1879	*894	*83	7173	27706	448272
20 Other assets	1244992	-	*1042	*332	-	*729	*609	*1150	*4849	*8614	51319	73834	1102514
21 Total liabilities	20810957	-	*13939	*15624	-	*90759	*320624	*126739	*301311	*243217	467835	1840592	17390316
22 Accounts payable	2224539	-	-	*420	-	*2940	*51584	*37948	*73595	*16652	41745	220233	1779422
23 Mort, notes, and bonds under 1 yr	1839332	-	*358	-	-	*1382	*41762	*6946	*60201	*29396	56338	259968	1382979
24 Other current liabilities	2166302	-	*367	*157	-	*3397	*37708	*10853	*21346	*19366	95766	248067	1729277
25 Loans from stockholders	*33474	-	*14100	-	-	*4317	*9226	-	*5831	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	6168767	-	-	-	-	-	*93762	*23884	*26261	*10849	273469	411759	5328782
27 Other liabilities	2340957	-	-	*2501	-	*-44	*1745	*995	*37384	*5617	58747	20220	2213791
28 Net worth	6037586	-	*-886	*12546	-	*78767	*84837	*46113	*76694	*161336	-58230	680344	4956065
29 Capital stock	780897	-	*239	*107	-	*6549	*3025	*181	*13854	*15564	167455	234358	339566
30 Paid-in or capital surplus	3589750	-	-	*46477	-	*63874	*30152	*20662	*3515	*486	149748	258507	3016328
31 Retained earnings, appropriated	*916	-	-	-	-	-	*622	-	-	-	-	-	294
32 Retained earnings-unappropriated	2372195	-	*-1125	-	-	*38056	*16544	*-14519	*34221	*113296	-375431	73207	2487947
33 Retained earnings (S Corp)	228142	-	-	*-34039	-	*-29712	*46804	*39790	*25793	*32332	-	147173	-
34 Less: Cost of treasury stock	934314	-	-	-	-	-	*12310	-	*689	*342	2	32901	888071
35 Total receipts	29096355	*116330	*22604	*33256	-	*183463	*1214603	*377666	*635152	*498975	822277	3161445	22030585
36 Business receipts	28487839	97173	*22602	*32877	-	*182761	*1210819	*375172	*631213	*494939	814555	3144522	21481206
37 Interest	164184	*699	*1	-	-	*-0	*298	*29	*364	*1253	2560	2043	156938
38 Interest on govt. obligations	*4097	-	-	-	-	*720	-	-	*9	*1	-	2119	1249
39 Rents	7629	50	-	-	-	-	*546	*3	*2271	*3	528	105	4122
40 Royalties	241600	-	-	-	-	-	-	-	-	-	108	821	240671
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*50843	405	-	-	-	-	-	-	*866	*81	-	332	49160
43 Net gain, noncapital assets	35596	17355	-	-	-	-	*2762	-	*5	*100	12	337	15025
44 Dividends, domestic corporations	840	-	-	-	-	-	-	-	*86	-	14	11	730
45 Dividends, foreign corporations	15619	-	-	-	-	-	-	-	-	-	1001	2617	12000
46 Other receipts	88106	649	-	*379	-	*-18	*179	*2462	*339	*2597	3498	8538	69483
47 Total deductions	28199349	*113503	*23729	*21756	-	*177879	*1195194	*345291	*622674	*467808	831886	3081698	21317931
48 Cost of goods	20990387	43212	*14844	*9787	-	*84176	*930925	*240943	*500155	*393245	501299	2450464	15821336
49 Compensation of officers	166887	2097	*836	-	-	*19549	*19763	*8526	*10926	*4184	10593	13169	77244
50 Salaries and wages	1717113	31531	*1673	*1609	-	*42455	*62231	*40699	*32698	*14884	85851	79544	1323937
51 Repairs	79962	151	*160	-	-	*507	*3414	*390	*1161	*460	837	2433	70450
52 Bad debts	99863	2253	-	-	-	*333	*9080	*542	*2036	*277	2520	4743	78078
53 Rent paid on business property	207150	3439	*3912	*154	-	*6959	*4972	*6500	*3566	*581	12395	6564	158108
54 Taxes paid	377987	2849	*475	*391	-	*5578	*20135	*5002	*7074	*3962	14444	32640	285437
55 Interest paid	747753	1302	-	-	-	*631	*13108	*1352	*6535	*3449	41531	64021	615823
56 Contributions or gifts	7968	-	-	-	-	*32	*88	-	*55	*96	224	476	6998
57 Amortization	34883	113	-	*161	-	*187	*193	*655	*305	*88	330	7342	25509
58 Depreciation	713843	1793	*271	*145	-	*2117	*15480	*3706	*11769	*11319	32998	90173	544072
59 Depletion	39	-	-	-	-	-	-	-	-	-	-	39	-
60 Advertising	720644	1444	*7	*7055	-	*2512	*12878	*9855	*3378	*2011	26326	139914	515263
61 Pension, prof sh, stock, annuity	130857	1117	-	-	-	-	*2692	*230	*912	*2130	6317	6034	111425
62 Employee benefit programs	763192	3377	-	*336	-	*211	*6233	*492	*1193	*3002	5484	41337	701526
63 Net loss, noncapital assets	38310	-	-	-	-	-	*3	*-0	*82	*29	284	1168	36743
64 Other deductions	1402513	*18826	*1551	*2117	-	*12633	*93998	*26399	*40829	*28092	90452	141636	945980
65 Total receipts less total deducts	897006	*2827	*-1125	*11500	-	*5583	*19409	*32375	*12478	*31167	-9609	79747	712654
66 Constructive taxable income from related foreign corporations	19121	-	-	-	-	-	-	-	-	-	212	2378	16532
67 Net income (less deficit), total	912030	*2827	*-1125	*11500	-	*4864	*19409	*32375	*12469	*31165	-9397	80006	727937
68 Net income, total	1106296	2933	-	*11500	-	*5522	*46165	*34646	*20078	*31165	41203	116233	796850
69 Deficit, total	194266	*106	*1125	-	-	*658	*26756	*2271	*7609	-	50600	36227	68913
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-106	*-106	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	142215	-	-	*11500	-	*707	*22712	*34646	*11201	*14692	-	46757	-
73 Statutory special deductions, total	84526	2933	-	-	-	-	*5280	-	*60	-	2750	27836	45666
74 Net operating loss deduction	*74256	2933	-	-	-	-	*5280	-	-	-	1740	27266	37038
75 Dividends received deduction	10270	-	-	-	-	-	-	-	*60	-	1011	571	8628
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	877271	-	-	-	-	*4815	*18173	-	*3967	*16473	38461	42430	752951
78 Total income tax before credits	306645	-	-	-	-	*1062	*6019	-	*1353	*5601	13463	15351	263796
79 Income tax	305421	-	-	-	-	*1062	*6019	-	*1316	*5601	13463	14529	263431
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*569	-	-	-	-	-	-	-	*37	-	-	533	-
83 Foreign tax credit	*9952	-	-	-	-	-	-	-	*576	-	-	404	8973
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*29782	-	-	-	-	-	*23	-	-	*-0	46	1	29712
87 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Total income tax after credits	266911	-	-	-	-	*1062	*5996	-	*777	*5601	13417	14947	225111

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Radio, television, and communication equipment

MINOR INDUSTRY 3665 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3182	169	*1694	*232	*94	338	301	96	89	52	48	29	39
2 Total assets	94357790	-	*58889	*41685	*29637	231152	696578	658216	1382016	1792343	3422787	4714712	81329774
3 Cash	6247133	-	*12780	*15415	*8077	81327	100902	118847	269285	364558	459455	732991	4083497
4 Notes and accounts receivable	24232675	-	*1905	*1664	*5179	41942	139062	171125	343677	389143	794794	1300713	21043473
5 Less: Allowance for bad debts	942889	-	-	-	-	*155	5696	*2371	11238	17883	40744	65883	798919
6 Inventories	11499684	-	*3318	-	*12607	*49856	147756	153319	307346	335949	576573	751848	9161113
7 U.S. govt. obligations, total	*69239	-	*4807	-	-	-	-	*7670	*1695	5286	13647	19551	16583
8 Tax-exempt securities	*161461	-	-	-	-	-	-	-	*18139	*11896	-	89326	42100
9 Other current assets	7439855	-	*21	*655	*30	11253	39679	14028	87175	127268	203830	385270	6570647
10 Loans to stockholders	474561	-	*22176	-	*2	-	*942	*7702	*4235	*2999	27849	-	408655
11 Mortgage and real estate loans	*527	-	-	-	-	*527	-	-	-	-	-	-	-
12 Other investments	15705098	-	*253	-	-	*3055	*33490	*145920	85856	109920	346562	213019	14767022
13 Depreciable assets	39120946	-	*25718	*43417	*1496	69489	320356	93306	510733	644719	1111579	1710047	34590086
14 Less: Accumulated depreciation	22049415	-	*12103	*19474	*200	33884	165928	56886	320254	351240	568589	905642	19615213
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	516183	-	-	-	-	*2962	*23572	*2169	8389	17402	25153	25192	411342
18 Intangible assets (Amortizable)	4412492	-	*73	*171	*2216	*3926	*26013	*5396	41245	142319	303111	397752	3490268
19 Less: Accumulated amortization	1020149	-	*59	*162	-	*565	*698	*2294	16772	57913	64305	77075	800306
20 Other assets	8490392	-	*-0	-	*231	*1420	*37128	285	52505	67921	233873	137603	7959425
21 Total liabilities	94357790	-	*58889	*41685	*29637	231152	696578	658216	1382016	1792343	3422787	4714712	81329774
22 Accounts payable	11382414	-	*4492	*42658	*7015	61503	139647	69711	118256	184970	434819	387869	9931473
23 Mort, notes, and bonds under 1 yr	8877915	-	*668	*6162	*934	*3658	43454	94124	82813	142231	161832	458324	7883716
24 Other current liabilities	15165569	-	*384	*915	*1744	32904	114604	77118	130247	255201	340757	624514	13587180
25 Loans from stockholders	327608	-	*16598	*1127	*6762	*80733	*7057	*66633	*3633	*47437	3575	10153	83899
26 Mort, notes, bonds, 1 yr or more	13160134	-	*32752	*11518	*1926	*52903	78677	*37280	66409	225369	348977	1538227	10766096
27 Other liabilities	13305206	-	*-0	-	-	*284	*17744	*52721	37431	57279	-53236	-31713	13224695
28 Net worth	32138944	-	*3995	*-20696	*11257	-834	295394	260629	943226	879857	2186063	1727338	25852715
29 Capital stock	4987310	-	*6693	*1420	*6841	124740	476741	36445	493652	578468	323118	291958	2647234
30 Paid-in or capital surplus	25402626	-	*124283	-	*14500	*341936	247314	*298325	496482	850831	2248723	2062464	18717770
31 Retained earnings, appropriated	*22680	-	-	-	-	-	-	-	*449	*17940	-	3562	730
32 Retained earnings-unappropriated	1586366	-	*-124709	*-22115	*-10084	-464428	-546168	-162159	-293935	-620642	-387026	-554493	4772126
33 Retained earnings (S Corp)	686200	-	*-2271	-	-	*10627	*121459	*95344	307500	*98457	55085	-	-
34 Less: Cost of treasury stock	546238	-	-	-	-	*13709	*3952	*7325	*60921	*45197	53836	76153	285145
35 Total receipts	111251189	496895	*389185	*107225	*73593	452367	1042695	920224	1755062	2301016	3991755	5688472	94032701
36 Business receipts	103901462	481837	*363381	*106422	*73448	441002	1034042	902901	1706224	2094372	3879035	5518066	87300732
37 Interest	673479	*2182	*158	*803	*145	*4595	5539	*1654	9019	18277	47778	40712	542617
38 Interest on govt. obligations	64838	785	-	-	-	-	-	*551	*812	*2364	3499	4127	52700
39 Rents	105222	220	*340	-	-	*22	*728	-	*482	*2010	1204	13368	86849
40 Royalties	4224622	594	*24713	-	-	-	*526	-	-	*90589	4214	12546	4091439
41 Net S-T cap gain less net LT loss	20508	-	-	-	-	-	-	*281	-	*93	4734	2	15398
42 Net L-T cap gain less net ST loss	200569	*9197	*580	-	-	*474	*219	*1674	-	*40763	2829	23828	121004
43 Net gain, noncapital assets	259278	*1786	-	-	-	-	*34	*5953	*4257	4668	624	15872	226084
44 Dividends, domestic corporations	11326	-	-	-	-	-	*137	*199	*999	*529	4813	28	4621
45 Dividends, foreign corporations	668326	*193	-	-	-	-	-	180	*446	*2143	7050	11763	646552
46 Other receipts	1121560	*100	*12	-	-	*6274	1470	*6832	32825	45207	35973	48159	944708
47 Total deductions	107097157	601325	*385382	*117865	*87027	447820	1231245	974324	1773271	2342924	4061363	5774984	89299625
48 Cost of goods	65779718	270679	*234726	*88257	*44092	195582	607149	532731	1074891	1266092	2415360	3569876	55480284
49 Compensation of officers	902068	*6858	*23631	*5289	*6649	46630	106339	65461	48727	44461	73858	69666	404499
50 Salaries and wages	13534266	111687	*31549	-	*11864	53953	188062	124245	303207	369226	498858	656430	11185186
51 Repairs	361777	*3606	*465	-	*159	1429	5322	3724	7119	11372	15241	35643	277697
52 Bad debts	246004	*1486	*317	*141	-	*5714	4131	4340	10000	5443	24434	28047	161951
53 Rent paid on business property	1473068	9316	*7170	*1145	*2974	18528	20026	9350	25851	28291	39395	59403	1251620
54 Taxes paid	1482082	9086	*3864	*1106	*2317	9943	34222	13910	42194	47766	59966	80675	1177033
55 Interest paid	1295631	*6557	*2865	*2267	*1095	*7846	11809	20527	23273	38148	53252	136970	991022
56 Contributions or gifts	74954	*1	*462	-	-	-	*149	*68	*99	643	292	624	72617
57 Amortization	287007	*3305	*25	*223	*29	*1236	6521	*852	3709	12972	16567	44873	196695
58 Depreciation	4389807	*17199	*3245	*8851	*146	8036	37319	13402	48344	64619	129484	172771	3886390
59 Depletion	*163	-	-	-	-	-	-	-	-	*163	-	-0	-
60 Advertising	1362874	17153	*14425	*62	*1996	*1819	9655	22120	20650	33863	51174	36731	1153225
61 Pension, prof sh, stock, annuity	705641	*325	-	-	-	*4972	*1158	*17	8532	7435	8626	34818	639758
62 Employee benefit programs	2999869	*12514	*2121	-	*184	*5786	14852	10559	23750	44663	64426	105865	2715147
63 Net loss, noncapital assets	147622	*98	-	-	-	*8763	*1375	*70	*1050	1747	12682	17212	104625
64 Other deductions	12054607	131456	*60517	*10524	*15523	77584	183156	152947	131877	366020	597747	725380	9601877
65 Total receipts less total deducts	4154032	-104430	*3803	*-10641	*-13434	4546	-188549	-54100	-18209	-41908	-69609	-86513	4733076
66 Constructive taxable income from related foreign corporations	702375	-	-	-	-	-	-	-	-	*5457	874	6204	689840
67 Net income (less deficit), total	4791570	-105215	*3803	*-10641	*-13434	4546	-188549	-54651	-19021	-38814	-72234	-84436	5370216
68 Net income, total	6936342	*20558	*29542	*843	-	*72265	*51242	*22134	165453	180268	180514	252216	5961307
69 Deficit, total	2144772	125773	*25739	*11483	*13434	*67719	239791	*76785	184474	219083	252748	336652	591091
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-2803	-2803	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	232347	-	*11826	-	-	*38806	*32393	*4872	105584	*37815	1052	-	-
73 Statutory special deductions, total	919031	*193	-	-	-	*16587	*96	*319	*564	*17107	41710	31160	811295
74 Net operating loss deduction	478552	-	-	-	-	*16587	-	-	*107	*15877	36050	24868	385063
75 Dividends received deduction	440479	*193	-	-	-	-	*96	*319	*457	*1230	5660	6292	426232
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	5792347	*20558	*13840	*843	-	*16872	*14382	*17082	*53627	125106	138654	225522	5165861
78 Total income tax before credits	2013352	*6945	*2076	*126	-	*5069	*4768	*5775	*18239	43006	48300	80149	1798899
79 Income tax	2002129	*6945	*2076	*126	-	*5069	*4518	*5775	*18239	42842	47639	78367	1790533
80 Personal holding company tax	*4	-	-	-	-	-	-	-	-	*4	-	-	-
81 Recapture taxes	12	-	-	-	-	-	-	-	-	-	-	12	-
82 Alternative minimum tax	11677	-	-	-	-	-	*251	-	-	*1032	928	1695	7772
83 Foreign tax credit	476001	-	-	-	-	-	-	-	*807	*1481	1896	6061	465757
84 U.S. Possessions tax credit	38380	-	-	-	-	-	-	-	-	2690	8711	-	26979
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	213501	*181	-	-	-	*1383	*135	68	*1798	*1223	1930	6034	200748
87 Prior year minimum tax credit	*14478	-	-	-	-	-	-	-	*27	*986	550	272	12644
88 Total income tax after credits	1270993	*6764	*2076	*126	-	*3686	*4634	*5707	*15607	36627	35213	67782	1092771

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Electronic components and accessories

MINOR INDUSTRY 3670
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	12407	985	4160	1730	1119	1183	1906	524	337	150	113	98	102
2 Total assets	225771147	-	117578	311819	395529	834673	4183796	3779920	5235630	5349684	7875760	15331680	182355078
3 Cash	27112461	-	11121	81978	81664	138566	614942	490902	788274	963075	1394623	2231918	20315397
4 Notes and accounts receivable	45233783	-	26762	*87863	115186	298960	1103301	1084566	1369094	1387997	1780364	3248707	34730983
5 Less: Allowance for bad debts	1379886	-	-	-	-	*12103	18047	19106	41424	123616	86445	152706	926438
6 Inventories	25543967	-	56557	*36254	*68487	176321	867769	977841	1050200	1008784	1248616	2172655	17880482
7 U.S. govt. obligations, total	337420	-	-	*1708	-	-	-	*1495	*726	7456	10665	35340	280029
8 Tax-exempt securities	515421	-	-	-	-	-	*8508	*6793	*6771	1505	48643	192369	250832
9 Other current assets	15704600	-	*131	*9149	39408	28236	212850	130758	298944	366003	698040	1245409	12675671
10 Loans to stockholders	467958	-	*5895	*8201	*2873	*2367	101066	*14787	*51785	*4994	5710	45953	224327
11 Mortgage and real estate loans	49388	-	-	*21074	-	-	*692	-	*2089	-	3708	901	20924
12 Other investments	29999898	-	-	*7867	-	*25062	155732	104405	333374	347390	829204	1863474	26333391
13 Depreciable assets	97654393	-	46630	175208	196617	356381	2368463	2188181	2463693	2107273	3062175	5942869	78746903
14 Less: Accumulated depreciation	46156473	-	28640	114821	118138	216992	1468789	1359118	1393726	1066540	1614990	2982450	35792270
15 Depletable assets	29818	-	-	-	-	-	-	-	-	-	-	-	29818
16 Less: Accumulated depletion	16580	-	-	-	-	-	-	-	-	-	-	-	16580
17 Land	1691563	-	-	-	-	*10487	65523	45466	64185	33879	55810	136025	1280188
18 Intangible assets (Amortizable)	19740586	-	*2732	*18770	*14809	23422	141545	67275	165191	206851	312367	900596	17887029
19 Less: Accumulated amortization	2581746	-	*2209	*14317	*6059	7325	70308	43781	29555	50540	106834	223413	2027406
20 Other assets	11824575	-	*-1401	*-7114	*681	11291	100548	89455	106009	155174	234105	674031	10461796
21 Total liabilities	225771147	-	117578	311819	395529	834673	4183796	3779920	5235630	5349684	7875760	15331680	182355078
22 Accounts payable	24070624	-	*19284	*54245	43177	210268	577781	567043	757079	685366	1116133	1571191	18469057
23 Mort, notes, and bonds under 1 yr	8294600	-	*15437	*9124	*5136	69762	348314	520786	450243	387573	364678	809193	5314352
24 Other current liabilities	32888823	-	*7835	294407	18390	44789	460991	331141	543239	589433	814234	1584707	28199658
25 Loans from stockholders	3928069	-	*101080	*25993	*86569	39066	235045	196313	138730	*129242	181902	103804	2690324
26 Mort, notes, bonds, 1 yr or more	34890564	-	*2208	*6793	64949	201749	567132	306775	770280	639950	823796	2909238	28597693
27 Other liabilities	13005322	-	*1069	*-2436	-	*-1942	81556	28356	189569	100067	355484	306426	11947173
28 Net worth	108693147	-	-29333	-76307	177307	270981	1912977	1829506	2386491	2818052	4219533	8047121	87136820
29 Capital stock	16379214	-	36830	71080	90214	239612	802991	696144	1064609	1201384	1622160	2365538	8188652
30 Paid-in or capital surplus	51776738	-	*8127	*64060	*61472	*134364	950986	837318	1486277	2483179	3265603	4262589	38222763
31 Retained earnings, appropriated	75186	-	-	-	-	-	-	*358	-	*10	27897	8850	38071
32 Retained earnings-unappropriated	41286932	-	*-42255	*-161662	10932	-79205	-555369	-70862	-529005	-954936	-680367	1367469	42982192
33 Retained earnings (S Corp)	2600895	-	*-32036	*-15127	*27111	*51242	783501	482499	569966	*250351	134048	175358	173981
34 Less: Cost of treasury stock	3425819	-	-	*34657	*12421	*75033	69132	115950	205357	161936	149809	132683	2468840
35 Total receipts	253123147	1611589	367956	1396461	1067197	2083840	8484686	7422768	9001550	7231058	9596044	17540592	187319406
36 Business receipts	239500039	1523372	360509	1332006	1063403	2057731	8414748	7370746	8819648	7048246	9252290	17035060	175222279
37 Interest	2995068	12300	*14	*3993	2025	4595	14562	18178	43415	57043	82986	150642	2605314
38 Interest on govt. obligations	251372	*2268	-	-	-	-	*344	*161	*2819	5839	16496	36036	187408
39 Rents	218986	287	*837	-	*213	*14	4886	*3207	*5695	4304	4516	7757	187272
40 Royalties	2129621	*2830	-	-	*50	*743	*6274	*1007	13997	19225	70642	85358	1929496
41 Net S-T cap gain less net LT loss	237691	*36828	-	-	*282	*6214	*182	*12	*169	*1441	257	4797	187510
42 Net L-T cap gain less net ST loss	3181939	*12214	-	*52698	*853	*7250	*3010	*174	*5741	27011	21869	42052	3009066
43 Net gain, noncapital assets	175929	*15723	-	*220	*9	-	1724	332	12480	1873	4746	8745	130077
44 Dividends, domestic corporations	54101	-	-	-	*125	-	*2040	*417	*456	*2692	1635	5724	41012
45 Dividends, foreign corporations	2316546	*4802	-	-	-	-	95	*590	*1814	13468	26249	72184	2197343
46 Other receipts	2061855	964	*6596	*7543	*236	7292	36822	27945	95318	49915	114358	92237	1622629
47 Total deductions	235306752	1707003	401632	1339907	1067409	2077485	8277632	7245455	8875121	7118699	9441306	16843164	170911939
48 Cost of goods	159142989	922112	193502	678533	631789	1310322	5259621	5020846	6110925	4566385	6178267	11810144	116460542
49 Compensation of officers	2720236	108852	*5022	*99370	79821	164683	494466	189956	244214	129380	151307	182196	870968
50 Salaries and wages	22408402	221638	*17004	*211139	107431	171905	845079	719572	858587	780066	1055023	1674769	15746189
51 Repairs	1146937	8221	*4044	3790	10192	6201	38061	25154	28258	24842	40048	80666	877459
52 Bad debts	610109	*1085	*13058	*4590	*2146	13855	19344	31164	32722	53257	48133	29144	361610
53 Rent paid on business property	1868059	20259	*22411	38101	44484	31302	134726	66579	95181	64891	93616	126181	1130328
54 Taxes paid	3986666	26612	8949	32883	32878	48474	228369	169108	175663	131815	190583	256435	2684899
55 Interest paid	4032445	22995	*3053	*35543	5770	23638	90582	96918	111829	110307	113547	250801	3167462
56 Contributions or gifts	201797	*33	*581	*197	*33	688	2273	1674	2252	1089	2054	5240	185684
57 Amortization	839502	*4505	*120	*4343	*3517	*1203	14871	8172	27712	25129	28541	42606	678783
58 Depreciation	11285713	67852	*3700	20666	17447	33211	213025	163267	238497	216723	328766	683114	9299445
59 Depletion	404	-	-	-	-	-	-	-	-	-	-	-	404
60 Advertising	2797389	8529	*3225	*15912	*4435	6550	93881	76174	60724	81626	94456	140277	2211601
61 Pension, prof sh, stock, annuity	1547734	3944	*2541	*6239	*6798	*17132	58280	29215	41271	22019	28846	65537	1265913
62 Employee benefit programs	3495466	15990	*1265	*4842	*9086	20918	75391	114571	113848	106076	151279	248779	2633421
63 Net loss, noncapital assets	458679	*11555	-	*3960	*2	*451	9987	8067	29878	8384	19170	33417	333809
64 Other deductions	18764226	262823	123156	179799	111580	226953	699675	525016	703562	796711	917671	1213858	13003424
65 Total receipts less total deducts	17816395	-95414	-33676	56554	-212	6355	207054	177313	126429	112360	154739	697427	16407467
66 Constructive taxable income from related foreign corporations	1856583	1072	-	-	-	-	-	-	*356	*4566	3442	30758	1816388
67 Net income (less deficit), total	19421606	-96610	-33676	56554	-212	6355	206710	177152	123966	111087	141685	692149	18036447
68 Net income, total	24529329	102192	*11853	*101197	47414	102854	613373	460961	659742	551752	542571	1287437	20047984
69 Deficit, total	5107723	198802	*45529	*44643	*47625	96500	406663	283810	535776	440665	400886	595287	2011537
70 Net income (less def), Form 1120-A	*-27913	-	*-4	-	*-27909	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-480	*-480	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	953241	*30498	*-9109	*30687	*2192	*30483	303182	82659	297152	*104261	20004	59788	1445
73 Statutory special deductions, total	2406489	*12538	*1146	*11945	*7763	*345	73621	43029	33936	77865	94611	170853	1878839
74 Net operating loss deduction	918490	*10005	*1146	*11945	*7675	*345	72143	*42147	31887	66035	69760	125028	480374
75 Dividends received deduction	1487999	*2533	-	-	*88	-	*1478	*882	2048	11830	24851	45825	1398465
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	21003274	62658	*3179	*33326	*31145	49925	205105	265928	304936	370790	397557	1062540	18216182
78 Total income tax before credits	7343609	21881	*477	*6798	*7080	11798	66996	91820	104353	129116	137869	372330	6393091
79 Income tax	7315555	21307	*477	*6733	*7080	11798	66521	90408	103568	127042	136343	369170	6375108
80 Personal holding company tax	*34	-	-	-	-	-	-	-	*34	-	-	-	-
81 Recapture taxes	420	-	-	-	-	-	-	-	-	-	-	-	420
82 Alternative minimum tax	24602	*574	-	*65	-	-	*475	*1412	*752	2073	1334	2887	15030
83 Foreign tax credit	912710	*272	-	-	-	*68	*740	-	*38	*1990	3166	26667	879768
84 U.S. Possessions tax credit	39843	5283	-	-	-	-	3864	2107	3003	4038	2932	18616	-
85 Nonconventional source fuel credit	178	-	-	-	-	-	-	-	-	-	-	-	178
86 General business credit	384894	384	-	*1981	*1073	*280	*3561	*1548	5658	4067	9610	19515	337218
87 Prior year minimum tax credit	10476	*310	-	-	-	*38	*608	*380	*282	*1293	951	2763	3851
88 Total income tax after credits	5995507	15632	*477	*4817	*6007	11412	58223	87785	95372	117727	121210	304769	5172077

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Other electrical equipment

MINOR INDUSTRY 3698 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	7816	81	3473	*520	1016	625	1263	322	218	106	69	70	53
2 Total assets	509055694	-	50114	*96586	373767	446321	2773277	2317041	3396403	3863339	4801836	10878335	480058675
3 Cash	7909419	-	12528	*10634	68503	108136	338773	366725	332974	587108	455424	866381	4762232
4 Notes and accounts receivable	97044465	-	*10589	*11395	81254	103179	957477	629924	943287	920873	1258981	2289420	89838086
5 Less: Allowance for bad debts	2688367	-	-	-	-	*3518	10536	14069	16685	24297	43298	56143	2519822
6 Inventories	18128779	-	*4950	*45225	75850	135756	690499	610193	916196	751250	1038637	2010848	11849376
7 U.S. govt. obligations, total	5351611	-	-	-	*21615	-	-	*21450	*25989	*2984	4778	201045	5073750
8 Tax-exempt securities	7300398	-	-	-	-	-	2060	*4500	*2744	*5741	-	63849	7221505
9 Other current assets	158887833	-	-	*1762	*20683	*13665	106978	46928	131015	242801	287898	695196	157340909
10 Loans to stockholders	371151	-	*4726	*5637	*2310	*13569	21262	*27372	*18973	*55524	22594	3572	195614
11 Mortgage and real estate loans	*43396	-	-	-	-	-	-	*2541	-	*1970	809	9507	28568
12 Other investments	95653934	-	*1497	*1786	*2068	*4399	29253	155012	241305	290227	413340	1140027	93375021
13 Depreciable assets	111405463	-	*34329	*98982	186552	343888	1368368	955726	1423823	1385094	1708942	4858956	99040804
14 Less: Accumulated depreciation	66574877	-	*25804	*82218	103174	288819	869468	619545	811351	659446	915208	2469891	59729952
15 Depletable assets	*23620	-	-	-	-	-	-	-	*1172	*74	-	-	22374
16 Less: Accumulated depletion	*11875	-	-	-	-	-	-	-	-	*74	-	-	11801
17 Land	1005888	-	-	-	*8826	*7746	21589	27173	36435	39824	61716	102832	699746
18 Intangible assets (Amortizable)	33178965	-	*776	*3017	*14062	*13275	142644	87589	165555	248264	501634	855998	31146150
19 Less: Accumulated amortization	4994922	-	*431	*547	*4821	*1540	74495	30186	66432	77072	96248	192552	4450600
20 Other assets	47020813	-	*6955	*912	*39	*-3415	48872	45708	51404	92493	101837	499290	46176717
21 Total liabilities	509055694	-	50114	*96586	373767	446321	2773277	2317041	3396403	3863339	4801836	10878335	480058675
22 Accounts payable	23250266	-	*4825	*12551	41113	114314	534216	273108	409530	385380	563245	1068893	19843092
23 Mort, notes, and bonds under 1 yr	234297701	-	*3900	*1370	*6528	*29914	333485	231046	459855	202983	276322	786242	231966055
24 Other current liabilities	46330916	-	*5011	*7107	47339	59744	379282	211185	366350	372756	472998	1042491	43366653
25 Loans from stockholders	873097	-	*10735	*178526	*91336	*52784	124012	*11853	54479	*73093	61432	28618	186228
26 Mort, notes, bonds, 1 yr or more	58302348	-	*1848	*23803	*27831	*38454	438391	187491	385468	504759	805047	1801414	54087843
27 Other liabilities	44096099	-	*17810	*1780	*-0	*-0	63262	28708	82338	131134	67671	435978	43267418
28 Net worth	101905267	-	5986	*-128551	159620	151112	900628	1373649	1638382	2193233	2555121	5714700	87341387
29 Capital stock	11518833	-	8927	*2701	49909	119077	620611	406833	202222	578540	690979	898217	7940817
30 Paid-in or capital surplus	38416055	-	*1305	*1200	*22517	*208218	588759	603961	464273	1510415	1160603	3090023	30764781
31 Retained earnings, appropriated	*8666	-	-	-	-	-	-	*7275	*798	-	-0	-	592
32 Retained earnings-unappropriated	67990886	-	*-1362	*11253	17476	-230932	-655599	-23071	548810	-253372	388348	1719177	66470158
33 Retained earnings (S Corp)	2627369	-	*-2884	*-143705	*70763	*70500	409689	478109	502727	*424210	399740	314061	104159
34 Less: Cost of treasury stock	18656542	-	-	-	*1046	*15750	62833	99457	80449	66559	84549	306778	17939120
35 Total receipts	196098806	445311	238831	*175185	868739	1137641	6540122	3971037	5655983	4584773	5929986	13192841	153358358
36 Business receipts	164877358	434224	238468	*174507	862412	1124729	6518060	3900329	5560830	4377151	5793971	12740719	123151957
37 Interest	16038890	*3031	*22	-	*1383	*3508	11407	18227	15985	34084	34550	99023	15817669
38 Interest on govt. obligations	694513	-	-	-	-	-	*97	*419	1084	*2223	1657	14551	674483
39 Rents	395574	-	-	-	*367	*448	*1518	*1230	3230	*2293	2192	7503	376794
40 Royalties	729117	-	-	-	-	-	-	*4904	*2374	*55649	9268	93330	563593
41 Net S-T cap gain less net LT loss	168224	21	-	-	*58	-	-	-	*263	*4935	1	891	162055
42 Net L-T cap gain less net ST loss	3202709	*1551	-	-	*3664	-	*566	*11495	*7173	*29031	1646	38115	3109466
43 Net gain, noncapital assets	2864685	*1903	-	-	-	*7824	1224	5889	2175	*2121	864	16618	2826068
44 Dividends, domestic corporations	167797	83	-	*657	-	-	*-0	*653	*2468	*244	297	4463	158932
45 Dividends, foreign corporations	1135912	-	-	-	-	-	*1479	*974	*3090	*10593	26100	58472	1035204
46 Other receipts	5824027	*4499	*340	*21	*855	*1132	5772	26918	57310	66448	59439	119157	5482137
47 Total deductions	184800144	417100	208624	*221631	848877	1088369	6484827	3809709	5403738	4548769	5562457	12517861	143688182
48 Cost of goods	96340072	278996	*87823	*79113	459904	676482	4263953	2602500	3707693	2768930	3788689	8113796	69512194
49 Compensation of officers	1865438	*13631	*47349	*13170	71569	91689	284866	146793	135110	92353	83962	174168	710780
50 Salaries and wages	20772078	48857	*17541	*34270	132901	87509	621224	387977	494976	524927	494301	1231686	16695910
51 Repairs	1606093	*1064	*1612	*1004	5500	1695	29334	15710	16819	18793	18299	49936	1446327
52 Bad debts	1569100	*1151	*116	*744	*503	*1547	9164	8827	9689	18378	8584	34442	1475954
53 Rent paid on business property	2106938	4099	*9988	*8779	28773	24508	102157	35601	40714	45280	37267	93416	1676356
54 Taxes paid	2969848	7763	7667	*6055	27573	33385	162625	79513	123905	87731	98725	221607	2113299
55 Interest paid	18822928	*9649	*545	*6573	4451	9824	68831	39949	77014	62995	95872	212044	18235179
56 Contributions or gifts	123465	22	-	-	*381	*37	435	1052	1522	624	2363	3013	114017
57 Amortization	781317	*634	*135	*455	*5262	*462	26516	10812	12305	20733	19285	71898	612820
58 Depreciation	14159751	5587	*4268	*5627	14946	16966	109336	68336	115045	119256	146462	447949	13105975
59 Depletion	420	-	-	-	-	-	-	-	-	-	112	-	307
60 Advertising	1437666	3721	*630	*4210	*5321	17459	75616	44123	53139	48172	68763	164254	952258
61 Pension, prof sh, stock, annuity	794618	*2164	-	*289	*295	*8931	20944	15696	30583	18141	22644	69669	605263
62 Employee benefit programs	2868655	*2497	*1273	*1553	*10003	11607	81152	38604	98847	85903	62940	184963	2289312
63 Net loss, noncapital assets	96013	*14	-	-	*108	*139	3305	*2170	1235	8732	3045	9535	67731
64 Other deductions	18485744	37250	29678	*59790	81387	106129	625370	312044	485143	627823	611143	1435487	14074500
65 Total receipts less total deducts	11298662	28211	30207	*-46447	19862	49273	55295	161328	252245	36003	367528	674980	9670175
66 Constructive taxable income from related foreign corporations	2893347	-	-	-	-	-	-	-	*301	*3535	6196	14826	2868488
67 Net income (less deficit), total	13497495	28211	30207	*-46447	19862	49273	55199	160909	251462	37315	372068	675255	11864180
68 Net income, total	15007202	40549	*35454	*12662	*44084	*70783	362054	287424	338838	298788	467028	939574	12109964
69 Deficit, total	1509707	*12338	*5246	*59108	*24222	*21511	306855	126515	87376	261473	94960	264319	245783
70 Net income (less def), Form 1120-A	*6470	-	-	-	*6470	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-1429	*-1429	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	936573	*28685	*20422	*-53986	*16636	*59663	189011	139843	174103	*87031	154336	103839	16990
73 Statutory special deductions, total	2548286	*1280	*3310	*3749	*7771	-	*5899	*5232	24965	31241	28298	125898	2310642
74 Net operating loss deduction	2102358	*1280	*3310	*3289	*7771	-	*4421	4031	*20737	27950	16115	78464	1934990
75 Dividends received deduction	445927	-0	-	*460	-	-	*1479	*1200	4228	*3291	12183	47434	375652
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	11446054	*16119	*7842	*9373	*15750	*11120	138740	142404	135357	173173	281664	717350	9797161
78 Total income tax before credits	4059018	*5460	*1176	*2296	*3183	*2275	45814	50328	46903	59715	96765	254753	3490351
79 Income tax	3991936	*5460	*1176	*2296	*3183	*2275	44908	50328	46012	59153	95466	250623	3431056
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	65071	-	-	-	-	-	*906	-	*891	*673	1299	5881	55421
83 Foreign tax credit	1564004	*298	-	-	-	-	-	-	*257	*3660	6649	15173	1537968
84 U.S. Possessions tax credit	142605	69	-	-	-	-	772	2627	3867	2771	4507	10923	117069
85 Nonconventional source fuel credit	34212	-	-	-	-	-	-	-	-	-	-	-	34212
86 General business credit	39108	*457	-	-	-	6	*579	*597	*1615	2825	2963	7500	22566
87 Prior year minimum tax credit	11430	-	-	-	-	-	*51	-	*190	*748	1027	2980	6435
88 Total income tax after credits	2267658	*4636	*1176	*2296	*3183	*2268	44411	47105	40975	49711	81619	218177	1772101

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 26
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2789	*19	*616	*431	*293	*219	695	125	112	83	74	52	68
2 Total assets	764241604	-	*13425	*56660	*109260	*181169	1674162	945661	1915195	2869488	5407883	7930746	743137955
3 Cash	10790276	-	*2124	*7412	*23495	*7523	167762	92797	130325	179155	298453	272273	9608957
4 Notes and accounts receivable	254426210	-	*2822	*6027	*27261	*33337	417591	234342	425278	679414	1152379	1787302	249660456
5 Less: Allowance for bad debts	1991591	-	-	-	-	*709	2335	*2515	8407	9149	12955	20628	1934893
6 Inventories	25872466	-	*8190	*24097	*12589	*81556	567073	213941	398157	687107	1023925	1290649	21565180
7 U.S. govt. obligations, total	*13715100	-	-	-	-	-	-	-	-	*7183	-	7013	13700904
8 Tax-exempt securities	*2549531	-	-	-	-	-	*50304	-	-	-	2510	1502	2495216
9 Other current assets	34010993	-	*161	*254	*538	*1558	57105	92927	56569	88964	202512	482648	33027757
10 Loans to stockholders	209526	-	-	-	-	*14850	*13279	*14455	*1896	*23561	32625	13242	95619
11 Mortgage and real estate loans	7507078	-	-	-	-	-	-	-	-	-	143	4270	7502665
12 Other investments	137459528	-	-	-	*8706	*1307	*52016	*40598	62782	121479	365904	649376	136157359
13 Depreciable assets	246843655	-	*20915	*21124	*57428	*84481	776742	473689	1086037	1520083	3880632	4512706	234409818
14 Less: Accumulated depreciation	121233500	-	*19546	*5226	*24441	*51278	454685	243180	396512	659197	1877169	2039007	115463258
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	1864614	-	-	-	*431	*1728	*14040	*8869	23587	40228	67668	73339	1634723
18 Intangible assets (Amortizable)	16260363	-	-	*3621	*24	-	6386	*6333	112741	133417	168012	715737	15114092
19 Less: Accumulated amortization	2638263	-	-	*763	*19	-	*1465	*3316	31123	18813	26526	93255	2462984
20 Other assets	138595618	-	*-1241	*113	*3246	*6814	10348	*16721	53865	76057	129772	273579	138026344
21 Total liabilities	764241604	-	*13425	*56660	*109260	*181169	1674162	945661	1915195	2869488	5407883	7930746	743137955
22 Accounts payable	84605599	-	-	*3722	*24231	*24484	277537	183410	289737	511311	874667	1317886	81098613
23 Mort, notes, and bonds under 1 yr	159777146	-	-	*4239	*2734	*11674	220692	*85440	240028	495782	784967	651159	157280429
24 Other current liabilities	108523405	-	*95	*1337	*11277	*17226	130567	83723	177009	262044	482083	750870	106607173
25 Loans from stockholders	1147744	-	*26206	*13170	*23198	*40389	78526	*32566	*33947	*56137	66931	115976	660698
26 Mort, notes, bonds, 1 yr or more	132811713	-	*1874	*30165	*11445	*36058	290423	*80372	422660	509658	835680	1458124	129135253
27 Other liabilities	120675085	-	-	-	-	-	64699	*3914	131389	36884	165910	665778	119606510
28 Net worth	156700912	-	*-14751	*4027	*36375	*51338	611717	476234	620425	997672	2197643	2970953	148749279
29 Capital stock	11762837	-	*1988	*2027	*4487	*2114	130639	87222	218689	403422	696077	1024618	9191554
30 Paid-in or capital surplus	107398047	-	-	*887	-	*14008	95293	*32168	172580	207234	754686	897238	105223955
31 Retained earnings, appropriated	3225	-	-	-	-	-	-	-	-	-	-	-	3225
32 Retained earnings-unappropriated	41362634	-	*-9991	*3182	*-4297	*35217	128652	*78836	66569	95647	786826	735305	39446687
33 Retained earnings (S Corp)	2270533	-	*-6747	*-1891	*36184	-	272173	*318144	*166518	303240	13175	388453	781285
34 Less: Cost of treasury stock	6096365	-	-	*177	-	-	*15040	*40136	*3930	*11871	53121	74661	5897428
35 Total receipts	545058422	*1198758	*62335	*136311	*464929	*383312	4759708	1955401	3332565	5442160	9125022	12404498	505793423
36 Business receipts	476922832	*861844	*62320	*136663	*460248	*378186	4729682	1909703	3279972	5390307	8998151	12229820	438485936
37 Interest	30224119	*1621	-	-	*33	*398	5428	*3014	9052	7649	39406	32932	30124586
38 Interest on govt. obligations	161373	43	-	-	-	-	*2098	*740	*-0	*2443	1523	2159	152365
39 Rents	14388288	*60	-	-	-	-	*65	*2888	*2896	2723	2810	2553	14374293
40 Royalties	5085544	39	-	-	-	-	*1708	-	*914	*112	6135	8716	5067920
41 Net S-T cap gain less net LT loss	105297	-	-	-	-	-	51	*226	-	*496	124	174	104226
42 Net L-T cap gain less net ST loss	847368	141218	-	-	*720	*370	*2392	*2845	*1579	*5376	3398	19516	669954
43 Net gain, noncapital assets	9638651	*137496	-	-	-	*4205	3605	*7835	9687	6978	8011	10053	9450780
44 Dividends, domestic corporations	134041	*29	-	-	-	-	*93	*349	*432	*190	6225	10156	116567
45 Dividends, foreign corporations	2484737	22205	-	-	-	-	-	-	-	317	3318	10725	2448172
46 Other receipts	5066172	*34203	*15	*-352	*3927	*153	14585	27800	28033	25570	55920	77693	4798624
47 Total deductions	531746309	*1065224	*70395	*128640	*454817	*382292	4563661	1857079	3199541	5270555	8744791	11935043	494074271
48 Cost of goods	368422865	*636396	*53549	*74338	*326941	*283148	3614895	1519191	2552501	4360979	7140003	9853722	338007201
49 Compensation of officers	1015557	*17813	-	-	*11339	*13762	156496	27751	39223	39825	44337	56480	608531
50 Salaries and wages	17536251	*41738	-	*6258	*21662	*23481	192991	79029	142063	242393	278937	459097	16048603
51 Repairs	2542065	*6422	*26	*1330	*2307	*2807	14081	8757	9445	9825	18986	40961	2427118
52 Bad debts	3461637	300	-	-	-	*7	6232	*1767	14224	4259	6805	18348	3409695
53 Rent paid on business property	2870444	*3912	*3048	*594	*9431	*4286	36161	9589	19286	18544	26455	39779	2699358
54 Taxes paid	7091887	*18477	*2829	*1293	*12642	*11077	100503	44545	56595	101401	138675	167184	6436667
55 Interest paid	27408386	*10515	*271	*2841	*3863	*5797	39526	19363	54490	75415	120429	160063	26915811
56 Contributions or gifts	241455	182	-	-	*2	*27	1040	*1581	242	537	3103	5135	229606
57 Amortization	491137	*2885	-	*458	*5	-	3838	*532	5475	6833	8097	21023	441991
58 Depreciation	40774069	*18011	*1317	*5188	*3787	*11634	70808	38297	99282	131222	363924	410446	39620154
59 Depletion	3873	1011	-	-	-	-	-	-	-	-	-0	-	2862
60 Advertising	6420871	*1961	*1354	*4819	*1621	*1857	36117	4373	17250	16722	39263	42408	6253126
61 Pension, prof sh, stock, annuity	3323055	*3292	-	-	-	*2212	15117	*5370	4437	15115	35984	44338	3197191
62 Employee benefit programs	7775906	*18864	-	-	*902	*348	56137	*15296	33126	60898	142282	173102	7274950
63 Net loss, noncapital assets	168959	8	-	-	-	-	*206	*14	*504	3352	5980	8625	150270
64 Other deductions	42197892	*283436	*8001	*31520	*60315	*21849	219511	81623	151399	183236	371532	434331	40351138
65 Total receipts less total deducts	13312113	*133535	*-8060	*7671	*10111	*1020	196047	98322	133023	171605	380230	469455	11719153
66 Constructive taxable income from related foreign corporations	4209804	71	-	-	-	-	-	-	-	-	38	2614	4207080
67 Net income (less deficit), total	17360544	*133563	*-8060	*7671	*10111	*1020	193949	97582	133023	169163	378746	469909	15773867
68 Net income, total	18534876	172388	-	*9520	*28180	*7402	234394	101867	212960	246593	450512	563481	16507580
69 Deficit, total	1174332	*38825	*8060	*1848	*18069	*6383	*40445	*4285	79937	77431	71766	93572	733713
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	741682	*37972	*-1168	*-1848	*25288	-	147511	*62806	*100340	99446	17182	128781	125372
73 Statutory special deductions, total	1356137	*97915	-	*5400	*477	*2812	*16599	*14551	13325	25107	54991	63930	1061029
74 Net operating loss deduction	927672	97895	-	*5400	*477	*2812	*16506	*14315	*13011	24657	45542	49083	657975
75 Dividends received deduction	428464	*21	-	-	-	-	*93	*236	*315	*450	9449	14847	403054
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	16398533	15468	-	*4119	*2416	*4590	64250	*20224	97983	115582	373216	371707	15328978
78 Total income tax before credits	5813729	*7094	-	*618	*362	*688	20948	*7458	33975	42048	134035	132251	5434250
79 Income tax	5723190	5387	-	*618	*362	*688	20392	*6666	33263	39627	127256	128811	5360120
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	84486	1006	-	-	-	-	*555	*414	*713	*2813	6962	5003	67020
83 Foreign tax credit	2378993	-	-	-	-	-	-	-	-	-	53	2709	2376231
84 U.S. Possessions tax credit	12357	-	-	-	-	-	-	-	-	-	12357	-	-
85 Nonconventional source fuel credit	27	-	-	-	-	-	-	-	-	-	-	-	27
86 General business credit	182978	80	-	-	-	-	*650	-	*36	*801	1338	2090	177983
87 Prior year minimum tax credit	20023	237	-	-	-	-	*300	*223	-	*1732	3454	4051	10027
88 Total income tax after credits	3218730	*6777	-	*618	*362	*688	19998	*7236	33939	39515	116833	123401	2869363

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 27
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4374	149	*1883	*406	*681	*226	589	150	133	51	29	29	48
2 Total assets	192066551	-	*49104	*64172	*277773	*150877	1332722	1086242	2124319	1784023	2067840	4692701	178436779
3 Cash	3062016	-	*10351	*23230	*83909	*19018	107756	72662	131558	110665	78117	374700	2050051
4 Notes and accounts receivable	31427228	-	*10066	*21899	*43093	*42094	229005	224652	436161	410069	335596	978116	28696477
5 Less: Allowance for bad debts	774773	-	-	-	*3179	-	*3302	*2457	9030	5405	12598	24595	714207
6 Inventories	34794682	-	*24978	*4853	*88852	*53325	395240	417530	544759	522058	462127	967358	31313602
7 U.S. govt. obligations, total	*1442867	-	-	-	-	-	-	-	*36587	-	-	-	1406280
8 Tax-exempt securities	*91667	-	-	-	-	-	*4885	*350	-	*12478	1006	-	72948
9 Other current assets	13804661	-	*196	*49	*939	*1113	67290	28100	71048	91819	173212	361103	13009792
10 Loans to stockholders	1070083	-	36	**	*1058	*3065	*1508	*12104	*6881	*6528	5333	6935	1026636
11 Mortgage and real estate loans	*320865	-	-	-	-	*4171	*17078	*4882	-	-	-	-	294734
12 Other investments	30852484	-	*191	*6241	-	*45	*36675	11005	122653	119713	230269	321640	30004051
13 Depreciable assets	78795763	-	*16643	*20053	*125749	*120648	1020495	578705	1165379	722890	1017113	2002528	72005561
14 Less: Accumulated depreciation	44865203	-	*13163	*14143	*81146	*95738	658470	339714	594150	361853	551284	929069	41226473
15 Depletable assets	98391	-	-	-	-	-	-	-	-	702	-	-	97689
16 Less: Accumulated depletion	28781	-	-	-	-	-	-	-	-	409	-	-	28372
17 Land	1630603	-	-	-	*11593	-	*29336	44382	39376	19873	29788	102221	1354036
18 Intangible assets (Amortizable)	23840090	-	*1045	*62	*13354	*4252	22683	27393	76292	92365	222470	384269	22995903
19 Less: Accumulated amortization	2782422	-	*1008	*14	*6643	*1682	8112	15346	26776	29196	27357	77770	2588519
20 Other assets	19286332	-	*-230	*1944	*195	*566	70655	21992	123584	71726	104048	225264	18666588
21 Total liabilities	192066551	-	*49104	*64172	*277773	*150877	1332722	1086242	2124319	1784023	2067840	4692701	178436779
22 Accounts payable	15734727	-	*872	*5802	*325052	*53821	227734	141564	253935	186279	217385	554121	13768161
23 Mort, notes, and bonds under 1 yr	22690984	-	*612	*742	*129517	*4650	111923	172542	203500	182541	290791	293873	21300295
24 Other current liabilities	41552658	-	*7174	*27397	*12734	*15940	158918	125934	193667	205844	229951	574325	40000772
25 Loans from stockholders	1122783	-	*19074	*7691	*14225	*10534	102469	*31114	171813	*12516	14475	189153	549719
26 Mort, notes, bonds, 1 yr or more	36787303	-	*27203	*1085	*81440	*99436	181772	175361	596343	411580	453174	924047	33835862
27 Other liabilities	25900437	-	*-0	-	*56339	*10144	64945	*8833	132529	85930	78701	265253	25197762
28 Net worth	48277660	-	*-5831	*21455	*-341533	*-43649	484960	430893	572532	699333	783364	1891929	43784207
29 Capital stock	12188827	-	*9590	*1313	*5169	*309217	87822	64818	260051	57495	157576	418802	10816974
30 Paid-in or capital surplus	14119216	-	*6461	*19647	*4516	*82553	268466	113631	514450	268222	568225	1284718	10988328
31 Retained earnings, appropriated	*456633	-	-	-	-	-	*2829	-	*3423	-	324	-	450057
32 Retained earnings-unappropriated	25924389	-	*2697	**	*-388014	*-368772	39542	107723	-380561	244792	-101367	-12331	26780681
33 Retained earnings (S Corp)	1148270	-	*-24579	*495	*38653	*-35429	103624	147004	214535	*173066	165790	276014	89098
34 Less: Cost of treasury stock	5559675	-	-	-	*1857	*31217	*17322	*2283	39366	*44242	7184	75273	5340930
35 Total receipts	192799633	11191487	*398957	*235335	*859973	*495763	3178820	2226234	3173793	3130238	2406170	5216822	160286041
36 Business receipts	181546380	10568341	*398628	*234133	*841350	*483249	3105993	2191651	3071989	3083523	2279505	5092080	150195937
37 Interest	3467883	*52414	*3	-	*1295	*1152	2487	*2627	5608	7322	10977	40884	3343116
38 Interest on govt. obligations	17958	-	-	-	-	-	*101	*11	*569	*648	174	1484	14972
39 Rents	1352317	*279648	-	-	*1664	-	*996	*1864	10282	*5502	1964	3445	1046950
40 Royalties	708228	12662	-	-	-	-	*4663	-	*87	*1237	671	4497	684410
41 Net S-T cap gain less net LT loss	24977	-	-	-	-	*76	-	-	-	-	103	-	24799
42 Net L-T cap gain less net ST loss	560216	*8142	-	-	-	*162	*3824	*1764	*1553	*582	80870	14597	448722
43 Net gain, noncapital assets	1011527	*61605	-	-	*905	*1353	*20749	*323	13447	*4954	8759	2185	897245
44 Dividends, domestic corporations	25254	-	-	-	-	-	-	10	23	*1529	172	731	22788
45 Dividends, foreign corporations	1128451	85677	-	-	-	-	-	-	*131	*1311	3737	3459	1034137
46 Other receipts	2956442	122998	*326	*1202	*14759	*9771	40006	27983	70104	23629	19238	53461	2572965
47 Total deductions	184182800	10780165	*409008	*230994	*810161	*489624	3046851	2089279	3028349	3034924	2401528	4960534	152901382
48 Cost of goods	138166060	7831522	*173484	*90355	*587528	*333369	2337647	1628389	2221605	2375987	1785520	3678288	115122368
49 Compensation of officers	1048489	*35023	*31175	*28032	*29888	*13724	81200	47922	87703	69302	42763	57296	524461
50 Salaries and wages	11246543	848744	*90649	*47684	*61135	*55313	193518	105786	166789	154196	109367	308882	9104480
51 Repairs	926616	101260	*2749	*2459	*4510	*2207	7567	8234	10377	12391	10058	19529	745275
52 Bad debts	355494	*460	*1026	*845	*3238	*15	4740	4271	4237	6394	3474	14647	312146
53 Rent paid on business property	1122758	54261	*16069	*17879	*12476	*7849	20076	26135	21295	21605	12989	32778	879345
54 Taxes paid	2949801	230033	*15186	*7318	*18834	*15646	73141	50744	75266	47261	49428	115489	2251454
55 Interest paid	4543241	200986	*206	*124	*3996	*4731	24710	40002	82567	48549	87821	107938	3941611
56 Contributions or gifts	158147	*205	-	-	*57	*23	*333	*256	290	454	344	1065	155119
57 Amortization	429148	8125	*185	*12	*357	-	*1860	3157	4900	2886	12590	22081	372994
58 Depreciation	4346245	447405	*1206	*577	*15331	*9364	70590	33684	75465	58601	65454	158019	3410550
59 Depletion	13062	-	-	-	-	-	-	-	-	-	-	139	12924
60 Advertising	585327	16790	*2547	*706	*7043	*2172	21553	22379	13033	13084	6823	24913	454285
61 Pension, prof sh, stock, annuity	1020867	*69261	-	-	*2787	*1632	*6403	4976	13593	16851	13741	27560	864061
62 Employee benefit programs	3049108	*69189	-	*1048	*9275	*3752	32149	16708	48616	27622	51435	85342	2703973
63 Net loss, noncapital assets	139465	*2459	-	-	-	-	*3852	*812	10876	1780	211	3886	115591
64 Other deductions	14082427	864441	*74526	*33956	*53706	*39826	167511	95824	191738	177961	149508	302683	11930748
65 Total receipts less total deducts	8616833	411321	*-10051	*4340	*49812	*6139	131969	136955	145445	95314	4642	256288	7384659
66 Constructive taxable income from related foreign corporations	721673	43429	-	-	-	-	-	-	-	-	-	717	677526
67 Net income (less deficit), total	9320547	454751	*-10051	*4340	*49812	*6139	131868	136944	144876	94666	4468	255521	8047214
68 Net income, total	9900725	*486663	*9006	*17678	*50568	*20318	172341	165209	242954	167390	70794	292812	8204993
69 Deficit, total	580178	*31912	*19057	*13337	*756	*14178	*40473	*28265	98078	*72724	66326	37291	157779
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-511	*-511	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	534804	*35115	*-14816	*4340	*44262	*8543	86856	99228	108155	*55913	6639	53164	47405
73 Statutory special deductions, total	1114235	*73693	*478	-	-	*1019	*22229	*4497	44205	16254	14021	35032	902805
74 Net operating loss deduction	517895	*61517	*478	-	-	*1019	*22229	*4489	44057	*13723	11986	31547	326849
75 Dividends received deduction	596340	12177	-	-	-	-	-	8	*148	*2531	2034	3486	575956
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	8165246	*377855	*6385	**	*6306	*10756	34686	*43308	89283	91339	45056	205399	7254875
78 Total income tax before credits	2869154	*133151	*964	**	*1092	*2821	11969	*14724	31634	31755	16045	72134	2552865
79 Income tax	2849320	*132030	*964	**	*1092	*2821	10619	*14724	30367	31069	15324	71087	2539225
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	15317	1122	-	-	-	-	*1350	-	*1265	*260	722	1038	9561
83 Foreign tax credit	517204	46189	-	-	-	-	*26	-	-	*-0	10	118	470861
84 U.S. Possessions tax credit	243	-	-	-	-	-	-	-	243	-	-	-	-
85 Nonconventional source fuel credit	1060	-	-	-	-	-	-	-	-	-	-	-	1060
86 General business credit	121887	691	6	**	-	-	*106	*679	*2271	*20	365	251	117498
87 Prior year minimum tax credit	47057	-	-	-	-	-	10	*363	*179	*277	22	235	45970
88 Total income tax after credits	2181702	*86271	*958	**	*1092	*2821	11827	*13681	28941	31458	15648	71529	1917477

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Transportation equipment, except motor vehicles: Aircraft, guided missiles, parts

MINOR INDUSTRY 3725
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	870	*19	*191	-	*258	*19	184	63	68	14	16	12	26
2 Total assets	158947246	-	*6982	-	*92234	*12604	484241	461002	1138534	514451	1257181	1719556	153260462
3 Cash	1668026	-	*6790	-	*32488	*3243	61983	30793	56974	34019	40711	159025	1241999
4 Notes and accounts receivable	26124829	-	-	-	*26158	*3035	109137	89081	241392	86862	206967	278167	25084031
5 Less: Allowance for bad debts	672856	-	-	-	*3179	-	*2285	*196	3510	*2649	3127	11272	646639
6 Inventories	29281568	-	-	-	*22989	*3523	107385	177340	348070	154638	330059	433557	27704006
7 U.S. govt. obligations, total	*1442867	-	-	-	-	-	-	-	*36587	-	-	-	1406280
8 Tax-exempt securities	*91316	-	-	-	-	-	*4885	-	-	*12478	1006	-	72948
9 Other current assets	9688756	-	-	-	*918	*364	8878	7814	37989	*36019	60675	68844	9467256
10 Loans to stockholders	452328	-	-	-	*294	-	-	*7017	*2068	*2417	-	6935	433597
11 Mortgage and real estate loans	*300747	-	-	-	-	-	*1416	*4596	-	-	-	-	294734
12 Other investments	25774510	-	*191	-	-	-	*4261	*2136	71210	*23330	159223	106442	25407717
13 Depreciable assets	65511398	-	-	-	*51584	*5806	320281	305625	611988	209296	536276	726544	62743997
14 Less: Accumulated depreciation	38236310	-	-	-	*43034	*3933	207696	186206	347795	111732	276655	342525	36716734
15 Depletable assets	702	-	-	-	-	-	-	-	-	702	-	-	-
16 Less: Accumulated depletion	409	-	-	-	-	-	-	-	-	409	-	-	-
17 Land	1254072	-	-	-	-	-	*4432	*4914	*4658	*3108	12336	46409	1178215
18 Intangible assets (Amortizable)	21968218	-	-	-	*9364	*962	*1595	*9502	*8103	*80538	153094	213579	21491482
19 Less: Accumulated amortization	2489550	-	-	-	*5503	*962	*1314	*4705	*5947	*26883	17728	39979	2386529
20 Other assets	16787034	-	-	-	*156	*566	*71281	*13291	76748	*12719	54342	73831	16484099
21 Total liabilities	158947246	-	*6982	-	*92234	*12604	484241	461002	1138534	514451	1257181	1719556	153260462
22 Accounts payable	10553730	-	-	-	*19265	*4570	63302	60814	146583	47973	126448	133370	9951406
23 Mort, notes, and bonds under 1 yr	19967943	-	*612	-	-	*3036	*29096	*48315	133082	*15263	170500	96657	19471382
24 Other current liabilities	37520750	-	-	-	*7409	*3634	32524	40941	88797	52685	138338	191437	36964985
25 Loans from stockholders	369016	-	-	-	*13981	-	*22261	*31079	*16884	-	9212	184853	90745
26 Mort, notes, bonds, 1 yr or more	32368959	-	-	-	*10114	-	*96723	*102209	325814	*135096	294406	496664	30907933
27 Other liabilities	22369854	-	-	-	-	-	*25927	*2863	72096	*22722	41029	118428	22086788
28 Net worth	35796993	-	*6370	-	*41464	*1363	214408	174782	355278	240711	477248	498146	33787224
29 Capital stock	11156770	-	*191	-	*3723	*57	16064	10618	92569	25724	104301	357491	10546033
30 Paid-in or capital surplus	7752240	-	-	-	-	-	*62838	*73016	150175	*68402	448270	595445	6354093
31 Retained earnings, appropriated	*130458	-	-	-	-	-	-	-	*3423	-	-	-	127036
32 Retained earnings-unappropriated	20637562	-	*6178	-	*19414	*1307	*9635	*49399	16065	*137540	-162038	-531879	21091942
33 Retained earnings (S Corp)	539718	-	-	-	*18327	-	*138822	*41905	*107213	49233	90594	93624	-
34 Less: Cost of treasury stock	4419756	-	-	-	-	-	*12952	*157	14166	40188	3879	16534	4331880
35 Total receipts	153638041	*10551128	*6349	-	*282746	*87217	911270	714178	1673558	666786	1442906	1580540	135721360
36 Business receipts	144242864	*9964325	*6349	-	*280916	*87199	882992	702904	1632709	654232	1335738	1526959	127168541
37 Interest	2949192	51757	-	-	*50	-	*603	*1336	2390	*2711	5355	24146	2860844
38 Interest on govt. obligations	6732	-	-	-	-	-	*101	-	*362	*641	155	131	5341
39 Rents	1126132	279559	-	-	*1664	-	*746	-	*9714	*93	708	2756	830890
40 Royalties	484671	12662	-	-	-	-	*260	-	-	-	6	772	470970
41 Net S-T cap gain less net LT loss	2696	-	-	-	-	-	-	-	-	-	103	-	2593
42 Net L-T cap gain less net ST loss	408450	-	-	-	-	-	3612	*1300	*608	*16	80770	14510	307634
43 Net gain, noncapital assets	717784	41630	-	-	-	-	*16953	*195	*1487	-	6891	1521	649108
44 Dividends, domestic corporations	15437	-	-	-	-	-	-	-	23	*3	11	502	14898
45 Dividends, foreign corporations	1095041	85677	-	-	-	-	-	-	*131	*1311	3568	1249	1003106
46 Other receipts	2589044	115518	-	-	*116	*19	*6003	8443	26133	7779	9602	7995	2407435
47 Total deductions	146769104	*10164199	*641	-	*274430	*86725	814248	655241	1580965	610405	1440601	1504318	129637331
48 Cost of goods	110411814	*7414171	*86	-	*178141	*70729	577002	479554	1123367	453657	1053041	1040841	98021224
49 Compensation of officers	645680	17002	-	-	*9050	-	34540	*25120	63918	*28740	31130	30895	405285
50 Salaries and wages	8840931	*807108	-	-	*20650	*6576	70752	34750	92290	*29076	71624	100085	7608020
51 Repairs	702374	96049	-	-	*2147	*678	*1441	*2097	7030	*401	5207	5356	581966
52 Bad debts	308642	184	-	-	*3238	*15	*265	*4	1216	*5475	1818	4004	292424
53 Rent paid on business property	860189	*41623	-	-	*9097	*1716	7386	*8632	11715	*1763	6176	14263	757818
54 Taxes paid	2133424	*212412	*514	-	*7834	*789	21732	21927	46980	*8429	28836	39818	1744153
55 Interest paid	3840488	190564	-	-	*948	*1853	*6040	*16923	49193	*13561	61647	64429	3435329
56 Contributions or gifts	136673	199	-	-	*3	*4	*69	*203	182	*224	207	109	135474
57 Amortization	359948	*6667	*4	-	*62	-	*173	*462	2515	*1916	7690	18252	322206
58 Depreciation	3352924	*438517	-	-	*4688	*631	22558	15971	45307	13051	42402	61771	2708028
59 Depletion	206	-	-	-	-	-	-	-	-	-	-	139	68
60 Advertising	255493	12241	-	-	*4167	*864	*3870	*792	2566	*2288	3912	3834	220958
61 Pension, prof sh, stock, annuity	751112	66184	-	-	*2584	*133	*4175	*3070	9414	*1397	3361	13230	647565
62 Employee benefit programs	2545963	67559	-	-	*5922	-	20753	*7412	30694	*4184	24476	23644	2361318
63 Net loss, noncapital assets	66073	36	-	-	-	-	*3851	*296	*9519	*352	115	1743	50160
64 Other deductions	11557167	*793681	*37	-	*25900	*2736	39641	38026	85058	45892	98959	81903	10345334
65 Total receipts less total deducts	6868937	*386929	*5708	-	*8316	*493	97022	58937	92594	56381	2305	76222	6084030
66 Constructive taxable income from related foreign corporations	682728	43429	-	-	-	-	-	-	-	-	-	-	639298
67 Net income (less deficit), total	7544933	*430359	*5708	-	*8316	*493	96921	58937	92231	55740	2150	76091	6717987
68 Net income, total	7844282	*441935	*5708	-	*8316	*493	107514	*81150	138359	*81710	51634	108945	6818519
69 Deficit, total	299349	*11576	-	-	-	-	*10593	*22213	*46127	25970	49483	32854	100532
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-429	*-429	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	236491	-	-	-	*2010	-	*65512	*36248	*68498	32468	9836	21918	-
73 Statutory special deductions, total	946526	67608	-	-	-	-	*14067	*707	*23182	*1710	9040	24224	805988
74 Net operating loss deduction	376639	55431	-	-	-	-	*14067	*707	*23034	*397	7303	22574	253125
75 Dividends received deduction	569887	12177	-	-	-	-	-	-	*148	*1313	1737	1650	552862
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	6643906	*374327	*5708	-	*6306	*493	*27936	*30577	45882	*47532	29775	62803	6012568
78 Total income tax before credits	2333732	*132063	*856	-	*1092	*78	*10512	*10396	16056	*16242	10418	22395	2113625
79 Income tax	2320865	*130941	*856	-	*1092	*78	*9246	*10396	15579	*16174	10124	21706	2104674
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	8987	1122	-	-	-	-	*1266	-	*476	*68	295	680	5081
83 Foreign tax credit	506336	46189	-	-	-	-	*26	-	-	*-0	-	66	460055
84 U.S. Possessions tax credit	243	-	-	-	-	-	-	-	243	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	106548	691	-	-	-	-	-	*230	*1092	*20	23	-	104492
87 Prior year minimum tax credit	14544	-	-	-	-	-	10	-	*105	*54	-	164	14210
88 Total income tax after credits	1706062	*85183	*856	-	*1092	*78	*10475	*10166	14616	*16168	10395	22164	1534869

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Transportation equipment, except motor vehicles: Ship and boat building and repairing

MINOR INDUSTRY 3730 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2066	*53	*967	*406	*187	*114	215	*57	36	*16	5	4	7
2 Total assets	15718328	-	*11140	*64172	*83748	*82188	416450	*439911	533332	*527086	331687	548453	12680161
3 Cash	555637	-	*2789	*23230	*37525	*12504	*28342	*34202	34312	*44447	13732	64811	259744
4 Notes and accounts receivable	2057169	-	*2643	*21899	-	*18022	*31524	*92157	66919	*130745	53536	87702	1552022
5 Less: Allowance for bad debts	50305	-	-	-	-	-	*876	*1486	*1547	*1419	7965	1340	35672
6 Inventories	2754343	-	*2436	*4853	*37745	*29583	*144371	*170589	*47384	*95127	10253	15539	2196462
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*350	-	-	-	-	-	-	*350	-	-	-	-	-
9 Other current assets	2685584	-	-	*49	-	*386	*44988	*18609	19108	*37128	38198	74694	2452424
10 Loans to stockholders	18589	-	-	-	-	-	*1508	*4854	*4317	*2578	5333	-	-
11 Mortgage and real estate loans	*20119	-	-	-	-	*4171	*15661	*286	-	-	-	-	-
12 Other investments	2530182	-	-	*6241	-	-	*18851	*7896	*49010	*43478	63211	1812	2339683
13 Depreciable assets	5900029	-	*15383	*20053	*12264	*52760	300082	*187016	381229	*217181	288210	343439	4082412
14 Less: Accumulated depreciation	3121046	-	*12954	*14143	*3787	*37809	*184969	*113754	159716	*91767	175737	133531	2192879
15 Depletable assets	87151	-	-	-	-	-	-	-	-	-	-	-	87151
16 Less: Accumulated depletion	26007	-	-	-	-	-	-	-	-	-	-	-	26007
17 Land	212938	-	-	-	-	-	*17437	*33759	*29188	*10833	11848	26330	83543
18 Intangible assets (Amortizable)	1067832	-	*171	*62	-	*3291	*8	*1859	*36780	*8046	3446	798	1013371
19 Less: Accumulated amortization	115315	-	*171	*14	-	*720	*8	*1411	*18526	*1381	1407	533	91145
20 Other assets	1141078	-	*842	*1944	-	-	*-470	*4983	*44873	*32090	29030	68734	959053
21 Total liabilities	15718328	-	*11140	*64172	*83748	*82188	416450	*439911	533332	*527086	331687	548453	12680161
22 Accounts payable	3195768	-	*872	*5802	*277595	*13642	*73501	*57789	41173	*36732	26747	41333	2620582
23 Mort, notes, and bonds under 1 yr	1374690	-	-	*742	*127160	-	*23016	*97251	*55329	*88707	46855	25016	910613
24 Other current liabilities	1323627	-	*4818	*27397	-	*6009	*67803	*69323	57687	*78635	31358	103810	876786
25 Loans from stockholders	401585	-	*16640	*7691	-	*72	*35412	35	*154560	*1958	2012	-	183205
26 Mort, notes, bonds, 1 yr or more	1961836	-	-	*1085	*41735	*44184	*33055	*38612	*138953	*96636	42443	105994	1419140
27 Other liabilities	1882806	-	*-0	-	*56339	*6008	*39017	*1832	*33495	*31807	24938	22972	1666398
28 Net worth	5578016	-	*-11191	*21455	*-419081	*12273	144645	*175069	52134	*192609	157334	249329	5003437
29 Capital stock	605524	-	*630	*1313	*77	*239534	60996	*46288	91318	*20788	37262	219	107100
30 Paid-in or capital surplus	3409360	-	*4726	*19647	*4522	*82553	*185	*13729	*297869	*48614	7492	70798	2859223
31 Retained earnings, appropriated	*326175	-	-	-	-	-	*2829	-	-	-	324	-	323021
32 Retained earnings-unappropriated	1774565	-	*-2608	-	*-424238	*-243167	*29425	*58324	-360155	*68830	40301	187957	2419896
33 Retained earnings (S Corp)	241952	-	*-13939	*495	*558	*-35429	*53538	*58854	*48304	*54377	75196	-	-
34 Less: Cost of treasury stock	779561	-	-	-	-	*31217	*2328	*2126	*25201	-	3241	9646	705803
35 Total receipts	16049491	*610169	*140618	*235335	*32367	*199313	*1012425	*993108	674561	*1202710	355506	472844	10120534
36 Business receipts	15522600	*574694	*140290	*234133	*31171	*195141	*1005191	*973254	628895	*1186157	350218	465926	9737530
37 Interest	201907	*643	*3	-	*1196	*1111	*1862	*1290	*1343	*2932	1845	4236	185445
38 Interest on govt. obligations	*6860	-	-	-	-	-	-	*11	56	*4	4	494	6291
39 Rents	78757	*89	-	-	-	-	*250	*1864	*474	*872	24	49	75135
40 Royalties	1568	-	-	-	-	-	-	-	-	-	-	-	1568
41 Net S-T cap gain less net LT loss	*465	-	-	-	-	*37	-	-	-	-	-	-	427
42 Net L-T cap gain less net ST loss	12902	*8142	-	-	-	*107	-	*464	944	*566	101	-0	2578
43 Net gain, noncapital assets	75095	*19975	-	-	-	*723	*1823	*129	*11876	*2016	261	55	38238
44 Dividends, domestic corporations	4152	-	-	-	-	-	-	10	-	-	161	169	3811
45 Dividends, foreign corporations	10000	-	-	-	-	-	-	-	-	-	-	-	10000
46 Other receipts	135186	*6626	*326	*1202	-	*2194	*3298	*16085	30974	*10163	2892	1916	59510
47 Total deductions	15458347	*575454	*150187	*230994	*32076	*187407	992827	*938108	650301	*1154999	357877	455602	9732514
48 Cost of goods	11494296	*380591	*52449	*90355	*14383	*117481	*800882	*735485	470556	*947101	264407	344185	7276422
49 Compensation of officers	236027	*18021	*27905	*28032	*3159	*6426	*31826	*17882	12964	*11005	4612	5820	68374
50 Salaries and wages	857913	*41625	*14051	*47684	*6819	*24367	*39246	*47250	21797	*56094	9018	22591	527372
51 Repairs	108250	*5133	*1993	*2459	*26	*656	*3195	*5817	2208	*6566	1406	3300	75491
52 Bad debts	20746	*276	*1026	*845	-	-	*3339	*3549	*2136	*584	607	381	8001
53 Rent paid on business property	152831	*12638	*9561	*17879	-	*5163	*2884	*17154	*4067	*13335	4147	2010	63992
54 Taxes paid	449078	*17422	*5832	*7318	*966	*7176	24258	*15705	14571	*16219	12558	12924	314130
55 Interest paid	294765	*9571	*205	*124	*196	*2148	*6909	*14755	20204	*13038	7303	3165	217148
56 Contributions or gifts	3885	*7	-	-	-	-	*153	*53	*69	*41	81	455	3027
57 Amortization	41137	*1227	*7	*12	-	-	-	*1608	*1371	*553	183	299	35878
58 Depreciation	334574	*8070	*1081	*577	*1545	*5445	*18392	*10309	18770	*16548	7415	19417	227004
59 Depletion	10720	-	-	-	-	-	-	-	-	-	-	-	10720
60 Advertising	183022	*4171	*387	*706	*57	*914	*11276	*16063	*5426	*6077	317	1910	135721
61 Pension, prof sh, stock, annuity	175519	*3077	-	-	-	*1499	*1541	*1280	*646	*8509	8051	2298	148619
62 Employee benefit programs	287662	*1628	-	*1048	*822	*2754	*4117	*4580	*11815	*8698	19000	9031	224168
63 Net loss, noncapital assets	5907	*2422	-	-	-	-	-	*516	*1343	*1	9	45	1570
64 Other deductions	802014	*69573	*35691	*33956	*4102	*13379	44808	*46102	62358	*50632	18764	27772	394876
65 Total receipts less total deducts	591145	*34715	*-9569	*4340	*291	*11906	19598	*55000	24260	*47711	-2372	17242	388021
66 Constructive taxable income from related foreign corporations	2930	-	-	-	-	-	-	-	-	-	-	-	2930
67 Net income (less deficit), total	587215	*34715	*-9569	*4340	*291	*11906	19598	*54989	24204	*47707	-2375	16749	384660
68 Net income, total	714556	*44728	*2142	*17678	*1047	*11906	*26464	*56483	*60201	*47960	5896	16749	423302
69 Deficit, total	127341	*10013	*11711	*13337	*756	-	*6866	*1494	*35997	*253	8271	-	38643
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*51	*51	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	131513	*35115	*-7470	*4340	*1047	*8543	*14133	*39962	*22335	*16705	-3198	-	-
73 Statutory special deductions, total	109726	*6086	-	-	-	*1019	*1300	*3790	*17288	*6703	4708	550	68283
74 Net operating loss deduction	96804	*6086	-	-	-	*1019	*1300	*3782	*17288	*6703	4580	432	55615
75 Dividends received deduction	12922	-	-	-	-	-	-	8	-	-	128	118	12668
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	440889	*3528	-	-	-	*2345	*4165	*12730	*20064	*24552	2286	16199	355019
78 Total income tax before credits	156806	*1089	-	-	-	*372	*873	*4327	*7587	*8821	1207	5817	126712
79 Income tax	152334	*1089	-	-	-	*372	*790	*4327	*6854	*8348	788	5525	124242
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	4003	-	-	-	-	-	*84	-	*733	*47	419	293	2428
83 Foreign tax credit	1383	-	-	-	-	-	-	-	-	-	-	-	1383
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*7448	-	-	-	-	-	*106	*449	*1144	-	-	-	5749
87 Prior year minimum tax credit	*670	-	-	-	-	-	-	*363	20	*216	-	71	-
88 Total income tax after credits	147305	*1089	-	-	-	*372	*767	*3515	*6422	*8605	1207	5747	119581

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Transportation equipment, except motor vehicles: Other transportatation equipment, except motor vehicles

MINOR INDUSTRY 3798
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1438	*77	*725	**	*236	*93	190	*30	29	21	8	13	15
2 Total assets	17400977	-	*30982	**	*101791	*56085	432031	*185329	452454	742486	478972	2424691	12496156
3 Cash	838353	-	*771	**	*13896	*3271	*17430	*7667	40271	32200	23674	150865	548308
4 Notes and accounts receivable	3245230	-	*7423	**	*16936	*21037	88343	*43414	127850	192463	75093	612248	2060424
5 Less: Allowance for bad debts	51612	-	-	-	-	-	*140	*776	*3974	1337	1506	11983	31896
6 Inventories	2758771	-	*22542	-	*28117	*20219	*143484	*69601	149305	272293	121815	518262	1413133
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	1430320	-	*196	-	*21	*363	*13425	*1677	13951	18671	74340	217565	1090112
10 Loans to stockholders	599166	-	36	**	*764	*3065	-	*233	*496	*1534	-	-	593039
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	2547792	-	-	-	-	*45	*13564	*973	*2433	*52905	7834	213387	2256651
13 Depreciable assets	7384336	-	*1260	**	*61901	*62082	400132	*86064	172161	296412	192627	932546	5179152
14 Less: Accumulated depreciation	3507847	-	*209	**	*34325	*53995	265806	*39755	86639	158354	98892	453013	2316860
15 Depletable assets	10538	-	-	-	-	-	-	-	-	-	-	-	10538
16 Less: Accumulated depletion	2365	-	-	-	-	-	-	-	-	-	-	-	2365
17 Land	163593	-	-	-	*11593	-	*7466	*5709	*5530	*5932	5604	29481	92277
18 Intangible assets (Amortizable)	804040	-	*874	-	*3990	-	*21081	*16032	*31409	*3781	65930	169892	491050
19 Less: Accumulated amortization	177558	-	*837	-	*1140	-	*6791	*9230	*2303	*932	8223	37258	110845
20 Other assets	1358219	-	*-1072	**	*38	-	*-156	*3719	*1963	26917	20676	82700	1223436
21 Total liabilities	17400977	-	*30982	**	*101791	*56085	432031	*185329	452454	742486	478972	2424691	12496156
22 Accounts payable	1985228	-	-	-	*28192	*35609	90931	*22961	66180	101573	64190	379418	1196173
23 Mort, notes, and bonds under 1 yr	1348352	-	-	-	*2356	*1613	*59811	*26977	*15090	78571	73436	172199	918300
24 Other current liabilities	2708280	-	*2356	-	*5325	*6297	*58591	*15670	47182	74523	60255	279078	2159001
25 Loans from stockholders	352182	-	*2433	-	*244	*10463	*44796	-	*368	*10557	3251	4300	275769
26 Mort, notes, bonds, 1 yr or more	2456508	-	*27203	**	*29591	*55252	*51994	*34540	*131576	*179848	116325	321388	1508790
27 Other liabilities	1647777	-	*-0	-	-	*4136	*-0	*4138	*26938	*31401	12734	123853	1444577
28 Net worth	6902651	-	*-1010	**	*36083	*-57285	125907	*81042	165119	266013	148781	1144454	4993546
29 Capital stock	426532	-	*8768	-	*1370	*69626	10762	*7912	76165	10983	16013	61092	163842
30 Paid-in or capital surplus	2957616	-	*1734	-	*-6	-	*205443	*26886	*66405	*151206	112463	618474	1775011
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	3512262	-	*-874	**	*16809	*-126911	*482	-	*-36471	38423	20370	331591	3268843
33 Retained earnings (S Corp)	366600	-	*-10639	-	*19768	-	*-88736	*46245	*59019	*69455	-	182390	89098
34 Less: Cost of treasury stock	360359	-	-	-	*1857	-	*2043	-	-	*4054	64	49093	303248
35 Total receipts	23112101	*30190	*251989	**	*544860	*209232	1255125	*518948	825674	1260742	607758	3163438	14444146
36 Business receipts	21780916	*29322	*251989	**	*529263	*200910	1217810	*515492	810385	1243134	593549	3099196	13289866
37 Interest	316785	*13	-	-	*49	*41	*21	-	*1876	*1680	3777	12501	296827
38 Interest on govt. obligations	*4367	-	-	-	-	-	-	-	*151	*3	15	859	3339
39 Rents	147428	-	-	-	-	-	-	-	*94	*4537	1232	639	140925
40 Royalties	221989	-	-	-	-	-	*4404	-	*87	*1237	664	3725	211872
41 Net S-T cap gain less net LT loss	*21816	-	-	-	-	*38	-	-	-	-	-	-	21778
42 Net L-T cap gain less net ST loss	138864	-	-	-	-	*55	*212	-	-	-	-	87	138510
43 Net gain, noncapital assets	218647	-	-	-	*905	*630	*1973	-	*85	*2937	1608	610	209900
44 Dividends, domestic corporations	*5665	-	-	-	-	-	-	-	-	*1526	-	60	4080
45 Dividends, foreign corporations	23410	-	-	-	-	-	-	-	-	-	169	2211	21031
46 Other receipts	232213	854	*-0	-	*14643	*7558	*30705	*3455	*12997	*5688	6744	43550	106019
47 Total deductions	21955350	*40513	*258180	**	*503655	*215492	1239776	*495930	797083	1269520	603049	3000614	13531538
48 Cost of goods	16259951	*36759	*120949	**	*395004	*145160	959763	*413349	627682	975228	468072	2293262	9824722
49 Compensation of officers	166782	-	*3270	-	*17678	*7298	*14834	*4920	10821	*29558	7021	20581	50802
50 Salaries and wages	1547699	10	*76598	-	*33666	*24370	*83520	*23786	52702	69027	28725	186206	969088
51 Repairs	115993	*78	*756	**	*2336	*873	*2931	*320	1139	5423	3445	10873	87818
52 Bad debts	26107	-	-	-	-	-	*1136	*718	*885	*336	1049	10262	11720
53 Rent paid on business property	109738	-	*6508	-	*3380	*970	*9807	*350	*5512	6508	2665	16504	57535
54 Taxes paid	367299	*199	*8840	**	*10034	*7682	27151	*13112	13715	22614	8035	62747	193171
55 Interest paid	407988	*851	1	**	*2852	*731	11762	*8323	13169	21951	18871	40343	289134
56 Contributions or gifts	17588	-	-	-	*54	*20	*110	-	*39	*189	57	501	16619
57 Amortization	28062	231	*175	-	*295	-	*1687	*1086	*1014	*417	4718	3530	14909
58 Depreciation	658747	817	*125	**	*9098	*3288	29641	*7404	11388	29002	15636	76831	475517
59 Depletion	2136	-	-	-	-	-	-	-	-	-	-	-	2136
60 Advertising	146812	*378	*2160	**	*2819	*394	*6407	*5524	5041	*4719	2594	19169	97606
61 Pension, prof sh, stock, annuity	94235	-	-	-	*203	-	*687	*626	*3534	*6946	2330	12032	67877
62 Employee benefit programs	215482	*2	-	-	*2531	*997	*7278	*4716	*6106	14739	7959	52667	118486
63 Net loss, noncapital assets	67485	-	-	-	-	-	*1	-	*13	*1427	87	2097	63860
64 Other deductions	1723246	*1187	*38798	**	*23704	*23711	83063	*11696	44322	81437	31785	193007	1190538
65 Total receipts less total deducts	1156751	*-10323	*-6191	**	*41205	*-6260	15348	*23018	28591	-8778	4709	162824	912608
66 Constructive taxable income from related foreign corporations	36015	-	-	-	-	-	-	-	-	-	-	717	35298
67 Net income (less deficit), total	1188399	*-10323	*-6191	**	*41205	*-6260	15348	*23018	28440	-8781	4694	162682	944567
68 Net income, total	1341887	-	*1155	**	*41205	*7918	*38363	*27576	*44394	*37719	13265	167119	963172
69 Deficit, total	153488	*10323	*7346	-	-	*14178	*23015	*4558	*15953	*46501	8572	4437	18605
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-133	*-133	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	166800	-	*-7346	-	*41205	-	*7211	*23018	*17322	*6740	-	31246	47405
73 Statutory special deductions, total	57982	-	*478	-	-	-	*6863	-	*3735	*7841	272	10258	28535
74 Net operating loss deduction	44452	-	*478	-	-	-	*6863	-	*3735	*6624	103	8541	18108
75 Dividends received deduction	13530	-	-	-	-	-	-	-	-	*1218	169	1717	10427
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1080451	-	*677	**	-	*7918	*2585	-	*23337	*19255	12994	126397	887287
78 Total income tax before credits	378615	-	*108	**	-	*2371	*584	-	*7991	*6692	4420	43922	312528
79 Income tax	376121	-	*108	**	-	*2371	*584	-	*7934	*6547	4412	43856	310309
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*2327	-	-	-	-	-	-	-	*57	*145	8	65	2051
83 Foreign tax credit	9485	-	-	-	-	-	-	-	-	-	10	52	9423
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	1060	-	-	-	-	-	-	-	-	-	-	-	1060
86 General business credit	7892	-	6	**	-	-	-	-	*35	-	342	251	7258
87 Prior year minimum tax credit	*31843	-	-	-	-	-	-	-	*54	*8	22	-	31760
88 Total income tax after credits	328335	-	*102	**	-	*2371	*584	-	*7902	*6685	4046	43618	263028

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 28
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8383	327	*2610	*1210	755	1130	1375	367	225	118	99	82	87
2 Total assets	188148042	-	*79570	*160823	310537	834586	3446060	2487701	3488210	4225102	6994925	12328845	153791683
3 Cash	10884292	-	*25245	*17065	*52428	137440	566223	465794	423659	702339	810860	1152714	6530525
4 Notes and accounts receivable	45533256	-	*40453	*23052	92721	300129	873184	621238	882438	798921	1516164	2412039	37972916
5 Less: Allowance for bad debts	970000	-	-	-	*906	*1894	9346	9590	34863	27855	69892	78523	737130
6 Inventories	21225243	-	*8658	*41249	*82087	203020	830138	561990	715660	748661	1191461	1670374	15171944
7 U.S. govt. obligations, total	1502071	-	-	-	-	-	*58470	*34602	*3032	*66110	21638	170297	1147921
8 Tax-exempt securities	968609	-	-	-	*172	*5358	*4158	*27543	1450	*56824	80229	91275	701600
9 Other current assets	13412154	-	*591	*121	*5049	11068	124568	121949	185036	371417	470362	987990	11134002
10 Loans to stockholders	323024	-	*119	-	*2987	*24479	74836	*560	*7509	*3927	83281	14099	111227
11 Mortgage and real estate loans	123396	-	-	-	*3963	-	-	-	*94	*5756	1355	75315	36912
12 Other investments	37694295	-	*139	*30468	*5705	*29375	232467	61074	379055	500065	746410	2052824	33656712
13 Depreciable assets	59032116	-	*21455	*102490	136957	320284	1402981	1032190	1497439	1373290	2242631	3654142	47248256
14 Less: Accumulated depreciation	31079236	-	*18184	*54701	*77804	211486	877255	608033	827311	735715	1158557	1816859	24693329
15 Depletable assets	*19726	-	-	-	-	-	*787	-	-	-	346	-	18593
16 Less: Accumulated depletion	13546	-	-	-	-	-	-	-	-	-	346	-	13200
17 Land	1373309	-	-	*525	-	-	*26177	17487	39783	38059	73200	102980	1075099
18 Intangible assets (Amortizable)	18373585	-	*1625	*799	*18079	36140	123864	166739	135902	217281	953799	1595157	15124198
19 Less: Accumulated amortization	3762773	-	*1311	*396	*13001	26630	55602	58032	50229	48943	227540	414088	2867001
20 Other assets	13508521	-	*779	*152	*2099	*7304	70411	52189	129555	154964	259525	659108	12172436
21 Total liabilities	188148042	-	*79570	*160823	310537	834586	3446060	2487701	3488210	4225102	6994925	12328845	153791683
22 Accounts payable	25217966	-	*34632	*12601	*33690	112302	424497	282474	330504	385654	623241	939972	22038399
23 Mort, notes, and bonds under 1 yr	11905816	-	-	*4281	*7120	39020	275774	258342	249275	212854	281652	531306	10046192
24 Other current liabilities	25899912	-	*9164	*26047	*33600	93352	455611	275436	348210	396182	719338	1033578	22509394
25 Loans from stockholders	2328522	-	*53490	*27348	*77785	124623	158466	*61838	40282	*49032	134708	64721	1536228
26 Mort, notes, bonds, 1 yr or more	28988408	-	-	*39541	*41090	*70568	375298	384256	334296	420436	1049758	1895760	24377404
27 Other liabilities	19487903	-	*-5706	*-0	*54632	*36897	61651	41651	94869	127145	367980	266656	18442128
28 Net worth	74319515	-	*-12010	*51005	62620	357823	1694763	1183705	2090774	2633798	3818247	7596850	54841939
29 Capital stock	10112450	-	*3197	*161313	*33412	150010	828464	714460	619265	396557	808153	1014437	5383182
30 Paid-in or capital surplus	39751641	-	*117	*123356	*64592	290119	1500876	1020027	1537483	2895228	3091189	4644576	24584080
31 Retained earnings, appropriated	71988	-	-	-	-	-	-	5756	6391	*29	1975	1995	55841
32 Retained earnings-unappropriated	31366366	-	*16662	*-206282	*-12193	-102361	-1007185	-602440	-426002	-584527	-210190	1854005	32646878
33 Retained earnings (S Corp)	1936124	-	*-31123	*-19231	*-20654	*26513	428635	*183949	509980	25044	242611	376540	213861
34 Less: Cost of treasury stock	8919053	-	*863	*8152	*2537	*6458	56026	138047	156342	98533	115490	294703	8041903
35 Total receipts	173660253	2481287	*214006	*303546	662565	1589474	5673635	3864325	4759342	4090278	7443603	10722594	131855599
36 Business receipts	159737710	2289203	*190340	*302277	659712	1578544	5565235	3783209	4577387	3932757	7164515	10120214	119574316
37 Interest	3193986	22191	*635	*64	*984	6128	21656	17936	32925	76506	77069	159942	2777950
38 Interest on govt. obligations	140015	640	-	-	*261	*146	*832	*1316	4861	*4303	8970	30860	87825
39 Rents	1699235	7760	-	-	*131	*435	*1070	*1451	5917	*1853	4226	8598	1667793
40 Royalties	3731050	4685	-	-	-	-	*4575	*391	*15261	11485	27736	42598	3624319
41 Net S-T cap gain less net LT loss	43736	1	-	-	-	-	*902	*5419	*1259	*104	4959	2864	28228
42 Net L-T cap gain less net ST loss	524123	2842	-	-	*36	*2553	*21368	*10401	15851	*3351	43435	62348	361938
43 Net gain, noncapital assets	125926	*24446	-	-	*243	-	2441	*1464	3296	1163	2171	8400	82301
44 Dividends, domestic corporations	98972	*42	-	*2	-	*443	*2111	-	1617	4319	1116	37765	51556
45 Dividends, foreign corporations	1779913	*10437	-	-	-	-	*12358	*764	*10877	8308	57827	54269	1625073
46 Other receipts	2585590	119038	*23030	*1204	*1197	1224	41086	41974	90093	46129	51579	194736	1974300
47 Total deductions	164486045	2589172	*190199	*311302	657824	1619970	5757155	3918744	4555655	4199290	7109102	9860113	123717518
48 Cost of goods	94287853	1140175	*91038	*106189	297690	800333	3280577	2113254	2389580	2261509	3582310	5362863	72862336
49 Compensation of officers	2193419	58001	*5131	*28703	*122933	160124	358024	155106	167387	94570	125663	150628	767150
50 Salaries and wages	21130542	496971	*37071	*69646	*58819	166403	584884	594377	687028	564645	1011182	1328173	15531343
51 Repairs	641037	17989	*657	*1323	*2544	3995	26185	15417	24292	15786	32643	48747	451461
52 Bad debts	397819	7134	*3567	*231	*1373	*3732	9770	5169	13034	13861	22465	48955	268528
53 Rent paid on business property	1863611	27790	*8661	*10080	*30712	55427	116939	58737	50605	52135	71619	114148	1266758
54 Taxes paid	3334258	45129	*4732	*12499	*17812	51961	160994	99406	112581	76940	144236	212836	2395132
55 Interest paid	4318307	108043	*228	*3885	*3088	15279	64803	61208	53106	68010	115829	206082	3618745
56 Contributions or gifts	160131	1652	*46	*436	*45	*217	796	731	3545	1234	2701	4403	144327
57 Amortization	778555	20687	*140	*144	*3556	5125	25146	16925	23798	19544	47728	61123	554640
58 Depreciation	5281148	68190	*2019	*13781	10510	37093	111087	97774	128548	116291	191718	298107	4206029
59 Depletion	496	-	-	-	-	-	-	-	-	-	-	-	496
60 Advertising	2875282	19726	*1911	*5996	*12645	16674	82557	41431	75667	117173	155148	186077	2160278
61 Pension, prof sh, stock, annuity	1416076	9719	*1659	*5248	*13731	*20164	29650	15431	27868	17350	39147	42906	1193203
62 Employee benefit programs	3553377	73332	-	*3202	*7318	23847	100437	62087	85566	88144	144387	168190	2796868
63 Net loss, noncapital assets	183424	11468	-	-	-	*990	400	398	7803	5455	14021	11196	131694
64 Other deductions	22070709	483168	*33340	*49940	75048	258606	804906	581294	705248	686643	1408307	1615679	15368530
65 Total receipts less total deducts	9174209	-107886	*23807	*-7755	4740	-30496	-83521	-54419	203687	-109012	334501	862481	8138081
66 Constructive taxable income from related foreign corporations	2037206	5924	-	-	-	-	-	-	10275	-	23770	16595	1980643
67 Net income (less deficit), total	11071400	-102602	*23807	*-7755	4479	-30642	-84353	-55735	209102	-113315	349300	848216	10030899
68 Net income, total	14228334	164474	*34373	*14657	*51768	102286	367215	240783	514978	328293	814034	1142564	10452910
69 Deficit, total	3156934	267075	*10566	*22412	*47289	132928	451567	296518	305877	441608	464734	294347	422011
70 Net income (less def), Form 1120-A	*-7541	-	*-17	*-7523	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*24264	*24264	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	714009	*-17902	*22805	*-9202	*8125	*40767	147200	*54865	213611	22859	76470	83293	71117
73 Statutory special deductions, total	1521606	*15817	-	*7666	*7774	*2248	41924	53870	38307	18234	84645	257352	993768
74 Net operating loss deduction	689754	*12569	-	*7666	*7774	*1938	*28245	53124	*26430	*6885	53310	191880	299933
75 Dividends received deduction	831853	*3248	-	-	-	*310	*13678	*746	11878	11349	31335	65472	693835
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	11873815	122695	*1045	*6990	*621	*33179	152836	117390	264530	291067	655690	805645	9422130
78 Total income tax before credits	4281411	43629	*157	*1049	*93	*7762	51068	40449	92448	101194	227889	284345	3431328
79 Income tax	4123447	42131	*156	*1049	*93	*7762	50376	39805	90972	100003	227186	280748	3283165
80 Personal holding company tax	*512	-	-	-	-	-	-	-	*512	-	-	-	-
81 Recapture taxes	410	-	-	-	-	-	-	-	-	-	-	410	-
82 Alternative minimum tax	148045	*646	-	-	-	-	*692	*644	*663	*1172	545	3145	140538
83 Foreign tax credit	1289121	*4547	-	-	-	-	-	-	*5018	*36	13839	11746	1253935
84 U.S. Possessions tax credit	313634	41	-	-	-	-	1082	2568	7953	21775	48697	44392	187125
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	131919	*912	-	-	*88	*84	*2234	*2441	5054	*1379	5331	20239	94157
87 Prior year minimum tax credit	10753	-	-	-	-	-	-	*744	*157	*690	493	666	8004
88 Total income tax after credits	2535984	38129	*157	*1049	*5	*7678	47752	34696	74267	77313	159529	207303	1888106

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Scientific instruments and measuring devices; watches and clocks

MINOR INDUSTRY 3815
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	3169	***	*1075	*175	*324	***	584	169	101	45	37	33	31
2	Total assets	74507518	***	*7096	*26042	*124837	***	1714761	1201491	1565631	1688936	2646375	4804738	60319176
3	Cash	5082757	***	*2909	*1566	*21324	***	253539	109681	201083	200907	200603	413252	3633865
4	Notes and accounts receivable	22301301	***	-	-	*36758	***	523382	348520	423769	400300	642999	961880	18822439
5	Less: Allowance for bad debts	202956	***	-	-	-	***	3562	5652	9634	8856	17003	31843	125304
6	Inventories	10675814	***	*708	-	*31578	***	451550	313364	364963	359926	573549	789489	7664879
7	U.S. govt. obligations, total	*98426	***	-	-	-	***	*39588	*4609	*3032	*37838	11152	2207	-
8	Tax-exempt securities	*107794	***	-	-	-	***	*3984	*6894	47	*56824	34687	-	-
9	Other current assets	2211529	***	-	-	*2677	***	76495	85165	69345	80393	138071	397492	1357570
10	Loans to stockholders	210112	***	-	-	-	***	*25348	*463	-	*2651	70302	76	111227
11	Mortgage and real estate loans	*12095	***	-	-	-	***	-	-	*94	*5484	1355	4549	613
12	Other investments	13261086	***	-	-	-	***	63709	*37355	193757	224862	214591	764200	11750402
13	Depreciable assets	21321179	***	*14829	*27097	*65432	***	554935	548756	627555	554447	920135	1357544	16463768
14	Less: Accumulated depreciation	11375901	***	*11765	*2621	*32938	***	334393	329745	375889	327554	519277	718106	8601345
15	Depletable assets	18593	***	-	-	-	***	-	-	-	-	-	-	18593
16	Less: Accumulated depletion	13200	***	-	-	-	***	-	-	-	-	-	-	13200
17	Land	627438	***	-	-	-	***	*24165	*9520	23059	13564	43886	46882	466363
18	Intangible assets (Amortizable)	7021012	***	-	-	*92	***	36944	69500	53879	73429	237738	654519	5862016
19	Less: Accumulated amortization	1210959	***	-	-	*88	***	15778	24505	35488	16837	53692	185013	853853
20	Other assets	4361397	***	*415	-	-	***	14854	27565	26058	31559	147279	347608	3761143
21	Total liabilities	74507518	***	*7096	*26042	*124837	***	1714761	1201491	1565631	1688936	2646375	4804738	60319176
22	Accounts payable	16329434	***	*22	*1723	*16586	***	224114	177710	145257	201469	294931	390994	14813917
23	Mort, notes, and bonds under 1 yr	3023447	***	-	-	*131	***	99971	160494	102997	69937	106897	230745	2233258
24	Other current liabilities	8159679	***	-	*10834	*7357	***	300355	140853	182869	193089	325938	421307	6528669
25	Loans from stockholders	1668644	***	*613	*205	*28215	***	*70385	*11724	*27289	*43105	11775	64696	1370049
26	Mort, notes, bonds, 1 yr or more	12050867	***	-	-	-	***	145846	224356	77554	205059	410055	974296	9977410
27	Other liabilities	3229842	***	*-5707	-	*6019	***	33853	*9376	22438	49970	178050	32653	2899048
28	Net worth	30045606	***	*12167	*13280	*66530	***	840238	476978	1007227	926307	1318728	2690048	22496826
29	Capital stock	3275118	***	*415	*1003	*9672	***	194267	30132	131280	66565	116453	320160	2335763
30	Paid-in or capital surplus	13435613	***	-	*120508	*67	***	680454	340883	494796	562087	976607	1720368	8384263
31	Retained earnings, appropriated	*2929	***	-	-	-	***	-	-	-	*29	1942	230	729
32	Retained earnings-unappropriated	13424750	***	-	*-108118	*33804	***	-389648	49809	188359	370966	61093	699021	12540147
33	Retained earnings (S Corp)	1038418	***	*11753	-	*25415	***	395428	*64874	*270965	-	187594	82962	-
34	Less: Cost of treasury stock	1131221	***	-	*114	*2428	***	*40262	*8720	*78172	73340	24961	132692	764076
35	Total receipts	83730550	***	*7905	*2	*334140	***	3081575	2010620	2265147	2043718	3329919	4738511	64114782
36	Business receipts	78031322	***	*7884	-	*332609	***	3052058	1996861	2194329	1986638	3238225	4492528	58954032
37	Interest	1171875	***	-	-	*555	***	6396	4481	10779	16698	20337	47097	1059724
38	Interest on govt. obligations	22797	***	-	-	-	***	*664	*377	3468	*4215	2157	5259	6420
39	Rents	702389	***	-	-	*131	***	*712	*892	*1730	*693	2459	2124	687014
40	Royalties	2381998	***	-	-	-	***	*3040	*209	*13990	*10789	20983	9465	2323136
41	Net S-T cap gain less net LT loss	6854	***	-	-	-	***	-	-	*119	*103	-	-	6632
42	Net L-T cap gain less net ST loss	173536	***	-	-	*36	***	*1496	*967	12335	*3351	302	40464	112067
43	Net gain, noncapital assets	40318	***	-	-	*243	***	*873	*377	2136	*1011	565	889	32889
44	Dividends, domestic corporations	32949	***	-	*2	-	***	*283	-	*1222	*4217	350	124	26751
45	Dividends, foreign corporations	595186	***	-	-	-	***	*11252	*87	*5398	*2207	24508	21047	522366
46	Other receipts	571326	***	*21	-	*566	***	4800	6369	19640	13797	20032	119512	383751
47	Total deductions	79705744	***	*5214	*10978	*314816	***	3012011	1935493	2074252	1959319	3111866	4354602	61142661
48	Cost of goods	52482083	***	*83	-	*164618	***	1747849	1234646	1196404	1232998	1811460	2593383	41559621
49	Compensation of officers	836569	***	-	-	*39146	***	186317	52948	76136	37572	51192	60001	231225
50	Salaries and wages	8150972	***	-	-	*32776	***	319940	224275	277408	233933	432396	590496	5792132
51	Repairs	279745	***	*143	*40	*2421	***	16199	6270	12675	6071	16174	17744	196519
52	Bad debts	105701	***	-	-	*303	***	2525	1319	3913	2045	2330	14547	74999
53	Rent paid on business property	588431	***	-	-	*20356	***	57698	21416	18708	21203	31318	43879	345519
54	Taxes paid	1418854	***	*177	*196	*7826	***	83063	49708	51650	31773	69693	100937	975274
55	Interest paid	1665422	***	-	*518	*797	***	25855	33099	20167	27507	46208	92144	1386831
56	Contributions or gifts	59513	***	-	-	*45	***	363	*223	1886	538	1450	2310	52472
57	Amortization	278222	***	-	-	*18	***	6647	3557	4066	5869	9922	22611	216589
58	Depreciation	2068404	***	*1865	*831	*5571	***	54711	46885	49080	41964	79717	115477	1630891
59	Depletion	496	***	-	-	-	***	-	-	-	-	-	-	496
60	Advertising	1056052	***	-	-	*4030	***	47389	15795	31851	64827	62233	48069	759072
61	Pension, prof sh, stock, annuity	782020	***	*1659	-	*5350	***	19119	7282	18295	12804	24460	18795	658731
62	Employee benefit programs	1283711	***	-	-	*6123	***	48903	24853	35399	36956	64254	64946	972011
63	Net loss, noncapital assets	79127	***	-	-	-	***	*177	*65	5020	*2640	9412	6057	43639
64	Other deductions	8570423	***	*1287	*9393	*25436	***	395255	213153	271594	200619	399647	563208	6246644
65	Total receipts less total deducts	4024805	***	*2690	*-10976	*19324	***	69564	75127	190895	84399	218053	383909	2972121
66	Constructive taxable income from related foreign corporations	1192847	***	-	-	-	***	-	-	-	-	4381	9091	1174904
67	Net income (less deficit), total	5194855	***	*2690	*-10976	*19324	***	68900	74751	187427	80184	220277	387741	4140605
68	Net income, total	5771009	***	*6501	-	*27865	***	192867	127456	242075	122005	289118	438885	4226893
69	Deficit, total	576153	***	*3811	*10976	*8541	***	123967	*52706	*54648	*41821	68841	51144	86289
70	Net income (less def), Form 1120-A	*-10993	***	*-17	*-10976	-	***	-	-	-	-	-	-	-
71	Net income (less def), Form 1120-F	*-1068	***	-	-	-	***	-	-	-	-	-	-	-
72	Net income (less def), Form 1120S	360753	***	*2707	-	*27244	***	76424	*30896	*110034	-	70059	34884	-
73	Statutory special deductions, total	614121	***	-	-	-	***	*26554	*21131	23217	9105	24642	118671	389671
74	Net operating loss deduction	232387	***	-	-	-	***	*15262	*21061	*16994	*3548	8300	104125	63096
75	Dividends received deduction	381734	***	-	-	-	***	*11292	*69	6223	5557	16342	14545	326575
76	Public utility div paid deduction	-	***	-	-	-	***	-	-	-	-	-	-	-
77	Income subject to tax	4803044	***	-	-	*621	***	84745	75430	109194	114943	196580	287336	3850830
78	Total income tax before credits	1775061	***	-	-	*93	***	28548	25653	38022	39319	68018	102070	1446499
79	Income tax	1671193	***	-	-	*93	***	27856	25493	37176	39135	67696	100334	1346854
80	Personal holding company tax	*512	***	-	-	-	***	-	-	*512	-	-	-	-
81	Recapture taxes	-	***	-	-	-	***	-	-	-	-	-	-	-
82	Alternative minimum tax	103075	***	-	-	-	***	*692	*160	*332	*183	164	1694	99566
83	Foreign tax credit	654467	***	-	-	-	***	-	-	*755	*33	5051	4743	639338
84	U.S. Possessions tax credit	127128	***	-	-	-	***	673	1079	-	-	4104	4465	116766
85	Nonconventional source fuel credit	-	***	-	-	-	***	-	-	-	-	-	-	-
86	General business credit	49013	***	-	-	*88	***	*2165	*1176	*1891	*809	2044	9258	30817
87	Prior year minimum tax credit	8713	***	-	-	-	***	-	*744	*157	*626	174	-	7012
88	Total income tax after credits	935740	***	-	-	*5	***	25710	22654	35220	37850	56645	83604	652566

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Optical, medical and ophthalmic goods

MINOR INDUSTRY 3845
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5028	292	*1535	*1035	*431	518	688	184	118	73	58	46	50
2 Total assets	70808668	-	*72475	*134781	*185700	379715	1500710	1186534	1814128	2536166	4139814	7111005	51747639
3 Cash	4570415	-	*22336	*15498	*31104	57211	302322	352639	214687	501432	576544	713534	1783108
4 Notes and accounts receivable	14646086	-	*40453	*23052	*55963	158876	308013	251553	433479	398621	841365	1407698	10727013
5 Less: Allowance for bad debts	512177	-	-	-	*906	*793	5171	3148	24273	18999	50032	43801	365055
6 Inventories	8905338	-	*7950	*41249	*50509	*74287	295458	218064	318753	388736	576338	811184	6122809
7 U.S. govt. obligations, total	393621	-	-	-	-	-	*18882	*29992	-	*28272	10486	105119	200868
8 Tax-exempt securities	386475	-	-	-	*172	-	*174	*20649	1402	-	45543	91275	227260
9 Other current assets	5320189	-	*591	*121	*2371	6707	41035	31752	114729	291025	311100	583998	3936761
10 Loans to stockholders	112539	-	*119	-	*2987	*24433	*49115	98	*7509	1276	12979	14023	-
11 Mortgage and real estate loans	*92012	-	-	-	*3963	-	-	-	-	*273	-	70766	17011
12 Other investments	12443985	-	*139	*30468	*5705	*17166	104642	22699	172685	275202	524020	1269121	10022138
13 Depreciable assets	21065330	-	*6626	*75393	*71525	126348	747929	462663	824325	818843	1261904	2098184	14571589
14 Less: Accumulated depreciation	10269751	-	*6419	*52080	*44866	88302	461672	265809	422052	408161	607977	991899	6920515
15 Depletable assets	*1133	-	-	-	-	-	*787	-	-	-	346	-	-
16 Less: Accumulated depletion	346	-	-	-	-	-	-	-	-	-	346	-	-
17 Land	589479	-	-	*525	-	-	*2012	*7967	15903	24495	26959	50303	461314
18 Intangible assets (Amortizable)	9754813	-	*1625	*799	*17987	*2872	82464	66090	81570	143852	672064	888677	7796812
19 Less: Accumulated amortization	2166852	-	*1311	*396	*12913	*800	38599	32973	14455	32106	164328	229075	1639896
20 Other assets	5476379	-	*364	*152	*2099	*1709	53320	24297	89864	123404	102851	271897	4806422
21 Total liabilities	70808668	-	*72475	*134781	*185700	379715	1500710	1186534	1814128	2536166	4139814	7111005	51747639
22 Accounts payable	6811032	-	*34610	*10878	*17104	47726	171162	90245	168639	184185	323221	502219	5261043
23 Mort, notes, and bonds under 1 yr	3714610	-	-	*4281	*6989	*17076	145845	74440	126420	142917	170875	204920	2820849
24 Other current liabilities	8614043	-	*9164	*15213	*26244	44309	128207	119295	147224	203093	382270	589556	6949468
25 Loans from stockholders	470238	-	*52877	*27143	*49570	*74022	*72443	*50113	*12994	*5927	122934	26	2190
26 Mort, notes, bonds, 1 yr or more	10996837	-	-	*39541	*41090	*34278	194490	119038	249704	215377	633526	899062	8570731
27 Other liabilities	6313855	-	*-0	*-0	*48614	*32755	27798	29883	68709	77176	167709	190111	5671099
28 Net worth	33888051	-	*-24177	*37725	*-3911	129549	760766	703520	1040439	1707491	2339280	4725111	22472260
29 Capital stock	5101686	-	*2782	*160310	*23740	26998	630412	674815	486765	329992	689514	613776	1462582
30 Paid-in or capital surplus	21372539	-	*117	*2848	*64525	*134537	708203	696887	1023257	2333140	1975942	2716409	11716673
31 Retained earnings, appropriated	53386	-	-	-	-	-	-	5756	6391	-	34	1766	39439
32 Retained earnings-unappropriated	9117933	-	*16662	*-98164	*-45997	*-59072	-596284	-663687	-615675	-955493	-290698	1261593	11164746
33 Retained earnings (S Corp)	876408	-	*-42876	*-19231	*-46069	*27085	*33207	*119075	*217717	25044	55017	293578	213861
34 Less: Cost of treasury stock	2633900	-	*863	*8038	*109	-	*14772	*129327	*78016	25193	90530	162011	2125043
35 Total receipts	60869011	1473740	*206101	*303544	*328425	734088	2223136	1622838	2247246	2046560	3890162	5655051	40138119
36 Business receipts	57105189	1303885	*182457	*302277	*327104	729821	2149513	1569941	2136492	1946119	3723223	5302666	37431691
37 Interest	897191	20724	*635	*64	*429	*974	11164	13340	22145	59808	55198	109551	603160
38 Interest on govt. obligations	52008	549	-	-	*261	-	*168	*940	*1392	*89	6510	25601	16498
39 Rents	154783	1563	-	-	-	-	*284	*559	*4187	*1160	1766	6429	138835
40 Royalties	569035	4300	-	-	-	-	*1535	-	*1271	*695	6753	33133	521348
41 Net S-T cap gain less net LT loss	28900	-	-	-	-	-	*902	*5419	*1139	1	4959	2864	13615
42 Net L-T cap gain less net ST loss	213888	325	-	-	-	*2553	*19871	*6689	*3517	-	43133	21884	115916
43 Net gain, noncapital assets	45552	*23111	-	-	-	-	*1554	*26	*1078	152	1606	7511	10513
44 Dividends, domestic corporations	60643	*39	-	-	-	*443	*1745	-	*395	*102	766	37456	19697
45 Dividends, foreign corporations	520579	2116	-	-	-	-	*1107	*677	*5479	*6102	16401	33222	455476
46 Other receipts	1221244	117128	*23009	*1204	*631	*297	35294	25247	70151	32332	29847	74735	811369
47 Total deductions	57516352	1618792	*184984	*300324	*343008	726404	2382744	1739582	2255193	2239971	3812237	5161272	36751842
48 Cost of goods	29105646	596398	*90955	*106189	*133072	367747	1292793	715339	1042610	1028511	1661179	2597048	19473805
49 Compensation of officers	1117056	47088	*5131	*28703	*83787	*65137	156744	97722	90016	56999	72289	82708	330734
50 Salaries and wages	9108306	331649	*37071	*69646	*26043	70843	239940	345235	379481	330712	553506	699370	6024810
51 Repairs	336733	14300	*513	*1283	*123	*2166	8946	8755	10229	9715	15722	28661	236318
52 Bad debts	214228	6129	*3567	*231	*1070	*963	4471	2902	8358	11817	18638	34248	121833
53 Rent paid on business property	825345	20055	*8661	*10080	*10356	33733	51754	34037	29453	30931	39143	56426	500716
54 Taxes paid	1318920	18897	*4555	*12303	*9986	27216	65841	45463	55061	45166	69430	104612	860391
55 Interest paid	1500856	84706	*228	*3368	*2291	*5607	32501	21155	30787	40503	65479	106646	1107585
56 Contributions or gifts	81329	*1466	*46	*436	-	*154	337	*404	1659	696	1160	2093	72879
57 Amortization	441587	15507	*140	*144	*3537	*771	17995	12273	18138	13674	35320	36885	287202
58 Depreciation	2051982	40957	*154	*12950	*4939	14763	51993	48671	75975	74327	106350	169406	1451497
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	970985	11864	*1911	*5996	*8615	*1535	30191	22518	41367	52346	91054	127692	575897
61 Pension, prof sh, stock, annuity	252801	*2911	-	*5248	*8381	*10816	8415	8082	8386	4546	14353	23434	158231
62 Employee benefit programs	1186039	49353	-	*3202	*1195	*16215	42977	37044	46835	51188	76224	101300	760507
63 Net loss, noncapital assets	77705	*323	-	-	-	-	*223	*333	2783	2815	4340	4563	62325
64 Other deductions	8926834	377188	*32053	*40547	*49612	108739	377625	339650	414055	486024	988050	986181	4727111
65 Total receipts less total deducts	3352659	-145052	*21117	*3220	*-14583	7684	-159608	-116743	-7948	-193410	77924	493780	3386277
66 Constructive taxable income from related foreign corporations	310165	1453	-	-	-	-	-	-	10275	-	14050	7504	276883
67 Net income (less deficit), total	3610815	-144148	*21117	*3220	*-14845	7684	-159776	-117683	935	-193499	85465	475682	3646662
68 Net income, total	6059595	98988	*27872	*14657	*23903	*69603	163591	107799	252164	206288	470442	703679	3920609
69 Deficit, total	2448779	243136	*6755	*11437	*38748	*61919	323366	225482	251229	399787	384977	227996	273947
70 Net income (less def), Form 1120-A	*3452	-	-	*3452	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*25331	*25331	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	333418	*-22538	*20098	*-9202	*-19119	*36899	*70776	*23969	*83739	22859	6412	48409	71117
73 Statutory special deductions, total	722110	*14685	-	*7666	*7774	*2248	*13166	*32576	*14188	9129	58486	138681	423511
74 Net operating loss deduction	434885	*12569	-	*7666	*7774	*1938	*10837	*31899	*8534	*3337	45010	87755	217566
75 Dividends received deduction	287226	*2116	-	-	-	*310	*2328	*677	*5654	*5792	13476	50927	205945
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	4878253	*62941	*1045	*6990	-	*8744	59538	*36595	155336	176124	406153	518308	3446478
78 Total income tax before credits	1729832	*22498	*157	*1049	-	*1629	19612	*12972	54426	61876	141337	182255	1232023
79 Income tax	1698126	*21416	*156	*1049	-	*1629	19612	*12488	53796	60868	140956	180414	1205742
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	410	-	-	-	-	-	-	-	-	-	-	410	-
82 Alternative minimum tax	30075	*229	-	-	-	-	-	*484	*331	*988	381	1431	26232
83 Foreign tax credit	181832	-	-	-	-	-	-	-	*4262	3	2701	7003	167863
84 U.S. Possessions tax credit	186506	-	-	-	-	-	409	1489	7953	21775	44593	39927	70360
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	76779	231	-	-	-	-	*68	*1265	*3163	*570	3141	10981	57360
87 Prior year minimum tax credit	*2040	-	-	-	-	-	-	-	-	*64	318	666	992
88 Total income tax after credits	1282675	*22266	*157	*1049	-	*1629	19134	*10219	39047	39464	90583	123679	935449

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Photographic equipment and supplies

MINOR INDUSTRY 3860
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	186	***	-	-	-	***	*103	*13	*6	-	3	3	6
2 Total assets	42831856	-	-	-	-	***	*230589	*99676	*108451	-	208736	413101	41724868
3 Cash	1231120	-	-	-	-	***	*10363	*3473	*7889	-	33713	25927	1113552
4 Notes and accounts receivable	8585870	-	-	-	-	***	*41789	*21165	*25190	-	31801	42461	8423465
5 Less: Allowance for bad debts	254867	-	-	-	-	***	*614	*790	*957	-	2856	2879	246771
6 Inventories	1644091	-	-	-	-	***	*83130	*30562	*31944	-	41574	69700	1384256
7 U.S. govt. obligations, total	1010024	-	-	-	-	***	-	-	-	-	-	62971	947053
8 Tax-exempt securities	474340	-	-	-	-	***	-	-	-	-	-	-	474340
9 Other current assets	5880435	-	-	-	-	***	*7038	*5032	*962	-	21191	6500	5839671
10 Loans to stockholders	*374	-	-	-	-	***	*374	-	-	-	-	-	-
11 Mortgage and real estate loans	19288	-	-	-	-	***	-	-	-	-	-	-	19288
12 Other investments	11989223	-	-	-	-	***	*64117	*1020	*12613	-	7798	19503	11884173
13 Depreciable assets	16645607	-	-	-	-	***	*100117	*20771	*45559	-	60592	198414	16212899
14 Less: Accumulated depreciation	9433584	-	-	-	-	***	*81191	*12480	*29370	-	31304	106854	9171469
15 Depletable assets	-	-	-	-	-	***	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	***	-	-	-	-	-	-	-
17 Land	156393	-	-	-	-	***	-	-	*822	-	2355	5795	147421
18 Intangible assets (Amortizable)	1597759	-	-	-	-	***	*4456	*31149	*453	-	43998	51961	1465370
19 Less: Accumulated amortization	384962	-	-	-	-	***	*1226	*553	*286	-	9520	-	373252
20 Other assets	3670744	-	-	-	-	***	*2236	*327	*13633	-	9395	39602	3604871
21 Total liabilities	42831856	-	-	-	-	***	*230589	*99676	*108451	-	208736	413101	41724868
22 Accounts payable	2077499	-	-	-	-	***	*29221	*14519	*16608	-	5089	46760	1963438
23 Mort, notes, and bonds under 1 yr	5167760	-	-	-	-	***	*29958	*23408	*19859	-	3880	95641	4992085
24 Other current liabilities	9126189	-	-	-	-	***	*27049	*15288	*18117	-	11130	22715	9031257
25 Loans from stockholders	*189639	-	-	-	-	***	*15638	-	-	-	-	-	163989
26 Mort, notes, bonds, 1 yr or more	5940704	-	-	-	-	***	*34962	*40862	*7038	-	6177	22402	5829264
27 Other liabilities	9944206	-	-	-	-	***	-	*2391	*3721	-	22221	43892	9871981
28 Net worth	10385858	-	-	-	-	***	*93760	*3207	*43108	-	160239	181691	9872854
29 Capital stock	1735646	-	-	-	-	***	*3785	*9513	*1220	-	2185	80501	1584837
30 Paid-in or capital surplus	4943489	-	-	-	-	***	*112220	*-17743	*19430	-	138639	207799	4483144
31 Retained earnings, appropriated	15673	-	-	-	-	***	-	-	-	-	-	-	15673
32 Retained earnings-unappropriated	8823683	-	-	-	-	***	*-21253	*11438	*1314	-	19414	-106609	8941985
33 Retained earnings (S Corp)	*21298	-	-	-	-	***	-	-	*21298	-	-	-	-
34 Less: Cost of treasury stock	*5153932	-	-	-	-	***	*992	-	*155	-	-	-	5152784
35 Total receipts	29060693	***	-	-	-	***	*368923	*230867	*246949	-	223522	329032	27602698
36 Business receipts	24601198	***	-	-	-	***	*363664	*216408	*246566	-	203067	325019	23188593
37 Interest	1124920	***	-	-	-	***	*4097	*115	-	-	1535	3294	1115066
38 Interest on govt. obligations	65210	-	-	-	-	***	-	-	-	-	303	-	64906
39 Rents	*842063	-	-	-	-	***	*75	-	-	-	-	45	841944
40 Royalties	*780017	-	-	-	-	***	-	*182	-	-	-	-	779835
41 Net S-T cap gain less net LT loss	7981	***	-	-	-	***	-	-	-	-	-	-	7981
42 Net L-T cap gain less net ST loss	*136699	***	-	-	-	***	-	*2744	-	-	-	-	133955
43 Net gain, noncapital assets	*40056	-	-	-	-	***	*14	*1061	*82	-	-	-	38900
44 Dividends, domestic corporations	*5380	***	-	-	-	***	*83	-	*-0	-	-	186	5108
45 Dividends, foreign corporations	664148	-	-	-	-	***	-	-	-	-	16918	-	647230
46 Other receipts	793020	-	-	-	-	***	*992	*10358	*302	-	1700	489	779180
47 Total deductions	27263948	***	-	-	-	***	*362400	*243670	*226210	-	184999	344239	25823015
48 Cost of goods	12700125	***	-	-	-	***	*239935	*163269	*150566	-	109671	172432	11828910
49 Compensation of officers	239794	***	-	-	-	***	*14963	*4436	*1235	-	2181	7920	205191
50 Salaries and wages	3871263	***	-	-	-	***	*25004	*24868	*30138	-	25280	38306	3714401
51 Repairs	24560	***	-	-	-	***	*1040	*391	*1387	-	746	2342	18624
52 Bad debts	77890	***	-	-	-	***	*2773	*948	*763	-	1497	159	71697
53 Rent paid on business property	449834	-	-	-	-	***	*7487	*3283	*2445	-	1157	13844	420523
54 Taxes paid	596484	***	-	-	-	***	*12090	*4235	*5869	-	5113	7288	559467
55 Interest paid	1152029	***	-	-	-	***	*6447	*6954	*2152	-	4141	7292	1124329
56 Contributions or gifts	*19289	***	-	-	-	***	*96	*104	-	-	91	-	18976
57 Amortization	58747	***	-	-	-	***	*504	*1095	*1594	-	2486	1627	50849
58 Depreciation	1160762	***	-	-	-	***	*4382	*2218	*3493	-	5651	13225	1123642
59 Depletion	-	-	-	-	-	***	-	-	-	-	-	-	-
60 Advertising	848245	***	-	-	-	***	*4977	*3118	*2450	-	1861	10316	825310
61 Pension, prof sh, stock, annuity	381255	***	-	-	-	***	*2116	*68	*1187	-	334	677	376242
62 Employee benefit programs	1083627	***	-	-	-	***	*8557	*191	*3332	-	3909	1943	1064350
63 Net loss, noncapital assets	26593	***	-	-	-	***	-	-	-	-	269	576	25730
64 Other deductions	4573452	***	-	-	-	***	*32026	*28491	*19599	-	20610	66291	4394776
65 Total receipts less total deducts	1796745	***	-	-	-	***	*6523	*-12803	*20740	-	38524	-15207	1779683
66 Constructive taxable income from related foreign corporations	534194	-	-	-	-	***	-	-	-	-	5338	-	528856
67 Net income (less deficit), total	2265729	***	-	-	-	***	*6523	*-12803	*20740	-	43559	-15207	2243632
68 Net income, total	2397731	***	-	-	-	***	*10757	*5528	*20740	-	54474	-	2305408
69 Deficit, total	132001	-	-	-	-	***	*4234	*18331	-	-	10916	15207	61775
70 Net income (less def), Form 1120-A	-	-	-	-	-	***	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	***	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*19838	-	-	-	-	***	-	-	*19838	-	-	-	-
73 Statutory special deductions, total	185375	***	-	-	-	***	*2204	*163	*902	-	1518	-	180586
74 Net operating loss deduction	*22482	-	-	-	-	***	*2146	*163	*902	-	-	-	19271
75 Dividends received deduction	*162893	***	-	-	-	***	*58	-	*-0	-	1518	-	161315
76 Public utility div paid deduction	-	-	-	-	-	***	-	-	-	-	-	-	-
77 Income subject to tax	*2192518	***	-	-	-	***	*8553	*5364	-	-	52957	-	2124822
78 Total income tax before credits	776518	***	-	-	-	***	*2908	*1824	-	-	18535	20	752806
79 Income tax	*754127	***	-	-	-	***	*2908	*1824	-	-	18535	-	730569
80 Personal holding company tax	-	-	-	-	-	***	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	***	-	-	-	-	-	-	-
82 Alternative minimum tax	14894	***	-	-	-	***	-	-	-	-	-	20	14740
83 Foreign tax credit	452822	-	-	-	-	***	-	-	-	-	6088	-	446734
84 U.S. Possessions tax credit	-	-	-	-	-	***	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	***	-	-	-	-	-	-	-
86 General business credit	6127	-	-	-	-	***	-	-	-	-	147	-	5981
87 Prior year minimum tax credit	-	-	-	-	-	***	-	-	-	-	-	-	-
88 Total income tax after credits	317569	***	-	-	-	***	*2908	*1824	-	-	12300	20	300091

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Miscellaneous Manufacturing and manufacturing not allocable

MAJOR GROUP 29
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	31315	***	16837	3283	***	2982	3093	580	358	189	102	45	35
2 Total assets	74204262	***	575305	594515	***	2061004	6786737	4184967	5444978	6268110	6865902	6641464	33686139
3 Cash	5333835	***	102087	96203	***	273433	803782	398336	431327	469266	584757	441184	1527978
4 Notes and accounts receivable	15685510	***	112364	173224	***	575312	2018029	1162557	1490732	1647164	1581002	1317473	5340272
5 Less: Allowance for bad debts	785748	***	*1053	-	***	-	26470	27192	55114	60110	83972	42374	489230
6 Inventories	12826745	***	144973	119342	***	460838	1980349	1103220	1244837	1461934	1353773	1094889	3634470
7 U.S. govt. obligations, total	88151	***	*1876	-	***	-	*2553	*2601	*45200	-	29783	-	6137
8 Tax-exempt securities	541668	***	*278	-	***	*28176	*19330	*475	*8613	*33481	10145	251	440919
9 Other current assets	4412144	***	43119	25302	***	78757	172323	205655	298803	254463	353266	289070	2675145
10 Loans to stockholders	449747	***	*21421	*20433	***	49010	48207	*29660	31987	41666	22914	116081	35862
11 Mortgage and real estate loans	134742	***	*39	-	***	-	-	*118601	*10299	*4235	-	-	1567
12 Other investments	9256038	***	-	*730	***	78711	220659	164424	350621	482339	472792	562729	6860151
13 Depreciable assets	28967334	***	350967	423456	***	907917	3288859	1956187	2457069	2581417	2954196	3024665	10252067
14 Less: Accumulated depreciation	15873006	***	246952	292256	***	562164	2039416	1133963	1313790	1394928	1409423	1569552	5358728
15 Depletable assets	*6042	***	-	-	***	*4287	*440	-	-	-	1315	-	-
16 Less: Accumulated depletion	*5127	***	-	-	***	*4287	*440	-	-	-	400	-	-
17 Land	783047	***	*333	*217	***	*13616	61710	66934	53190	66681	89940	80762	330659
18 Intangible assets (Amortizable)	9705597	***	41762	*11991	***	172541	224905	116864	202941	684550	873442	975943	6383848
19 Less: Accumulated amortization	2166302	***	23464	*2994	***	49330	79851	57775	67145	131365	208913	142644	1395427
20 Other assets	4843845	***	27554	18866	***	34188	91767	78383	255409	127316	241287	492988	3440451
21 Total liabilities	74204262	***	575305	594515	***	2061004	6786737	4184967	5444978	6268110	6865902	6641464	33686139
22 Accounts payable	7455842	***	167793	135324	***	516047	1143908	705025	642989	796064	691757	530086	1993550
23 Mort, notes, and bonds under 1 yr	5371130	***	50717	37631	***	255734	1098810	589095	694074	735854	702817	329159	808360
24 Other current liabilities	10350600	***	88646	62963	***	161525	629442	329658	669000	585124	690392	805957	6273350
25 Loans from stockholders	2821936	***	378451	100069	***	144758	430610	155167	189526	389464	33692	3764	828281
26 Mort, notes, bonds, 1 yr or more	14081277	***	73359	118348	***	373412	1111145	472898	986715	1188401	1479379	2072056	6071485
27 Other liabilities	4887657	***	*44819	*626	***	*22606	99100	67992	313571	313032	324874	322595	3332250
28 Net worth	29235821	***	-228479	139554	***	586922	2273723	1865132	1949102	2260172	2942991	2577847	14378863
29 Capital stock	5908253	***	140960	130475	***	113243	1046579	365782	777570	706019	401318	565943	1500039
30 Paid-in or capital surplus	17320052	***	100633	*118598	***	286675	999372	1256990	1629606	1082422	1976684	1239524	8471277
31 Retained earnings, appropriated	57149	***	-	-	***	*887	-	*3492	-	*7122	25072	16957	3619
32 Retained earnings-unappropriated	4321634	***	-235048	10569	***	75691	-915941	-419831	-1016510	-148923	215132	700981	5882366
33 Retained earnings (S Corp)	4289502	***	-224904	*-61294	***	233371	1307686	733759	749471	737716	414766	320908	-
34 Less: Cost of treasury stock	2660769	***	*10120	*58794	***	122945	163973	75061	191035	124185	89982	266465	1478438
35 Total receipts	97036991	***	2567095	1869412	***	4950102	14423320	7111109	8289100	8349864	8793865	7911280	28644124
36 Business receipts	94043647	***	2549415	1857674	***	4869076	14292080	6991694	8165938	8185304	8589672	7519973	27066596
37 Interest	513583	***	*241	*1718	***	3256	12839	12444	25893	25347	50623	72372	297841
38 Interest on govt. obligations	40604	***	-	-	***	*2258	*1007	*735	*2017	*2692	4609	4094	21437
39 Rents	102231	***	*472	*735	***	*2021	7148	*3947	5528	2294	6025	21652	49450
40 Royalties	585871	***	-	-	***	-	*4458	-	*1961	55871	24076	60739	435751
41 Net S-T cap gain less net LT loss	25426	***	*632	-	***	-	-0	*2049	*151	-	575	8878	13141
42 Net L-T cap gain less net ST loss	392129	***	*3717	*5285	***	*1044	*7855	*16908	1976	24739	35140	33699	254595
43 Net gain, noncapital assets	182807	***	*1953	*2216	***	*6536	27068	22703	3355	3999	13002	11258	44757
44 Dividends, domestic corporations	46492	***	-	-	***	*1453	*355	*194	*323	*631	1798	1245	39246
45 Dividends, foreign corporations	268035	***	-	-	***	-	*1159	*442	*2898	3354	17608	43822	197808
46 Other receipts	836165	***	10664	*1785	***	64458	69352	59993	79058	45634	50738	133548	223501
47 Total deductions	92718444	***	2561364	1852580	***	4821523	13835210	6840222	8041846	8043851	8373116	7488551	26734740
48 Cost of goods	57929100	***	1227799	979216	***	3298168	8985032	4910356	5405365	5466685	5548454	4449017	15282909
49 Compensation of officers	2672570	***	250069	147490	***	282050	750942	196983	208782	135240	141270	121542	150351
50 Salaries and wages	8017391	***	311548	215942	***	346175	1058849	552123	688007	690334	759628	648139	2304161
51 Repairs	458972	***	14104	20134	***	18355	51570	35219	24016	30186	22783	24635	198531
52 Bad debts	295290	***	*5924	*2110	***	6543	36498	21562	29824	21500	38896	28040	90536
53 Rent paid on business property	1278888	***	166879	65792	***	89248	244552	62232	66393	78657	70762	90509	241833
54 Taxes paid	1930208	***	68836	73618	***	112814	309260	146506	154158	146579	154141	139063	515048
55 Interest paid	2029405	***	29714	17699	***	50768	224316	101103	147920	167082	202773	250425	786486
56 Contributions or gifts	55369	***	*37	*57	***	*428	3360	363	1756	4162	2770	4230	36331
57 Amortization	505524	***	*2623	*683	***	14151	21876	13420	18173	29045	45614	50357	296065
58 Depreciation	2461042	***	28803	32291	***	78831	263743	143048	198701	210714	273228	262284	874045
59 Depletion	*1580	***	*7	-	***	-	-	-	-	-	1509	-	63
60 Advertising	2735030	***	21345	30282	***	45956	186843	82210	150902	198256	152183	238568	1560350
61 Pension, prof sh, stock, annuity	446814	***	*8570	*3836	***	17847	71806	33732	33433	32281	33223	53565	141969
62 Employee benefit programs	1276057	***	13388	18594	***	37599	166396	76624	82839	99343	112328	130541	484006
63 Net loss, noncapital assets	144291	***	*609	-	***	*67	8253	*3118	13812	6753	5587	19894	84993
64 Other deductions	10480915	***	411108	244837	***	422522	1451914	461620	817766	727037	807968	977742	3687061
65 Total receipts less total deducts	4318546	***	5732	16833	***	128579	588110	270887	247253	306013	420749	422728	1909384
66 Constructive taxable income from related foreign corporations	238462	***	-	-	***	-	-	-	*33	*422	6345	32169	199312
67 Net income (less deficit), total	4516405	***	5732	16833	***	126321	587103	270152	245268	303743	422486	450803	2087259
68 Net income, total	6671528	***	146935	103002	***	230911	938771	442141	595110	464944	561717	598339	2330408
69 Deficit, total	2155124	***	141204	86170	***	104590	351668	171989	349842	161201	139232	147535	243149
70 Net income (less def), Form 1120-A	*5547	***	*5547	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-1776	***	-	-	***	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1720974	***	48306	*47425	***	82486	603628	229324	205807	135505	139214	167958	-
73 Statutory special deductions, total	719126	***	28233	*13750	***	54469	62201	15676	102946	41339	81595	81723	200100
74 Net operating loss deduction	596760	***	28233	*13750	***	*53452	60793	*15128	99821	38692	67078	64915	119745
75 Dividends received deduction	122366	***	-	-	***	*1017	*1407	*548	3125	2646	14517	16808	80355
76 Public utility div paid deduction	-	***	-	-	***	-	-	-	-	-	-	-	-
77 Income subject to tax	3751543	***	*4808	*9129	***	54078	188449	150541	207795	245303	338913	353557	2133029
78 Total income tax before credits	1295401	***	*822	*1370	***	15979	58999	50417	73084	86354	118921	124075	749148
79 Income tax	1279929	***	*721	*1370	***	13415	58804	49932	70518	84020	116348	122221	746369
80 Personal holding company tax	-	***	-	-	***	-	-	-	-	-	-	-	-
81 Recapture taxes	-	***	-	-	***	-	-	-	-	-	-	-	-
82 Alternative minimum tax	15769	***	*101	-	***	*2565	*195	*65	2478	2306	2302	2497	3260
83 Foreign tax credit	177133	***	-	-	***	-	*6	*-0	*1928	*4325	2892	17248	150672
84 U.S. Possessions tax credit	16197	***	-	-	***	-	231	1051	2874	12041	-	-	-
85 Nonconventional source fuel credit	-	***	-	-	***	-	-	-	-	-	-	-	-
86 General business credit	33398	***	-	-	***	*507	*923	*93	3190	*236	1764	959	25419
87 Prior year minimum tax credit	14513	***	-	*-0	***	*20	*204	*1397	*1853	*240	497	641	9507
88 Total income tax after credits	1054161	***	*822	*1369	***	15453	57635	47876	63240	69512	113769	105228	563550

DIVISION 50
RETURNS WITH AND WITHOUT NET INCOME

		Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	209412	13606	113680	29721	19574	12148	15161	2378	1529	521	327	304	463
2	Total assets	2219019293	-	3698757	4942526	6936556	8605076	31977712	16543928	23427529	17990414	22725521	47562031	2034609243
3	Cash	57414098	-	946189	818563	934015	1294349	3670871	1640678	1914701	1165705	2020786	3551384	39456859
4	Notes and accounts receivable	235025603	-	291868	741799	1215260	1916915	6915627	3378040	4578071	3075974	3615493	6286490	203010066
5	Less: Allowance for bad debts	8893110	-	-	*212	*6916	13150	62843	63173	152730	127286	138538	261570	8066693
6	Inventories	26997729	-	33801	149076	49410	163912	676927	353809	497400	336888	421931	598900	23715675
7	U.S. govt. obligations, total	4272284	-	-	*10389	*8488	*2173	174334	*53993	230172	107004	104416	135340	3445975
8	Tax-exempt securities	1597762	-	*1271	-	-	*22220	64178	*101641	140812	92367	37665	82492	1055116
9	Other current assets	87877205	-	145381	312296	332519	375360	2041678	888533	1477516	1168341	1118274	2427160	77590146
10	Loans to stockholders	5653492	-	238894	314938	381543	330335	505684	379326	261859	115651	76607	344584	2704070
11	Mortgage and real estate loans	1401018	-	*27427	*15253	*10106	79329	*45776	*93984	14389	28128	11203	78049	997376
12	Other investments	435366869	-	68428	105569	219631	482955	2075932	2000760	2352702	2171743	2420155	6476678	416992316
13	Depreciable assets	1732356429	-	5310183	5830432	9013432	9416057	29721496	12573108	19039578	13298125	16497745	32199146	1579457128
14	Less: Accumulated depreciation	725233881	-	3736913	4011902	5929304	6043851	16765724	6477211	9132506	5739602	7267019	12627160	647502689
15	Depletable assets	11236703	-	-	*44764	*2984	-	*55765	-	*23330	*58682	103500	211959	10735718
16	Less: Accumulated depletion	5380919	-	-	*24538	*644	-	*34937	-	*11632	*45670	47183	68390	5147925
17	Land	13870888	-	*53206	99513	216948	215740	1144998	334142	449241	337712	406683	808607	9804099
18	Intangible assets (Amortizable)	201094624	-	184959	309164	144816	336051	1655549	907302	1487843	1550772	2630259	5977330	185910579
19	Less: Accumulated amortization	29199016	-	63306	129861	62341	128584	658301	252582	484564	392563	502045	1127902	25396967
20	Other assets	173561514	-	197369	357282	406608	155267	750702	631578	741347	788443	1215589	2468934	165848394
21	Total liabilities	2219019293	-	3698757	4942526	6936556	8605076	31977712	16543928	23427529	17990414	22725521	47562031	2034609243
22	Accounts payable	134464294	-	383621	798981	811555	1160831	4346573	2296220	2472599	1748570	2080247	3711118	114653980
23	Mort, notes, and bonds under 1 yr	125225272	-	364873	614427	1034507	911891	3609464	2188061	2270386	1562872	1599786	2647858	108421147
24	Other current liabilities	159013684	-	354812	294331	694500	646675	2696517	1353562	2072671	1643574	2216870	4021118	143019054
25	Loans from stockholders	15290995	-	1626382	1293000	691339	784260	3066954	847620	608254	495040	204881	270416	5402849
26	Mort, notes, bonds, 1 yr or more	662338281	-	1425564	1605606	2496662	2606354	8531210	4583315	7358977	5904598	7367872	17473353	602984770
27	Other liabilities	360603177	-	144009	148676	102928	637399	1385814	914267	2040326	1974794	2345321	4987215	345922429
28	Net worth	762083589	-	-600504	187506	1105064	1857666	8341180	4360883	6604316	4660967	6910544	14450952	714205014
29	Capital stock	188435929	-	666493	507296	440509	778268	1832459	810666	1081030	1094678	1364890	2933265	176926375
30	Paid-in or capital surplus	429484247	-	941124	514328	1040085	1987687	4536779	1465911	4107131	2560703	4193901	11800383	396336214
31	Retained earnings, appropriated	8774361	-	-	-	*4114	*20523	115848	*21526	*143694	51893	30204	5534	8381024
32	Retained earnings-unappropriated	152781521	-	-667558	-276413	631404	539101	2235418	767815	-366807	65984	1019790	-1459933	150292718
33	Retained earnings (S Corp)	4886892	-	-1451125	-226460	-831899	-1178675	429192	1616289	1839023	1181726	470471	2208718	829631
34	Less: Cost of treasury stock	22279361	-	89437	331246	179150	289238	808516	321325	199756	294017	168712	1037016	18560947
35	Total receipts	1330726431	35665123	35710381	16924921	19345833	21858969	64928138	27643273	31389884	21592471	23373076	37478986	994815378
36	Business receipts	1247593251	33373649	35062035	16583898	18732732	21283712	63340080	26748111	30143249	20405704	22071061	35371364	924477657
37	Interest	25830427	518370	6784	44535	27025	44447	143867	123409	123617	104113	180840	400964	24112456
38	Interest on govt. obligations	304693	*1629	-	*480	*256	*1118	7405	9309	12151	9031	4520	27561	231233
39	Rents	9337966	512901	*4439	35137	33789	66767	103531	97717	154915	67251	71579	156125	8033816
40	Royalties	938281	289	-	-	*315	*4446	*1501	*84	*3398	*38892	3281	8751	877324
41	Net S-T cap gain less net LT loss	491905	*228	-	-	*318	*24333	25587	*19888	2313	2486	5358	10988	400406
42	Net L-T cap gain less net ST loss	12312747	296793	*45288	*54545	181261	95435	170808	91622	164142	183096	240253	292493	10497012
43	Net gain, noncapital assets	5139117	151050	136239	64897	107311	125816	307391	190743	221233	121432	165565	301306	3246133
44	Dividends, domestic corporations	1091200	48919	*291	*1284	*667	4070	6717	8744	9156	14902	7046	15903	973502
45	Dividends, foreign corporations	1373773	4187	-	-	-	*13	*749	-	*352	*1194	635	4002	1362642
46	Other receipts	26313071	757107	455306	140144	262160	208813	820502	353645	555358	644371	622938	889529	20603198
47	Total deductions	1260911843	34123413	35480381	16598464	18649267	21652014	64218416	27095871	30909482	21204543	23128163	37749238	930102593
48	Cost of goods	482982473	15760741	17712436	6723428	5543626	9006007	28661213	13436835	15333184	10507296	10432477	14690940	335174288
49	Compensation of officers	11467596	271300	1408724	867686	949102	839174	2059806	566451	494775	257710	269511	378900	3104457
50	Salaries and wages	144803086	1607506	3445657	2324216	3285846	3087971	9089058	4008719	3867445	2576536	3218845	5358952	102932336
51	Repairs	38516546	1713092	618736	348430	631269	392969	1095845	666460	531669	277027	371609	793083	31076358
52	Bad debts	9543004	358480	30863	32974	42515	80572	238496	103742	117473	178402	411304	221098	7727084
53	Rent paid on business property	40808569	600859	1235327	569155	901933	656031	3297966	601389	1175334	967831	915931	1287919	28598895
54	Taxes paid	51851965	1653257	693516	585344	756849	939674	2202355	807978	1043170	547581	932710	1284690	40404841
55	Interest paid	69385093	2152428	195539	229493	349446	342850	1074772	466399	731577	547684	704640	1618967	60971297
56	Contributions or gifts	789446	40648	2500	2797	5488	5240	16263	7927	7738	5291	6445	14474	674635
57	Amortization	11541551	521080	18277	11936	13838	18201	147654	85986	105537	96267	179958	348649	9994170
58	Depreciation	103872286	3272369	645863	698463	1002891	899821	3091911	1238911	1774976	1191641	1376225	2532611	86146603
59	Depletion	840947	*25861	*2397	*806	*1088	-	*2223	6	*2679	*2136	8270	12281	783200
60	Advertising	11541234	245580	217962	92825	117373	153868	278314	165790	136042	159803	157717	299674	9516285
61	Pension, prof sh, stock, annuity	8118249	313569	17723	30375	50487	52573	198390	115372	130814	83160	105109	154556	6866121
62	Employee benefit programs	25311155	400257	137557	140314	174530	193443	739543	414038	498479	234173	336563	695836	21346421
63	Net loss, noncapital assets	2137117	94866	13259	7285	7805	66505	22168	22013	23999	11528	18268	53699	1795723
64	Other deductions	247401528	5091519	9084046	3932939	4815182	4917112	12002438	4387854	4934591	3560476	3682582	8002910	182989880
65	Total receipts less total deducts	69814587	1541710	230000	326456	696566	206955	709722	547403	480402	387928	244913	-270252	64712784
66	Constructive taxable income from related foreign corporations	1474875	124	-	-	-	-	-	-	*4700	*2534	15045	4494	1447977
67	Net income (less deficit), total	70984769	1540205	230000	325976	696310	205836	702317	538093	472951	381431	255439	-293319	65929528
68	Net income, total	95097536	2815751	1030875	780814	1062887	877682	2550013	1302146	1553568	1036855	1089701	2663785	78333460
69	Deficit, total	24112767	1275545	800875	454838	366577	671845	1847696	764052	1080617	655423	834263	2957104	12403932
70	Net income (less def), Form 1120-A	-15615	*-1517	-33123	*-3785	*22810	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120-F	-199563	-199563	-	-	-	-	-	-	-	-	-	-	-
72	Net income (less def), Form 1120S	2914066	-96122	295297	320279	434461	196574	583625	343621	353153	165082	-5446	219399	104143
73	Statutory special deductions, total	8976087	216368	93565	97855	106680	100401	209341	121327	146603	109905	175077	407746	7191221
74	Net operating loss deduction	7989146	177933	93361	96956	106214	97551	204276	115028	139661	99555	169245	394829	6294537
75	Dividends received deduction	929218	38420	*204	*899	*467	2849	5046	6299	6942	10349	5831	11196	840716
76	Public utility div paid deduction	51981	15	-	-	-	-	-	-	-	-	-	11	51956
77	Income subject to tax	80023314	2502318	157553	145642	357764	306304	958620	458385	746753	649176	703810	1928164	71108825
78	Total income tax before credits	28506843	870856	33587	28923	90924	76857	304575	159828	259510	233364	252816	698653	25496950
79	Income tax	27790676	866967	33251	27879	89094	76499	294811	153860	253136	221904	240107	669369	24863799
80	Personal holding company tax	18	-	-	-	-	-	-	-	-	-	-	-	18
81	Recapture taxes	*436	-	-	*141	-	-	-	-	-	-	-	-	295
82	Alternative minimum tax	709126	*3770	*336	*904	*1830	*358	9764	5968	6307	11140	12788	29286	626676
83	Foreign tax credit	798604	281	-	-	-	-	*284	*4911	*708	*749	2804	4942	783924
84	U.S. Possessions tax credit	92569	-	-	-	-	91	-	-	-	-	-	-	92478
85	Nonconventional source fuel credit	233899	282	-	*397	-	-	*5	-	-	*529	706	2624	229355
86	General business credit	638257	44389	5	-	*665	*757	1238	*1290	*911	*1455	2882	7443	577222
87	Prior year minimum tax credit	1160977	*62022	*66	-	*265	*1384	11740	5483	6183	3345	8991	23060	1038439
88	Total income tax after credits	25582369	763880	33515	28525	89994	74625	291308	148144	251708	227285	237434	660584	22775367

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 30 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	167492	10283	97599	22366	14978	8806	10636	1307	859	272	150	133	103
2 Total assets	440174534	-	3350321	3573427	5322218	6247866	22095457	8894440	13100536	9427688	10615725	21611279	335935577
3 Cash	19707558	-	868732	600038	712988	991678	2424966	802241	889593	492862	827800	1299984	9796677
4 Notes and accounts receivable	51591625	-	263416	478039	951559	1480578	5017751	2156694	3276971	2098799	2143687	3860475	29863658
5 Less: Allowance for bad debts	1273116	-	-	*210	*4749	8972	33853	27107	100585	77966	46862	127120	845692
6 Inventories	5329578	-	21306	87182	31369	101954	447555	223752	267953	221389	170004	286681	3470433
7 U.S. govt. obligations, total	427396	-	-	*10389	*8488	*2173	*66949	*10406	*12996	*34148	54758	7935	219155
8 Tax-exempt securities	458661	-	*1271	-	-	*22220	*17287	*31960	106073	*61544	22051	63968	132287
9 Other current assets	21145184	-	130282	243649	302342	300720	1391504	532552	978295	558108	585298	1218641	14903792
10 Loans to stockholders	2053752	-	208849	217763	286834	263637	324334	207496	165006	61226	45602	90791	182216
11 Mortgage and real estate loans	720192	-	*27427	*15253	*388	*57425	*27528	*51991	*8448	*13902	4359	68213	445258
12 Other investments	83950557	-	64102	49957	138550	254851	1143466	647924	937546	904723	879888	1637933	77291618
13 Depreciable assets	361101132	-	4779283	4705857	7356579	7013043	22307642	8078281	11491254	7645504	8660509	17541271	261521907
14 Less: Accumulated depreciation	142773620	-	3355938	3300859	4962683	4539074	12651740	4304190	5709468	3324445	3926547	7027790	89670886
15 Depletable assets	169196	-	-	*202	*2380	-	*5798	-	*13698	*14116	4225	5557	123219
16 Less: Accumulated depletion	79405	-	-	*151	*558	-	*3942	-	*11632	*9262	3711	1469	48680
17 Land	5368024	-	*49038	92240	152043	158172	767317	218185	298447	222586	280670	555602	2573725
18 Intangible assets (Amortizable)	14361329	-	138032	217565	70557	106386	554580	75704	263778	352014	433689	1198782	10950239
19 Less: Accumulated amortization	2609650	-	41695	104227	18510	39983	239209	30732	55412	102424	98836	184291	1694329
20 Other assets	20526143	-	196217	260741	294640	83057	527525	219283	267576	260864	579141	1116119	16720978
21 Total liabilities	440174534	-	3350321	3573427	5322218	6247866	22095457	8894440	13100536	9427688	10615725	21611279	335935577
22 Accounts payable	32934404	-	257902	620409	581037	883957	3065008	1321060	1758431	995971	1226173	2245897	19978560
23 Mort, notes, and bonds under 1 yr	17108918	-	328622	561980	756787	698856	2671879	1185170	1599254	1041443	891121	1287911	6085895
24 Other current liabilities	46068943	-	230002	154296	462532	423284	1906778	805858	1238435	1052454	1141196	2332002	36322107
25 Loans from stockholders	8269398	-	1367927	908209	459338	427017	2012521	478133	149183	107836	84056	190341	2084838
26 Mort, notes, bonds, 1 yr or more	113994353	-	1331197	1243946	2005671	1977944	5944480	2379684	3663215	2784293	2872157	6467547	83324221
27 Other liabilities	68966496	-	60764	24409	68220	375718	539574	425813	619112	504913	752733	2280891	63314349
28 Net worth	152832022	-	-226092	60178	988632	1461089	5955218	2298723	4072907	2940779	3648290	6806691	124825607
29 Capital stock	22206135	-	582076	229494	282224	549501	665470	280816	277451	330075	282796	1078465	17647767
30 Paid-in or capital surplus	91043872	-	748147	391383	454264	1481115	2960983	657700	1584901	885958	1627706	2861801	77389913
31 Retained earnings, appropriated	209404	-	-	-	*4114	-	*38266	-	*515	*13155	10	5293	148050
32 Retained earnings-unappropriated	43786159	-	-325781	15334	686362	606632	2433275	611821	822493	890370	1003192	1796707	35245754
33 Retained earnings (S Corp)	4126191	-	-1149747	-310797	-263296	-1022151	377625	846760	1535886	1009283	760659	1715799	626168
34 Less: Cost of treasury stock	8539739	-	80788	265237	175037	154009	520401	98373	148339	188062	26074	651374	6232046
35 Total receipts	482555766	3743396	32138947	12825326	16118708	17361118	50131006	18218856	24203716	15434883	14436226	24577925	253365658
36 Business receipts	464278271	3557343	31585156	12575490	15875834	16964350	49079395	17804028	23527005	14700471	13775441	23694949	241138808
37 Interest	4440037	23287	6207	40532	23148	28889	94455	33271	43588	33421	84476	112371	3916394
38 Interest on govt. obligations	66449	308	-	-	*201	*1118	4710	4177	7556	6471	1935	15073	24900
39 Rents	2791581	6644	*4439	*32542	28100	64080	95100	89823	141335	50264	51413	114717	2113125
40 Royalties	206223	-	-	-	*315	*4171	-	-	*378	*300	630	44	200386
41 Net S-T cap gain less net LT loss	24796	*30	-	-	*318	*747	5450	*118	*2120	*2289	2728	626	10370
42 Net L-T cap gain less net ST loss	1766327	*72150	*29604	*32049	24863	40887	65898	23404	23555	51853	29424	48783	1323857
43 Net gain, noncapital assets	2723344	34328	105806	63688	44438	92756	239283	106993	203117	103134	80228	207028	1442544
44 Dividends, domestic corporations	95371	*9	*291	*1284	*667	3221	4190	*3638	1512	6687	3455	10045	60372
45 Dividends, foreign corporations	123585	4089	-	-	-	*13	*43	-	-	*1194	9	3915	114323
46 Other receipts	6039780	45207	407443	79741	120824	160887	542483	153405	253550	478798	406487	370375	3020580
47 Total deductions	466905385	3693391	32010457	12631782	15735212	17142402	49437122	17707939	23763148	15084862	14034853	23498640	242165576
48 Cost of goods	155070126	1516569	17174304	5266460	4688001	7100767	20891638	8285851	12362501	7692298	6016774	9255913	54819051
49 Compensation of officers	6720277	27331	1215560	646506	748559	607147	1459195	367241	325749	164157	132783	198729	827320
50 Salaries and wages	86719261	224974	3098559	1768294	2743064	2328290	7313509	2948541	3045392	1955023	2415512	4091400	54786703
51 Repairs	15459229	57900	585161	312664	587936	331272	920673	371698	406352	189294	273508	659395	10763376
52 Bad debts	1606027	31207	25832	19884	15708	35560	148031	34203	48728	82856	32495	51654	1079871
53 Rent paid on business property	28280896	187899	1193367	377964	786178	552687	3037534	489189	1069039	899441	809359	1103916	17774322
54 Taxes paid	17346058	66187	638258	441912	640174	795834	1745859	602375	832221	409769	565370	905743	9702356
55 Interest paid	11627002	66522	177516	167857	259815	221786	748579	247137	390002	265215	290925	584972	8206676
56 Contributions or gifts	178993	193	2229	2421	5229	3564	13049	3502	3579	1451	2912	4497	136367
57 Amortization	820536	3888	11181	6777	3627	6507	57962	10286	14006	27332	24281	66858	587833
58 Depreciation	26747718	96265	603575	568894	854689	718085	2417601	849588	1195022	770445	772883	1497255	16403415
59 Depletion	61867	*154	*2397	-	*1088	-	*2223	-	*504	*1563	91	1220	52629
60 Advertising	2554427	21633	193976	59042	72560	47539	173755	68794	66518	63323	95919	131556	1559813
61 Pension, prof sh, stock, annuity	3570506	*4579	14225	25656	43617	41758	150771	95174	105644	52946	71515	118597	2846024
62 Employee benefit programs	12480487	17253	126030	117539	155086	158148	611372	260077	436985	193247	255000	550941	9598810
63 Net loss, noncapital assets	136413	*4327	6962	*6989	1442	9470	8624	3516	7968	2509	10240	44229	30137
64 Other deductions	97525560	1366510	6941326	2842923	4128438	4183987	9736747	3070767	3452941	2313994	2265286	4231766	52990874
65 Total receipts less total deducts	15650381	50005	128490	193543	383496	218716	693884	510917	440568	350021	401374	1079285	11200083
66 Constructive taxable income from related foreign corporations	442781	-	-	-	-	-	-	-	*4700	*2174	1759	4440	429708
67 Net income (less deficit), total	16026713	49697	128490	193543	383295	217598	689174	506741	437712	345724	401197	1068652	11604891
68 Net income, total	21869494	261147	779614	522499	625306	559364	1694255	722528	868286	536893	562294	1392509	13344800
69 Deficit, total	5842780	211450	651124	328956	242011	341766	1005081	215787	430574	191169	161097	323857	1739909
70 Net income (less def), Form 1120-A	8518	*-1471	-15629	*1658	*23960	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-8882	-8882	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	2143662	-2131	172078	164338	213079	122346	383528	353545	276447	117658	110496	162059	70218
73 Statutory special deductions, total	4793575	63856	66139	81280	79841	79643	127635	32512	63154	50987	107046	204190	3837292
74 Net operating loss deduction	4687804	59761	65935	80381	79374	77388	124974	29889	62096	46387	104402	194992	3762225
75 Dividends received deduction	83990	*4095	*204	*899	*467	2255	2641	*2622	1058	4600	2645	7488	55015
76 Public utility div paid deduction	20000	-	-	-	-	-	-	-	-	-	-	-	20000
77 Income subject to tax	13098274	159130	130003	114316	210388	200392	618603	238942	365294	317439	322929	1005052	9415787
78 Total income tax before credits	4937018	51242	25246	21384	43898	46691	192294	83227	128074	116001	117203	365502	3746255
79 Income tax	4439810	51231	25246	20480	42278	46346	186560	79837	123869	108819	110264	349667	3295214
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	485634	*11	-	*904	*1620	*345	5734	3390	4168	7182	7056	15836	439390
83 Foreign tax credit	188072	182	-	-	-	-	*6	*4911	*680	*740	2801	2267	176485
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*33213	-	-	-	-	-	*5	-	-	-0	-	-	33208
86 General business credit	36331	8	5	-	*583	*756	1224	*1187	*262	*119	1789	3881	26517
87 Prior year minimum tax credit	382239	*1242	-	-	*265	*1353	8954	4083	4863	*2708	4359	9704	344708
88 Total income tax after credits	4297162	49809	25241	21384	43049	44582	182106	73045	122269	112434	108255	349651	3165337

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Railroad transportation

MINOR INDUSTRY 4000
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	780	*59	*365	-	*189	*22	*64	*19	*27	*7	8	5	15
2 Total assets	151749229	-	*11742	-	*59995	*20365	*175470	*150522	*439873	*276627	560986	839486	149214163
3 Cash	1809017	-	*7911	-	*11958	*663	*8606	*1273	*39949	*6462	20630	35231	1676333
4 Notes and accounts receivable	7101989	-	*3764	-	*13919	*1123	*11584	*9577	*76777	*37849	76215	96662	6774520
5 Less: Allowance for bad debts	191242	-	-	-	-	-	-	-	*1184	-	2044	1671	186343
6 Inventories	819657	-	-	-	-	-	-	*180	*11090	*4079	16630	8383	779295
7 U.S. govt. obligations, total	*11193	-	-	-	-	-	-	-	*7358	-	3627	-	207
8 Tax-exempt securities	37867	-	-	-	-	-	-	-	-	-	-	-	37867
9 Other current assets	2304888	-	-	-	*20709	-	*1115	*11893	*12648	*33648	16652	35182	2173041
10 Loans to stockholders	*21860	-	-	-	-	-	*901	-	-	-	292	-	20667
11 Mortgage and real estate loans	1312	-	-	-	-	-	-	-	-	-	1	-	1311
12 Other investments	52711029	-	-	-	-	-	*47437	-	*21001	*44	47865	20441	52574240
13 Depreciable assets	111293315	-	-	-	*16152	*49399	*93220	*162906	*452126	*340518	480519	594630	109103844
14 Less: Accumulated depreciation	28803341	-	-	-	*11491	*35432	*49815	*44672	*192345	*168801	166995	110560	28023230
15 Depletable assets	10843	-	-	-	-	-	-	-	-	-	190	-	10653
16 Less: Accumulated depletion	1932	-	-	-	-	-	-	-	-	-	190	-	1742
17 Land	640552	-	-	-	*8635	*1632	*54801	*7474	*4920	*4624	47368	64437	446662
18 Intangible assets (Amortizable)	856551	-	*82	-	-	-	*123	*1814	*11118	-	15435	78144	749836
19 Less: Accumulated amortization	58185	-	*15	-	-	-	*6	*1480	*5847	-	2367	4915	43555
20 Other assets	3183858	-	-	-	*113	*2979	*7505	*1557	*2263	*18203	7158	23522	3120557
21 Total liabilities	151749229	-	*11742	-	*59995	*20365	*175470	*150522	*439873	*276627	560986	839486	149214163
22 Accounts payable	3706365	-	*3648	-	*260	*13732	*9947	*6853	*59318	*6854	66835	44439	3494479
23 Mort, notes, and bonds under 1 yr	1062313	-	-	-	*2494	*1051	*3796	*7283	*26577	-	8444	16470	996198
24 Other current liabilities	9529658	-	-	-	-	-	*8106	*4182	*28879	*14674	34241	85012	9354563
25 Loans from stockholders	*116788	-	-	-	*4543	-	*178	-	*4960	*25930	3677	72390	5110
26 Mort, notes, bonds, 1 yr or more	36684837	-	-	-	-	*15107	*59815	*49708	*101140	*775	111003	226175	36121113
27 Other liabilities	32886496	-	-	-	*158	-	*34324	*10420	*43159	*44779	63574	105979	32584102
28 Net worth	67762771	-	*8094	-	*52540	*-9525	*59303	*72074	*175839	*183615	273212	289021	66658598
29 Capital stock	13142949	-	*36	-	*10189	*1800	*103	*26438	*7223	*41449	28683	41624	12985403
30 Paid-in or capital surplus	47097200	-	-	-	*17027	*6967	*29025	-	*60561	*3385	44258	133950	46802028
31 Retained earnings, appropriated	4373	-	-	-	-	-	-	-	-	-	-	4373	-
32 Retained earnings-unappropriated	10246983	-	-	-	*25324	*-18292	*20637	*45636	*95614	*170468	200270	109243	9598083
33 Retained earnings (S Corp)	*135198	-	*8058	-	-	-	*10445	-	*12940	-	-	-	103756
34 Less: Cost of treasury stock	2863932	-	-	-	-	-	*908	-	*499	*31686	-	169	2830671
35 Total receipts	49661811	*102472	*48643	-	*28539	*42944	*212407	*75860	*326034	*101195	344264	378224	48001229
36 Business receipts	45522060	*100006	*48643	-	*20485	*42208	*209198	*72373	*311674	*83169	303426	351471	43979407
37 Interest	1538365	130	-	-	*1092	*-0	*456	*36	*1700	*2415	3578	1981	1526979
38 Interest on govt. obligations	*5135	308	-	-	-	-	*102	-	-	-	163	-	4561
39 Rents	787909	1056	-	-	-	*736	-	*2761	*1776	*7339	15080	7582	751579
40 Royalties	*24513	-	-	-	-	-	-	-	*2	-	576	-	23935
41 Net S-T cap gain less net LT loss	631	-	-	-	-	-	-	-	-	-	-	-	631
42 Net L-T cap gain less net ST loss	370703	162	-	-	*4869	-	*22	-	*1104	*6271	12166	4513	341596
43 Net gain, noncapital assets	307427	-	-	-	-	-	*274	-	*952	*1956	3566	3130	297548
44 Dividends, domestic corporations	37667	-	-	-	-	-	*65	-	*709	3	242	-0	36649
45 Dividends, foreign corporations	9213	-	-	-	-	-	-	-	-	-	-	-	9213
46 Other receipts	1058187	*810	-	-	*2093	-	*2290	*690	*8116	*41	5467	9547	1029133
47 Total deductions	48347797	*76189	*38098	-	*9976	*37695	*209005	*76005	*273870	*73157	311354	355423	46887024
48 Cost of goods	12806333	*44388	-	-	*801	-	-	*50125	*160129	*14266	106851	88774	12340999
49 Compensation of officers	177203	-	-	-	-	*2819	*768	-	*3665	*569	3386	8681	157315
50 Salaries and wages	10221392	*210	-	-	*4244	*6218	*47394	-	*27421	*16930	52714	94669	9971591
51 Repairs	1735557	*6814	-	-	*53	*3194	*17654	*423	*1256	*2254	3685	9127	1691096
52 Bad debts	190516	-	-	-	-	-	*3	-	*801	-	961	401	188350
53 Rent paid on business property	4054957	*658	*409	-	*174	*3825	*40662	*409	*4480	*2309	15335	9063	3977635
54 Taxes paid	2965243	*8036	-	-	*323	*3453	*16288	*4860	*19271	*3239	19749	25068	2864956
55 Interest paid	3594090	*2395	*91	-	*231	*232	*8538	*7299	*6870	*7	13257	29976	3525194
56 Contributions or gifts	97587	6	-	-	-	-	*71	-	*45	7	180	20	97258
57 Amortization	91391	-	*299	-	-	-	*6	*391	*1022	-	292	1814	87569
58 Depreciation	4015963	*7608	-	-	*1354	*4699	*10861	*9058	*21945	*10918	20737	35169	3893614
59 Depletion	24888	-	-	-	-	-	-	-	-	-	-	-	24888
60 Advertising	96707	-	-	-	-	*70	*316	*72	*437	*106	357	106	95244
61 Pension, prof sh, stock, annuity	196903	-	-	-	*6	-	*1171	*132	*2015	144	1713	3591	188131
62 Employee benefit programs	1828193	4137	-	-	-	*1098	*3258	-	*6888	*7006	6512	6526	1792767
63 Net loss, noncapital assets	*80	-	-	-	-	-	-	*80	-	-	-	-	-
64 Other deductions	6250793	*1938	*37300	-	*2790	*12089	*62015	*3157	*17624	*15403	65625	42436	5990417
65 Total receipts less total deducts	1314014	*26283	*10545	-	*18564	*5248	*3402	*-145	*52164	*28038	32911	22800	1114205
66 Constructive taxable income from related foreign corporations	108697	-	-	-	-	-	-	-	-	-	-	-	108697
67 Net income (less deficit), total	1417576	*25974	*10545	-	*18564	*5248	*3300	*-145	*52164	*28038	32747	22800	1218342
68 Net income, total	2331481	*26527	*10545	-	*18564	*5248	*17356	*693	*52164	*29453	39838	34979	2096115
69 Deficit, total	913905	*552	-	-	-	-	*14057	*838	-	*1415	7091	12179	877773
70 Net income (less def), Form 1120-A	*1253	-	-	-	*1253	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*13520	*13520	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*64135	-	*10545	-	-	-	*-14057	-	*33665	-	-	-	33981
73 Statutory special deductions, total	487432	*13520	-	-	*17311	*5248	*45	*693	*496	2	11436	17560	421121
74 Net operating loss deduction	462162	*13520	-	-	*17311	*5248	-	*693	-	-	11267	17560	396564
75 Dividends received deduction	25270	-	-	-	-	-	*45	-	*496	2	169	-0	24557
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1773474	13007	-	-	*1253	-	*17311	-	*18003	*29451	28402	17419	1648629
78 Total income tax before credits	624215	4452	-	-	*188	-	*5697	*209	*6093	*10010	10033	6265	581268
79 Income tax	619006	4452	-	-	*188	-	*5697	-	*6092	*10010	9660	5930	576978
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	5173	-	-	-	-	-	-	*209	*1	-	373	336	4254
83 Foreign tax credit	20055	-	-	-	-	-	-	-	-	-	-	26	20029
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*22785	-	-	-	-	-	*5	-	-	-	-	-	22780
86 General business credit	5059	-	-	-	-	-	-	-	-	-	409	-	4650
87 Prior year minimum tax credit	*26141	-	-	-	-	-	*354	-	*1255	-	405	141	23986
88 Total income tax after credits	550174	4452	-	-	*188	-	*5338	*209	*4837	*10010	9219	6098	509823

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Local and interurban passenger transit

MINOR INDUSTRY 4100
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	18155	*2320	9795	2517	2006	489	864	102	38	*14	7	**	4
2 Total assets	13887303	-	331277	478223	691312	331774	1677576	637679	554717	*475085	749868	**	7959792
3 Cash	609717	-	48664	*26243	27899	*61684	188308	38161	45440	*24875	52125	**	96317
4 Notes and accounts receivable	1822112	-	*10753	*14024	*66086	*18516	308008	58965	190727	*136646	72343	**	946043
5 Less: Allowance for bad debts	197834	-	-	-	*416	-	*2973	*763	*23936	*43967	2771	**	123008
6 Inventories	145676	-	-	*874	*866	*3033	27649	*12020	*14304	*12587	13383	**	60960
7 U.S. govt. obligations, total	*10295	-	-	-	-	-	-	*8791	*499	-	1005	-	-
8 Tax-exempt securities	*12644	-	-	-	-	-	-	-	*453	-	12191	-	-
9 Other current assets	712847	-	*5647	*56137	64703	*17792	145945	29883	75878	*37413	15118	**	264329
10 Loans to stockholders	169955	-	*17269	*26404	*55042	*2656	46514	*18405	886	*1242	1498	-	39
11 Mortgage and real estate loans	*7879	-	-	-	-	*6977	-	-	-	*214	689	-	-
12 Other investments	1719388	-	*839	*10495	*55172	*33455	53416	*130896	*84522	*19905	40484	**	1290205
13 Depreciable assets	8454329	-	425176	*299492	539690	*357048	2219421	733539	226839	*337597	424063	**	2891465
14 Less: Accumulated depreciation	4379002	-	277354	*213994	352066	*203680	1386598	422268	148267	*153036	211659	**	1010080
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	225347	-	-	-	*1491	*1491	22772	*9202	*2498	*12383	17064	**	158446
18 Intangible assets (Amortizable)	3973622	-	*10510	*82525	*649	*32544	76333	*1244	*68583	*87388	83009	**	3530838
19 Less: Accumulated amortization	364209	-	*1417	*1863	*428	*1696	49557	*1244	*1658	*23394	13519	**	269434
20 Other assets	964539	-	91193	*177886	232624	*1954	28337	*20848	17950	*25230	244845	**	123671
21 Total liabilities	13887303	-	331277	478223	691312	331774	1677576	637679	554717	*475085	749868	**	7959792
22 Accounts payable	501719	-	*11450	*30757	*5926	*8718	130433	35754	37538	*37907	33482	**	169755
23 Mort, notes, and bonds under 1 yr	764698	-	*19081	*39175	42754	*8551	287899	*115218	*31534	*83729	16563	**	120195
24 Other current liabilities	1271149	-	9324	*5197	83746	*9637	199470	73636	72110	*59863	35552	**	722614
25 Loans from stockholders	1865856	-	133496	*52981	*39532	*24574	73633	*2171	-	*2696	1103	-	1535670
26 Mort, notes, bonds, 1 yr or more	6003183	-	117246	233437	416183	*110332	521697	*139397	*75261	*238230	190117	**	3961284
27 Other liabilities	701795	-	*-8258	*8727	*2677	*79715	55794	*104061	*156176	*37830	52353	**	212720
28 Net worth	2778903	-	48938	107950	100495	90247	408649	167443	182098	*14830	420698	**	1237555
29 Capital stock	1093350	-	70999	50025	20419	17184	23714	42083	17819	*8880	12658	**	829568
30 Paid-in or capital surplus	1139505	-	*66487	*16203	*20099	*80155	*13416	*3076	*84137	*117198	307419	**	431314
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	565795	-	-36505	20527	60426	7720	312440	*90570	*106916	*-41839	66549	**	-21010
33 Retained earnings (S Corp)	284592	-	-39458	*21193	*-115	*-1499	236229	*57224	*-26223	-	37240	-	-
34 Less: Cost of treasury stock	304339	-	*12586	-	*335	*13314	177151	*25510	*550	*69409	3168	**	2317
35 Total receipts	15904100	*315167	756945	539043	834416	491434	3787057	1179086	1034845	*630872	658705	**	5676531
36 Business receipts	14728208	*308339	728968	507434	804962	478906	3658591	1146617	1016002	*623731	634362	**	4820296
37 Interest	357023	*6683	*290	*725	*76	*5159	7422	*4638	*2136	*1812	18503	**	309579
38 Interest on govt. obligations	2115	-	-	-	*98	-	*24	*224	*887	*194	689	-	-
39 Rents	44778	*5	*449	*17099	*7309	*1387	*7450	-	-	*2305	965	**	7809
40 Royalties	48124	-	-	-	-	-	-	-	-	-	-	-	48124
41 Net S-T cap gain less net LT loss	*703	-	-	-	-	-	-	-	*6	*1	696	**	-
42 Net L-T cap gain less net ST loss	436050	-	*164	-	*337	*2337	*25719	*16216	*97	*22	483	**	390676
43 Net gain, noncapital assets	82947	-	*20341	*456	-	*2264	56192	*1478	*411	*440	1038	**	326
44 Dividends, domestic corporations	3043	-	-	*8	-	*85	*43	*2485	*53	-	256	**	114
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	201108	*140	*6733	*13321	*21633	*1296	31616	*7428	*15253	*2368	1713	**	99608
47 Total deductions	15682343	*324869	739504	555469	810272	504126	3640634	1102944	1026288	*649765	637996	**	5690475
48 Cost of goods	2885052	*137090	*81818	*64894	*1890	*170158	1166271	*268129	*404924	*79163	398564	**	112151
49 Compensation of officers	375189	*6573	*51632	*45226	27836	*37101	140590	*31713	*7699	*11802	8857	**	6160
50 Salaries and wages	4054980	*23275	162721	*191667	*283765	*100825	815875	269387	259859	*225210	48082	**	1674314
51 Repairs	458531	*687	14851	*9924	76365	*16360	95239	*48785	*23740	*18119	3767	-	150695
52 Bad debts	422014	*1	*153	-	*2899	*1740	22412	*1585	*681	*55892	1113	**	335539
53 Rent paid on business property	434755	*1193	*38837	*5881	18372	*22888	109062	32938	*10301	*27428	2360	**	165495
54 Taxes paid	744320	*13441	37343	30601	40487	27154	200601	46769	51349	*25697	34768	**	236109
55 Interest paid	864385	*6838	17762	24511	33991	*8576	72563	14910	6312	*20950	22121	**	635853
56 Contributions or gifts	10377	*151	*211	*55	*292	*100	*3498	*1175	*99	*135	158	-	4504
57 Amortization	71249	*1589	*1394	*1863	*30	*1413	8595	*73	*1542	*5585	4262	**	44902
58 Depreciation	942543	*9501	66019	*23327	55318	*22959	258028	80748	23330	*29021	47027	**	327265
59 Depletion	*69	-	*69	-	-	-	-	-	-	-	-	-	-
60 Advertising	102770	*6216	9055	*1695	*5183	*2267	20524	*7556	*3807	*8694	4479	**	33294
61 Pension, prof sh, stock, annuity	103279	-	*213	-	*658	*128	24009	*17415	*25429	*15087	6291	**	14049
62 Employee benefit programs	299320	*2241	*12949	*9267	*6489	*12413	57847	*24247	74692	*21140	18880	**	59154
63 Net loss, noncapital assets	14822	*154	*461	-	*361	-	*240	*1341	*31	*123	212	-	11900
64 Other deductions	3898686	*115922	244016	146557	256336	80045	645281	256172	132492	*105720	37054	**	1879091
65 Total receipts less total deducts	221756	*-9703	17441	-16426	24144	-12693	146423	76142	8557	*-18893	20708	**	-13944
66 Constructive taxable income from related foreign corporations	79134	-	-	-	-	-	-	-	-	-	-	-	79134
67 Net income (less deficit), total	298775	*-9703	17441	-16426	24046	-12693	146398	75918	7670	*-19086	20020	**	65190
68 Net income, total	552328	*1341	46007	*14167	37819	*8508	180985	*86655	*30291	*7554	35600	**	103402
69 Deficit, total	253553	*11043	28566	*30593	*13773	*21201	*34586	*10736	*22621	*26640	15581	**	38212
70 Net income (less def), Form 1120-A	*1266	-	*223	*800	*243	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	126031	*-8855	*8466	*9183	*2956	*-1494	58372	*53374	*756	-	3273	-	-
73 Statutory special deductions, total	160880	*146	*2656	*6	*2028	*59	37675	*6272	*37	*1120	15227	**	95654
74 Net operating loss deduction	158739	*146	*2656	-	*2028	-	37645	*4533	-	*1120	15047	**	95563
75 Dividends received deduction	2141	-	-	*6	-	*59	*30	*1740	*37	-	180	**	90
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	196122	*1195	*11672	*4714	*24874	*8449	63996	*27009	*22664	*6434	17279	-	7837
78 Total income tax before credits	66545	*179	*1751	*707	*5427	*1530	19896	*9137	*7737	*2187	6180	**	11813
79 Income tax	56786	*179	*1751	*707	*5427	*1530	19687	*9083	*7691	*2187	5879	-	2664
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*9759	-	-	-	-	-	*209	*55	45	-	301	**	9149
83 Foreign tax credit	4	-	-	-	-	-	-	-	-	-	-	-	4
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*282	-	-	-	44	*142	*24	-	51	-	21	-	-
87 Prior year minimum tax credit	*4021	-	-	-	-	*389	*1770	*1689	*173	-	-	-	-
88 Total income tax after credits	62239	*179	*1751	*707	*5383	*999	18103	*7448	*7513	*2187	6160	**	11809

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Trucking and warehousing

MINOR INDUSTRY 4200
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	82313	4171	46171	11061	8491	5238	5815	657	453	117	61	49	29
2 Total assets	91277090	-	1555392	1703098	3029730	3759072	12260557	4401917	6941990	4132072	4261084	8037472	41194706
3 Cash	4601229	-	341775	222656	347174	550101	1195077	344238	389683	167493	219078	319885	504070
4 Notes and accounts receivable	20006813	-	131640	216266	545437	845475	3224836	1019887	1605819	748599	879439	1664016	9125400
5 Less: Allowance for bad debts	295052	-	-	-	*3816	*3481	22110	12416	25162	13264	19355	51946	143504
6 Inventories	944347	-	*419	*32714	*18769	36087	221380	123177	68807	79052	67846	57093	239002
7 U.S. govt. obligations, total	163759	-	-	*10389	*8488	*2173	*51770	*1615	*5105	*13067	16082	7511	47560
8 Tax-exempt securities	184379	-	*1271	-	-	*22220	*5800	*31960	*15933	*4022	-	8753	94420
9 Other current assets	5279631	-	43595	114594	85959	111023	795893	182231	495297	194046	201274	331223	2724495
10 Loans to stockholders	984493	-	130157	102045	124540	149327	163640	109673	108020	46483	12163	20266	18179
11 Mortgage and real estate loans	160499	-	*27427	-	-	*50449	*16562	*41437	*7998	*12037	3187	568	834
12 Other investments	10144949	-	44239	*10730	19251	181998	638524	325481	435174	446325	202977	503531	7336720
13 Depreciable assets	88151788	-	2952035	2693907	5307548	4834559	13560852	4494097	6883145	3784864	4203896	7183795	32253090
14 Less: Accumulated depreciation	46434326	-	2165013	1805168	3593679	3225011	8333654	2509471	3447691	1603277	1850669	2876994	15023698
15 Depletable assets	24116	-	-	*202	*2380	-	*5608	-	*12709	*2392	-	-	825
16 Less: Accumulated depletion	*16908	-	-	*151	*558	-	*3942	-	*11575	*541	-	-	141
17 Land	3135669	-	*13873	*77358	115187	100178	464182	141927	187226	122559	115756	316875	1480548
18 Intangible assets (Amortizable)	2512739	-	8150	46205	31962	40626	122510	27671	96704	62543	147290	415892	1513186
19 Less: Accumulated amortization	589492	-	5399	35912	4050	17648	58565	10254	16832	22387	15117	62535	340793
20 Other assets	2318458	-	31223	17262	25137	80997	212195	90664	131631	88060	77236	199538	1364514
21 Total liabilities	91277090	-	1555392	1703098	3029730	3759072	12260557	4401917	6941990	4132072	4261084	8037472	41194706
22 Accounts payable	11502184	-	69228	134411	268114	410535	1611664	573746	640605	246468	342893	695069	6509449
23 Mort, notes, and bonds under 1 yr	6785015	-	222723	357337	577095	518513	1549560	636888	991670	451432	383671	547049	549076
24 Other current liabilities	8204290	-	104508	74969	198299	199646	1111506	302617	628830	255789	421613	686552	4219962
25 Loans from stockholders	2009480	-	342625	274068	159680	294829	460704	58001	52956	29670	28330	34081	274535
26 Mort, notes, bonds, 1 yr or more	23700801	-	832667	733689	1200705	1271479	3503207	1150340	2097955	1355284	1232944	2414051	7908478
27 Other liabilities	7346846	-	22703	12722	50840	107471	275784	109357	238579	253394	319341	639585	5317071
28 Net worth	31728474	-	-39063	115902	574996	956597	3748133	1570968	2291394	1540034	1532293	3021085	16416135
29 Capital stock	2080890	-	149964	87385	180249	129449	368386	118332	102670	112451	84041	468892	279073
30 Paid-in or capital surplus	8554681	-	84754	100429	99268	99740	431473	213944	212943	204396	385327	891576	5830832
31 Retained earnings, appropriated	*49873	-	-	-	-	-	*34725	-	-	*10447	-	-	4701
32 Retained earnings-unappropriated	16729647	-	-15788	92655	336776	689055	1872419	510705	638633	647614	635058	1131707	10190814
33 Retained earnings (S Corp)	5544130	-	-225459	-153086	55962	131166	1262784	775339	1397416	613592	443386	926577	316452
34 Less: Cost of treasury stock	1230748	-	*32534	*11481	97258	92812	221653	47353	60267	48467	15520	397666	205737
35 Total receipts	183028243	1130251	11544682	5807415	9923114	10694225	31848941	9663731	13417487	6553586	6671205	11687348	64086258
36 Business receipts	178888819	1120418	11293992	5689660	9815804	10428638	31381008	9458394	13046071	6309528	6416533	11402683	62526089
37 Interest	696655	*6359	2649	6876	13254	16047	53917	13309	16284	10383	20990	39076	497511
38 Interest on govt. obligations	22849	-	-	-	-	*993	*2555	*2568	2605	*278	336	4485	9029
39 Rents	790042	95	*3989	*14609	*20103	*46273	47129	74445	60070	13813	14539	13270	481707
40 Royalties	61546	-	-	-	*315	-	-	-	-	-	47	-0	61185
41 Net S-T cap gain less net LT loss	9748	11	-	-	-	*747	*4964	*118	*452	*314	1795	6	1343
42 Net L-T cap gain less net ST loss	185645	*10	*29328	*32049	*17055	19792	22587	3208	5340	4810	5448	23005	23012
43 Net gain, noncapital assets	1023145	*1471	77007	47858	40428	89827	98599	42652	159722	47002	47395	135930	235254
44 Dividends, domestic corporations	19711	*5	*291	*343	*364	*1200	1683	*975	639	*918	576	7838	4877
45 Dividends, foreign corporations	11038	-	-	-	-	-	-	-	-	-	-	133	10904
46 Other receipts	1319044	*1882	137425	16020	15791	90706	236499	68061	126305	166540	163546	60921	235347
47 Total deductions	178437839	1081860	11302456	5750523	9757466	10468710	31195214	9377482	13094769	6414334	6499108	11293096	62202822
48 Cost of goods	52532088	*465854	2574096	1814136	2288005	3329783	12320387	3386639	5693313	2437570	1987777	3596737	12637791
49 Compensation of officers	3267481	*3118	617582	274392	404064	367485	840859	196333	190732	51429	55331	72949	193207
50 Salaries and wages	35469302	93025	1429903	730545	1743383	1643938	4483686	1841096	1961915	956903	1338218	2377724	16868967
51 Repairs	3904075	21594	414584	197002	377844	241366	528642	212155	226517	98049	117918	217610	1250793
52 Bad debts	458208	*1528	*8980	*4260	8772	11179	65392	14627	25269	14988	8602	25874	268737
53 Rent paid on business property	9355157	*19050	740751	187065	623415	401043	2217839	362145	900838	739080	593248	497304	2073381
54 Taxes paid	7571645	29423	378661	278224	457605	395721	1173925	374578	576831	231740	328448	575936	2770555
55 Interest paid	2905166	17528	108584	103796	181314	158917	467543	144794	240180	131734	125735	240436	984605
56 Contributions or gifts	27024	17	1013	*483	2411	1895	6833	1694	1427	796	1549	1870	7038
57 Amortization	126800	*639	3468	*1066	2265	3304	5849	3696	6592	7982	7671	17919	66348
58 Depreciation	9767762	34894	401681	370899	666096	543708	1521301	539943	777870	463174	473732	879303	3095162
59 Depletion	7849	*154	*2328	-	*1088	-	*2038	-	*342	*97	54	1001	748
60 Advertising	549080	1764	27054	30196	28344	25262	74797	32689	21259	17591	13312	32047	244764
61 Pension, prof sh, stock, annuity	1471763	*4502	9989	*9104	21991	29325	82932	56962	59082	25455	32347	59031	1081043
62 Employee benefit programs	4848406	*6357	71752	82384	121086	118383	444642	163957	262689	81146	166448	317767	3011794
63 Net loss, noncapital assets	41243	500	*3328	*3697	*567	*3117	5978	*1559	5495	*2211	6463	687	7643
64 Other deductions	46134790	381915	4508703	1663274	2829217	3194285	6952569	2044616	2144420	1154389	1242256	2378900	17640247
65 Total receipts less total deducts	4590404	48391	242226	56893	165648	225515	653727	286249	322719	139252	172097	394252	1883436
66 Constructive taxable income from related foreign corporations	*15576	-	-	-	-	-	-	-	*4550	-	-	298	10727
67 Net income (less deficit), total	4583130	48391	242226	56893	165648	224522	651172	283681	324664	138974	171761	390066	1885134
68 Net income, total	6119721	61678	464019	209535	324035	356850	935252	348344	443427	192605	215519	522614	2045842
69 Deficit, total	1536590	*13287	221793	152643	158387	132329	284080	64663	118763	53631	43758	132548	160708
70 Net income (less def), Form 1120-A	-4966	*-1471	-13203	*301	*9407	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-475	*-475	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1569989	*3503	244534	48056	111831	92981	341865	199285	246917	77268	56482	122318	24950
73 Statutory special deductions, total	512251	*4964	41972	55152	35446	49095	68697	17957	42349	17859	25326	33386	120050
74 Net operating loss deduction	498706	*4960	41768	54912	35191	48255	67588	*17198	41901	*17297	24922	28160	116553
75 Dividends received deduction	13475	*4	*204	*240	*255	*840	1089	*759	447	*562	404	5227	3445
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	3513383	*44997	76303	42319	109910	137405	406143	122400	123861	67592	121401	363180	1897872
78 Total income tax before credits	1174951	*14674	14096	7251	21986	32371	127251	43710	45167	26997	43846	129719	667884
79 Income tax	1149274	*14674	14096	6347	21139	32128	123666	40875	41903	22930	41476	125996	664044
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	25595	-	-	*904	*846	*243	3585	2835	3069	4066	2484	3723	3840
83 Foreign tax credit	23003	-	-	-	-	-	-	-	*668	*4	1002	59	21271
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-0	-	-	-	-	-	-	-	-	-0	-	-	-
86 General business credit	11124	2	5	-	*539	*614	*1111	*220	*56	*113	414	1629	6421
87 Prior year minimum tax credit	36215	-	-	-	*265	*765	5357	*1368	2512	*979	3023	6733	15212
88 Total income tax after credits	1104608	*14671	14091	7251	21181	30991	120783	42122	41930	25901	39407	121298	624981

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 4400 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8911	104	4666	1595	833	*301	1082	137	90	35	23	27	16
2 Total assets	26851398	-	189259	309473	303465	*206336	2222315	935709	1341850	1152684	1671137	3871923	14647248
3 Cash	1427212	-	73245	83038	*33415	*11544	254555	28472	90063	91312	124320	260358	376889
4 Notes and accounts receivable	3240456	-	*12204	*36962	*52590	*9619	331702	252373	285860	154256	258444	490239	1356207
5 Less: Allowance for bad debts	104254	-	-	-	-	*42	*2250	*3209	*5052	*3502	5894	37997	46308
6 Inventories	410706	-	*4130	*36135	-	*17755	73392	*7283	*13135	30540	27462	33564	167311
7 U.S. govt. obligations, total	*63500	-	-	-	-	-	*779	-	*34	*7125	29271	-	26291
8 Tax-exempt securities	*89759	-	-	-	-	-	*2767	-	*28723	*42050	8857	7362	-
9 Other current assets	1137350	-	*5709	*2421	*39288	*12673	116225	101940	169690	34635	70645	178444	405680
10 Loans to stockholders	146137	-	*2673	*16328	-	*25841	*6711	*23927	*31240	*8633	7586	21234	1964
11 Mortgage and real estate loans	*72875	-	-	*13207	-	-	*8103	-	*450	-	-	47238	3878
12 Other investments	5926648	-	*12397	*689	*9034	*5520	76597	*124587	144782	135619	264728	501152	4651543
13 Depreciable assets	20335315	-	198866	553817	*445390	*304995	1747412	720628	1034162	1100893	1539355	3181807	9507989
14 Less: Accumulated depreciation	8989056	-	120046	470022	*270287	*181896	747123	395281	556727	532030	754769	1249201	3711674
15 Depletable assets	6606	-	-	-	-	-	-	-	-	-	1942	134	4530
16 Less: Accumulated depletion	1958	-	-	-	-	-	-	-	-	-	1449	86	423
17 Land	545879	-	-	*14882	*18018	*257	127758	*35925	68563	42030	37392	64865	136189
18 Intangible assets (Amortizable)	372228	-	*372	*50210	*3508	*191	34122	*10968	*14007	*27282	16462	74192	140914
19 Less: Accumulated amortization	185564	-	*249	*50210	*1405	*121	16876	*1149	*5695	*16245	7664	7154	78796
20 Other assets	2357559	-	*-43	*22017	*-26087	-	208440	*29244	28615	30088	54450	305773	1705062
21 Total liabilities	26851398	-	189259	309473	303465	*206336	2222315	935709	1341850	1152684	1671137	3871923	14647248
22 Accounts payable	1687814	-	*11708	*11177	*41305	*5639	181782	243927	192294	103846	151592	233938	510604
23 Mort, notes, and bonds under 1 yr	1360269	-	*9910	*111319	*35356	*29898	289449	*73873	80953	66324	95043	246991	321153
24 Other current liabilities	1826647	-	*18592	*15768	*62048	*11477	105480	*36704	107153	88830	128178	339491	912926
25 Loans from stockholders	1174191	-	*59317	*190211	*122443	*10900	422161	*273789	*9928	*34809	3882	46740	12
26 Mort, notes, bonds, 1 yr or more	8369224	-	*26493	*49258	*85191	*103190	639488	253291	351836	381594	616012	1337396	4525475
27 Other liabilities	2502442	-	*2524	*1	-	*1605	62218	*16547	30401	58888	87674	446804	1795781
28 Net worth	9930812	-	60715	-68262	-42878	*43626	521737	37578	569285	418393	588756	1220563	6581296
29 Capital stock	561630	-	32503	28258	*9900	*2187	60439	7216	28305	42245	46222	77425	226929
30 Paid-in or capital surplus	5469924	-	*57844	*86020	*144455	*46631	604032	*72533	277931	74219	240468	609737	3256056
31 Retained earnings, appropriated	*7438	-	-	-	-	-	*3541	-	-	2229	-	17	1652
32 Retained earnings-unappropriated	4088151	-	*13255	*95165	*9	*18667	43976	76422	49563	287469	187787	253712	3062126
33 Retained earnings (S Corp)	389777	-	*-42887	*-50212	*-187210	*-10628	-167981	*-108336	246173	*34214	119546	343763	213334
34 Less: Cost of treasury stock	586108	-	-	*227494	*10032	*13231	*22269	*10256	*32687	*21983	5266	64089	178801
35 Total receipts	25243661	571363	676632	613070	*878247	*299026	2854763	1015936	2122514	1120099	1480813	2626082	10985116
36 Business receipts	23656080	550856	619120	595049	*874692	*296532	2755150	963019	2019648	1023977	1433726	2478264	10046046
37 Interest	415633	*191	*738	*2443	*2667	*1781	8756	*5920	4004	5884	6545	24838	351867
38 Interest on govt. obligations	6510	-	-	-	*33	-	*14	*1315	*1017	*2343	486	591	712
39 Rents	201830	*568	-	*833	*647	-	*27201	*11596	*41877	*20976	5779	6253	86101
40 Royalties	*766	-	-	-	-	-	-	-	*159	*-0	-	44	562
41 Net S-T cap gain less net LT loss	*6437	-	-	-	-	-	-	-	-	*1974	200	301	3962
42 Net L-T cap gain less net ST loss	122817	14822	*112	-	-	-	*3270	*3980	*10774	*37773	3355	12416	36315
43 Net gain, noncapital assets	414370	-	-	*380	-	-	*51078	*9122	*14824	19297	6685	27816	285170
44 Dividends, domestic corporations	9685	-	-	-	-	*225	*547	*177	-	*243	1277	1918	5299
45 Dividends, foreign corporations	*17247	-	-	-	-	-	*43	-	-	-	-	635	16569
46 Other receipts	392287	*4927	*56663	*14365	*207	*488	8705	*20808	30210	7632	22761	73007	152514
47 Total deductions	24321128	553639	705791	631344	893847	*317933	2826057	974224	2100192	1034877	1415499	2527279	10340447
48 Cost of goods	12431732	50709	*241730	*180287	*507452	*118928	1440003	*431044	1568399	404566	864698	1194214	5429703
49 Compensation of officers	445603	457	*51985	*52154	*35684	*13857	70463	23511	30658	23929	21427	31189	90290
50 Salaries and wages	2206380	*5145	*113720	*105873	*100883	*31713	322800	131188	86549	140180	93688	296327	778313
51 Repairs	593773	32	*40385	*22014	*49716	*11573	76619	34476	41515	32371	22186	55690	207197
52 Bad debts	54484	-0	-	*965	*1051	-	13010	*2193	7049	*2126	5671	2981	19437
53 Rent paid on business property	906545	*146152	*19079	*93402	*18074	*3690	143882	*13443	16539	23627	24954	70774	332928
54 Taxes paid	494525	*43	33910	23958	20877	*15448	79771	36602	34187	35334	32847	42629	138920
55 Interest paid	906734	641	*4621	*9635	*13784	*11006	69760	27244	31625	37664	54649	124756	521349
56 Contributions or gifts	10803	-	*198	*738	*296	*64	*216	*277	*148	*368	420	491	7587
57 Amortization	26798	100	*51	-	*726	*35	1801	*395	277	4434	1559	4052	13370
58 Depreciation	1366248	10096	14692	30524	*30044	*20169	124843	53322	81022	78443	94580	198608	629906
59 Depletion	*3597	-	-	-	-	-	-	-	-	*-0	37	-	3560
60 Advertising	77387	*425	*11060	*7027	*5178	*3441	8709	3181	5840	1439	1425	18065	11599
61 Pension, prof sh, stock, annuity	95713	21	*2524	*3669	*3841	-	8431	*5014	5117	3896	8432	13918	40849
62 Employee benefit programs	478846	13	*2522	*2574	-	*337	18738	31350	11153	18793	11657	75954	305754
63 Net loss, noncapital assets	29277	-	-	-	-	*19	*362	*31	*58	-	101	27991	714
64 Other deductions	4192683	339803	169315	98523	*106241	*87654	446650	180952	180058	227708	177168	369640	1808973
65 Total receipts less total deducts	922533	17724	-29159	-18274	-15601	*-18907	28706	41712	22322	85223	65314	98803	644669
66 Constructive taxable income from related foreign corporations	146219	-	-	-	-	-	-	-	-	*1166	1759	3445	139848
67 Net income (less deficit), total	1062242	17724	-29159	-18274	-15634	*-18907	28692	40397	21305	84046	66587	101658	783805
68 Net income, total	1743662	*22587	*50492	*33058	*20555	*3941	147039	79453	86017	91638	92506	157071	959306
69 Deficit, total	681420	*4862	*79651	*51331	*36188	*22848	118347	*39056	*64712	*7592	25918	55413	175501
70 Net income (less def), Form 1120-A	*7707	-	*415	-	*7292	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*1899	*1899	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	49173	-	*-28108	*-32114	*-23751	*-15403	38888	*10213	7895	*5393	19800	22037	44323
73 Statutory special deductions, total	133282	*265	*877	*762	-	*157	7487	*4223	*1071	*4846	16029	58828	38736
74 Net operating loss deduction	93438	*265	*877	*762	-	-	*7105	*4099	*1071	*4676	15010	55700	3874
75 Dividends received deduction	18134	-	-	-	-	*157	*383	*124	-	*170	1020	1419	14861
76 Public utility div paid deduction	20000	-	-	-	-	-	-	-	-	-	-	-	20000
77 Income subject to tax	1274866	*22322	*5031	*16107	*9957	*3783	48766	*36709	*38376	81398	55487	75178	881751
78 Total income tax before credits	476222	*5486	*755	*2449	*1902	*987	15346	*12332	*13069	29395	20396	33272	340835
79 Income tax	432644	*5486	*755	*2449	*1902	*987	14403	*12330	*13026	27775	18966	26111	308454
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	31984	-	-	-	-	-	*943	*2	*43	*1619	1430	7161	20787
83 Foreign tax credit	27947	-	-	-	-	-	*6	-	-	-	1797	711	25432
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	6423	-	-	-	-	-	24	*942	-	6	782	2211	2458
87 Prior year minimum tax credit	12749	-	-	-	-	*199	*483	*536	*5	*1562	340	882	8741
88 Total income tax after credits	429104	*5486	*755	*2449	*1902	*788	14832	*10854	*13063	27826	17476	29467	304204

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Transportation by air

MINOR INDUSTRY 4500
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8680	536	4775	*944	*489	697	968	*80	95	31	16	19	30
2 Total assets	121126375	-	148472	*134779	*171221	533607	2079764	*653495	1479332	991220	1106311	2935213	110892962
3 Cash	7747006	-	17607	*30615	*25746	*31834	190994	*41782	105664	43599	104158	305219	6849788
4 Notes and accounts receivable	11951506	-	*9186	-	*22469	*127288	141947	*121543	405057	195174	259805	390836	10278202
5 Less: Allowance for bad debts	372975	-	-	-	-	*1495	*970	-	33740	6041	3565	21266	305899
6 Inventories	2724707	-	*6630	*313	*9697	*43120	95353	*60742	128652	*57683	27994	152421	2142102
7 U.S. govt. obligations, total	134697	-	-	-	-	-	-	-	-	-	-	-	134697
8 Tax-exempt securities	*20718	-	-	-	-	-	-	-	*5245	*15473	-	-	-
9 Other current assets	8970704	-	*5596	*36141	*11024	*76923	33052	*84203	44569	91775	93062	318585	8175773
10 Loans to stockholders	274568	-	*1606	-	*29748	*79783	*4895	-	*19593	199	-	803	137942
11 Mortgage and real estate loans	*80	-	-	-	-	-	*80	-	-	-	-	-	-
12 Other investments	8836986	-	-	-	*21479	*141	*40899	*26261	96274	*31847	93226	122167	8404692
13 Depreciable assets	106627740	-	189791	*225094	*254510	474117	2641471	*482696	1036161	680736	615581	1792215	98235369
14 Less: Accumulated depreciation	41038795	-	100356	*158269	*204229	288649	1087489	*169681	378774	210191	235192	683021	37522944
15 Depletable assets	107212	-	-	-	-	-	-	-	-	-	-	-	107212
16 Less: Accumulated depletion	46374	-	-	-	-	-	-	-	-	-	-	-	46374
17 Land	276177	-	-	-	-	-	-	*304	*9856	*6909	8815	2364	247929
18 Intangible assets (Amortizable)	5280812	-	*19148	*1063	*7377	*5821	25892	*241	32340	*45755	71951	352633	4718591
19 Less: Accumulated amortization	1012380	-	*9	*466	*6698	*1946	9122	*114	*11814	*2136	23910	41934	914230
20 Other assets	10643988	-	*-726	*287	*98	*-13331	2762	*5516	20249	40441	94388	244191	10250113
21 Total liabilities	121126375	-	148472	*134779	*171221	533607	2079764	*653495	1479332	991220	1106311	2935213	110892962
22 Accounts payable	9709765	-	*6363	*8795	*12412	*54351	281028	*84802	323883	125910	182627	239971	8389622
23 Mort, notes, and bonds under 1 yr	4303256	-	*9936	-	*45808	*36415	290652	*19314	177971	64216	79338	96670	3482937
24 Other current liabilities	21227792	-	*5771	*9789	*35104	*29684	99558	*44293	163929	260058	124561	542355	19912690
25 Loans from stockholders	1693840	-	*141989	*322656	*55067	*30080	733572	*114964	*67386	*13625	5856	16885	191760
26 Mort, notes, bonds, 1 yr or more	30152928	-	*118300	*22978	*30031	*157571	615584	*399913	407228	417114	314536	930589	26739086
27 Other liabilities	23094247	-	*-12616	*-0	*7157	*182889	*26166	*3226	34612	61057	77605	379366	22334784
28 Net worth	30944547	-	-121270	*-229439	*-14359	42617	33203	*-13017	304323	49240	321788	729378	29842082
29 Capital stock	3885467	-	37399	*862	*6550	370308	82588	*21636	38863	6706	26660	19238	3274656
30 Paid-in or capital surplus	24344696	-	*126787	*341	*156995	*1135737	1264524	*305539	852981	170007	336230	625503	19370053
31 Retained earnings, appropriated	*128886	-	-	-	-	-	-	-	*185	-	-	-	128701
32 Retained earnings-unappropriated	8840362	-	*-122708	-	*1217	*-154525	-122276	*-199386	-343842	-189858	-142431	74670	10039501
33 Retained earnings (S Corp)	-3023308	-	*-162747	*-230641	*-135602	*-1294245	-1163198	*-140806	*-221677	*62385	101361	169236	-7374
34 Less: Cost of treasury stock	3231556	-	-	-	*43518	*14658	*28434	-	*22187	-	33	159269	2963455
35 Total receipts	133568353	924893	432594	*360980	*633625	1383552	1648835	*816888	2265748	1135116	1317470	4092170	118556482
36 Business receipts	129042290	830167	425444	*356566	*631363	*1364913	1581038	*805352	2206819	1068266	1288059	3954723	114529580
37 Interest	1084066	*5325	*190	-	*159	*1457	3070	*25	6410	*3068	3652	13037	1047673
38 Interest on govt. obligations	14378	-	-	-	-	-	-	-	*13	*1317	151	2299	10598
39 Rents	495298	*1771	-	-	-	*150	*3998	-	*12140	*2790	2201	4829	467419
40 Royalties	65638	-	-	-	-	-	-	-	-	-	-	-	65638
41 Net S-T cap gain less net LT loss	3900	-	-	-	-	-	-	-	-	-	-	-	3900
42 Net L-T cap gain less net ST loss	564977	*32962	-	-	-	-	*353	-	*661	*32	15	1099	529856
43 Net gain, noncapital assets	606091	*32530	*5671	*4395	*1940	*21	*4280	*7309	*14513	*26192	16616	28249	464374
44 Dividends, domestic corporations	11996	-	-	-	-	-	*52	-	-	-0	-	1	11942
45 Dividends, foreign corporations	49367	4089	-	-	-	-	-	-	-	*15	-	640	44624
46 Other receipts	1630353	18049	*1290	*19	*163	*17011	56042	*4202	25192	33435	6776	87294	1380879
47 Total deductions	126670715	954330	480432	*369699	*582056	1414439	1916937	*876737	2415868	1166034	1306549	4020063	111165572
48 Cost of goods	28840732	*448466	*183108	*12091	*147177	*981223	448350	*539556	1388236	668456	270693	1495466	22257908
49 Compensation of officers	556878	*6946	*8631	*14838	*31378	*19218	42289	*5260	21885	17330	11801	30780	346520
50 Salaries and wages	26709364	*44196	*71494	*52706	*177015	*140434	256880	*119060	246694	146532	316208	500759	24637384
51 Repairs	7802054	*24368	39215	*25149	*7514	*8048	135448	*18135	70492	11977	103430	232132	7126146
52 Bad debts	287658	*1805	*1594	-	-	*2497	24517	*9259	4809	*3161	3046	5664	231305
53 Rent paid on business property	11537319	*5558	50781	*4841	*41866	*21232	91498	*15515	57487	21275	54609	394606	10778052
54 Taxes paid	3883129	7564	8777	*11466	*24386	27817	48575	*15489	46185	26385	35117	91907	3539461
55 Interest paid	2410641	*18901	*9108	*10122	*7537	*10346	66011	*17700	57530	25624	29032	71514	2087215
56 Contributions or gifts	18989	2	*147	-	-	*13	*93	*2	*93	*28	99	647	17865
57 Amortization	411912	*953	*9	*77	*84	*139	7342	*108	1158	*4395	5347	27519	364782
58 Depreciation	8677701	29639	18476	*26775	*23061	*24011	280758	*48463	142710	54870	59361	163880	7805697
59 Depletion	23386	-	-	-	-	-	-	-	-	-	-	-	23386
60 Advertising	1264325	*4501	*2555	*1890	*1459	*5200	9654	*4670	16317	11361	8358	35428	1162932
61 Pension, prof sh, stock, annuity	1539561	27	*13	*131	*3018	*2700	*2183	*878	7706	*915	12985	18380	1490625
62 Employee benefit programs	4475532	*1518	*2503	*2460	*11259	*3737	12870	*1524	29837	20031	7379	67376	4315037
63 Net loss, noncapital assets	15810	1	-	-	-	*819	*1707	279	*1359	*128	1778	944	8796
64 Other deductions	28215724	359885	84020	*207152	*106299	167006	488762	*80838	323372	153566	387305	883058	24974460
65 Total receipts less total deducts	6897639	-29437	-47837	*-8719	*51569	-30887	-268102	*-59849	-150120	-30918	10921	72107	7388910
66 Constructive taxable income from related foreign corporations	55440	-	-	-	-	-	-	-	*150	-	-	-	55291
67 Net income (less deficit), total	6938701	-29437	-47837	*-8719	*51569	-30887	-268102	*-59849	-149984	-32235	10770	69809	7433603
68 Net income, total	8515162	*83363	*28188	*39350	*54488	*45408	62834	*2252	50863	*17506	58089	156410	7916410
69 Deficit, total	1576461	112800	76026	*48069	*2918	*76295	330936	*62101	200847	*49742	47319	86601	482808
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-26260	-26260	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	-342139	*4780	*-48865	*-8719	*48157	*-2916	-223102	*-32533	*-55447	*-1559	16345	-5243	-33036
73 Statutory special deductions, total	3296981	*28927	*6785	-	*2778	-	*9312	-	*5781	*2051	19251	64988	3157108
74 Net operating loss deduction	3281314	*24838	*6785	-	*2778	-	*9271	-	*5781	*2051	19251	64347	3146213
75 Dividends received deduction	15667	4089	-	-	-	-	*42	-	-	-0	-	641	10896
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	4967992	*47261	*16458	-	*3553	*10246	*10219	*1015	*15496	*3280	18587	81276	4760600
78 Total income tax before credits	2130550	*16339	*5361	-	*533	*3135	*3226	*240	*5576	*1576	7553	30476	2056534
79 Income tax	1735800	*16339	*5361	-	*533	*3135	*2819	*240	*5211	*1102	6332	28231	1666498
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	394749	-	-	-	-	-	*407	-	*365	*474	1221	2246	390036
83 Foreign tax credit	93261	182	-	-	-	-	-	-	-	-	-	-	93078
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	10428	-	-	-	-	-	-	-	-	-	-	-	10428
86 General business credit	12994	5	-	-	-	-	-	-	-	-	-	-	12989
87 Prior year minimum tax credit	300073	*1242	-	-	-	-	-	-	*126	-	49	1886	296769
88 Total income tax after credits	1713794	*14909	*5361	-	*533	*3135	*3226	*240	*5450	*1576	7504	28590	1643270

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Pipe lines, except natural gas

MINOR INDUSTRY 4600 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	280	*9	-	*182	-	-	*47	*7	*19	*6	4	5	**
2 Total assets	2744686	-	-	*28326	-	-	*95036	*36307	*301117	*227022	295471	1761408	**
3 Cash	82713	-	-	*2129	-	-	*1178	*4514	*36515	*28408	2152	7817	**
4 Notes and accounts receivable	221493	-	-	*6522	-	-	*40635	*4319	*22324	*46457	11966	89270	**
5 Less: Allowance for bad debts	*438	-	-	-	-	-	-	-	*438	-	-	-	-
6 Inventories	18027	-	-	-	-	-	-	*955	*1817	*5685	751	8819	-
7 U.S. govt. obligations, total	44	-	-	-	-	-	-	-	-	-	-	44	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	117702	-	-	-	-	-	*2	*223	*40910	*3252	13042	60273	**
10 Loans to stockholders	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	242130	-	-	*19672	-	-	*53699	-	*46728	*20438	31339	70254	**
13 Depreciable assets	3784061	-	-	-	-	-	-	*65498	*397780	*411948	430740	2478096	**
14 Less: Accumulated depreciation	2043939	-	-	-	-	-	-	*39231	*265160	*298826	196245	1244477	**
15 Depletable assets	*8060	-	-	-	-	-	-	-	*67	*3954	-	4039	-
16 Less: Accumulated depletion	*2571	-	-	-	-	-	-	-	*57	*2514	-	-	-
17 Land	19317	-	-	-	-	-	-	*29	*1204	1117	1081	15886	**
18 Intangible assets (Amortizable)	*52745	-	-	-	-	-	*2953	-	*53	*22130	-	27610	-
19 Less: Accumulated amortization	*18975	-	-	-	-	-	*984	-	-	*17990	-	-	-
20 Other assets	264318	-	-	*3	-	-	*-2446	-	*19374	*2965	646	243776	**
21 Total liabilities	2744686	-	-	*28326	-	-	*95036	*36307	*301117	*227022	295471	1761408	**
22 Accounts payable	320354	-	-	*126020	-	-	-	*2760	*59742	*35314	11631	84886	**
23 Mort, notes, and bonds under 1 yr	305121	-	-	-	-	-	-	-	*20521	33355	78064	173180	**
24 Other current liabilities	59768	-	-	*4	-	-	*507	*8221	*6931	*6300	6713	31092	**
25 Loans from stockholders	*2254	-	-	-	-	-	-	-	*2254	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	910269	-	-	*325	-	-	-	*4086	*76525	20862	68744	739726	**
27 Other liabilities	606017	-	-	-	-	-	*-16258	*24160	*32611	*23545	52034	489925	**
28 Net worth	540903	-	-	*-98023	-	-	*110787	*-2921	*102532	*107645	78284	242598	**
29 Capital stock	226652	-	-	*370	-	-	*40589	*708	*22461	*9777	13004	139743	**
30 Paid-in or capital surplus	164100	-	-	-	-	-	*106884	*3794	*24964	2557	8274	17626	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	158066	-	-	*-98394	-	-	*-36686	*-7423	*59102	*99232	57006	85229	**
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	*7916	-	-	-	-	-	-	-	*3995	*3921	-	-	-
35 Total receipts	2034636	*13946	-	*18629	-	-	*1881	*39284	*212873	*676832	140454	930735	**
36 Business receipts	1917063	*13922	-	-	-	-	*1772	*24829	*205736	*673404	132446	864954	**
37 Interest	58101	*24	-	*27770	-	-	*109	*677	*2874	*1825	5264	19559	**
38 Interest on govt. obligations	*778	-	-	-	-	-	-	-	-	*778	-	-	-
39 Rents	5865	-	-	-	-	-	-	*40	*3534	166	36	2087	-
40 Royalties	*453	-	-	-	-	-	-	-	*153	*299	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*480	-	-	-	-	-	-	-	*30	*25	-	424	**
43 Net gain, noncapital assets	*789	-	-	-	-	-	-	*390	*45	330	25	-	-
44 Dividends, domestic corporations	52	-	-	-	-	-	-	-	-	-	-	52	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	51057	-	-	*-9140	-	-	-	*13348	*502	*5	2683	43659	**
47 Total deductions	1422269	*7721	-	*3359	-	-	*6462	*12134	*148737	*586451	116039	541366	**
48 Cost of goods	781662	-	-	-	-	-	-	*4963	*16008	*531961	31066	197665	**
49 Compensation of officers	*5551	-	-	-	-	-	-	-	*1482	*1579	536	1954	**
50 Salaries and wages	67549	-	-	-	-	-	*1522	*2057	*8389	*5262	25400	24919	**
51 Repairs	120273	*1959	-	-	-	-	-	-	*19774	*9270	4404	84866	**
52 Bad debts	*2275	-	-	*2269	-	-	-	-	*6	-	-	-	-
53 Rent paid on business property	10485	*12	-	-	-	-	-	*7	*726	*990	1429	7320	**
54 Taxes paid	92834	*123	-	*469	-	-	*15	*2648	*15718	*9975	11023	52863	**
55 Interest paid	78520	-	-	-	-	-	-	*337	*8068	2958	8631	58525	**
56 Contributions or gifts	*473	-	-	*84	-	-	-	-	24	*22	7	335	**
57 Amortization	1657	-	-	-	-	-	-	-	*540	*21	147	950	**
58 Depreciation	68006	*1072	-	-	-	-	-	*843	*7317	*7394	6809	44572	**
59 Depletion	*1624	-	-	-	-	-	-	-	*159	*1465	-	-	-
60 Advertising	*7	-	-	-	-	-	-	-	*2	-	5	-	-
61 Pension, prof sh, stock, annuity	*5040	-	-	-	-	-	-	-	*542	*901	985	2611	**
62 Employee benefit programs	13510	-	-	-	-	-	-	-	*2066	*1255	3991	6198	**
63 Net loss, noncapital assets	*149	-	-	-	-	-	-	-	*7	*19	36	86	**
64 Other deductions	172653	*4554	-	*537	-	-	*4925	*1278	*67909	*13379	21569	58501	**
65 Total receipts less total deducts	612367	*6226	-	*15270	-	-	*-4582	*27150	*64136	*90381	24415	389369	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	611589	*6226	-	*15270	-	-	*-4582	*27150	*64136	*89603	24415	389369	**
68 Net income, total	628153	*6226	-	*15353	-	-	-	*27150	*72417	*89603	24415	392987	**
69 Deficit, total	*16564	-	-	*83	-	-	*4582	-	*8281	-	-	3618	-
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	*1883	-	-	-	-	-	-	-	*1327	-	519	36	**
74 Net operating loss deduction	*1846	-	-	-	-	-	-	-	*1327	-	519	-	-
75 Dividends received deduction	36	-	-	-	-	-	-	-	-	-	-	36	**
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	626270	*6226	-	*15353	-	-	-	*27150	*71090	*89603	23896	392951	**
78 Total income tax before credits	218397	*2117	-	*5220	-	-	-	*9520	*24429	*31322	8256	137533	**
79 Income tax	218097	*2117	-	*5220	-	-	-	*9231	*24418	*31322	8256	137533	**
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*300	-	-	-	-	-	-	*289	*11	-	-	-	-
83 Foreign tax credit	*5937	-	-	-	-	-	-	*4911	-	-	-	1026	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Total income tax after credits	212460	*2117	-	*5220	-	-	-	*4609	*24429	*31322	8256	136507	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Transportation services, not elsewhere classified

MINOR INDUSTRY 4700
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	48373	3085	31827	6067	2970	2058	1795	305	137	61	30	28	9
2 Total assets	32538453	-	1114178	919529	1066494	1396712	3584739	2078811	2041657	2172979	1970870	4165777	12026707
3 Cash	3430665	-	379530	235356	266797	335851	586248	343801	182279	130713	305336	371473	293281
4 Notes and accounts receivable	7247257	-	95870	204265	251057	478557	959039	690030	690407	779819	585475	1129451	1383286
5 Less: Allowance for bad debts	111321	-	-	*210	*518	*3954	*5551	*10720	11072	11192	13233	14241	40631
6 Inventories	266459	-	*10127	*17146	*2036	*1959	29781	*19395	30149	31762	15938	26402	81764
7 U.S. govt. obligations, total	*43909	-	-	-	-	-	*14399	-	-	*13957	4773	380	10400
8 Tax-exempt securities	*113294	-	-	-	-	-	*8720	-	*55718	-	1003	47852	-
9 Other current assets	2622063	-	69734	34356	80659	82309	299272	122178	139303	163339	175505	294934	1160474
10 Loans to stockholders	456739	-	57145	*72986	77504	*6031	101673	*55490	*5266	*4669	24062	48488	3425
11 Mortgage and real estate loans	477546	-	-	*2046	*388	-	*2783	*10554	-	*1651	482	20407	439235
12 Other investments	4369427	-	*6626	*8370	*33614	*33737	232894	40699	109066	250545	199270	420387	3034218
13 Depreciable assets	22454584	-	1013416	933547	793290	992925	2045266	1418917	1461040	988949	966357	2310728	9530150
14 Less: Accumulated depreciation	11085161	-	693169	653406	530932	604405	1047061	723586	720503	358284	511018	863537	4379259
15 Depletable assets	*12359	-	-	-	-	-	*190	-	*922	*7770	2094	1383	-
16 Less: Accumulated depletion	*9662	-	-	-	-	-	-	-	-	*6207	2072	1383	-
17 Land	525084	-	*35165	-	*8713	*54613	97804	*23324	24181	32964	53194	91176	103951
18 Intangible assets (Amortizable)	1312632	-	99771	*37562	*27062	27204	292647	33766	40975	106918	99543	250312	296874
19 Less: Accumulated amortization	380845	-	34606	*15777	*5930	18572	104098	16491	13566	20272	36259	67753	47521
20 Other assets	793423	-	74569	43286	62755	10457	70733	71453	47493	55878	100419	99318	157061
21 Total liabilities	32538453	-	1114178	919529	1066494	1396712	3584739	2078811	2041657	2172979	1970870	4165777	12026707
22 Accounts payable	5506203	-	155504	309249	253020	390982	850153	373217	445050	439671	437113	947594	904651
23 Mort, notes, and bonds under 1 yr	2528245	-	66973	54148	53280	104428	250523	332594	270028	342388	229998	207550	616336
24 Other current liabilities	3949638	-	91807	48569	83336	172839	382151	336205	230603	366939	390339	647500	1199352
25 Loans from stockholders	1406990	-	690500	68293	78073	66634	322272	*29208	*11698	1107	41208	20245	77751
26 Mort, notes, bonds, 1 yr or more	8173112	-	236492	204261	273561	320265	604688	382948	553270	370434	338800	819609	4068785
27 Other liabilities	1828653	-	56410	*2960	*7388	*4038	101546	158042	83573	25420	100152	219233	1069891
28 Net worth	9145613	-	-183507	232050	317836	337526	1073405	466597	447435	627022	433260	1304047	4089941
29 Capital stock	1215198	-	291175	62593	54918	28573	89651	64402	60110	108567	71529	331543	52138
30 Paid-in or capital surplus	4273766	-	412274	188390	16420	111886	511629	58814	71383	314197	305730	583410	1699632
31 Retained earnings, appropriated	*18833	-	-	-	*4114	-	-	-	*330	*479	10	903	12997
32 Retained earnings-unappropriated	3157155	-	-164034	-94620	262611	64007	342766	95297	216507	-82717	-1048	142147	2376239
33 Retained earnings (S Corp)	795802	-	-687253	101949	3668	*153054	199346	263338	*127258	*299092	59127	276224	-
34 Less: Cost of treasury stock	315140	-	*35668	*26263	*23894	*19994	69986	*15254	*28153	*12596	2088	30181	51064
35 Total receipts	73114963	685304	18679451	5486188	3820767	4449939	9777123	5428072	4824216	5217182	3823315	4863365	6060042
36 Business receipts	70523751	633635	18468990	5426782	3728527	4353153	9492637	5333443	4721056	4918396	3566888	4642854	5237390
37 Interest	290194	4574	2341	2718	5901	4444	20726	8667	10181	8034	25946	13879	182785
38 Interest on govt. obligations	14685	-	-	-	*70	*126	*2014	*70	*3034	*1562	110	7699	-
39 Rents	465861	3150	-	-	*41	*15534	*9321	*981	21937	*2876	12813	80695	318512
40 Royalties	*5183	-	-	-	-	*4171	-	-	*63	-	7	-	942
41 Net S-T cap gain less net LT loss	3376	*20	-	-	*318	-	*485	-	*1663	-	38	319	534
42 Net L-T cap gain less net ST loss	85655	*24195	-	-	*2602	*18758	*13947	-	*5549	*2919	7957	7326	2402
43 Net gain, noncapital assets	288576	327	*2787	*10599	*2070	*643	28860	46042	12650	7917	4903	11904	159873
44 Dividends, domestic corporations	13217	*3	-	*933	*302	*1712	*1801	-	*111	*5522	1103	237	1492
45 Dividends, foreign corporations	*36721	-	-	-	-	*13	-	-	-	*1179	9	2508	33012
46 Other receipts	1387744	19400	205333	45156	80936	51386	207331	38868	47971	268776	203541	95946	123099
47 Total deductions	72023294	694782	18744177	5321389	3681595	4399498	9642812	5288413	4703425	5160244	3748308	4761414	5877236
48 Cost of goods	44792528	*370061	14093552	3195051	1742676	2500676	5516627	3605394	3131493	3556317	2357125	2683056	2040498
49 Compensation of officers	1892373	*10237	485730	259896	249597	166667	364226	110423	69628	57518	31446	53175	33829
50 Salaries and wages	7990294	59123	1320722	687503	433774	405162	1385352	585753	454564	464004	541201	797002	856134
51 Repairs	844965	*2447	76127	58575	76443	50732	67071	57724	23059	17254	18117	59968	337448
52 Bad debts	190873	*27872	15105	*12390	*2987	20144	22699	6539	10113	6689	13101	16733	36502
53 Rent paid on business property	1981678	15276	343510	86775	84276	100010	434592	64733	78667	84733	117425	124849	446831
54 Taxes paid	1594360	7557	179567	97194	96495	326242	226684	121430	88680	77400	103417	117340	152355
55 Interest paid	867467	*20220	37350	19793	22958	32709	64163	34851	39418	46278	37500	59765	452460
56 Contributions or gifts	13740	*17	*660	*1061	2230	1492	2338	*354	1743	*96	499	1134	2115
57 Amortization	90729	*607	5960	*3771	*523	*1615	34368	5623	2877	4914	5004	14604	10862
58 Depreciation	1909493	3455	102708	117369	78816	102539	221810	117213	140828	126625	70637	175723	651770
59 Depletion	*454	-	-	-	-	-	*184	-	*3	-	-	219	47
60 Advertising	464150	8727	144251	18234	32395	11300	59755	20625	18856	24133	67982	45910	11981
61 Pension, prof sh, stock, annuity	158248	*29	*1485	*12751	*14102	*9605	32046	14774	5754	6548	8762	21065	31327
62 Employee benefit programs	536681	*2987	36304	20854	16251	22180	74017	39000	49659	43876	40132	77119	114303
63 Net loss, noncapital assets	35031	*3673	*3174	*3291	*514	*5515	*337	*225	1018	*28	1650	14520	1085
64 Other deductions	8660230	162492	1897972	726881	827556	642909	1136544	503754	587065	643829	334310	499230	697688
65 Total receipts less total deducts	1091668	-9479	-64726	164799	139172	50441	134310	139658	120791	56938	75007	101952	182806
66 Constructive taxable income from related foreign corporations	*37716	-	-	-	-	-	-	-	-	*1008	-	697	36011
67 Net income (less deficit), total	1114700	-9479	-64726	164799	139102	50315	132296	139588	117757	56384	74897	94950	218817
68 Net income, total	1978988	59426	180362	211036	169846	139408	350789	177982	133108	108534	96326	128447	223724
69 Deficit, total	864288	68905	245088	46238	*30745	89093	218493	*38394	*15350	*52149	21429	33498	4907
70 Net income (less def), Form 1120-A	*3257	-	*-3064	*558	*5764	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*2435	*2435	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	676473	*-1559	-14495	147933	*73886	*49179	181560	123208	*42661	*36556	14596	22947	-
73 Statutory special deductions, total	200866	*16034	*13849	*25360	22278	25084	*4418	*3367	*12094	*25109	19258	29391	4624
74 Net operating loss deduction	191599	*16031	*13849	*24706	*22066	*23886	*3366	*3367	*12016	*21244	18386	29225	3458
75 Dividends received deduction	9267	*3	-	*653	*212	*1198	*1052	-	*78	*3865	873	166	1167
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	746167	*24123	20539	35824	60841	40508	72167	*24658	75804	*39681	57875	75047	219099
78 Total income tax before credits	246138	7995	3283	5756	13862	8669	20879	*8079	26005	14514	20939	28238	87919
79 Income tax	228203	*7984	3283	5756	13089	8567	20289	*8079	25528	*13491	19695	25867	76575
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	18074	*11	-	-	*774	*102	*590	-	*633	*1023	1248	2371	11323
83 Foreign tax credit	17864	-	-	-	-	-	-	-	*12	*736	1	445	16670
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	449	-	-	-	-	-	*65	*26	*155	-	164	40	-
87 Prior year minimum tax credit	3040	-	-	-	-	-	*991	*489	*791	*167	542	61	-
88 Total income tax after credits	224784	7995	3283	5756	13862	8669	19824	*7563	25047	13611	20233	27692	71249

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Communication

MAJOR GROUP 31
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	26089	2615	10011	4922	2484	1810	2518	666	492	183	117	113	157
2 Total assets	797514220	-	241455	950184	887619	1300984	5459778	4853247	7782545	6308397	7917453	17155248	744657310
3 Cash	24074518	-	51704	141950	67330	115500	860360	629075	844789	533046	812879	1908870	18109017
4 Notes and accounts receivable	106130865	-	27594	119567	176186	288195	1060522	721636	988279	707035	918017	1609202	99514631
5 Less: Allowance for bad debts	6214508	-	-	*2	*2167	*2992	26543	31818	47759	42540	74891	117643	5868154
6 Inventories	7690793	-	*12462	*47419	*12046	*41556	125884	89781	142945	66629	115392	172023	6864656
7 U.S. govt. obligations, total	1649067	-	-	-	-	-	*69224	*43587	184866	59921	47814	71557	1172099
8 Tax-exempt securities	667584	-	-	-	-	-	*45393	*7197	34739	*30823	14004	4973	530455
9 Other current assets	29152303	-	14436	50139	19107	63755	344448	300831	421250	500330	380961	825718	26231328
10 Loans to stockholders	2430759	-	*25302	*87580	*15068	*27157	137194	130430	26591	51259	27040	165858	1737280
11 Mortgage and real estate loans	66971	-	-	-	*8849	*5484	-	*2463	*3111	*13019	6844	110	27093
12 Other investments	181263554	-	*1456	*50931	*37635	193410	457865	903746	1104203	860216	1096188	3510138	173047766
13 Depreciable assets	509568172	-	317133	771457	933218	1061091	3233901	2635097	5596356	4210147	4545597	7625313	478638863
14 Less: Accumulated depreciation	250477778	-	223738	472809	533639	662190	1605316	1353803	2688727	1892291	1958993	3251031	235835242
15 Depletable assets	*218517	-	-	-	*604	-	*436	-	*4026	-	-	174	213277
16 Less: Accumulated depletion	*91189	-	-	-	*86	-	*436	-	-	-	-	4	90663
17 Land	3392936	-	*2857	*7273	*44282	*33315	68821	37193	61555	41094	65790	84948	2945809
18 Intangible assets (Amortizable)	169369980	-	20263	*83114	65940	161598	763362	557497	1131879	1146853	1902863	4331597	159205013
19 Less: Accumulated amortization	23462811	-	8894	*22867	42988	68999	224212	94191	412541	268593	332902	855171	21131454
20 Other assets	42084486	-	*881	86431	86232	44105	148874	274526	386985	291451	350850	1068615	39345535
21 Total liabilities	797514220	-	241455	950184	887619	1300984	5459778	4853247	7782545	6308397	7917453	17155248	744657310
22 Accounts payable	45520990	-	110963	109846	115238	229402	716237	634586	530478	499502	472526	974612	41127600
23 Mort, notes, and bonds under 1 yr	58315227	-	*29180	49101	167773	149265	518988	530283	377838	448466	420723	729152	54894459
24 Other current liabilities	57003773	-	100966	103388	194375	143393	481156	355642	600904	432619	802867	1290568	52497894
25 Loans from stockholders	5084952	-	241492	350764	207155	309339	616711	204019	425560	288510	72521	42882	2325999
26 Mort, notes, bonds, 1 yr or more	248883663	-	*53256	261135	289058	264944	1450303	1365589	3102304	2649818	2927413	8087962	228431880
27 Other liabilities	108256515	-	*83245	*83311	*6765	178794	545987	190439	811817	394173	941947	1425429	103594608
28 Net worth	274449100	-	-377647	-7361	-92746	25848	1130395	1572689	1933644	1595309	2279456	4604642	261784870
29 Capital stock	51685724	-	78627	206208	145438	160620	925622	420124	724849	487802	805715	1179444	46551275
30 Paid-in or capital surplus	208171555	-	122639	*61478	324944	406949	1014289	520147	2043383	1527028	1752799	4526059	195871839
31 Retained earnings, appropriated	4831997	-	-	-	-	*20523	*61424	*21526	*140425	*23795	26992	241	4537070
32 Retained earnings-unappropriated	18609756	-	-288941	-291302	-137547	-249185	-334786	141448	-1185090	-515910	10072	-1226655	22687652
33 Retained earnings (S Corp)	-10395	-	-281323	54683	-421873	-227919	-390696	596467	259761	135575	-200564	367760	97735
34 Less: Cost of treasury stock	8839537	-	*8649	*38428	3707	*85140	145458	127024	49683	62981	115558	242208	7960701
35 Total receipts	382247216	17364986	1702615	2909214	1682629	2659015	8543976	5047603	4771310	3938902	4641076	8007525	320978364
36 Business receipts	340508266	15867458	1622504	2869761	1403558	2545153	8209625	4767704	4337910	3626553	4236544	7097625	283923872
37 Interest	13738535	251609	*508	*863	2767	8134	36419	36139	69375	41849	63429	203248	13024195
38 Interest on govt. obligations	102913	*134	-	-	-	-	*2495	*1030	3639	2158	2042	10302	81113
39 Rents	4253434	439996	-	*2595	*5688	*2104	*3251	*6707	9912	10304	14999	29319	3728559
40 Royalties	564398	283	-	-	-	-	*13	-	*3001	*38415	2219	8501	511965
41 Net S-T cap gain less net LT loss	205744	*152	-	-	-	*23585	*17965	*19770	*120	*196	2515	10248	131192
42 Net L-T cap gain less net ST loss	7389213	*35298	*15683	-	*155837	*4718	94809	*50599	82537	86750	103610	227265	6532105
43 Net gain, noncapital assets	1001299	103168	*30433	-	*62873	*29660	25303	36629	16074	13183	51083	58985	573908
44 Dividends, domestic corporations	695386	*48604	-	-	-	*225	1884	4641	7501	7538	2635	3860	618499
45 Dividends, foreign corporations	633705	98	-	-	-	-	*70	-	*352	-	38	3	633145
46 Other receipts	13154324	618186	33486	*35996	51906	45435	152143	124384	240889	111957	161960	358171	11219812
47 Total deductions	360291563	16988438	1665265	2839562	1545781	2702851	8739576	5005780	4711581	3934121	4741562	7931254	299485792
48 Cost of goods	86778181	6632764	487581	1152696	268657	1089341	4548943	2700200	1320252	1260611	1537429	2699354	63080352
49 Compensation of officers	2784198	169165	180610	148725	114447	160463	368830	152657	123758	65521	95219	114186	1090615
50 Salaries and wages	39641011	792199	322964	371182	347910	533397	1204440	490619	666697	525520	606314	942680	32837088
51 Repairs	10931938	1385955	18641	13252	19441	20034	78126	46227	110429	72460	55121	64226	9048025
52 Bad debts	5893281	282280	*4940	*11677	25201	39438	70291	64855	55500	91074	95375	144035	5008617
53 Rent paid on business property	8073705	191117	38406	150472	48721	62225	151907	71902	71449	57338	69092	138009	7023069
54 Taxes paid	12275801	894048	44109	111823	65992	80366	221314	118338	161304	92199	278543	205758	10002005
55 Interest paid	29344487	1202361	14263	48449	67258	66728	169067	132317	257006	232813	284690	740477	26129058
56 Contributions or gifts	276770	21354	*7	*292	*227	*1256	1854	3402	3493	2933	1669	6869	233413
57 Amortization	8867023	476678	1867	*4587	9318	4591	65560	63963	86554	63663	132897	237851	7719494
58 Depreciation	43843803	2352785	21785	83171	82001	93757	351059	232644	463253	343255	435205	674767	38710121
59 Depletion	*14512	-	-	-	-	-	-	-	*5	*2	37	-	14469
60 Advertising	8371623	202536	21888	21158	38728	94401	89569	91182	66790	93180	57704	157145	7437343
61 Pension, prof sh, stock, annuity	2673206	283292	*3498	*3408	*1614	*7905	17056	11099	16742	9340	14508	17291	2287453
62 Employee benefit programs	7974951	277504	*10551	*16577	*7432	15467	50715	43835	43904	25609	44010	79768	7359579
63 Net loss, noncapital assets	1187613	62575	*5697	*3	*6360	*43321	12709	12039	13103	8305	6186	4580	1012736
64 Other deductions	91359461	1761825	488458	702091	442473	390161	1338134	770503	1251341	990296	1027562	1704259	80492357
65 Total receipts less total deducts	21955653	376549	37349	69652	136848	-43836	-195600	41823	59729	4781	-100485	76271	21492572
66 Constructive taxable income from related foreign corporations	536331	-	-	-	-	-	-	-	-	*360	13287	-	522684
67 Net income (less deficit), total	22389071	376415	37349	69652	136848	-43836	-198095	40794	56091	2983	-89241	65969	21934143
68 Net income, total	35334290	1298921	164722	165497	251350	236589	458664	407706	569002	390832	364726	935811	30090469
69 Deficit, total	12945219	922506	127373	95846	114502	280425	656759	366912	512912	387849	453967	869842	8156327
70 Net income (less def), Form 1120-A	*-15477	-	*-14272	*-56	*-1149	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-192966	-192966	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	407105	-61222	53995	98119	50397	81728	10357	66678	130104	36859	-110805	37435	13460
73 Statutory special deductions, total	2501545	52760	*27392	*7064	*25734	*19298	59593	53842	42792	57677	53076	141978	1960340
74 Net operating loss deduction	1894493	*18657	*27392	*7064	*25734	*19140	58274	*50491	37008	52402	51149	139666	1407517
75 Dividends received deduction	606859	*34103	-	-	-	*158	1319	3351	5784	5275	1927	2310	552632
76 Public utility div paid deduction	193	-	-	-	-	-	-	-	-	-	-	2	191
77 Income subject to tax	31469994	1188793	*19581	*22270	*141448	46306	199335	165626	333605	234276	260126	670664	28187964
78 Total income tax before credits	11019768	416176	*6882	*6181	46137	13938	65846	57630	114775	82377	92685	239025	9878118
79 Income tax	10966113	412417	*6547	*6040	*45927	13924	63684	56004	113252	80013	88773	233186	9846346
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	*141	-	-	*141	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	59287	*3754	*336	-	210	13	*2162	*1626	*1493	2364	3873	5841	37614
83 Foreign tax credit	447193	2	-	-	-	-	-	-	-	-	3	80	447108
84 U.S. Possessions tax credit	92569	-	-	-	-	91	-	-	-	-	-	-	92478
85 Nonconventional source fuel credit	19469	-	-	-	-	-	-	-	-	-	-	-	19469
86 General business credit	290080	43329	-	-	-	-	15	-	*45	1336	839	984	243532
87 Prior year minimum tax credit	116008	*764	*66	-	-	-	*69	*1400	*1250	*346	3720	12071	96323
88 Total income tax after credits	10054449	372081	*6816	*6181	46137	13847	65763	56230	113479	80695	88123	225890	8979207

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Communication: Telephone, telegraph, and other communication services

MINOR INDUSTRY 4825
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	17302	1366	8192	3285	1036	786	1509	416	342	139	73	68	89
2 Total assets	596360347	-	184947	653258	377667	584068	3369911	3058268	5449461	4731299	4862201	10170661	562918607
3 Cash	18417359	-	34857	114775	56652	43201	671839	439717	676179	463480	689773	1529520	13697366
4 Notes and accounts receivable	94167453	-	*12674	*99498	95469	113819	689515	553773	709084	521601	650773	1117307	89603941
5 Less: Allowance for bad debts	5616488	-	-	-	*431	*2773	20486	28399	41451	32718	66648	97844	5325737
6 Inventories	3486869	-	*12462	*47419	*12046	*32428	122890	84090	140110	61108	109390	87944	2776981
7 U.S. govt. obligations, total	358777	-	-	-	-	-	*69224	*43587	125508	59921	35116	24664	759
8 Tax-exempt securities	405324	-	-	-	-	-	*45393	*7197	*32018	*30823	14004	327	275562
9 Other current assets	22920398	-	13956	27954	*16926	48687	240775	216849	289242	363852	190995	668105	20843056
10 Loans to stockholders	1349870	-	*19594	*78211	*2024	*15960	76416	*18752	25890	28765	1872	13979	1068406
11 Mortgage and real estate loans	*16554	-	-	-	-	-	-	*843	*3111	*11819	503	-	279
12 Other investments	135718201	-	*1456	*1217	*1023	*33609	222673	546133	753461	602795	516205	2008574	131031057
13 Depreciable assets	454190933	-	180237	474135	337422	431445	1983765	1778382	4208443	3579485	3366052	4784082	433067484
14 Less: Accumulated depreciation	229288950	-	102527	294251	188994	211214	947678	859471	1932855	1569584	1361103	1926364	219894910
15 Depletable assets	211593	-	-	-	-	-	-	-	-	-	-	5	211588
16 Less: Accumulated depletion	90067	-	-	-	-	-	-	-	-	-	-	4	90063
17 Land	2086221	-	-	-	*24339	*5726	22469	11478	42139	24489	24382	44818	1886379
18 Intangible assets (Amortizable)	75288542	-	*18342	*51625	*17039	*91070	207252	90650	489095	517228	675529	1645598	71485116
19 Less: Accumulated amortization	9878559	-	*6986	*12238	*3063	*35541	64874	15259	244922	135202	104059	220034	9036381
20 Other assets	32616316	-	*881	64912	*7215	*17650	50737	169947	174409	203438	119419	489985	31317724
21 Total liabilities	596360347	-	184947	653258	377667	584068	3369911	3058268	5449461	4731299	4862201	10170661	562918607
22 Accounts payable	41448285	-	*28630	*88932	69846	143903	558981	570349	435607	388180	405402	656437	38102018
23 Mort, notes, and bonds under 1 yr	52725416	-	*18656	*33060	*114288	129902	322090	337842	260275	319263	272261	351843	50565937
24 Other current liabilities	42408487	-	69138	47786	146157	76065	386504	238316	408399	316862	466211	664303	39588746
25 Loans from stockholders	3602685	-	134676	*343157	*40315	*120916	191656	*48210	302704	*129501	1866	4533	2285150
26 Mort, notes, bonds, 1 yr or more	149320957	-	*51772	108844	*51712	*107578	587860	595928	1673696	1709027	1606491	4822226	138005824
27 Other liabilities	77698921	-	*74643	*-0	*27950	35996	510337	125372	331853	270392	675150	926257	74720970
28 Net worth	229155597	-	-192569	31479	-72600	-30293	812483	1142251	2036927	1598074	1434821	2745062	219649961
29 Capital stock	43317274	-	45527	175637	64647	71674	658929	361921	627469	318961	543195	1060819	39388495
30 Paid-in or capital surplus	162283791	-	*101139	*54991	*25392	352441	506146	375075	1096592	1115076	1181922	2607037	154867981
31 Retained earnings, appropriated	4777854	-	-	-	-	-	*61424	*20877	*140425	*23692	25820	241	4505375
32 Retained earnings-unappropriated	24859350	-	-283647	*-135357	-88435	-166831	-305247	52541	90307	-36560	200143	-709922	26242360
33 Retained earnings (S Corp)	-388573	-	-50340	-25376	*-74204	*-277353	-90685	352190	95255	*229810	-422703	-125166	-
34 Less: Cost of treasury stock	5694099	-	*5247	*38416	-	*10224	18083	*20353	13121	52903	93556	87947	5354250
35 Total receipts	317798665	16138228	1239601	2342279	950156	1498355	6579382	3846312	3493776	3307623	3122030	5434829	269846095
36 Business receipts	286568622	14833411	1209184	2321220	793895	1443051	6342526	3655856	3233713	3086650	2870808	5012813	241765496
37 Interest	10425507	217576	*485	*350	*1800	*1861	30211	24340	46989	32900	44308	127098	9897588
38 Interest on govt. obligations	92087	*134	-	-	-	-	*2440	*731	2403	1893	1300	5166	78020
39 Rents	3896014	439863	-	*2241	*5353	*1150	*2826	*5258	7140	9340	12031	10702	3400110
40 Royalties	30851	-	-	-	-	-	*13	-	*4	7	1805	8473	20548
41 Net S-T cap gain less net LT loss	112454	*152	-	-	-	*129	*17965	-	*120	*196	595	9751	83547
42 Net L-T cap gain less net ST loss	3714206	*1733	-	-	119410	-	*74290	*26782	35527	82531	43350	57088	3273496
43 Net gain, noncapital assets	379642	*1954	*2246	-	*168	*8912	*14694	*34974	8348	1160	34687	20893	251607
44 Dividends, domestic corporations	643011	*48576	-	-	-	*225	1780	*4576	6848	7468	1385	1518	570635
45 Dividends, foreign corporations	576405	96	-	-	-	-	*70	-	*352	-	38	3	575847
46 Other receipts	11359866	594733	*27686	*18468	*29530	*43027	92567	93795	152333	85479	111722	181325	9929201
47 Total deductions	297202553	15563776	1253574	2261997	827296	1659324	6773249	3842049	3463692	3189379	3272081	5651852	249444283
48 Cost of goods	76043138	6585727	355016	1116732	258488	873685	4179683	2416617	1213916	1193129	1379261	2543212	53927671
49 Compensation of officers	1705902	54265	134223	102814	*48534	60617	280024	88013	71295	45520	47266	61196	712134
50 Salaries and wages	30879905	622821	266195	171333	98616	253211	669060	300962	426192	376601	328123	580262	26786529
51 Repairs	10526246	1380796	10869	*9151	8890	7028	54816	36176	97739	66819	40742	45628	8767591
52 Bad debts	5436300	240193	*3926	*6715	*18786	*31759	52715	56240	44012	87945	84484	117413	4692113
53 Rent paid on business property	6813844	177280	20329	119575	27148	42917	101868	43246	44701	39792	52498	88294	6056195
54 Taxes paid	10141554	859091	32294	84689	28811	31073	136568	64880	97995	73161	80271	121114	8531607
55 Interest paid	20619737	1055818	*7128	24580	*6921	38505	84691	54614	164268	136380	148341	429065	18469426
56 Contributions or gifts	240742	*21253	*6	*292	*167	*50	1680	1218	3009	2626	953	3672	205815
57 Amortization	3422673	180065	*1384	*2627	*1379	*1442	25439	21873	26678	33910	41222	79559	3007095
58 Depreciation	37799356	2215224	15129	59907	34272	47404	225567	148993	341531	286815	313053	422570	33688892
59 Depletion	*14476	-	-	-	-	-	-	-	*5	*2	-	-	14469
60 Advertising	7087229	160893	13885	14803	13389	60110	52518	75198	42745	69143	38533	66462	6479550
61 Pension, prof sh, stock, annuity	2436910	282678	*525	*2302	*1303	32	12366	9048	12832	6909	8170	8273	2092471
62 Employee benefit programs	7342618	269026	*3973	*15811	*3052	*4781	28322	17585	34360	16601	26431	54648	6868027
63 Net loss, noncapital assets	974971	62533	*5697	*3	*6360	*36674	12565	2094	9963	7129	5109	3912	822931
64 Other deductions	75716953	1396113	382996	530662	271182	170037	855365	505292	832450	746897	677621	1026571	68321768
65 Total receipts less total deducts	20596112	574452	-13973	80282	122860	-160969	-193867	4263	30084	118244	-150050	-217024	20401811
66 Constructive taxable income from related foreign corporations	478499	-	-	-	-	-	-	-	-	*360	13287	-	464852
67 Net income (less deficit), total	20982524	574318	-13973	80282	122860	-160969	-196306	3532	27681	116710	-138063	-222190	20788643
68 Net income, total	30201477	1139817	84090	127601	*190990	*87267	274917	251655	366134	351542	210742	461115	26655608
69 Deficit, total	9218952	565499	98063	*47318	*68130	248236	471223	248123	338453	234831	348805	683305	5866965
70 Net income (less def), Form 1120-A	*-14271	-	*-14271	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-194455	-194455	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	931	*-20417	26227	61284	*47749	*-40469	-41200	53599	62722	*72145	-142939	-77769	-
73 Statutory special deductions, total	1839208	35014	*20644	*6848	*24	*15561	48307	42456	30083	38876	15225	52355	1533817
74 Net operating loss deduction	1321780	*929	*20644	*6848	*24	*15403	47061	*39151	*24672	*33652	14163	51193	1068041
75 Dividends received deduction	517235	*34085	-	-	-	*158	1246	*3306	5411	5224	1062	1160	465584
76 Public utility div paid deduction	193	-	-	-	-	-	-	-	-	-	-	2	191
77 Income subject to tax	27783132	1095343	*583	*21424	*134152	*27013	162465	104859	242787	224068	195573	408796	25166068
78 Total income tax before credits	9721508	380211	*423	*6054	*44537	*8710	53772	36886	83877	78536	69450	145721	8813331
79 Income tax	9683103	380093	*87	*5913	*44537	*8696	51800	35442	82354	76543	66818	141996	8788823
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	*141	-	-	*141	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	44072	*113	*336	-	-	13	*1972	*1444	*1493	1993	2633	3725	30350
83 Foreign tax credit	407954	2	-	-	-	-	-	-	-	-	3	80	407869
84 U.S. Possessions tax credit	92569	-	-	-	-	91	-	-	-	-	-	-	92478
85 Nonconventional source fuel credit	19469	-	-	-	-	-	-	-	-	-	-	-	19469
86 General business credit	282175	43329	-	-	-	-	15	-	*45	1336	807	984	235659
87 Prior year minimum tax credit	18932	*21	-	-	-	-	*69	*1400	*1156	*346	3047	1804	11090
88 Total income tax after credits	8900409	336859	*423	*6054	*44537	*8619	53689	35486	82675	76854	65594	142853	8046767

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Communication: Radio and television broadcasting

MINOR INDUSTRY 4830
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8787	1250	1819	1637	1447	1024	1008	251	150	44	43	45	68
2 Total assets	201153873	-	56508	296927	509951	716917	2089867	1794979	2333084	1577099	3055251	6984588	181738703
3 Cash	5657159	-	16847	*27175	10678	72299	188520	189358	168610	69566	123106	379350	4411651
4 Notes and accounts receivable	11963412	-	*14920	*20070	80717	174375	371007	167864	279195	185433	267245	491895	9910690
5 Less: Allowance for bad debts	598020	-	-	*2	*1736	*218	6056	*3418	6308	9822	8244	19799	542417
6 Inventories	4203925	-	-	-	-	*9128	*2994	*5691	*2835	*5521	6002	84079	4087675
7 U.S. govt. obligations, total	1290290	-	-	-	-	-	-	-	*59358	-	12699	46893	1171340
8 Tax-exempt securities	*262260	-	-	-	-	-	-	-	*2721	-	-	4646	254893
9 Other current assets	6231905	-	*480	*22185	*2181	15067	103673	83983	132007	136478	189965	157613	5388271
10 Loans to stockholders	1080889	-	*5708	*9368	*13044	*11197	60778	*111678	*700	*22495	25168	151879	668874
11 Mortgage and real estate loans	*50417	-	-	-	*8849	*5484	-	*1619	-	*1200	6341	110	26814
12 Other investments	45545353	-	-	*49714	*36612	*159801	235192	357613	350742	257421	579983	1501564	42016709
13 Depreciable assets	55377239	-	*136896	297322	595796	629645	1250136	856715	1387913	630662	1179545	2841231	45571379
14 Less: Accumulated depreciation	21188828	-	*121212	178557	344645	450976	657638	494332	755872	322707	597889	1324666	15940332
15 Depletable assets	*6924	-	-	-	*604	-	*436	-	*4026	-	-	169	1689
16 Less: Accumulated depletion	*1122	-	-	-	*86	-	*436	-	-	-	-	-	600
17 Land	1306715	-	*2857	*7273	*19943	*27588	46351	25715	19416	16605	41408	40131	1059429
18 Intangible assets (Amortizable)	94081438	-	*1921	*31490	*48901	70529	556110	466847	642784	629626	1227334	2685999	87719898
19 Less: Accumulated amortization	13584252	-	*1908	*10629	*39925	33457	159338	78932	167619	133392	228843	635136	12095073
20 Other assets	9468169	-	-	*21518	*79018	26455	98137	104579	212577	88013	231431	578630	8027812
21 Total liabilities	201153873	-	56508	296927	509951	716917	2089867	1794979	2333084	1577099	3055251	6984588	181738703
22 Accounts payable	4072705	-	*82334	*20914	45392	85498	157256	64237	94872	111322	67124	318175	3025582
23 Mort, notes, and bonds under 1 yr	5589810	-	*10524	*16041	*53484	*19363	196898	192441	117563	129204	148462	377310	4328522
24 Other current liabilities	14595286	-	*31828	*55602	48219	67328	94652	117326	192505	115758	336656	626265	12909148
25 Loans from stockholders	1482268	-	*106816	*7607	166840	*188423	425055	*155809	*122856	*159009	70656	38349	40848
26 Mort, notes, bonds, 1 yr or more	99562706	-	*1484	*152291	237347	157366	862443	769661	1428608	940791	1320922	3265736	90426056
27 Other liabilities	30557594	-	*8601	*83311	*-21186	*142797	35650	65067	479964	123781	266797	499172	28873638
28 Net worth	45293503	-	-185079	-38839	-20146	56140	317912	430438	-103283	-2765	844635	1859580	42134909
29 Capital stock	8368450	-	33100	*30571	80791	88946	266693	58203	97380	168841	262520	118626	7162780
30 Paid-in or capital surplus	45887764	-	*21500	*6488	299552	*54508	508143	145072	946791	411952	570877	1919022	41003858
31 Retained earnings, appropriated	*54143	-	-	-	-	*20523	-	*649	-	104	1172	-	31695
32 Retained earnings-unappropriated	-6249594	-	*-5293	*-155945	*-49112	-82354	-29539	88908	-1275397	-479349	-190071	-516733	-3554708
33 Retained earnings (S Corp)	378178	-	*-230983	*80059	*-347669	49434	-300011	244277	164505	*-94235	222138	492927	97735
34 Less: Cost of treasury stock	3145438	-	*3402	*12	3707	*74917	*127375	*106671	36563	*10078	22001	154261	2606451
35 Total receipts	64448551	1226758	463014	566936	732473	1160659	1964594	1201291	1277534	631279	1519046	2572697	51132269
36 Business receipts	53939643	1034047	*413320	548541	609663	1102102	1867098	1111847	1104197	539903	1365736	2084812	42158376
37 Interest	3313029	34033	*23	*513	*967	6273	6207	11800	22386	8949	19121	76150	3126607
38 Interest on govt. obligations	10827	-	-	-	-	-	*55	*299	*1236	*265	742	5136	3093
39 Rents	357419	134	-	*354	*335	*954	*425	*1449	*2772	*964	2968	18617	328449
40 Royalties	533547	283	-	-	-	-	-	-	*2998	*38408	414	28	491417
41 Net S-T cap gain less net LT loss	93289	-	-	-	-	*23457	-	*19770	-	-	1921	497	47644
42 Net L-T cap gain less net ST loss	3675007	*33566	*15683	-	*36427	*4718	*20520	*23818	*47010	*4219	60260	170178	3258608
43 Net gain, noncapital assets	621657	101213	*28187	-	*62705	*20749	*10609	*1654	*7726	*12023	16397	38092	322301
44 Dividends, domestic corporations	52374	27	-	-	-	-	*104	*64	*654	*70	1249	2342	47864
45 Dividends, foreign corporations	57301	2	-	-	-	-	-	-	-	-	-	-	57299
46 Other receipts	1794457	23453	*5800	*17528	22376	2407	59576	30590	88556	26478	50238	176845	1290610
47 Total deductions	63089010	1424661	411691	577566	718485	1043527	1966327	1163731	1247888	744742	1469481	2279402	50041509
48 Cost of goods	10735042	*47037	*132565	*35964	*10169	215656	369260	283582	106336	*67482	158167	156142	9152681
49 Compensation of officers	1078295	114900	*46388	*45910	65912	99846	88806	64644	52463	20001	47953	52990	378482
50 Salaries and wages	8761106	169379	*56769	*199849	249295	280186	535380	189657	240505	148919	278191	362418	6050558
51 Repairs	405692	5159	*7772	4101	10552	13006	23310	10051	12690	5642	14379	18598	280434
52 Bad debts	456982	42087	*1014	*4962	6416	*7679	17576	8615	11488	3129	10891	26621	316504
53 Rent paid on business property	1259861	13837	*18077	30896	21573	19307	50039	28656	26748	17546	16594	49714	966873
54 Taxes paid	2134247	34957	11815	27135	37181	49294	84746	53458	63309	19038	198272	84644	1470398
55 Interest paid	8724750	146542	*7135	*23868	60337	28223	84377	77703	92738	96433	136349	311412	7659632
56 Contributions or gifts	36028	*101	*1	-	*60	*1206	*174	*2184	483	*308	716	3197	27598
57 Amortization	5444350	296613	*483	*1960	7940	*3149	40120	42090	59876	29754	91675	158292	4712398
58 Depreciation	6044447	137561	*6656	23264	47730	46353	125492	83651	121721	56440	122152	252197	5021229
59 Depletion	37	-	-	-	-	-	-	-	-	-	37	-	-
60 Advertising	1284394	41643	*8003	*6354	25339	34291	37051	15984	24045	24037	19171	90684	957793
61 Pension, prof sh, stock, annuity	236296	614	*2973	*1106	*311	*7873	*4690	*2050	3909	*2431	6338	9018	194983
62 Employee benefit programs	632333	8478	*6578	*766	*4380	10685	22394	26250	9544	9008	17579	25120	491552
63 Net loss, noncapital assets	212642	42	-	-	-	*6647	*144	*9945	3140	*1176	1077	667	189805
64 Other deductions	15642508	365712	105462	171429	171291	220124	482769	265211	418891	243399	349941	677688	12170589
65 Total receipts less total deducts	1359541	-197903	51322	-10630	13988	117133	-1733	37560	29646	-113463	49565	293295	1090761
66 Constructive taxable income from related foreign corporations	57832	-	-	-	-	-	-	-	-	-	-	-	57832
67 Net income (less deficit), total	1406547	-197903	51322	-10630	13988	117133	-1788	37261	28410	-113727	48823	288160	1145500
68 Net income, total	5132813	159105	*80632	*37897	*60361	149322	183747	156050	202868	*39290	153985	474696	3434861
69 Deficit, total	3726267	357007	*29310	*48527	*46373	*32189	185536	118789	174458	153017	105162	186537	2289362
70 Net income (less def), Form 1120-A	*-1206	-	*-1	*-56	*-1149	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*1489	*1489	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	406174	-40805	*27768	*36835	*2648	122198	51556	13079	67383	*-35285	32134	115205	13460
73 Statutory special deductions, total	662337	*17746	*6748	*216	*25710	*3737	*11286	*11385	*12709	*18800	37852	89623	426523
74 Net operating loss deduction	572713	*17727	*6748	*216	*25710	*3737	*11214	*11340	*12336	*18749	36986	88473	339475
75 Dividends received deduction	89624	19	-	-	-	-	*73	*45	*373	*51	866	1150	87048
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	3686862	*93450	*18998	*845	*7296	*19293	*36870	*60767	90818	*10207	64553	261868	3021896
78 Total income tax before credits	1298260	35965	*6459	*127	*1600	*5228	*12074	*20744	30898	*3841	23234	93304	1064787
79 Income tax	1283010	*32323	*6459	*127	*1390	*5228	*11884	*20562	30898	*3471	21956	91190	1057522
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	15215	3642	-	-	210	-	*190	*182	-	*371	1241	2116	7264
83 Foreign tax credit	39239	-	-	-	-	-	-	-	-	-	-	-	39239
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	7905	-	-	-	-	-	-	-	-	-	32	-	7874
87 Prior year minimum tax credit	97076	742	*66	-	-	-	-	-	*94	-	673	10267	85233
88 Total income tax after credits	1154040	35222	*6393	*127	*1600	*5228	*12074	*20744	30804	*3841	22529	83037	932441

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services

MAJOR GROUP 32
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	15831	708	6070	2433	2113	1531	2008	405	178	66	60	57	203
2 Total assets	981330538	-	106981	418915	726720	1056227	4422478	2796241	2544448	2254328	4192343	8795503	954016356
3 Cash	13632022	-	25754	76575	153697	187171	385545	209362	180320	139797	380107	342530	11551165
4 Notes and accounts receivable	77303112	-	*858	*144193	87515	148143	837355	499710	312820	270140	553789	816813	73631777
5 Less: Allowance for bad debts	1405485	-	-	-	-	*1186	*2448	4248	4386	6780	16784	16807	1352846
6 Inventories	13977358	-	*32	*14475	*5995	*20402	103489	40276	86503	48870	136535	140196	13380586
7 U.S. govt. obligations, total	2195822	-	-	-	-	-	*38162	-	*32310	*12935	1844	55849	2054721
8 Tax-exempt securities	471517	-	-	-	-	-	*1497	*62484	-	-	1610	13552	392374
9 Other current assets	37579718	-	*663	*18508	11070	10885	305727	55150	77971	109903	152015	382801	36455026
10 Loans to stockholders	1168981	-	*4743	*9596	*79641	*39541	44156	*41401	*70263	*3166	3965	87936	784574
11 Mortgage and real estate loans	613855	-	-	-	*870	*16419	*18247	*39530	*2830	*1207	-	9727	525024
12 Other investments	170152758	-	*2871	*4681	*43446	*34694	474601	449090	310954	406804	444079	1328607	166652932
13 Depreciable assets	861687126	-	213767	353118	723634	1341923	4179953	1859730	1951968	1442473	3291639	7032562	839296358
14 Less: Accumulated depreciation	331982483	-	157236	238234	432982	842587	2508669	819217	734311	522866	1381480	2348339	321996562
15 Depletable assets	10848990	-	-	*44562	-	-	*49531	-	*5606	*44566	99275	206227	10399222
16 Less: Accumulated depletion	5210325	-	-	*24388	-	-	*30559	-	-	*36407	43472	66916	5008582
17 Land	5109927	-	*1312	-	*20622	24253	308861	78763	89239	74032	60223	168056	4284566
18 Intangible assets (Amortizable)	17363315	-	*26663	*8485	*8319	*68066	337607	274102	92185	51904	293707	446951	15755327
19 Less: Accumulated amortization	3126555	-	*12716	*2767	*843	*19602	194879	127659	16612	21545	70307	88440	2571184
20 Other assets	110950885	-	*271	*10110	*25736	28105	74303	137769	86786	236128	285597	284200	109781880
21 Total liabilities	981330538	-	106981	418915	726720	1056227	4422478	2796241	2544448	2254328	4192343	8795503	954016356
22 Accounts payable	56008900	-	*14756	*68726	115279	47472	565328	340575	183689	253097	381548	490609	53547820
23 Mort, notes, and bonds under 1 yr	49801128	-	*7071	*3346	109947	63771	418597	472608	293295	72962	287943	630794	47440794
24 Other current liabilities	55940969	-	*23844	36647	37593	79999	308583	192063	233332	158501	272806	398549	54199053
25 Loans from stockholders	1936644	-	*16963	*34027	*24846	*47904	437723	*165467	*33512	*98694	48304	37193	992012
26 Mort, notes, bonds, 1 yr or more	299460265	-	*41111	*100524	*201934	363465	1136428	838042	593458	470487	1568303	2917845	291228669
27 Other liabilities	183380167	-	*-0	*40956	*27943	82887	300254	298016	609397	1075707	650641	1280895	179013472
28 Net worth	334802467	-	3236	134689	209178	370729	1255566	489471	597765	124879	982798	3039619	327594537
29 Capital stock	114544070	-	5790	71594	12847	68147	241367	109726	78729	276802	276379	675356	112727333
30 Paid-in or capital surplus	130268820	-	*70338	*61466	260877	*99623	561506	288065	478848	147717	813395	4412523	123074461
31 Retained earnings, appropriated	3732961	-	-	-	-	-	*16159	-	*2753	*14943	3202	-	3695904
32 Retained earnings-unappropriated	90385606	-	-52836	*-445	*82590	181653	136929	14546	-4209	-308476	6527	-2029985	92359312
33 Retained earnings (S Corp)	771095	-	*-20056	*29654	-146730	*71396	442262	173062	43377	*36867	-89624	125159	105727
34 Less: Cost of treasury stock	4900084	-	-	*27581	*406	*50089	142657	*95928	*1733	*42973	27080	143435	4368201
35 Total receipts	465923449	14556740	1868820	1190381	1544496	1838835	6253156	4376814	2414858	2218686	4295773	4893535	420471355
36 Business receipts	442806714	13948848	1854374	1138647	1453340	1774210	6051060	4176380	2278334	2078679	4059075	4578790	399414976
37 Interest	7651854	243474	*69	*3141	*1110	7424	12994	53998	10654	28842	32935	85345	7171868
38 Interest on govt. obligations	135331	1187	-	*480	*55	-	*200	*4103	*957	*402	542	2186	125220
39 Rents	2292950	66260	-	-	-	*583	*5180	*1187	*3668	6684	5166	12090	2192132
40 Royalties	167660	6	-	-	-	*275	*1488	*84	*18	*177	432	206	164973
41 Net S-T cap gain less net LT loss	261366	46	-	-	-	-	*2172	-	*73	-	115	115	258845
42 Net L-T cap gain less net ST loss	3157207	*189345	-	*22496	*561	*49829	*10101	*17619	*58050	44493	107219	16445	2641050
43 Net gain, noncapital assets	1414474	13555	-	*1209	-	*3400	42804	47121	2042	5115	34253	35294	1229681
44 Dividends, domestic corporations	300443	306	-	-	-	*624	*643	*465	*142	*677	957	1997	294631
45 Dividends, foreign corporations	616482	-	-	-	-	-	*637	-	-	-	587	84	615174
46 Other receipts	7118967	93714	*14376	*24407	*89430	2491	125876	75856	60919	53616	54491	160984	6362806
47 Total deductions	433714896	13441584	1804658	1127120	1368274	1806761	6041717	4382152	2434753	2185560	4351749	6319343	388451225
48 Cost of goods	241134165	7611408	*50551	*304272	586968	815899	3220632	2450784	1650431	1554387	2878274	2735673	217274885
49 Compensation of officers	1963121	74804	*12554	*72455	86095	71564	231781	46552	45268	28032	41509	65985	1186522
50 Salaries and wages	18442813	590332	*24134	184739	194871	226284	571108	569559	155356	95993	197019	324872	15308545
51 Repairs	12125380	269237	14933	*22514	23892	41663	97046	248535	14888	15273	42980	69462	11264957
52 Bad debts	2043696	44993	*92	*1414	*1606	5573	20174	4684	13245	4473	283435	25410	1638597
53 Rent paid on business property	4453968	221843	*3554	40719	67035	41119	108525	40298	34846	11052	37480	45995	3801504
54 Taxes paid	22230106	693022	11148	31608	50683	63474	235182	87265	49645	45613	88797	173189	20700480
55 Interest paid	28413604	883545	*3760	13187	22373	54336	157126	86946	84569	49656	129026	293517	26635563
56 Contributions or gifts	333683	19100	*265	*84	*32	*420	1360	*1023	*666	907	1864	3108	304854
57 Amortization	1853991	40514	*5229	*571	*892	*7103	24132	11737	4976	5272	22780	43940	1686844
58 Depreciation	33280764	823319	20503	46398	66201	87979	323251	156679	116702	77941	168137	360589	31033067
59 Depletion	764568	25708	-	*806	-	-	-	6	*2170	*571	8142	11061	716103
60 Advertising	615184	21411	*2098	*12626	6086	11929	14990	5815	2735	3300	4093	10973	519129
61 Pension, prof sh, stock, annuity	1874537	25698	-	*1312	*5256	*2910	30563	9099	8428	20873	19086	18668	1732643
62 Employee benefit programs	4855716	105501	*976	*6199	*12012	19828	77456	110126	17591	15317	37552	65126	4388032
63 Net loss, noncapital assets	813092	*27964	*600	*293	*3	*13714	*835	*6459	2928	*714	1842	4890	752850
64 Other deductions	58516507	1963184	1654262	387924	244270	342964	927557	546584	230309	256186	389733	2066885	49506649
65 Total receipts less total deducts	32208553	1115156	64162	63261	176222	32075	211438	-5338	-19895	33126	-55975	-1425808	32020130
66 Constructive taxable income from related foreign corporations	495763	124	-	-	-	-	-	-	-	-	-	54	495585
67 Net income (less deficit), total	32568985	1114094	64162	62781	176168	32075	211238	-9441	-20852	32724	-56518	-1427940	32390495
68 Net income, total	37893753	1255683	*86540	92818	186231	81729	397095	171912	116279	109130	162681	335465	34898191
69 Deficit, total	5324768	141589	22378	*30037	*10063	*49655	185857	181353	137131	76405	219199	1763405	2507696
70 Net income (less def), Form 1120-A	*-8656	*-46	*-3223	*-5387	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*2284	*2284	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	363299	*-32769	*69224	*57822	170985	*-7501	189741	-76602	-53399	*10566	-5138	19905	20465
73 Statutory special deductions, total	1680967	99752	*34	*9512	*1106	*1459	22113	*34973	*40657	*1241	14954	61579	1393588
74 Net operating loss deduction	1406849	*99516	*34	*9512	*1106	*1023	*21027	*34648	*40557	*766	13695	60172	1124795
75 Dividends received deduction	238369	222	-	-	-	*437	*1086	*326	*100	*474	1259	1398	233068
76 Public utility div paid deduction	31788	15	-	-	-	-	-	-	-	-	-	9	31765
77 Income subject to tax	35455046	1154395	*7969	*9056	*5929	59606	140682	53817	47853	97461	120756	252448	33505074
78 Total income tax before credits	12550056	403438	*1458	*1358	*889	16228	46435	18972	16661	34986	42928	94125	11872577
79 Income tax	12384752	403320	*1458	*1358	*889	16228	44567	18019	16015	33072	41070	86516	11722240
80 Personal holding company tax	18	-	-	-	-	-	-	-	-	-	-	-	18
81 Recapture taxes	295	-	-	-	-	-	-	-	-	-	-	-	295
82 Alternative minimum tax	164205	5	-	-	-	-	*1868	*953	*646	*1594	1858	7609	149672
83 Foreign tax credit	163339	97	-	-	-	-	*278	-	*28	*9	-	2596	160331
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	181217	282	-	*397	-	-	-	-	-	*529	706	2624	176678
86 General business credit	311845	1053	-	-	*82	1	-	*103	*604	-	254	2578	307172
87 Prior year minimum tax credit	662730	*60016	-	-	-	*31	*2717	-	*70	*291	912	1285	597408
88 Total income tax after credits	11230758	341989	*1458	*961	*808	16196	43440	18869	15959	34156	41056	85042	10630823

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Electric services

MINOR INDUSTRY 4910
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	963	*47	*292	-	*216	*51	*207	*30	*11	*11	9	14	74
2 Total assets	472206757	-	*210	-	*58315	*29767	*499697	*218641	*117998	*351548	671324	2070975	468188282
3 Cash	4949530	-	*210	-	*30901	*320	*27141	*18231	*22483	*24150	41464	84971	4699659
4 Notes and accounts receivable	26089090	-	-	-	*1239	*4002	*108347	*18520	*1426	*11620	117448	213333	25613155
5 Less: Allowance for bad debts	326015	-	-	-	-	-	-	*301	-	*644	6381	1291	317397
6 Inventories	5187771	-	-	-	-	*117	*10538	*212	*257	*2085	4038	17456	5153068
7 U.S. govt. obligations, total	1599351	-	-	-	-	-	-	-	-	*12031	1658	37481	1548181
8 Tax-exempt securities	27500	-	-	-	-	-	-	-	-	-	-	2270	25230
9 Other current assets	21929650	-	-	-	-	*43	*2679	*7374	*6689	*3547	31507	42107	21835704
10 Loans to stockholders	*660066	-	-	-	*20292	-	*3671	-	9545	-	815	-	625744
11 Mortgage and real estate loans	509932	-	-	-	-	-	-	-	-	-	-	1763	508169
12 Other investments	93637097	-	-	-	291	-	*114206	*127186	*10537	*78499	32647	129982	93143748
13 Depreciable assets	418588342	-	-	-	*24406	*25930	*394471	*16511	*9452	*209017	614781	2135698	415158076
14 Less: Accumulated depreciation	161440234	-	-	-	*23226	*712	*180131	*5248	*1427	*60904	265933	710870	160191783
15 Depletable assets	914086	-	-	-	-	-	-	-	-	-	-	183438	730649
16 Less: Accumulated depletion	306684	-	-	-	-	-	-	-	-	-	-	61522	245163
17 Land	1653605	-	-	-	*4472	-	*9019	-	*35772	*1072	3866	4372	1595032
18 Intangible assets (Amortizable)	4364476	-	*7	-	-	-	*13422	*201	*946	*452	7543	93840	4248066
19 Less: Accumulated amortization	669580	-	*7	-	-	-	*4513	*32	*511	*182	2337	14411	647586
20 Other assets	54838774	-	-	-	*-59	*66	849	*35987	*22830	*70807	90208	-87643	54705728
21 Total liabilities	472206757	-	*210	-	*58315	*29767	*499697	*218641	*117998	*351548	671324	2070975	468188282
22 Accounts payable	19341011	-	-	-	*1895	*9279	*56773	*20069	*2903	*7100	101362	49302	19092329
23 Mort, notes, and bonds under 1 yr	22931355	-	-	-	*35073	-	*32156	*1835	-	*3970	48436	103863	22706022
24 Other current liabilities	31597169	-	-	-	*525	*10325	*25707	*459	*6251	*6389	65739	67599	31414174
25 Loans from stockholders	195011	-	*1148	-	-	-	*60053	-	-	-	-	2006	131804
26 Mort, notes, bonds, 1 yr or more	143114143	-	-	-	-	*4869	*230325	*45203	*36971	*142833	217840	967214	141468888
27 Other liabilities	94500627	-	-	-	-	*24078	*23056	*103630	*111510	*638529	142421	340530	93116873
28 Net worth	160527440	-	*-939	-	*20822	*-18783	*71627	*47444	*-39637	*-447272	95525	540461	160258192
29 Capital stock	54608739	-	*300	-	*283	*78	*18669	*9739	*7773	*174478	17249	84686	54295483
30 Paid-in or capital surplus	64844234	-	-	-	*25030	*11334	*78384	*38222	*55100	*848	80308	351151	64203859
31 Retained earnings, appropriated	3044135	-	-	-	-	-	-	-	-	-	3080	-	3041055
32 Retained earnings-unappropriated	38829995	-	*-1275	-	*20337	*-30194	*33185	*-1377	*-102511	*-622587	-10210	67607	39477020
33 Retained earnings (S Corp)	3945	-	*37	-	*-24827	-	*-21601	*860	-	-	5557	43921	-
34 Less: Cost of treasury stock	803608	-	-	-	-	-	37009	-	-	*11	459	6903	759226
35 Total receipts	159651578	*3610801	*14361	-	*139021	*29868	*540896	*256256	*79791	*169431	756519	759036	153295598
36 Business receipts	150799515	3403094	-	-	*89755	*29840	*498121	*248844	*32087	*125345	746786	719188	144906454
37 Interest	2887984	*60868	-	-	-	*10	*1185	*469	*1604	*7932	1949	28104	2785864
38 Interest on govt. obligations	78266	580	-	-	-	-	-	-	-	-	-	248	77438
39 Rents	1285816	49157	-	-	-	-	-	-	-	*472	452	2595	1233140
40 Royalties	55642	1	-	-	-	-	*690	-	-	*153	-	-	54797
41 Net S-T cap gain less net LT loss	35904	46	-	-	-	-	-	-	*27	-	-	-	35831
42 Net L-T cap gain less net ST loss	1435512	108725	-	-	-	-	-	-	40059	*29562	4915	420	1251831
43 Net gain, noncapital assets	445698	159	-	-	-	-	-	-	-	*24	2	20	445492
44 Dividends, domestic corporations	176656	42	-	-	-	-	-	*75	*128	*93	138	83	176097
45 Dividends, foreign corporations	343579	-	-	-	-	-	-	-	-	-	-	-	343579
46 Other receipts	2107007	-11872	*14361	-	*49266	*19	*40899	*6867	*5886	*5850	2277	8377	1985077
47 Total deductions	142181169	*2992437	*1308	-	*92548	*46810	*508561	*240468	*64154	*147327	743135	691752	136652668
48 Cost of goods	69443612	674030	-	-	*27410	*30271	*242786	*241	*7677	*76776	565902	364040	67454480
49 Compensation of officers	456655	9450	-	-	-	*548	*16823	*3310	*752	*2405	4053	3297	416017
50 Salaries and wages	5378285	*153704	-	-	*24325	*1541	*66493	*905	*4423	*3299	18853	4316	5100426
51 Repairs	6747693	142175	-	-	*61	-	*989	*193678	*358	*3762	8398	17528	6380743
52 Bad debts	589328	19636	-	-	-	-	*209	-	*8202	*242	1116	654	559269
53 Rent paid on business property	2519119	159358	*5	-	*25463	*523	*10760	*2365	*17487	*263	17085	13007	2272802
54 Taxes paid	9631164	333607	*4	-	*6763	*833	*18470	*1334	*1426	*4213	11947	28842	9223725
55 Interest paid	12374662	382583	-	-	*1004	*7822	*29542	*591	*3426	*5816	26746	91123	11826009
56 Contributions or gifts	158680	15096	-	-	*3	-	*24	-	-	*56	57	168	143276
57 Amortization	650181	*18482	-	-	-	-	*1622	*2	*63	*215	1749	14159	613889
58 Depreciation	14741902	*298060	-	-	*829	*277	*28533	*3529	*1564	*8135	25761	82687	14292527
59 Depletion	71764	-0	-	-	-	-	-	-	-	*23	-	-	71741
60 Advertising	232681	8028	-	-	*11	*142	*329	-	-	*82	588	-0	223500
61 Pension, prof sh, stock, annuity	888050	5576	-	-	-	-	*776	-	*4	*3	1572	2775	877343
62 Employee benefit programs	1600360	*23432	-	-	*372	-	*22129	-	*50	*1873	10580	7472	1534453
63 Net loss, noncapital assets	292057	*21554	-	-	-	-	-	-	4	-	567	595	269336
64 Other deductions	16404977	*727665	*1299	-	*6308	*4853	*69077	*34514	*18717	*40165	48162	61088	15393130
65 Total receipts less total deducts	17470409	*618364	*13053	-	*46473	*-16942	*32335	*15788	*15637	*22104	13384	67283	16642930
66 Constructive taxable income from related foreign corporations	179278	-	-	-	-	-	-	-	-	-	-	2	179276
67 Net income (less deficit), total	17571421	*617784	*13053	-	*46473	*-16942	*32335	*15788	*15637	*22104	13384	67037	16744768
68 Net income, total	18446943	637053	*14302	-	*46473	*934	*36588	*15992	*32139	*35360	21939	99077	17507085
69 Deficit, total	875522	*19270	*1249	-	-	*17875	*4253	*205	*16502	*13257	8556	32040	762316
70 Net income (less def), Form 1120-A	*-1249	-	*-1249	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-24	*-24	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	68989	*-19245	*14302	-	*46383	-	*3531	*-205	-	-	2726	21496	-
73 Statutory special deductions, total	911448	91264	-	-	*90	*5	*5894	*6640	*25383	*65	8742	19149	754217
74 Net operating loss deduction	751218	91220	-	-	*90	*5	*5894	*6587	25293	-	8646	19089	594394
75 Dividends received deduction	143966	29	-	-	-	-	-	*53	*89	*65	96	58	143574
76 Public utility div paid deduction	12687	15	-	-	-	-	-	-	-	-	-	2	12671
77 Income subject to tax	17453386	545789	-	-	-	*928	*23009	*9353	*6846	*35295	10471	58490	16763204
78 Total income tax before credits	6139590	190907	-	-	-	*139	*9255	*3335	*2283	*12000	4104	23036	5894530
79 Income tax	6103500	190907	-	-	-	*139	*7625	*3180	*2283	*12000	3554	20085	5863725
80 Personal holding company tax	18	-	-	-	-	-	-	-	-	-	-	-	18
81 Recapture taxes	252	-	-	-	-	-	-	-	-	-	-	-	252
82 Alternative minimum tax	35690	-	-	-	-	-	*1630	*155	-	-	550	2952	30404
83 Foreign tax credit	70329	-	-	-	-	-	*278	-	-	-	-	2549	67501
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	87530	-	-	-	-	-	-	-	-	-	-	-	87530
86 General business credit	159722	713	-	-	-	-	-	*78	-	-	138	2540	156252
87 Prior year minimum tax credit	300281	30098	-	-	-	-	2392	-	-	-	45	-	267746
88 Total income tax after credits	5521562	160094	-	-	-	*139	*6586	*3256	*2283	*12000	3921	17947	5315335

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Gas production and distribution

MINOR INDUSTRY 4920
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1081	42	-	*293	*92	*142	254	*95	51	*18	24	19	52
2 Total assets	162597182	-	-	*65412	*45222	*84310	616617	*616151	661900	*601795	1692458	2739407	155473910
3 Cash	2024166	-	-	*7733	*7543	*20927	56939	*87608	69472	*48521	165117	97676	1462629
4 Notes and accounts receivable	27345645	-	-	*43663	*6339	*22950	141721	*210990	133366	*137622	289324	298736	26060934
5 Less: Allowance for bad debts	311878	-	-	-	-	*848	-	*1281	*1884	*1301	3861	5032	297669
6 Inventories	3434618	-	-	-	*4550	*3905	*10659	*27737	*59035	*38581	124270	82112	3083770
7 U.S. govt. obligations, total	*169894	-	-	-	-	-	*38162	-	*32310	*772	-	14	98636
8 Tax-exempt securities	45610	-	-	-	-	-	-	-	-	-	1610	-	44000
9 Other current assets	6087282	-	-	*7510	*2855	*2192	38093	*9867	39390	*22738	37649	141661	5785327
10 Loans to stockholders	48234	-	-	-	*2946	*98	*6792	*1401	*1527	*491	2894	14453	17631
11 Mortgage and real estate loans	*5447	-	-	-	-	-	-	-	*56	-	-	-	5391
12 Other investments	34595251	-	-	-	*2162	*8652	*89310	*113277	*34271	*106495	240136	605647	33395300
13 Depreciable assets	115020621	-	-	*27400	*88650	*110949	428272	*302305	478942	*351634	1158763	1783782	110289924
14 Less: Accumulated depreciation	44554482	-	-	*20895	*74147	*88263	213600	*120073	205295	*154834	464206	545460	42667709
15 Depletable assets	6868583	-	-	-	-	-	-	-	-	*44566	99275	15621	6709120
16 Less: Accumulated depletion	3014040	-	-	-	-	-	-	-	-	*36407	43472	914	2933247
17 Land	516989	-	-	-	*4278	*3748	*6352	*8482	*5461	*2088	8004	6526	472050
18 Intangible assets (Amortizable)	1688709	-	-	-	-	-	*8519	*20969	*11629	*1393	75630	137042	1433527
19 Less: Accumulated amortization	411213	-	-	-	-	-	*4671	*8787	*3562	*466	22968	29034	341724
20 Other assets	13037745	-	-	*-0	*46	-	*10069	*-36342	*7180	*39904	24293	136575	12856020
21 Total liabilities	162597182	-	-	*65412	*45222	*84310	616617	*616151	661900	*601795	1692458	2739407	155473910
22 Accounts payable	21423169	-	-	*22452	*10248	*8543	157058	*198811	101873	*142288	209108	255475	20317312
23 Mort, notes, and bonds under 1 yr	11779361	-	-	*465	*3411	-	*71459	*77750	113450	*19876	83707	314241	11095002
24 Other current liabilities	8014630	-	-	*9829	*3841	*19742	19960	*72659	117707	*62053	68768	126702	7513371
25 Loans from stockholders	245978	-	-	*31032	-	*8967	*23351	*99988	*14030	*16893	11055	33319	7342
26 Mort, notes, bonds, 1 yr or more	40889995	-	-	-	*6456	*10175	*32192	*55857	*92466	*122983	596359	850124	39123382
27 Other liabilities	22010114	-	-	-	-	-	*48950	*8633	*19940	*36341	204183	323301	21368766
28 Net worth	58233934	-	-	*1634	*21265	*36883	263646	*102452	202434	*201360	519279	836245	56048736
29 Capital stock	16108066	-	-	*149	*1378	*10801	7402	*32867	29331	*22809	161798	173863	15667668
30 Paid-in or capital surplus	23416794	-	-	-	-	-	*116424	*706	*40545	*48229	193145	3277886	19739857
31 Retained earnings, appropriated	*487024	-	-	-	-	-	*15071	-	-	-	-	-	471953
32 Retained earnings-unappropriated	18965574	-	-	*1485	*19888	*12496	*78951	*56806	76449	*135894	255401	-2524994	20853199
33 Retained earnings (S Corp)	89107	-	-	-	-	*13586	*62054	*41498	*56114	-	-84147	-	-
34 Less: Cost of treasury stock	832630	-	-	-	-	-	*16255	*29425	*7	*5572	6920	90510	683941
35 Total receipts	140279978	9900398	-	*61174	*130777	*328410	1002193	*1665791	1519886	*1303864	2243112	2282626	119841747
36 Business receipts	135224083	9540466	-	*61169	*122616	*328220	947344	*1622432	1482468	*1288903	2186632	2107988	115535847
37 Interest	2248652	171126	-	*5	*248	*-0	*2613	*895	*4843	*2054	15598	33546	2017725
38 Interest on govt. obligations	7373	607	-	-	-	-	*154	-	*49	-	317	1	6245
39 Rents	231006	16942	-	-	-	-	*3073	*11	*2620	*268	3699	5254	199138
40 Royalties	39132	5	-	-	-	-	-	*84	-	-	201	35	38806
41 Net S-T cap gain less net LT loss	14869	-	-	-	-	-	-	-	-	-	2	-0	14867
42 Net L-T cap gain less net ST loss	264156	62624	-	-	-	-	*107	*43	*4757	*294	2161	7038	187132
43 Net gain, noncapital assets	580089	8916	-	-	-	-	*32330	*466	*224	*3357	6352	29705	498739
44 Dividends, domestic corporations	29910	74	-	-	-	-	*285	*390	-	*3	321	141	28697
45 Dividends, foreign corporations	6720	-	-	-	-	-	-	-	-	-	201	-	6519
46 Other receipts	1633987	99638	-	-	*7914	*189	*16286	*41470	24924	*8985	27629	98918	1308033
47 Total deductions	139898735	9433947	-	*52949	*127326	*337552	1020024	*1715232	1502437	*1295169	2179662	3886920	118347517
48 Cost of goods	107794326	6748389	-	*21950	*55111	*254328	770796	*1471077	1242119	*1154998	1821409	1611146	92643003
49 Compensation of officers	553177	49330	-	*1859	*19195	*12549	*24284	*11951	10693	*11906	10792	26307	374312
50 Salaries and wages	2702824	229611	-	*14121	*18703	*26915	*57297	*65494	76253	*15969	43794	143006	2011661
51 Repairs	911952	75169	-	-	*1863	*1531	*8542	*7083	*5993	*3974	10594	9907	787295
52 Bad debts	512305	20299	-	-	*148	*1333	*9673	*1677	*3842	*1064	4218	17019	453033
53 Rent paid on business property	580832	49464	-	*2501	*2985	-	*8864	*5924	7995	*3004	4213	13860	482022
54 Taxes paid	3008489	326197	-	*2303	*5035	*9126	11982	*13464	14825	*8503	25967	54113	2536974
55 Interest paid	5432430	449885	-	-	*1316	*2010	*7999	*7701	25327	*14013	46495	103405	4774279
56 Contributions or gifts	36738	3688	-	-	-	-	*29	*56	*311	*312	953	765	30624
57 Amortization	361132	7159	-	-	-	-	*1109	*83	*1798	*27	4417	11889	334650
58 Depreciation	5255770	433368	-	*1215	*8306	*5435	42878	*23240	38126	*22475	53894	127824	4499010
59 Depletion	536759	25708	-	*806	-	-	-	-	-	548	8077	10434	491185
60 Advertising	149758	10786	-	-	*1877	*355	*910	*1344	2194	*744	1171	3877	126500
61 Pension, prof sh, stock, annuity	266213	14888	-	*1312	-	*482	*864	*2018	*1678	*3072	10493	5980	225426
62 Employee benefit programs	1029050	58609	-	*1340	*2023	*829	*3270	*8887	*6573	*3085	10424	19378	914631
63 Net loss, noncapital assets	78423	6410	-	-	*3	-	-	*25	*1487	*146	640	1840	67872
64 Other deductions	10688557	924987	-	*5540	*10761	*22658	71528	*95209	63222	*51329	122110	1726169	7595042
65 Total receipts less total deducts	381243	466451	-	*8225	*3452	*-9142	-17831	*-49441	17449	*8694	63450	-1604294	1494230
66 Constructive taxable income from related foreign corporations	56671	-	-	-	-	-	-	-	-	-	-	-	56671
67 Net income (less deficit), total	430541	465845	-	*8225	*3452	*-9142	-17986	*-49441	17400	*8694	63133	-1604294	1544656
68 Net income, total	4083056	*564415	-	*8225	*3452	-	*60968	*51616	*35370	*16873	74226	115570	3152340
69 Deficit, total	3652515	98571	-	-	-	*9142	*78954	*101057	*17970	*8179	11092	1719865	1607685
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*2309	*2309	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	-36685	-	-	-	-	*-7646	*20441	*-48122	*-4275	-	2917	-	-
73 Statutory special deductions, total	91683	*4756	-	-	-	-	*199	*273	*2312	*572	1934	28021	53615
74 Net operating loss deduction	67458	*4697	-	-	-	-	-	-	*2312	*570	1506	27923	30450
75 Dividends received deduction	23533	59	-	-	-	-	*199	*273	-	*2	428	99	22473
76 Public utility div paid deduction	693	-	-	-	-	-	-	-	-	-	-	-	693
77 Income subject to tax	3922507	*559659	-	*8225	*3452	-	*32520	*11696	*30322	*16301	63728	87549	3109055
78 Total income tax before credits	1418753	*195859	-	*1234	*518	-	*11037	*3977	*10510	*6385	22532	32460	1134241
79 Income tax	1367503	*195746	-	*1234	*518	-	*11037	*3977	*10254	*5501	21694	30064	1087479
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	38	-	-	-	-	-	-	-	-	-	-	-	38
82 Alternative minimum tax	51388	-	-	-	-	-	-	-	*257	*884	838	2396	47013
83 Foreign tax credit	*1216	-	-	-	-	-	-	-	*28	-	-	-	1188
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	35195	282	-	*397	-	-	-	-	-	198	395	2311	31612
86 General business credit	7131	324	-	-	-	-	-	-	*604	-	68	-	6135
87 Prior year minimum tax credit	117683	29675	-	-	-	-	-	-	*70	*291	696	384	86568
88 Total income tax after credits	1257527	*165578	-	*836	*518	-	*11037	*3977	*9808	*5896	21374	29765	1008738

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Combination utility services

MINOR INDUSTRY 4930 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	126	-	-	-	*11	-	*9	*32	*4	*10	3	5	53
2 Total assets	280976159	-	-	-	*3380	-	*32698	*194310	*47382	*392240	198677	972334	279135137
3 Cash	3174374	-	-	-	*78	-	*34614	*8310	*621	*44837	11865	21384	3052663
4 Notes and accounts receivable	18347412	-	-	-	*2454	-	*151	*29661	*2342	*19885	19265	38299	18235355
5 Less: Allowance for bad debts	631090	-	-	-	-	-	*26	*211	*8	*658	649	2870	626668
6 Inventories	5018322	-	-	-	-	-	*1571	*2419	*1249	*2259	68	13572	4997184
7 U.S. govt. obligations, total	*408036	-	-	-	-	-	-	-	-	*132	-	-	407904
8 Tax-exempt securities	323144	-	-	-	-	-	-	-	-	-	-	-	323144
9 Other current assets	8238120	-	-	-	-	-	*8127	*2927	*1492	*20165	7564	108644	8089200
10 Loans to stockholders	*92771	-	-	-	-	-	*62	-	-	*1222	-	7226	84262
11 Mortgage and real estate loans	11463	-	-	-	-	-	-	-	-	-	-	-	11463
12 Other investments	27010798	-	-	-	*565	-	*18462	*95085	*164	*92380	20	83243	26720878
13 Depreciable assets	286409212	-	-	-	*388	-	*1919	*101101	*82586	*254937	241151	897606	284829526
14 Less: Accumulated depreciation	110817922	-	-	-	*124	-	*658	*44981	*41560	*49619	94592	338180	110248206
15 Depletable assets	2946185	-	-	-	-	-	-	-	-	-	-	7168	2939017
16 Less: Accumulated depletion	1826621	-	-	-	-	-	-	-	-	-	-	4481	1822140
17 Land	686706	-	-	-	-	-	-	-	-	*2997	-	3808	679901
18 Intangible assets (Amortizable)	2153274	-	-	-	*23	-	*4090	6	-	*979	18396	10659	2119121
19 Less: Accumulated amortization	367879	-	-	-	*3	-	*454	6	-	*594	8795	2237	355790
20 Other assets	39799852	-	-	-	*-0	-	-35160	-	*495	*3318	4385	128492	39698323
21 Total liabilities	280976159	-	-	-	*3380	-	*32698	*194310	*47382	*392240	198677	972334	279135137
22 Accounts payable	12778163	-	-	-	*568	-	*5396	*1018	*3574	*23664	11147	37943	12694853
23 Mort, notes, and bonds under 1 yr	11766953	-	-	-	-	-	1774	*28843	*700	*9	15555	100195	11619877
24 Other current liabilities	10917650	-	-	-	*11	-	*431	*3421	*1547	*16629	12915	51235	10831459
25 Loans from stockholders	*146438	-	-	-	*2114	-	-	-	-	*22175	-	-	122149
26 Mort, notes, bonds, 1 yr or more	90440007	-	-	-	-	-	105941	*138009	*14933	*49958	67048	346281	89717837
27 Other liabilities	59472499	-	-	-	-	-	-4664	-	*4389	*159075	50622	147748	59115328
28 Net worth	95454449	-	-	-	*686	-	*-76180	*23019	*22239	*120730	41389	288931	95033635
29 Capital stock	41371254	-	-	-	*910	-	*28090	*42554	*7556	*52890	3019	76720	41159514
30 Paid-in or capital surplus	28545021	-	-	-	-	-	*1097	*194602	-	*9177	24171	131790	28184185
31 Retained earnings, appropriated	183017	-	-	-	-	-	-	-	-	-	122	-	182895
32 Retained earnings-unappropriated	26411065	-	-	-	*-223	-	*-126336	*-214136	*14683	*59519	14077	95078	26568403
33 Retained earnings (S Corp)	*21236	-	-	-	-	-	*21236	-	-	-	-	-	-
34 Less: Cost of treasury stock	1077145	-	-	-	-	-	268	-	-	*857	-	14658	1061362
35 Total receipts	126934728	-	-	-	*1832	-	*33149	*127593	*45683	*88824	161347	455191	126021108
36 Business receipts	120621465	-	-	-	*1012	-	11093	*21732	*44866	*71453	158204	419100	119894006
37 Interest	1233863	-	-	-	*260	-	*3302	*46552	*110	*5310	390	7408	1170530
38 Interest on govt. obligations	39040	-	-	-	-	-	-	-	-	*161	-	4	38875
39 Rents	708727	-	-	-	-	-	-	*57	-	*410	-	1163	707097
40 Royalties	8658	-	-	-	-	-	-	-	-	*24	-	-	8634
41 Net S-T cap gain less net LT loss	208084	-	-	-	-	-	-	-	-	-	-	40	208044
42 Net L-T cap gain less net ST loss	987040	-	-	-	*561	-	2885	*4725	-	*11536	454	554	966326
43 Net gain, noncapital assets	217697	-	-	-	-	-	-	*44166	-	-	61	4094	169375
44 Dividends, domestic corporations	75328	-	-	-	-	-	-	-	-	*25	-	22	75281
45 Dividends, foreign corporations	164032	-	-	-	-	-	-	-	-	-	386	-	163646
46 Other receipts	2670793	-	-	-	-	-	*15869	*10360	*707	*-94	1852	22806	2619294
47 Total deductions	114483973	-	-	-	*3188	-	*45006	*104975	*45425	*70818	148786	407846	113657928
48 Cost of goods	53842566	-	-	-	-	-	1225	*8385	*31461	*23876	106200	192588	53478832
49 Compensation of officers	321339	-	-	-	-	-	*4340	*2486	*1088	*932	640	9699	302153
50 Salaries and wages	4913756	-	-	-	*140	-	*2276	*2958	*367	*12445	3060	34908	4857602
51 Repairs	3461479	-	-	-	*3	-	*3	*233	*91	*736	1233	10958	3448222
52 Bad debts	550550	-	-	-	-	-	-	*189	-	*273	496	2782	546811
53 Rent paid on business property	759441	-	-	-	*137	-	*372	*464	-	*1152	1377	4738	751202
54 Taxes paid	8050970	-	-	-	*51	-	*1102	*2597	*2824	*919	9454	19326	8014697
55 Interest paid	7785547	-	-	-	*91	-	*12524	*9612	*1543	*7076	4944	23862	7725894
56 Contributions or gifts	104958	-	-	-	-	-	-	-	-	*71	32	579	104276
57 Amortization	480441	-	-	-	-	-	*255	33	-	*66	397	2639	477051
58 Depreciation	10313136	-	-	-	*18	-	*238	*3942	*3583	*7851	7292	31365	10258847
59 Depletion	146508	-	-	-	-	-	-	6	-	-	-	627	145875
60 Advertising	133578	-	-	-	-	-	*123	*120	-	*214	198	4527	128395
61 Pension, prof sh, stock, annuity	487797	-	-	-	-	-	-	*172	*2615	*251	-	1548	483212
62 Employee benefit programs	1549128	-	-	-	-	-	*100	*514	-	*2053	623	8637	1537201
63 Net loss, noncapital assets	292698	-	-	-	-	-	-	-	-	*1	11	489	292198
64 Other deductions	21290082	-	-	-	*2747	-	*22447	*73264	*1853	*12904	12831	58576	21105460
65 Total receipts less total deducts	12450755	-	-	-	*-1355	-	*-11857	*22618	*258	*18006	12562	47345	12363179
66 Constructive taxable income from related foreign corporations	113982	-	-	-	-	-	-	-	-	-	-	-	113982
67 Net income (less deficit), total	12525696	-	-	-	*-1355	-	*-11857	*22618	*258	*17845	12562	47340	12438286
68 Net income, total	12625485	-	-	-	-	-	*15381	*23775	*258	*23363	12562	47378	12502770
69 Deficit, total	*99789	-	-	-	*1355	-	*27237	*1157	-	*5518	-	38	64483
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*15381	-	-	-	-	-	*15381	-	-	-	-	-	-
73 Statutory special deductions, total	483799	-	-	-	-	-	-	*23581	-	*17	386	1010	458805
74 Net operating loss deduction	410219	-	-	-	-	-	-	*23581	-	-	-	995	385644
75 Dividends received deduction	54972	-	-	-	-	-	-	-	-	*17	386	15	54553
76 Public utility div paid deduction	18224	-	-	-	-	-	-	-	-	-	-	-	18224
77 Income subject to tax	12126520	-	-	-	-	-	-	*194	*258	*23346	12175	46368	12044179
78 Total income tax before credits	4304552	-	-	-	-	-	-	*29	*46	*7948	4140	15911	4276478
79 Income tax	4243297	-	-	-	-	-	-	*29	*46	*7948	4140	15911	4215223
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	4	-	-	-	-	-	-	-	-	-	-	-	4
82 Alternative minimum tax	60740	-	-	-	-	-	-	-	-	-	-	-	60740
83 Foreign tax credit	39798	-	-	-	-	-	-	-	-	-	-	-	39798
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	34758	-	-	-	-	-	-	-	-	-	-	8	34750
86 General business credit	120661	-	-	-	-	-	-	*24	-	-	-	30	120607
87 Prior year minimum tax credit	240490	-	-	-	-	-	-	-	-	-	172	80	240238
88 Total income tax after credits	3868845	-	-	-	-	-	-	*5	*46	*7948	3968	15794	3841084

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Water supply and other sanitary services

MINOR INDUSTRY 4990
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	13661	619	5778	2140	1794	1337	1538	249	112	27	24	19	24
2 Total assets	65550441	-	106771	353503	619803	942149	3273466	1767139	1717167	908744	1629884	3012788	51219027
3 Cash	3483952	-	25544	68842	115174	165924	266851	95214	87744	22289	161662	138498	2336213
4 Notes and accounts receivable	5520965	-	*858	*100530	77483	121191	587136	240539	175686	101013	127752	266445	3722332
5 Less: Allowance for bad debts	136503	-	-	-	-	*338	*2422	*2454	*2494	*4176	5892	7614	111112
6 Inventories	336647	-	*32	*14475	*1445	*16379	80721	*9908	25962	*5945	8160	27056	146563
7 U.S. govt. obligations, total	18539	-	-	-	-	-	-	-	-	-	186	18353	-
8 Tax-exempt securities	*75263	-	-	-	-	-	*1497	*62484	-	-	-	11282	-
9 Other current assets	1324667	-	*663	*10998	8216	8651	256828	34982	30399	63453	75295	90388	744795
10 Loans to stockholders	367910	-	*4743	*9596	*56403	*39442	33632	*40000	*59191	*1454	256	66257	56937
11 Mortgage and real estate loans	87013	-	-	-	*870	*16419	*18247	*39530	*2774	*1207	-	7964	1
12 Other investments	14909612	-	*2871	*4681	*40428	*26042	252623	113541	265981	*129431	171275	509733	13393006
13 Depreciable assets	41668949	-	213767	325717	610190	1205044	3355291	1439814	1380988	626885	1276944	2215476	29018832
14 Less: Accumulated depreciation	15169845	-	157236	217339	335483	753612	2114279	648915	486030	257509	556749	753830	8888864
15 Depletable assets	*120136	-	-	*44562	-	-	*49531	-	*5606	-	-	-	20436
16 Less: Accumulated depletion	*62979	-	-	*24388	-	-	*30559	-	-	-	-	-	8032
17 Land	2252627	-	*1312	-	*11873	20505	293489	70281	48006	67875	48353	153349	1537583
18 Intangible assets (Amortizable)	9156856	-	*26656	*8485	*8296	*68066	311577	252925	79611	*49081	192138	205409	7954613
19 Less: Accumulated amortization	1677883	-	*12709	*2767	*840	*19602	185241	118834	12538	*20303	36207	42758	1226084
20 Other assets	3274515	-	*271	*10110	*25749	28039	98544	138124	56281	122100	166712	106777	2521809
21 Total liabilities	65550441	-	106771	353503	619803	942149	3273466	1767139	1717167	908744	1629884	3012788	51219027
22 Accounts payable	2466556	-	*14756	*46273	102568	29650	346101	120677	75340	80045	59930	147889	1443327
23 Mort, notes, and bonds under 1 yr	3323458	-	*7071	*2881	*71463	63771	313208	364178	179144	49107	140245	112496	2019893
24 Other current liabilities	5411520	-	*23844	*26818	33215	49932	262485	115523	107827	73431	125384	153013	4440049
25 Loans from stockholders	1349217	-	*15815	*2995	*22732	*38936	354319	*65479	*19482	*59625	37249	1868	730717
26 Mort, notes, bonds, 1 yr or more	25016120	-	*41111	*100524	*195477	348421	767970	598973	449087	154713	687055	754226	20918562
27 Other liabilities	7396927	-	*-0	*40956	*27943	*58809	232911	185753	473558	241761	253415	469316	5412505
28 Net worth	20586644	-	4175	133055	166404	352629	996473	316556	412729	250062	326606	1373982	16253974
29 Capital stock	2456011	-	5490	71445	10277	57268	187206	24566	34069	26624	94312	340086	1604668
30 Paid-in or capital surplus	13462772	-	*70338	*61466	*235847	*88290	365602	54535	383202	89463	515772	651697	10946560
31 Retained earnings, appropriated	*18784	-	-	-	-	-	*1088	-	*2753	*14943	-	-	-
32 Retained earnings-unappropriated	6178972	-	-51561	*-1930	*42588	199352	151129	173254	7169	118698	-252742	332324	5460690
33 Retained earnings (S Corp)	656807	-	*-20093	*29654	-121902	*57809	380573	*130703	-12737	*36867	-11034	81239	105727
34 Less: Cost of treasury stock	2186702	-	-	*27581	*406	*50089	*89125	*66503	*1727	*36534	19702	31364	1863671
35 Total receipts	39057166	1045542	1854459	1129207	1272865	1480558	4676918	2327174	769498	656567	1134795	1396683	21312902
36 Business receipts	36161651	*1005288	1854374	1077478	1239958	1416150	4594502	2283372	718913	592979	967454	1332514	19078670
37 Interest	1281355	*11479	*69	*3136	*602	7414	5894	6083	4096	13546	14999	16287	1197749
38 Interest on govt. obligations	10652	-	-	*480	*55	-	*46	*4103	*908	*240	225	1933	2662
39 Rents	67402	161	-	-	-	*583	*2107	*1119	*1049	*5534	1016	3077	52757
40 Royalties	64228	-	-	-	-	*275	*798	-	*18	-	231	170	62735
41 Net S-T cap gain less net LT loss	2509	-	-	-	-	-	*2172	-	*46	-	113	74	103
42 Net L-T cap gain less net ST loss	470499	*17996	-	*22496	-	*49829	*7108	*12851	*13234	*3102	99688	8434	235761
43 Net gain, noncapital assets	170990	*4479	-	*1209	-	*3400	10474	*2489	*1818	*1734	27838	1474	116074
44 Dividends, domestic corporations	18550	190	-	-	-	*624	*359	-	*15	*557	498	1751	14557
45 Dividends, foreign corporations	*102152	-	-	-	-	-	*637	-	-	-	-	84	101431
46 Other receipts	707179	*5948	*15	*24407	*32250	*2283	52822	17159	29402	38875	22733	30882	450402
47 Total deductions	37151019	1015200	1803350	1074171	1145212	1422399	4468126	2321477	822737	672245	1280166	1332825	19793112
48 Cost of goods	10053661	188990	*50551	*282321	504447	*531301	2205826	971081	369174	298737	384762	567899	3698571
49 Compensation of officers	631950	*16025	*12554	*70596	66900	58467	186334	28806	32735	12790	26023	26682	94040
50 Salaries and wages	5447949	*207017	*24134	*170618	151704	197828	445043	500202	74313	64281	131312	142641	3338856
51 Repairs	1004256	*51893	14933	*22514	21965	40132	87510	47540	8446	6801	22755	31069	648697
52 Bad debts	391512	*5058	*92	*1414	*1458	*4241	10293	2819	1202	*2894	277604	4955	79483
53 Rent paid on business property	594576	*13021	*3549	*38218	38450	40596	88530	31545	9363	6633	14805	14389	295477
54 Taxes paid	1539483	33218	11144	29305	38833	53514	203628	69871	30570	31977	41429	70909	925084
55 Interest paid	2820964	*51078	*3760	13187	19962	44504	107061	69042	54272	22751	50841	75126	2309381
56 Contributions or gifts	33307	*316	*265	*84	*29	*420	1307	*967	*355	*469	822	1595	26679
57 Amortization	362238	*14872	*5229	*571	*892	*7103	21145	11620	3115	4964	16218	15254	261254
58 Depreciation	2969957	*91891	20503	45182	57048	82267	251602	125968	73428	39480	81190	118714	1982683
59 Depletion	*9537	-	-	-	-	-	-	-	*2170	-	65	-	7302
60 Advertising	99168	*2597	*2098	*12626	4198	11432	13628	4351	541	2260	2136	2569	40734
61 Pension, prof sh, stock, annuity	232477	*5233	-	-	*5256	*2428	28924	*6909	*4131	*17547	7021	8365	146663
62 Employee benefit programs	677178	*23460	*976	*4858	*9617	18999	51957	100725	10968	8306	15926	29640	401747
63 Net loss, noncapital assets	149914	-	*600	*293	-	*13714	*835	*6434	*1437	*567	624	1966	123444
64 Other deductions	10132891	*310532	1652963	382384	224454	315452	764504	343598	146516	151788	206631	221052	5413017
65 Total receipts less total deducts	1906146	30341	51108	55036	127653	58159	208792	5698	-53239	-15679	-145371	63858	1519790
66 Constructive taxable income from related foreign corporations	145833	124	-	-	-	-	-	-	-	-	-	52	145657
67 Net income (less deficit), total	2041327	30466	51108	54556	127598	58159	208746	1595	-54147	-15919	-145596	61977	1662785
68 Net income, total	2738269	*54214	*72237	*84593	136306	80796	284158	80529	48512	*33533	53954	73440	1735996
69 Deficit, total	696941	*23749	21129	*30037	*8708	*22637	75412	*78934	102658	*49452	199551	11463	73211
70 Net income (less def), Form 1120-A	*-7407	*-46	*-1974	*-5387	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	315614	*-13524	*54922	*57822	124602	*146	150389	*-28276	-49124	*10566	-10780	-1592	20465
73 Statutory special deductions, total	194036	3732	*34	*9512	*1017	*1454	*16019	*4480	*12962	*586	3891	13398	126952
74 Net operating loss deduction	177954	3599	*34	*9512	*1017	*1017	*15133	*4480	*12952	*196	3543	12166	114307
75 Dividends received deduction	15899	133	-	-	-	*437	*887	-	*10	*390	348	1226	12468
76 Public utility div paid deduction	184	-	-	-	-	-	-	-	-	-	-	7	177
77 Income subject to tax	1952633	*48947	*7969	*831	*2477	58678	85152	*32574	*10427	*22519	34381	60042	1588636
78 Total income tax before credits	687161	*16672	*1458	*125	*372	16089	26142	*11631	3822	*8652	12152	22718	567328
79 Income tax	670453	*16667	*1458	*125	*372	16089	25904	*10833	*3433	*7622	11682	20456	555813
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	1	-	-	-	-	-	-	-	-	-	-	-	1
82 Alternative minimum tax	16388	5	-	-	-	-	*238	*798	*389	*710	470	2262	11515
83 Foreign tax credit	*51995	97	-	-	-	-	-	-	-	*9	-	47	51843
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*23734	-	-	-	-	-	-	-	-	*332	312	306	22785
86 General business credit	24332	15	-	-	*82	1	-	-	-	-	47	8	24179
87 Prior year minimum tax credit	*4276	*243	-	-	-	*31	*325	-	-	-	-	821	2856
88 Total income tax after credits	582824	*16317	*1458	*125	*290	*16057	25817	*11631	3822	*8311	11793	21537	465666

Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 60
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1149132	71262	496747	222586	135443	91774	101050	16664	8768	2378	1098	742	618
2 Total assets	1947931949	-	18708944	36790268	48051171	64762358	215915178	115871819	133044858	81559199	77023367	116743928	1039460858
3 Cash	110892077	-	3562763	5354516	6541735	8466216	20480212	8994049	9518140	6018511	4880830	6852080	30223024
4 Notes and accounts receivable	427849935	-	2050539	4879599	8512118	12659643	51122514	26583174	33556860	20935697	18854485	25806414	222888892
5 Less: Allowance for bad debts	11136395	-	26499	169093	46301	221376	584175	439521	824301	524393	610171	1036434	6654133
6 Inventories	512060591	-	5260189	10955408	15291915	20863261	81696109	48539080	48689416	25170958	22954300	32160568	200479388
7 U.S. govt. obligations, total	2663618	-	*6944	*33086	28714	131115	549710	246676	408786	132834	130895	179044	815813
8 Tax-exempt securities	3217080	-	*34	*7602	*82629	107219	225448	182407	205324	175832	46193	190480	1993912
9 Other current assets	85349548	-	566226	1039950	1477812	1887282	6599956	4432206	5199287	3782165	3553589	5951141	50859933
10 Loans to stockholders	13512403	-	877783	1537244	1488295	1131885	2498022	1183943	1118989	439890	307412	617653	2311285
11 Mortgage and real estate loans	2995725	-	*59934	166502	208423	288523	531496	159344	179539	163062	188443	35693	1014766
12 Other investments	217230631	-	232053	1136530	1862103	3053579	8463977	4192803	6690647	5308017	4886492	9595835	171808597
13 Depreciable assets	723771745	-	16036646	21874176	24661572	31651643	81413330	37010669	42226746	27042989	27451247	39994047	374408680
14 Less: Accumulated depreciation	341772878	-	11212024	13271941	15273483	19428469	47497264	20368948	21544694	13319958	12637584	17499243	149719270
15 Depletable assets	9798774	-	*69565	*35255	*10810	*40076	47253	*32453	70511	*15601	148907	271554	9056789
16 Less: Accumulated depletion	4493649	-	*30758	*23877	*5126	*9572	31221	*5974	*15320	*6182	81247	105219	4179153
17 Land	49519128	-	162638	490379	1094251	1850847	5116917	2403264	3055170	2051436	1814156	2520821	28959247
18 Intangible assets (Amortizable)	112455728	-	1234479	2822694	2103638	1857938	5058085	2159746	3663667	3184964	4029942	8284392	78056183
19 Less: Accumulated amortization	21833056	-	612613	1027654	719864	642205	2108050	740141	1255110	736295	898623	1721208	11371294
20 Other assets	55850945	-	471044	949894	731929	1074753	2332859	1306587	2101202	1724069	2004101	4646310	38508198
21 Total liabilities	1947931949	-	18708944	36790268	48051171	64762358	215915178	115871819	133044858	81559199	77023367	116743928	1039460858
22 Accounts payable	365874751	-	5462549	6412409	9311765	13135278	45442267	21163980	26368663	15938360	14932864	19988487	187718128
23 Mort, notes, and bonds under 1 yr	283053232	-	1929313	4182241	3722522	5415204	39342724	33496592	33347119	16624550	12897757	14158679	117936532
24 Other current liabilities	161720328	-	2117615	2617115	3006232	4457104	15255913	8830982	10515595	6576491	7229328	12000263	89113691
25 Loans from stockholders	74974203	-	9953229	9986051	7370463	7000247	12549900	5096433	3465297	1822720	1262082	1418444	15049338
26 Mort, notes, bonds, 1 yr or more	361518312	-	4616415	7589460	9082698	11770282	29905424	14137369	18927306	13009158	12836780	23903182	215740237
27 Other liabilities	87259020	-	591908	698192	715459	951660	3033999	1430556	2305345	1835452	2420098	5951265	67325085
28 Net worth	613532103	-	-5962085	5304800	14842032	22032582	70384950	31715907	38115534	25752469	25444458	39323608	346577847
29 Capital stock	108081282	-	4020476	5261993	3840467	4452151	10740462	4409725	5703298	4032360	4659374	7785961	53175014
30 Paid-in or capital surplus	257143370	-	4692130	4155436	4145252	5666966	12747489	7905791	9564597	8637822	11253068	22024771	166350049
31 Retained earnings, appropriated	1547018	-	*3336	*31234	102903	205392	442330	47658	54228	49526	45271	22544	542597
32 Retained earnings-unappropriated	207899007	-	-7685966	-1298505	6589580	9353005	28700308	6999915	8711843	5327622	3763435	4240337	143197434
33 Retained earnings (S Corp)	76743742	-	-6432719	-1834180	1797438	4206209	22776486	13925318	15727433	9063581	6344929	6516151	4653095
34 Less: Cost of treasury stock	37882315	-	559342	1011178	1633608	1851142	5022124	1572500	1645864	1358442	621618	1266155	21340342
35 Total receipts	4703816853	82906400	116315832	153544024	174230498	208876685	737293974	407209990	421262294	226236877	192336883	257753434	1725849964
36 Business receipts	4588802594	73310521	114648628	151847839	172031020	206150058	727857592	401697809	415047437	221878425	188462203	251904189	1663966872
37 Interest	30652936	7616274	39008	152592	232104	319129	1098416	510197	619323	509994	574701	1121529	17859669
38 Interest on govt. obligations	606760	89283	*99	*2088	7440	8659	52245	23879	27212	53513	29062	45332	267949
39 Rents	6108122	56595	33513	40362	83357	92979	343578	195802	298207	199426	252804	348976	4162522
40 Royalties	6327839	*8217	*9793	*3177	*3	*14921	122774	17797	131268	81197	149994	404269	5384430
41 Net S-T cap gain less net LT loss	398462	*36660	*10737	20781	10357	23812	27257	16586	24419	40863	12735	24448	149805
42 Net L-T cap gain less net ST loss	5193798	292132	102140	74390	196746	155718	487160	171937	210928	411348	190218	646826	2254255
43 Net gain, noncapital assets	8629998	359273	136703	162561	169865	244593	587243	224026	313387	197364	303243	336048	5595693
44 Dividends, domestic corporations	510846	19765	2948	4473	13927	15292	57831	13535	43173	18880	24504	45686	250832
45 Dividends, foreign corporations	1410200	*82988	-	-	*817	*76	*8465	*8092	40928	42326	33532	52432	1140545
46 Other receipts	55175299	1034692	1332263	1235761	1484862	1851448	6651414	4330330	4506012	2803540	2303887	2823700	24817391
47 Total deductions	4624196186	82899812	115536414	151825945	172124829	205804784	726775508	401369754	414633982	222095149	189180548	252974493	1688974968
48 Cost of goods	3523438346	61900642	69401097	102976638	119205279	146202221	571313821	330396058	340539905	180291259	148482296	195877939	1256851191
49 Compensation of officers	63396598	659923	6703800	6493002	7041880	7391475	16460134	5678302	4635073	1960454	1316326	1401029	3655200
50 Salaries and wages	355228869	4406463	10392793	12715408	15545058	18607255	51567536	25662439	26748296	14797015	13577972	18770147	142438487
51 Repairs	21059143	207453	1060286	1069674	1086894	1306574	3188787	1379129	1427346	783610	807788	1116500	7625101
52 Bad debts	12244104	290022	225763	249670	319573	387498	1493057	665436	784026	451224	392290	676362	6309184
53 Rent paid on business property	83297425	959953	6404739	5934213	5291527	5022238	10890196	4249951	4443961	2466921	2728660	4242136	30662930
54 Taxes paid	66065902	748308	3163199	3589692	3724551	3976491	9983230	4866682	4961746	2652872	2481294	3297776	22620061
55 Interest paid	65839595	7671112	703807	1083329	1330747	1760099	5970504	3349038	3608331	2206375	2127568	3233696	32794990
56 Contributions or gifts	1038327	7447	12543	17359	22136	36696	90953	29475	46048	34595	40834	74791	625451
57 Amortization	7767500	124752	113762	176489	156029	152414	424216	193052	270697	202394	268905	470392	5214399
58 Depreciation	70952296	555187	1275965	1653449	1804669	2353250	6361452	3076512	3682802	2302262	2514250	3913998	41458499
59 Depletion	453475	*20393	*48	*8444	*214	*349	10838	*6327	4971	*2205	12237	19025	368426
60 Advertising	55225931	506097	1446657	1769263	1904885	2363238	6704914	3796342	3945075	2420896	2542680	3370328	24455557
61 Pension, prof sh, stock, annuity	9861745	72202	173440	273596	330720	474805	1485451	651673	643264	389755	341344	514787	4510708
62 Employee benefit programs	26268616	311588	316670	558071	692686	850028	3038362	1591992	1856144	1026203	1107973	1670230	13248669
63 Net loss, noncapital assets	3858516	551513	78284	43078	47357	69332	173764	76844	159285	182174	217802	298083	1961001
64 Other deductions	258199799	3906753	14063561	13214572	13620626	14850822	37618295	15700503	16877015	9924934	10220330	14027274	94175114
65 Total receipts less total deducts	79620667	6588	779418	1718079	2105669	3071901	10518466	5840235	6628311	4141728	3156335	4778941	36874995
66 Constructive taxable income from related foreign corporations	2570730	*32724	-	-	-	-	*637	*6390	21459	41949	19057	28414	2420102
67 Net income (less deficit), total	81584637	-49971	779319	1715990	2098229	3063243	10466858	5822746	6622558	4130164	3146330	4762023	39027149
68 Net income, total	117042233	1801426	4142198	4252941	4424199	5180118	15068411	7755320	8901129	5610871	4953730	7176410	47775480
69 Deficit, total	35457596	1851397	3362879	2536950	2325970	2116876	4601553	1932574	2278571	1480707	1807400	2414387	8748331
70 Net income (less def), Form 1120-A	-4380	2097	-15500	34217	-25193	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-62466	-62466	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	28895377	-36005	1293334	1452786	1675349	2068597	7082928	4228873	4565558	2356058	1614799	1832276	760824
73 Statutory special deductions, total	7940881	304530	494179	441147	373518	412137	748220	272368	425059	375621	408992	662397	3022712
74 Net operating loss deduction	7316026	290462	492340	439410	363844	401344	703228	262631	385165	354437	374548	594798	2653818
75 Dividends received deduction	623023	14068	*1838	1737	9674	10794	44992	9736	39894	21185	34443	67564	367097
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	70301912	865939	561405	911605	1203954	1669965	5391737	2416649	3481443	2649213	2872386	4635089	43642526
78 Total income tax before credits	23871953	291502	94081	152950	221207	365268	1569249	812185	1193934	919369	1005641	1635233	15611333
79 Income tax	23550018	286724	93992	152342	219817	361164	1556243	804001	1179770	906155	982922	1607858	15399030
80 Personal holding company tax	*125	-	-	-	*79	*7	-	-	-	-	39	-	-
81 Recapture taxes	*1017	-	-	-	-	-	*445	-	*3	-	-	-	569
82 Alternative minimum tax	322833	2637	*89	*657	*221	3111	9688	8328	16585	10725	22375	32033	216384
83 Foreign tax credit	1384354	*70585	-	*21	*6	*4934	3316	4678	15041	23578	12695	21008	1228491
84 U.S. Possessions tax credit	27138	100	-	-	-	-0	904	213	549	1097	1984	2464	19828
85 Nonconventional source fuel credit	39193	-	-	-	-	-	*767	-	*14	*12	-	92	38307
86 General business credit	275279	8057	1215	6309	7935	4714	10908	5008	8467	7856	12487	22390	179932
87 Prior year minimum tax credit	186371	*1063	-	*582	*348	*1521	10351	9990	14964	11762	6976	26742	102073
88 Total income tax after credits	21959617	211697	92865	146039	212917	354099	1543004	792297	1154898	875064	971499	1562538	14042700

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 61
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	370755	21580	147079	57430	41868	36301	50323	8309	4868	1545	688	445	318
2 Total assets	928402881	-	4716492	9411648	15131505	25979669	108702103	57896920	74885738	53208961	47225093	68973541	462271211
3 Cash	53035919	-	1129261	1641806	2159857	3572588	10437116	4730984	4932075	3663556	2772111	3968886	14027680
4 Notes and accounts receivable	270558633	-	928676	2384233	4435017	7654520	36362125	19050356	24792607	16802562	14520976	19197572	124429989
5 Less: Allowance for bad debts	6896921	-	*10113	*159410	12485	163010	387850	307151	621511	398805	458062	721473	3657051
6 Inventories	215085885	-	1127110	2303323	4268967	7586313	34485143	18677119	23414089	15838924	14244611	19741320	73398966
7 U.S. govt. obligations, total	1495311	-	-	*6504	-	*7713	431323	126782	317127	94772	59544	89036	362510
8 Tax-exempt securities	1132309	-	-	-	*34399	*32267	142845	*117409	132995	74823	22292	185821	389460
9 Other current assets	53586711	-	205819	338989	635129	806693	3664415	2458875	3332722	2664090	2086517	3910266	33483195
10 Loans to stockholders	5621386	-	284599	496404	388406	430476	1117611	487881	509312	259787	177446	409088	1060377
11 Mortgage and real estate loans	1628783	-	*1202	*52003	*24099	100862	186632	80710	72627	47738	115330	25122	922456
12 Other investments	108581196	-	75469	314080	693326	1230658	4314737	2596736	4236510	3514742	3384963	5970172	82249803
13 Depreciable assets	275202330	-	3291977	3970779	5707943	10327815	36556691	17889412	21126791	14253392	12799868	17287910	131989751
14 Less: Accumulated depreciation	135620190	-	2474738	2568813	3876065	6731712	22630249	10314706	11214821	7214378	6076835	7942863	54575009
15 Depletable assets	9602716	-	*40471	*8700	*8711	*6130	30330	*27774	*41476	*9393	140832	261366	9027533
16 Less: Accumulated depletion	4402364	-	*12988	-	*4710	*636	21482	*3642	*5936	*6163	75303	101491	4170013
17 Land	12122050	-	39914	105309	253260	549555	1886249	976493	1265173	851467	757082	1007918	4429631
18 Intangible assets (Amortizable)	52378000	-	128290	478323	315883	464884	1715046	901011	2324901	2189060	2374927	4256996	37228679
19 Less: Accumulated amortization	10109183	-	45806	123965	122989	211102	656300	326700	860904	470946	499795	693201	6097475
20 Other assets	25400310	-	7349	163385	222756	315657	1067722	727575	1090505	1034947	878590	2121095	17770728
21 Total liabilities	928402881	-	4716492	9411648	15131505	25979669	108702103	57896920	74885738	53208961	47225093	68973541	462271211
22 Accounts payable	222271256	-	1746970	2636670	3890560	6923989	29960546	14998645	19751755	11910834	10588771	13201168	106661349
23 Mort, notes, and bonds under 1 yr	131250676	-	871169	2131037	1344248	2269102	12918724	9907131	12239056	9832819	8244210	10481886	61011293
24 Other current liabilities	73715077	-	828789	789564	921420	1666562	7636404	4631647	6008092	4121783	4153854	6563697	36393266
25 Loans from stockholders	34642338	-	2790267	2520857	2132542	2549493	5601299	2567152	1601875	1322402	949943	900010	11706500
26 Mort, notes, bonds, 1 yr or more	146891639	-	985574	1360823	2339110	3491899	12246826	6470296	10052496	7952167	6619078	11915729	83457641
27 Other liabilities	34878369	-	84998	280415	295602	287432	1437258	537953	1297765	1161433	1305277	2816488	25373748
28 Net worth	284753527	-	-2591275	-307717	4208024	8791192	38901047	18784097	23934700	16907521	15363960	23094563	137667414
29 Capital stock	64084355	-	1116684	1484654	1359264	1892219	5368688	2437517	3434632	2714267	2922798	4548508	36805124
30 Paid-in or capital surplus	111483214	-	1280943	1072688	1174497	2826176	6126269	3515471	5601157	5901188	6293871	12055068	65635886
31 Retained earnings, appropriated	738282	-	-	11	*6584	*36469	210397	*10681	20917	*27610	28389	10027	387196
32 Retained earnings-unappropriated	71676214	-	-2315752	-2491354	1438784	3048780	15769133	4729162	5567628	3268257	2532704	3004054	37124817
33 Retained earnings (S Corp)	50220387	-	-2374205	35805	798256	1745607	14390437	8893999	10276948	5801364	3939607	4133142	2579429
34 Less: Cost of treasury stock	13448925	-	298945	409520	569362	758058	2963877	802733	966582	805165	353408	656237	4865038
35 Total receipts	2215918219	61484862	33238849	40148514	59760920	88714240	374129348	183004088	213240299	141554388	114477406	162038080	744127225
36 Business receipts	2163125452	52825258	32618104	39503633	58956224	87514415	370123744	181082318	210671335	139151542	112437797	159183458	719057623
37 Interest	17160886	7565094	14642	42163	51240	118303	438441	219591	288319	297517	317089	556493	7251995
38 Interest on govt. obligations	379421	*87375	*35	*572	*3411	2093	23066	17239	20439	45691	20567	27037	131895
39 Rents	2322813	37039	*5390	*7332	19015	37322	186146	89605	132860	81862	71912	125073	1529256
40 Royalties	1865064	*4032	*5712	*1078	*3	*7615	88033	13312	52651	15178	55812	115684	1505956
41 Net S-T cap gain less net LT loss	260283	*36207	*9357	*4343	*2741	11496	13652	7994	20610	26974	8710	11721	106478
42 Net L-T cap gain less net ST loss	2581067	216195	*48391	*19515	62285	58384	200529	77903	105924	257965	107344	389234	1037398
43 Net gain, noncapital assets	6211011	93480	53067	56812	45486	119848	257308	118677	144211	123187	198007	191708	4809219
44 Dividends, domestic corporations	295891	15730	*1297	*1519	4391	4920	29022	9117	34441	13682	18517	30289	132966
45 Dividends, foreign corporations	1098886	82731	-	-	*757	-	*8405	*8083	32414	34995	32937	47408	851154
46 Other receipts	20617446	521720	482854	511546	615368	839845	2761000	1360249	1737095	1505796	1208715	1359975	7713284
47 Total deductions	2181088578	61305252	32749645	39699243	59173307	87427367	367801181	179334517	208735130	138812498	112176212	158832398	735041827
48 Cost of goods	1768656377	46599744	21423753	28350726	44221808	65818905	296131998	147492385	171947746	115636717	92721034	133711953	604599609
49 Compensation of officers	31448337	358662	2309369	2274084	2691473	3387281	9653357	3263483	2834827	1327856	830396	809660	1707890
50 Salaries and wages	116327525	2453748	2013754	2477602	3924016	6152430	22699536	10930205	12782156	7953806	5951631	7937899	31050742
51 Repairs	6636119	88392	231669	175753	220982	395799	1301610	581683	645084	373780	311119	441584	1868664
52 Bad debts	4855848	188586	122071	69883	127857	184734	897852	445356	541098	321667	199362	317259	1440123
53 Rent paid on business property	18318069	259718	940303	948845	1068181	1324694	3823634	1430455	1677141	992288	813877	1010792	4028141
54 Taxes paid	24042326	323126	565050	636618	934237	1392266	4701325	2487069	2729661	1470269	1288974	1543603	5970127
55 Interest paid	33207502	7345598	198003	261288	364837	641571	2543612	1470877	1890578	1423197	1251405	1791187	14025349
56 Contributions or gifts	402259	1823	4622	5167	6751	14378	52083	16619	27909	20489	21824	40356	190239
57 Amortization	4686191	62345	16204	30806	24524	40235	155582	93336	153930	136228	143439	206682	3622879
58 Depreciation	33937741	271087	269276	352534	470035	850146	2967850	1537508	1858987	1235050	1226456	1827513	21071299
59 Depletion	417855	20015	-	*245	*214	*343	*9914	*48	*4810	*2186	12237	15155	352688
60 Advertising	16783237	256873	227808	258228	318014	484934	1667492	959841	1218241	1041988	1124251	1194608	8030958
61 Pension, prof sh, stock, annuity	4697963	41157	103471	138802	155458	250603	962380	436964	426150	278662	216354	281494	1406466
62 Employee benefit programs	9615329	147257	107059	170000	211173	351529	1382294	640334	926153	594190	554609	893372	3637359
63 Net loss, noncapital assets	1192362	394917	8107	8495	21723	16890	60159	16305	78616	127156	51254	94665	314074
64 Other deductions	105863537	2492206	4209126	3540168	4412024	6120627	18790503	7532047	8992042	5876969	5457992	6714616	31725219
65 Total receipts less total deducts	34829641	179610	489203	449270	587613	1286874	6328167	3669571	4505169	2741891	2301194	3205682	9085398
66 Constructive taxable income from related foreign corporations	1319686	*32724	-	-	-	-	*637	*6390	*21175	37089	18078	24553	1179042
67 Net income (less deficit), total	35769907	124959	489168	448698	584201	1284781	6305737	3658722	4505905	2733289	2298705	3203197	10132544
68 Net income, total	52113737	1013286	1485975	1240169	1457771	2169936	8544465	4563089	5795505	3772092	3238705	4384252	14448492
69 Deficit, total	16343830	888327	996806	791471	873569	885155	2238728	904367	1289600	1038803	940001	1181055	4315948
70 Net income (less def), Form 1120-A	16032	*-113	4575	23656	*-12085	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-57123	-57123	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	16312945	24697	690439	483583	535388	786174	4259632	2532123	2823727	1491640	1062760	1115889	506893
73 Statutory special deductions, total	4427642	175955	183157	116722	140235	203367	402379	174636	279827	289159	205601	460383	1796223
74 Net operating loss deduction	3981661	165027	182323	115828	137242	199744	378951	168373	252167	271695	176076	404822	1529412
75 Dividends received deduction	445981	10929	*834	*894	2993	3623	23427	6263	27660	17464	29525	55560	266811
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	27986774	590107	178152	280274	413428	840372	3256303	1589319	2489010	1846155	1932527	2779118	11792010
78 Total income tax before credits	9633048	203120	34985	50056	77116	188548	962860	537642	854949	640430	670670	982971	4429700
79 Income tax	9388110	199000	34984	49900	77037	188120	955797	530502	844086	630726	661552	966007	4250398
80 Personal holding company tax	*125	-	-	-	*79	*7	-	-	-	-	39	-	-
81 Recapture taxes	*936	-	-	-	-	-	*445	-	*3	-	-	-	488
82 Alternative minimum tax	245851	*1854	-	*205	*1	*350	5570	5880	10478	7535	7725	20962	185290
83 Foreign tax credit	688373	*70583	-	*21	-	*4898	*1876	*4658	14817	19553	11717	16320	543931
84 U.S. Possessions tax credit	3730	100	-	-	-	-0	887	211	549	-	1984	-	-
85 Nonconventional source fuel credit	38908	-	-	-	-	-	*753	-	*14	*12	-	92	38037
86 General business credit	62171	6981	1	26	702	1116	1380	2684	6042	2666	4919	7004	28649
87 Prior year minimum tax credit	81215	39	-	-	-	*372	5128	3557	8303	4806	2748	18697	37564
88 Total income tax after credits	8758651	125417	34984	50009	76414	182162	952836	526532	825224	613394	649303	940858	3781518

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Groceries and related products

MAJOR GROUP 33
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	29201	1605	9430	6317	3859	2758	3978	624	380	141	46	36	27
2 Total assets	68453660	-	420332	1068667	1392717	1934306	9043481	4266579	5796102	4919433	3078587	5371700	31161758
3 Cash	3866469	-	49243	140119	192775	265299	751033	344988	264384	336624	147962	355382	1018659
4 Notes and accounts receivable	20698228	-	*91518	168550	444071	578750	3709563	1490629	2450320	1567214	830894	1361329	8005390
5 Less: Allowance for bad debts	381464	-	-	*999	*223	*1556	23908	20901	47268	32482	28259	35522	190346
6 Inventories	15043009	-	66005	97407	260014	260261	2012002	1303231	1483407	1356191	816884	1501694	5885913
7 U.S. govt. obligations, total	142551	-	-	-	-	*750	*40414	-	-	*376	28348	-	72662
8 Tax-exempt securities	42420	-	-	-	*2292	*878	*1121	-	*19343	*7428	42	-	11317
9 Other current assets	2326718	-	*7528	36255	60534	73783	341176	164504	243726	237964	167814	130323	863112
10 Loans to stockholders	579488	-	*42930	114064	*43265	34097	152762	37389	61572	*11277	1422	64162	16548
11 Mortgage and real estate loans	578543	-	-	-	*881	-	*5792	*2258	*982	-	12918	-	555712
12 Other investments	4588188	-	*566	76896	*76718	205537	389553	123235	191987	312586	253225	342490	2615097
13 Depreciable assets	27532778	-	448777	653191	710033	1205937	3480621	1388996	2097086	1694391	1187779	2036113	12629855
14 Less: Accumulated depreciation	14473255	-	289758	396006	472197	782558	2282958	749576	1188502	892418	594152	1030927	5794204
15 Depletable assets	22431	-	-	-	-	-	-	-	-	-	2273	-	20158
16 Less: Accumulated depletion	8234	-	-	-	-	-	-	-	-	-	-	-	8234
17 Land	1214388	-	-	*32957	*11291	24813	176857	111671	84897	120096	29053	97047	525706
18 Intangible assets (Amortizable)	6539944	-	*6366	105775	*71837	*28091	316579	37270	119736	166515	218477	450719	5018579
19 Less: Accumulated amortization	1037899	-	*1031	*12657	*27284	*10050	92981	7363	27317	35161	55951	79730	688376
20 Other assets	1179358	-	-1814	53116	18711	50275	65854	40247	41747	68830	59561	178621	604211
21 Total liabilities	68453660	-	420332	1068667	1392717	1934306	9043481	4266579	5796102	4919433	3078587	5371700	31161758
22 Accounts payable	18671527	-	131761	324851	367142	438445	2763741	1159250	1879110	1123547	652557	1078121	8753002
23 Mort, notes, and bonds under 1 yr	6807342	-	98531	109221	47819	66906	1015737	765686	852221	1109905	582088	668194	1491035
24 Other current liabilities	6013176	-	51929	65209	57269	82004	588098	340860	443027	422058	318084	655420	2989219
25 Loans from stockholders	2194763	-	167295	318757	172289	105952	496969	233837	112777	104301	40629	115121	326835
26 Mort, notes, bonds, 1 yr or more	14265909	-	117743	173863	146321	254139	1128950	664225	697386	648900	413619	1319085	8701679
27 Other liabilities	1534286	-	*58	*84817	*49685	*7673	97659	-104115	123357	84980	113298	258758	818115
28 Net worth	18966657	-	-146985	-8052	552192	979187	2952327	1206836	1688223	1425742	958313	1277001	8081872
29 Capital stock	2888646	-	59549	148101	72138	150949	361187	161735	188011	307200	189468	121290	1129018
30 Paid-in or capital surplus	6062487	-	*42527	*25513	99266	77189	351181	288023	320886	283799	537172	585056	3451875
31 Retained earnings, appropriated	*38359	-	-	-	-	-	*26231	*2978	*9122	-	-	-	29
32 Retained earnings-unappropriated	8383114	-	-122712	145497	278938	520525	1131543	263106	564183	451166	8741	458466	4683660
33 Retained earnings (S Corp)	3746671	-	-7869	-269090	186961	296328	1181026	555458	702945	506519	235583	208893	149918
34 Less: Cost of treasury stock	2152621	-	*118481	*58072	*85111	65804	98840	*64463	96923	122942	12650	96704	1332629
35 Total receipts	300862333	2903909	3998501	6954580	9780750	9615094	48893945	22066889	27251185	22408103	12133361	27647329	107208688
36 Business receipts	295619168	2864335	3950078	6940069	9751990	9513348	48626308	21898371	27105798	21946573	11945476	27179826	103896996
37 Interest	760699	12632	1264	4480	3569	14880	33235	11112	21249	19666	13112	40494	585006
38 Interest on govt. obligations	9501	*15	-	-	*534	*223	*328	*515	*1054	*2077	256	63	4435
39 Rents	355953	141	*248	*17	*979	*7469	11141	7965	2830	5066	4011	13118	302967
40 Royalties	174312	*4	*5712	-	-	-	-	*274	*7260	*120	78	2953	157912
41 Net S-T cap gain less net LT loss	7177	-	*4805	-	*18	*971	*889	39	*231	-	28	3	194
42 Net L-T cap gain less net ST loss	319901	*2994	-	*1727	*6261	*11379	16581	*80	*2498	2086	10825	133306	132164
43 Net gain, noncapital assets	115567	*226	*2764	*367	*5265	*3639	20010	9680	6839	7164	2578	15379	41657
44 Dividends, domestic corporations	13570	8	-	-	*657	*1709	*1171	*254	*875	*3624	180	1152	3940
45 Dividends, foreign corporations	48731	-	-	-	-	-	*10	*649	*3097	*3	1006	6421	37545
46 Other receipts	3437755	*23554	*33630	7919	11478	61475	184272	137949	99456	421723	155810	254616	2045873
47 Total deductions	297994196	2961352	3941643	6966868	9719824	9492357	48454239	21883752	27052630	22237875	12101182	27276858	105905616
48 Cost of goods	254832720	2431552	2791176	4987338	8333773	7433828	41924153	19730325	23905357	19429666	10390539	24255179	89219834
49 Compensation of officers	3152463	28521	282442	499822	316133	311299	900956	222167	214263	119030	66892	63322	127618
50 Salaries and wages	14337413	153238	158645	553946	363849	728078	2029193	695334	1150773	1008326	465567	1120561	5909904
51 Repairs	1057470	6800	51925	33158	27846	49334	166377	48502	70261	49459	32386	74828	446593
52 Bad debts	418120	*20696	*2072	*10054	10244	8244	85244	43610	42667	30348	11353	30149	123440
53 Rent paid on business property	2233630	15160	94010	133960	96408	111881	397019	77086	172605	110130	98819	139817	786735
54 Taxes paid	2527219	22925	55438	111424	79644	121427	363878	126382	206669	138329	78605	307079	915419
55 Interest paid	2209018	*32084	20896	44965	17135	37218	226975	106549	157023	148517	100582	195803	1121271
56 Contributions or gifts	37658	*3	*489	*424	*627	1582	3183	1224	2990	1931	2755	3069	19381
57 Amortization	265913	*6364	*1302	*2914	4872	2873	22825	7874	8726	10151	14380	23489	160144
58 Depreciation	2163352	14759	46431	53597	42326	92191	261691	94042	146601	124321	95700	156426	1035266
59 Depletion	*1167	-	-	-	*132	-	-	-	-	*29	-	-	1006
60 Advertising	1212765	*20587	9920	18056	13261	33222	68458	61007	56699	187428	147245	82158	514725
61 Pension, prof sh, stock, annuity	602155	*2596	*18884	25861	*17271	31190	82878	27459	44337	28814	11224	34265	277376
62 Employee benefit programs	1381133	*5878	*13180	33191	12727	35259	138617	50663	88741	90729	41817	115121	755211
63 Net loss, noncapital assets	74575	*13	*1033	*4334	*2736	*222	7762	*240	18635	3732	3875	2855	29137
64 Other deductions	11487423	200178	393800	453826	380839	494508	1775031	591288	766282	756933	539444	672737	4462558
65 Total receipts less total deducts	2868138	-57443	56857	-12288	60925	122738	439706	183137	198555	170228	32179	370471	1303072
66 Constructive taxable income from related foreign corporations	*71758	*456	-	-	-	-	-	-	*380	*153	-	4817	65953
67 Net income (less deficit), total	2930395	-57002	56857	-12288	60392	122514	439378	182622	197881	168304	31923	375225	1364589
68 Net income, total	4066952	*43511	104204	118673	122229	169180	581693	268487	320819	282185	122198	424447	1509326
69 Deficit, total	1136557	100513	47347	130961	61837	46666	142315	85866	122938	113881	90275	49221	144737
70 Net income (less def), Form 1120-A	*-1544	-	*-1291	*-254	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-1674	*-1674	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1017035	*5332	57608	-19468	43252	60299	272560	164363	139243	163986	41451	43717	44695
73 Statutory special deductions, total	158281	*2155	*11225	*11617	*801	15983	20984	14309	27962	*9941	17584	10838	14881
74 Net operating loss deduction	140567	*2148	*11225	*11617	*484	*14608	20183	*13476	24234	*7173	16432	9771	9216
75 Dividends received deduction	17715	7	-	-	*317	*1375	*802	*833	3728	*2768	1152	1067	5665
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2612859	*15230	*28347	*23210	29743	86377	218193	70986	149784	110143	62185	368904	1449759
78 Total income tax before credits	872376	*3048	*8868	*4585	5296	23836	62861	23377	51185	37726	23318	129005	499270
79 Income tax	875553	*3048	*8868	*4585	5296	23641	62404	23312	50495	37616	21148	128243	506897
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	4868	-	-	-	-	*195	*228	*65	*690	*110	2170	575	834
83 Foreign tax credit	5902	-	-	-	-	-	5	-	*863	-	55	4690	289
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	1028	-	-	-	-	-	-	-	-	-	-	-	1028
86 General business credit	3922	-	-	6	*5	-	64	*27	*220	*264	152	187	2998
87 Prior year minimum tax credit	8645	-	-	-	-	-	-	*127	*1419	*713	146	87	6153
88 Total income tax after credits	852879	*3048	*8868	*4579	5291	23836	62793	23223	48683	36749	22966	124042	488801

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet; Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 34
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	55650	2605	18642	9751	5702	7529	9064	1246	706	193	100	82	29
2 Total assets	100257835	-	597215	1607760	2037233	5339970	18935602	8458841	10722281	6805097	7132722	13052022	25569092
3 Cash	6763665	-	190409	241785	306734	845503	1888049	575389	700810	414972	407707	512465	679840
4 Notes and accounts receivable	28127840	-	121764	501551	606728	1412236	5613022	2564909	3256521	1887203	1981559	3425464	6756884
5 Less: Allowance for bad debts	702596	-	*2437	*775	*2023	15318	52979	36677	64586	43178	49873	118625	316124
6 Inventories	31544523	-	103941	281781	711807	1935090	7164213	3237118	4042152	2383901	2438207	4757606	4488706
7 U.S. govt. obligations, total	243250	-	-	*72	-	*6941	*18643	*51110	*15450	6941	-	4001	140091
8 Tax-exempt securities	*19954	-	-	-	-	*3229	-	*9200	-	*2440	378	4706	-
9 Other current assets	5674570	-	14689	56852	65271	172611	674598	331047	288263	299036	329830	465269	2977107
10 Loans to stockholders	626821	-	*25665	121423	78124	86965	170200	37166	13988	*3700	23355	47963	18271
11 Mortgage and real estate loans	136063	-	*1202	*43350	-	*37530	33695	*2315	*5553	*1519	2157	7022	1720
12 Other investments	9612584	-	*23768	*75512	*52463	136916	591780	348185	419243	420014	491006	1281024	5772674
13 Depreciable assets	27407291	-	339717	580860	547459	2060919	5445797	2382208	3261848	2049107	2138396	3756446	4844535
14 Less: Accumulated depreciation	14201683	-	240327	327715	361458	1429007	3215408	1255577	1568073	936188	989020	1628760	2250151
15 Depletable assets	40652	-	-	-	*3921	*6081	*4089	*9328	-	*5068	6633	8	5524
16 Less: Accumulated depletion	13267	-	-	-	*2370	*588	*1302	-	-	*3980	3230	-	1797
17 Land	1178972	-	*123	*12119	*15726	50311	228111	52323	107358	70849	81860	200533	359660
18 Intangible assets (Amortizable)	1847444	-	10234	12330	15313	48533	336977	135117	122703	140647	281321	249416	494853
19 Less: Accumulated amortization	502601	-	2741	7049	2792	25839	111893	53083	41638	23658	56962	45637	131310
20 Other assets	2454354	-	11209	15664	2331	7855	148012	68764	162689	126704	49397	133120	1728609
21 Total liabilities	100257835	-	597215	1607760	2037233	5339970	18935602	8458841	10722281	6805097	7132722	13052022	25569092
22 Accounts payable	20218448	-	282539	430528	478344	1140041	4938869	2066536	2679603	1187421	1386649	2372241	3255676
23 Mort, notes, and bonds under 1 yr	19269246	-	*27206	120986	335057	659238	2562809	1526825	1928821	1504893	1481656	2824264	6297490
24 Other current liabilities	8214537	-	51932	153453	181093	383107	1536488	866981	942268	583845	761494	1010719	1743157
25 Loans from stockholders	3081993	-	869274	149137	172690	319833	672336	224109	235840	93378	29448	190936	125013
26 Mort, notes, bonds, 1 yr or more	13811471	-	308859	262634	207163	572106	1811559	927624	1607255	763364	957492	2125777	4267637
27 Other liabilities	3504610	-	*11140	4195	120933	25591	344731	73861	154674	196441	134892	590276	1847875
28 Net worth	32157529	-	-953736	486827	541953	2240054	7068810	2772904	3173820	2475755	2381090	3937809	8032244
29 Capital stock	5129203	-	111835	123467	161043	216202	715839	373302	350560	343666	439462	738516	1555309
30 Paid-in or capital surplus	9388741	-	422466	180606	117404	366159	969513	313581	645839	703591	718685	1480097	3470800
31 Retained earnings, appropriated	66885	-	-	-	*5998	*194	*39154	*999	*968	-	5362	216	13993
32 Retained earnings-unappropriated	12642280	-	-815792	90778	168752	1436085	3690978	982713	1249600	1076627	811565	780424	3170550
33 Retained earnings (S Corp)	6811663	-	-621992	189097	162736	389631	2171855	1288539	1081230	477463	430998	998546	243559
34 Less: Cost of treasury stock	1881243	-	*50253	*97121	73981	168218	518529	186231	154378	125593	24983	59990	421967
35 Total receipts	199984227	3719266	2949970	6190874	7517594	14694560	47927296	20167277	21044466	12214781	12501138	18035329	33021676
36 Business receipts	195385395	3620899	2844841	6106861	7456941	14501019	47073071	19877259	20642538	11913946	12121220	17509336	31717465
37 Interest	1097822	5283	1675	13501	11932	29627	78830	29206	37095	58292	50124	97097	685161
38 Interest on govt. obligations	25113	-	-	-	-	*428	1644	*2194	2667	*2098	1223	5509	9349
39 Rents	262859	38	*3215	*5600	*772	5682	39812	21693	29447	21578	13850	55875	65296
40 Royalties	45113	190	-	-	-	*3	*1686	*6872	*9963	*702	609	2702	22386
41 Net S-T cap gain less net LT loss	19850	-	-	-	-	*1858	5604	-	*545	*3155	534	112	8041
42 Net L-T cap gain less net ST loss	309936	*15425	*7877	-	*10742	*10122	43410	11569	9363	22152	33106	14247	131923
43 Net gain, noncapital assets	556394	*33863	*1319	*7540	*6058	57407	75412	43468	62664	49359	70959	105480	42864
44 Dividends, domestic corporations	30151	8	*77	-	*623	*1234	4151	*528	1297	2527	2628	3252	13828
45 Dividends, foreign corporations	50879	144	-	-	-	-	*539	-	*288	*13675	3670	3912	28652
46 Other receipts	2200715	43417	90966	57372	30525	87179	603136	174488	248600	127297	203215	237809	296712
47 Total deductions	193375494	3660801	2845657	6028388	7356340	14347138	46559780	19530133	20337683	11766448	11992531	17455190	31495404
48 Cost of goods	147153855	2950883	1857973	4353332	5145184	10297735	35016218	15203558	15655423	9349100	9171897	13471930	24680621
49 Compensation of officers	4882962	44119	295426	320814	551750	699722	1644594	500420	338530	158571	101734	108096	119186
50 Salaries and wages	14055216	194401	105323	423687	564271	1170234	3708456	1546493	1624283	812820	888388	1153146	1863712
51 Repairs	770038	9693	7619	29433	20303	76722	191185	72627	79277	39713	61123	97983	84360
52 Bad debts	454383	7732	*2630	2613	17833	36678	121527	37484	44562	23543	27449	44904	87430
53 Rent paid on business property	1897922	24079	80342	128591	117446	237649	522808	191253	161477	79575	91372	108148	155182
54 Taxes paid	2506397	43729	42790	87418	133070	234400	655598	243832	255396	144517	154475	179544	331627
55 Interest paid	2675864	31956	34718	35131	41521	133037	386316	201272	264105	151974	185770	327605	882458
56 Contributions or gifts	54197	273	*221	*1274	1905	3698	11056	2877	2598	3773	2266	4484	19773
57 Amortization	166240	*2573	*2145	*1376	1718	15898	17106	11470	14726	8287	10956	12327	67658
58 Depreciation	3809594	86300	31968	52619	57900	189228	499039	285298	434669	208120	308396	514877	1141180
59 Depletion	6161	-	-	-	-	*203	*1956	-	-	*1790	201	198	1813
60 Advertising	978135	5114	16290	26304	29690	75616	251172	89488	117411	61847	79276	112443	113484
61 Pension, prof sh, stock, annuity	682617	6925	*17750	*18338	37335	58096	175442	54097	70554	27107	28637	67078	121257
62 Employee benefit programs	1269493	11947	11602	26361	29371	57275	231163	109694	148338	82267	105137	217814	238523
63 Net loss, noncapital assets	75142	*2001	*1215	*461	*13190	*3580	14662	1564	3036	2017	12250	5418	15749
64 Other deductions	11937278	239076	337643	520637	593853	1057370	3111481	978707	1123298	611425	763204	1029195	1571391
65 Total receipts less total deducts	6608734	58465	104314	162486	161254	347422	1367516	637144	706783	448333	508607	580139	1526272
66 Constructive taxable income from related foreign corporations	16392	-	-	-	-	-	*515	-	-	*981	1120	4317	9460
67 Net income (less deficit), total	6600013	58465	104314	162486	161254	346994	1366386	634950	704116	447216	508503	578948	1526382
68 Net income, total	7719271	102438	230659	273731	251530	450683	1623191	704860	773598	510282	545180	689753	1563367
69 Deficit, total	1119258	43973	126345	111246	90275	103689	256805	69910	69482	63067	36677	110805	36985
70 Net income (less def), Form 1120-A	12127	*-113	-1836	*14076	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	34899	34899	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	2617077	*27339	177724	139997	130022	167858	766321	405649	307361	99297	160577	181085	53847
73 Statutory special deductions, total	538127	*18966	*996	*35866	28799	25068	55553	19296	41013	54198	24553	41815	192004
74 Net operating loss deduction	482551	*18817	*942	*35866	28301	24204	52648	*18994	39818	50244	19981	36586	156152
75 Dividends received deduction	55576	150	*54	-	*498	*864	2905	*303	1195	3954	4572	5229	35852
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	4308273	56148	15724	43226	77807	220834	715897	257176	421740	350819	362324	469061	1317517
78 Total income tax before credits	1423420	21026	2359	7878	14259	50107	213135	85372	143674	120602	126118	165531	473361
79 Income tax	1400720	19084	2358	7672	14259	50100	212003	85013	143163	119617	124562	162011	460878
80 Personal holding company tax	*7	-	-	-	-	*7	-	-	-	-	-	-	-
81 Recapture taxes	*448	-	-	-	-	-	*445	-	*3	-	-	-	-
82 Alternative minimum tax	22076	*329	-	*205	-	-	*697	*359	2248	1205	1267	4838	10928
83 Foreign tax credit	9877	122	-	-	-	-	*240	*567	*213	*2378	971	1607	3779
84 U.S. Possessions tax credit	75	-	-	-	-	-	-	75	-	-	-	-	-
85 Nonconventional source fuel credit	42	-	-	-	-	-	-	-	-	-	-	-	42
86 General business credit	4558	-	-	-	-	*18	*204	*18	*1049	*665	392	1088	1124
87 Prior year minimum tax credit	9773	-	-	-	-	*160	*333	*371	909	*1463	417	2007	4112
88 Total income tax after credits	1399095	20904	2359	7878	14259	49929	212358	84340	141503	116095	124338	160829	464303

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade

MAJOR GROUP 35
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets											
		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	285904	17370	119007	41362	32307	26014	37281	6439	3782	1211	542	327	262
2	Total assets	759691385	-	3698945	6735221	11701556	18705393	80723021	45171500	58367355	41484431	37013784	50549819	405540361
3	Cash	42405785	-	889608	1259902	1660347	2461785	7798034	3810607	3966881	2911959	2216441	3101039	12329181
4	Notes and accounts receivable	221732565	-	715394	1714132	3384218	5663534	27039541	14994818	19085767	13348144	11708522	14410779	109667716
5	Less: Allowance for bad debts	5812861	-	*7676	*157636	10239	146136	310963	249572	509658	323144	379930	567326	3150580
6	Inventories	168498353	-	957165	1924134	3297146	5390962	25308927	14136770	17888529	12098832	10989520	13482020	63024347
7	U.S. govt. obligations, total	1109510	-	-	*6432	-	*22	372265	*75672	301677	87454	31196	85035	149757
8	Tax-exempt securities	1069935	-	-	-	*32108	*28159	141724	*108209	113652	64954	21872	181115	378143
9	Other current assets	45585423	-	183602	245882	509325	560299	2648642	1963325	2800733	2127090	1588873	3314674	29642976
10	Loans to stockholders	4415077	-	216004	260917	267016	309413	794649	413326	433753	244810	152668	296963	1025558
11	Mortgage and real estate loans	914177	-	-	*8653	*23218	*63333	147145	76137	66092	46218	100256	18100	365024
12	Other investments	94380424	-	51134	161671	564145	888205	3333405	2125315	3625280	2782142	2640435	4346659	73862031
13	Depreciable assets	220262260	-	2503484	2736729	4450451	7060958	27630273	14118208	15767857	10509894	9473693	11495352	114515361
14	Less: Accumulated depreciation	106945251	-	1944654	1845092	3042410	4520147	17131883	8309552	8458247	5385772	4493663	5283176	46530654
15	Depletable assets	9539633	-	*40471	*8700	*4791	*49	26241	*18446	*41476	*4325	131925	261358	9001851
16	Less: Accumulated depletion	4380863	-	*12988	-	*2340	*49	*20179	*3642	*5936	*2182	72074	101491	4159982
17	Land	9728690	-	39791	60233	226243	474431	1481281	812499	1072918	660522	646169	710338	3544264
18	Intangible assets (Amortizable)	43990612	-	111690	360218	228734	388260	1061490	728624	2082462	1881897	1875128	3556861	31715247
19	Less: Accumulated amortization	8568683	-	42034	104260	92913	175214	451426	266255	791949	412127	386882	567835	5277789
20	Other assets	21766599	-	-2046	94605	201715	257527	853856	618564	886069	839413	769633	1809354	15437909
21	Total liabilities	759691385	-	3698945	6735221	11701556	18705393	80723021	45171500	58367355	41484431	37013784	50549819	405540361
22	Accounts payable	183381281	-	1332670	1881291	3045073	5345502	22257935	11772858	15193042	9599867	8549565	9750806	94652671
23	Mort, notes, and bonds under 1 yr	105174088	-	745432	1900830	961372	1542959	9340179	7614620	9458014	7218021	6180466	6989428	53222768
24	Other current liabilities	59487363	-	724927	570902	683059	1201452	5511818	3423805	4622796	3115880	3074276	4897557	31660890
25	Loans from stockholders	29365582	-	1753698	2052963	1787562	2123708	4431994	2109206	1253258	1124724	879865	593953	11254652
26	Mort, notes, bonds, 1 yr or more	118814259	-	558972	924325	1985626	2665654	9306317	4878447	7747855	6539904	5247967	8470868	70488324
27	Other liabilities	29839473	-	73800	191403	124984	254167	994867	568207	1019734	880012	1057087	1967454	22707758
28	Net worth	233629340	-	-1490554	-786492	3113879	5571951	28879910	14804357	19072657	13006024	12024558	17879753	121553299
29	Capital stock	56066506	-	945300	1213086	1126083	1525067	4291662	1902480	2896061	2063400	2293868	3688702	34120797
30	Paid-in or capital surplus	96031986	-	815950	866569	957827	2382828	4805576	2913867	4634432	4913797	5038015	9989915	58713211
31	Retained earnings, appropriated	633038	-	-	11	*586	*36275	145012	*6704	*10828	*27610	23027	9811	373173
32	Retained earnings-unappropriated	50650820	-	-1377248	-2727629	991095	1092170	10946612	3483343	3753845	1740464	1712397	1765164	29270608
33	Retained earnings (S Corp)	39662053	-	-1744345	115797	448559	1059647	11037556	7050002	8492773	4817383	3273025	2925703	2185952
34	Less: Cost of treasury stock	9415062	-	130211	254327	410270	524035	2346508	552039	715282	556631	315775	499542	3110442
35	Total receipts	1715071659	54861687	26290378	27003060	42462576	64404586	277308106	140769923	164944647	106931505	89842908	116355422	603896861
36	Business receipts	1672120889	46340024	25823186	26456703	41747293	63500048	274424365	139306688	162923000	105291023	88371101	114494297	583443162
37	Interest	15302365	7547180	11702	24182	35740	73796	326375	179273	229975	219558	253853	418902	5981828
38	Interest on govt. obligations	344807	*87360	*35	*572	*2878	*1441	21094	14529	16718	41516	19088	21466	118111
39	Rents	1704001	36860	*1927	*1715	17263	24171	135193	59947	100583	55218	54051	56080	1160993
40	Royalties	1645640	*3838	-	*1078	*3	*7612	86347	*6165	35429	14355	55125	110030	1325659
41	Net S-T cap gain less net LT loss	233255	*36207	*4552	*4343	*2722	8667	7159	7956	19834	23819	8147	11605	98243
42	Net L-T cap gain less net ST loss	1951230	197776	*40514	*17788	45282	36882	140538	66254	94063	233726	63413	241681	773311
43	Net gain, noncapital assets	5539050	59392	48983	48905	34164	58801	161885	65530	74708	66665	124470	70849	4724698
44	Dividends, domestic corporations	252170	*15714	*1220	*1519	3111	1976	23701	8335	32269	7531	15709	25885	115199
45	Dividends, foreign corporations	999276	82587	-	-	*757	-	*7856	*7434	29029	21318	28261	37076	784958
46	Other receipts	14978976	454749	358259	446255	573365	691191	1973592	1047811	1389039	956776	849689	867551	5370700
47	Total deductions	1689718889	54683099	25962345	26703987	42097143	63587872	272787162	137920632	161344816	104808175	88082499	114100350	597640807
48	Cost of goods	1366669803	41217308	16774604	19010056	30742852	48087343	219191627	112558502	132386966	86857950	73158598	95984843	490699154
49	Compensation of officers	23412912	286022	1731502	1453448	1823590	2376260	7107808	2540896	2282034	1050254	661771	638242	1461086
50	Salaries and wages	87934897	2106108	1749785	1499969	2995896	4254118	16961887	8688379	10007101	6132660	4597676	5664192	23277126
51	Repairs	4808612	71899	172125	113162	172833	269743	944048	460554	495546	284609	217611	268773	1337710
52	Bad debts	3983346	160159	117369	57217	99781	139813	691081	364263	453870	267775	160559	242206	1229254
53	Rent paid on business property	14186517	220479	765951	686293	854326	975165	2903807	1162116	1343058	802584	623687	762827	3086224
54	Taxes paid	19008710	256472	466822	437776	721522	1036439	3681849	2116855	2267596	1187422	1055894	1056981	4723081
55	Interest paid	28322620	7281559	142388	181192	306181	471316	1930321	1163056	1469450	1122706	965052	1267779	12021621
56	Contributions or gifts	310404	1547	3912	3469	4219	9099	37843	12518	22321	14784	16803	32803	151085
57	Amortization	4254037	53408	12758	26515	17934	21464	115651	73992	130478	117790	118103	170867	3395077
58	Depreciation	27964795	170028	190876	246318	369809	568728	2207120	1158169	1277716	902609	822359	1156210	18894854
59	Depletion	410527	20015	-	*245	*82	*140	*7958	*48	*4810	*367	12036	14957	349870
60	Advertising	14592336	231171	201598	213868	275063	376097	1347862	809346	1044131	792713	897730	1000007	7402750
61	Pension, prof sh, stock, annuity	3413191	31636	66837	94604	100852	161317	704060	355408	311258	222741	176493	180151	1007833
62	Employee benefit programs	6964702	129432	82278	110449	169075	258995	1012513	479978	689074	421193	407654	560436	2643626
63	Net loss, noncapital assets	1042644	392903	5859	*3700	5797	13087	37735	14502	56945	121407	35129	86392	269188
64	Other deductions	82438836	2052952	3477682	2565704	3437332	4568749	13903992	5962052	7102462	4508611	4155345	5012684	25691270
65	Total receipts less total deducts	25352770	178588	328032	299073	365433	816714	4520944	2849290	3599831	2123329	1760409	2255072	6256054
66	Constructive taxable income from related foreign corporations	1231536	32269	-	-	-	-	*122	*6390	*20795	35956	16958	15418	1103629
67	Net income (less deficit), total	26239499	123497	327998	298501	362555	815273	4499972	2841151	3603908	2117769	1758279	2249024	7241572
68	Net income, total	40327514	867337	1151112	847765	1084012	1550073	6339580	3589742	4701089	2979625	2571328	3270052	11375798
69	Deficit, total	14088015	743840	823115	549265	721457	734800	1839608	748591	1097180	861855	813049	1021028	4134226
70	Net income (less def), Form 1120-A	5450	-	7701	*9834	*-12085	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120-F	-90349	-90349	-	-	-	-	-	-	-	-	-	-	-
72	Net income (less def), Form 1120S	12678833	-7973	455108	363054	362114	558017	3220751	1962111	2377124	1228356	860732	891088	408352
73	Statutory special deductions, total	3731233	154834	170936	69238	110634	162316	325841	141030	210852	225019	163464	407730	1589338
74	Net operating loss deduction	3358543	144062	170156	68344	108457	160932	306121	135903	188116	214278	139663	358466	1364045
75	Dividends received deduction	372690	*10773	*780	*894	2178	1384	19720	5127	22737	10741	23801	49264	225293
76	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Income subject to tax	21065641	518729	134080	213838	305877	533161	2322212	1261157	1917487	1385194	1508019	1941152	9024735
78	Total income tax before credits	7337251	179047	23758	37594	57561	114605	686864	428892	660090	482102	521234	688435	3457069
79	Income tax	7111838	176868	23758	37642	57482	114379	681391	422177	650429	473494	515842	675752	3282623
80	Personal holding company tax	*117	-	-	-	*79	-	-	-	-	-	39	-	-
81	Recapture taxes	488	-	-	-	-	-	-	-	-	-	-	-	488
82	Alternative minimum tax	218906	*1525	-	-	*1	*155	4644	5457	7540	6220	4288	15549	173528
83	Foreign tax credit	672594	*70462	-	*21	-	*4898	*1631	*4090	13741	17175	10690	10023	539863
84	U.S. Possessions tax credit	3655	100	-	-	-	-0	887	135	549	-	1984	-	-
85	Nonconventional source fuel credit	*37838	-	-	-	-	-	*753	-	*14	*12	-	92	36967
86	General business credit	53691	6981	1	21	*697	*1099	1112	2639	4773	1737	4375	5729	24527
87	Prior year minimum tax credit	62796	39	-	-	-	*212	4795	3059	5975	2629	2186	16603	27298
88	Total income tax after credits	6506677	101465	23757	37552	56864	108396	677686	418968	635038	460550	501999	655988	2828414

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Motor vehicles
and automotive equipment

MINOR INDUSTRY 5010
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	27667	1762	9957	6755	3582	2195	2612	405	246	82	27	20	25
2 Total assets	115924075	-	354966	1101840	1265552	1568412	5459816	2730446	3768849	2857347	1926321	3054214	91836312
3 Cash	3457464	-	90821	122242	192506	157851	489478	187021	199449	138980	134152	179352	1565612
4 Notes and accounts receivable	35084599	-	50940	271920	226271	252640	1369613	799097	952967	878969	402796	844953	29034432
5 Less: Allowance for bad debts	1071558	-	*692	-	*444	*444	23099	9986	22415	15995	10550	17285	970648
6 Inventories	20077224	-	131503	480757	603383	781994	2420776	1029444	1622418	1155145	755674	759063	10337068
7 U.S. govt. obligations, total	*166194	-	-	-	-	-	*30992	-	*45487	-	966	24089	64660
8 Tax-exempt securities	*41386	-	-	-	-	-	-	-	*15	-	896	339	40136
9 Other current assets	11366671	-	*3276	15267	15264	67082	123931	186557	154935	112286	105327	154677	10428068
10 Loans to stockholders	296587	-	*19077	*37716	*9847	*16339	27930	*11597	*18662	*9220	5719	84874	55606
11 Mortgage and real estate loans	*194533	-	-	-	-	-	*4611	-	-	*344	-	422	189155
12 Other investments	8396480	-	*12609	*4091	*57565	*11892	200767	169167	134801	130643	131484	342164	7201298
13 Depreciable assets	49482324	-	209967	446280	403910	533153	1678692	724998	1087943	619163	517262	736540	42524415
14 Less: Accumulated depreciation	16516772	-	168810	345156	293564	358126	1036804	420769	559100	308517	239421	359840	12426666
15 Depletable assets	*5641	-	*1608	-	-	-	-	-	*3883	-	-	151	-
16 Less: Accumulated depletion	*1725	-	*345	-	-	-	-	-	*1375	-	-	5	-
17 Land	1047972	-	*303	*1086	*32599	*55965	88644	17067	67982	33126	21018	46144	684038
18 Intangible assets (Amortizable)	1385543	-	*15824	*41189	*5575	44164	67911	*2025	34655	39898	58431	188991	886880
19 Less: Accumulated amortization	480755	-	*11794	*5830	*5243	27280	23338	*358	13351	15211	13272	26029	339048
20 Other assets	2992265	-	679	32279	17882	33183	39711	34587	41892	79296	55837	95615	2561306
21 Total liabilities	115924075	-	354966	1101840	1265552	1568412	5459816	2730446	3768849	2857347	1926321	3054214	91836312
22 Accounts payable	35072387	-	106756	171895	182847	304274	1293245	666971	794573	654420	422560	617045	29857801
23 Mort, notes, and bonds under 1 yr	17390490	-	*106662	124711	101321	86990	696597	443542	721125	714869	312610	391846	13690216
24 Other current liabilities	10867628	-	40984	47024	62865	65876	255363	155835	236121	176609	200325	208110	9418517
25 Loans from stockholders	3309010	-	119789	183988	85433	253064	308530	189786	76275	72812	6449	3295	2009588
26 Mort, notes, bonds, 1 yr or more	20535515	-	*49196	137743	278312	370742	551457	295423	643051	256069	270919	195026	17487577
27 Other liabilities	5689126	-	*10746	*7548	*1779	29374	72464	20663	77425	30069	33822	16306	5388931
28 Net worth	23059919	-	-79167	428931	552994	458092	2282160	958225	1220279	952498	679636	1622587	13983682
29 Capital stock	5705199	-	122693	96767	96387	78057	313487	178796	142043	82257	111691	260199	4222821
30 Paid-in or capital surplus	5582884	-	*49578	143256	103988	129914	168102	686984	303151	153372	243481	801009	2800049
31 Retained earnings, appropriated	*21615	-	-	-	-	-	*15790	-	*3002	*1447	-	1376	-
32 Retained earnings-unappropriated	9684642	-	-87147	156321	441733	120811	1280722	-298881	169039	404432	255042	280803	6961766
33 Retained earnings (S Corp)	2683582	-	-143172	111356	*5944	153525	685876	415233	643714	353361	113288	344455	-
34 Less: Cost of treasury stock	618003	-	*21119	*78769	*95058	*24215	181817	23907	40669	*42372	43866	65256	954
35 Total receipts	179231852	972665	3595472	6141000	4782702	4083518	14076737	6482718	8865267	7623101	3682208	7786711	111139753
36 Business receipts	171579650	927487	3519688	6111850	4760099	4062696	13853187	6354327	8766691	7539509	3608657	7689008	104386451
37 Interest	1293133	*2050	*203	2001	3295	3080	26070	12197	11310	10509	19746	31856	1170817
38 Interest on govt. obligations	2686	-	-	-	-	-	*325	*1	*275	*181	160	1643	100
39 Rents	312521	*1244	-	*1461	*1740	*293	6473	*10908	*1988	*8889	2203	12011	265310
40 Royalties	6941	-	-	*983	-	-	-	-	*2483	67	1727	68	1613
41 Net S-T cap gain less net LT loss	3663	-	*107	-	*16	*761	*268	-	*41	-	5	28	2438
42 Net L-T cap gain less net ST loss	123891	*3	*26940	-	*1409	*34	3940	*589	*5589	*29	696	10033	74628
43 Net gain, noncapital assets	4415219	-	*38210	*375	*3109	*2189	12928	3993	3456	4563	3893	1691	4340812
44 Dividends, domestic corporations	19987	-	-	-	*80	-	*1190	*7	*224	*1424	6613	124	10325
45 Dividends, foreign corporations	*7008	-	-	-	-	-	-	-	*101	-	-	362	6544
46 Other receipts	1467153	41881	*10324	24330	12955	14466	172357	100694	73107	57929	38507	39889	880715
47 Total deductions	177045972	961384	3571100	6078235	4749606	4067048	13789465	6293110	8703263	7429096	3615002	7578437	110210225
48 Cost of goods	133434760	737533	2744430	4841945	3582858	2790511	10276626	4689991	6602495	6160163	2823818	6634444	81549947
49 Compensation of officers	1681154	11451	160810	189582	177055	159657	400918	173562	125805	57765	21786	41850	160914
50 Salaries and wages	7685069	76478	178875	306438	355384	410708	1163357	599852	852983	509957	280003	295551	2655484
51 Repairs	388097	5063	21647	14611	22139	23856	53904	21050	34754	21789	15169	18192	135923
52 Bad debts	715076	*11255	*15394	32107	8541	5801	47239	43596	20509	16801	5847	7283	500702
53 Rent paid on business property	1501994	14957	84703	135196	95412	96177	258220	61849	130326	73552	62415	55314	433873
54 Taxes paid	1533168	12426	48087	69622	70835	90057	221172	94997	131182	84669	50211	52167	607742
55 Interest paid	3914946	12422	20761	26547	22891	44769	132666	65456	89947	60971	48149	46519	3343847
56 Contributions or gifts	56208	*61	*362	*157	406	1618	2071	456	827	792	477	1715	47265
57 Amortization	178763	*866	*194	*2077	*399	2241	4713	7802	4638	2697	4161	13542	135432
58 Depreciation	13269643	8759	24972	31765	32411	37844	159932	69247	103581	64923	63255	77703	12595250
59 Depletion	1	-	-	-	-	-	-	-	-	-	-	-	1
60 Advertising	4091197	5989	15581	63079	39673	49427	127808	51136	74951	40149	23001	59651	3540750
61 Pension, prof sh, stock, annuity	242351	*494	-	*8661	*6304	*5246	22356	16967	19934	16810	9188	9936	126455
62 Employee benefit programs	651994	*5969	*7295	*12915	18548	17065	71140	43265	62198	33549	28671	30239	321140
63 Net loss, noncapital assets	31493	*1663	*324	*81	*839	*7433	542	*408	1529	*161	7717	584	10212
64 Other deductions	7670059	55997	247665	343453	315913	324636	846801	353477	447604	284347	171133	233744	4045288
65 Total receipts less total deducts	2185880	11281	24372	62765	33095	16470	287272	189608	162003	194005	67206	208275	929528
66 Constructive taxable income from related foreign corporations	1314	-	-	-	-	-	-	-	-	-	-	374	940
67 Net income (less deficit), total	2184509	11281	24372	62765	33095	16470	286947	189607	161728	193824	67046	207005	930368
68 Net income, total	3832376	36019	96588	101213	62944	106894	387514	202336	228310	206407	113684	214149	2076316
69 Deficit, total	1647867	*24738	72215	38448	29849	90424	100567	*12729	66582	*12583	46638	7144	1145948
70 Net income (less def), Form 1120-A	*-5023	-	*-1974	*-3050	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-1003	*-1003	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	756719	*700	45349	63369	*-4269	42814	183620	127540	107013	82486	23768	84328	-
73 Statutory special deductions, total	772343	*19301	*20090	*6057	*5289	*5392	16021	*4182	13335	*4208	9835	13804	654830
74 Net operating loss deduction	757167	*19301	*20090	*6057	*5233	*5392	*15188	*4176	*13167	*3610	4552	13718	646684
75 Dividends received deduction	15176	-	-	-	*56	-	*833	*5	*168	*598	5283	87	8146
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1824463	*15216	*13256	*12341	47620	31064	166470	70915	90987	110736	81423	116040	1068394
78 Total income tax before credits	783292	*5061	*1989	*1851	9288	6383	49633	23217	31754	38236	27953	41891	546036
79 Income tax	731039	*5061	*1989	*1851	9288	6383	48979	23000	30786	37837	27949	40165	497753
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	51442	-	-	-	-	-	*59	*217	*754	*400	3	1726	48284
83 Foreign tax credit	*4653	-	-	-	-	-	-	-	*187	-	-	247	4218
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	1545	-	-	-	5	*782	3	*164	*499	-	31	61	-
87 Prior year minimum tax credit	13125	-	-	-	-	-	*101	-	*703	*144	174	23	11980
88 Total income tax after credits	763969	*5061	*1989	*1851	9283	5601	49528	23053	30365	38092	27748	41560	529838

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Furniture and
home furnishings

MINOR INDUSTRY 5020
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9978	*937	5067	*925	*824	963	1050	98	74	24	9	6	**
2 Total assets	7609838	-	115524	*128892	*316247	659760	2242667	702872	1128487	790174	574737	950478	**
3 Cash	711293	-	23920	*11053	*22538	48549	211477	59790	42809	78344	67806	145007	**
4 Notes and accounts receivable	2294114	-	*14095	*18384	*55558	249862	703153	256188	304277	339876	177920	174801	**
5 Less: Allowance for bad debts	50771	-	-	-	-	*1341	10543	*6049	11770	*9904	5806	5358	**
6 Inventories	2678318	-	*54956	*32181	*117670	264801	910965	260578	423715	179091	184865	249497	**
7 U.S. govt. obligations, total	*37182	-	-	-	-	-	-	-	*37182	-	-	-	-
8 Tax-exempt securities	*98070	-	-	-	-	-	*29884	-	*214	-	-	67973	-
9 Other current assets	271279	-	*2748	*3815	*57181	*5378	37333	32799	70817	21887	16861	22461	**
10 Loans to stockholders	123211	-	*8371	*8881	*7074	*10827	87190	*397	*472	-	-	-	-
11 Mortgage and real estate loans	*1177	-	-	-	-	-	-	-	-	*874	273	30	-
12 Other investments	272194	-	-	*13391	*7153	-	20610	*11444	84867	*34333	19871	80524	**
13 Depreciable assets	1719774	-	107002	*51636	*75439	206803	436766	149427	183852	168476	134189	206185	**
14 Less: Accumulated depreciation	901329	-	74095	*38973	*38711	127506	214541	76886	101651	50845	50840	127280	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	77888	-	-	-	-	*2937	*12856	*9204	15039	*15799	16409	5643	**
18 Intangible assets (Amortizable)	261866	-	*529	*26755	*9386	*2956	6376	*5751	*67827	*6406	13444	122435	**
19 Less: Accumulated amortization	26513	-	*252	-	*1359	*2915	3119	*4344	*9364	*2689	2413	58	-
20 Other assets	42083	-	*-21752	*1770	*4319	*-591	14260	*4575	20200	8524	2158	8619	-
21 Total liabilities	7609838	-	115524	*128892	*316247	659760	2242667	702872	1128487	790174	574737	950478	**
22 Accounts payable	1801542	-	*15981	*13982	*91802	167183	621220	220677	222862	165903	156519	125412	**
23 Mort, notes, and bonds under 1 yr	1003402	-	*30616	*5707	*27484	*59724	247344	*141035	169297	166513	128491	27190	-
24 Other current liabilities	682987	-	*753	*15081	*15396	39163	228039	73596	90564	65999	64067	90329	**
25 Loans from stockholders	798079	-	52181	*153017	*19987	202256	194500	*18558	*16453	*20381	7747	113000	**
26 Mort, notes, bonds, 1 yr or more	872039	-	*13342	*23151	*41690	*35847	210576	*29911	153439	*182383	28746	152954	**
27 Other liabilities	102247	-	-	*-11	*25888	*6738	*7609	*-2187	*15527	*9056	10901	28725	**
28 Net worth	2349542	-	2651	*-82036	*94000	148848	733379	221282	460345	179938	178267	412867	**
29 Capital stock	466604	-	55794	*2657	*80327	30954	71012	65322	51264	27193	48288	33793	**
30 Paid-in or capital surplus	317183	-	*493	*187	*15388	*6355	115826	*28273	67239	*51049	10509	21865	-
31 Retained earnings, appropriated	3134	-	-	-	-	-	-	-	-	-	-	3134	-
32 Retained earnings-unappropriated	955450	-	-44500	*-5405	*-25080	*69177	230749	*103199	91290	*61357	95362	379303	**
33 Retained earnings (S Corp)	824219	-	*-9136	*-79078	*23426	*65340	393452	*25637	*259109	*62325	24109	59034	-
34 Less: Cost of treasury stock	217050	-	-	*398	*60	*22977	*77661	*1148	*8556	*21986	-	84263	-
35 Total receipts	20530018	*72167	1460125	*688096	*701405	2003755	5505896	1899120	2327008	1970130	1778702	2123614	**
36 Business receipts	20112275	*71995	1459404	*687299	*696627	1971097	5420721	1886927	2304893	1901402	1654254	2057658	**
37 Interest	40274	*57	*37	*456	*426	*265	6228	*1721	*1098	*2875	1964	25148	**
38 Interest on govt. obligations	*7772	-	-	-	-	-	*2572	-	*727	-	14	4459	-
39 Rents	10590	-	-	-	-	-	*6211	*21	*1463	*1677	201	1017	-
40 Royalties	*541	-	-	-	-	-	-	-	*326	-	-	215	**
41 Net S-T cap gain less net LT loss	*1890	-	-	-	-	-	*11	-	*6	-	-	1873	-
42 Net L-T cap gain less net ST loss	32073	-	-	-	-	-	*485	*245	*488	*29967	479	409	**
43 Net gain, noncapital assets	3322	-	-	-	-	*411	*242	*37	*195	*857	568	1013	**
44 Dividends, domestic corporations	*240	-	-	*28	-	-	*18	-	*59	*-0	-0	134	-
45 Dividends, foreign corporations	155	-	-	-	-	-	-	-	-	-	101	54	-
46 Other receipts	320885	*116	*684	*313	*4353	31981	69407	*10171	17751	33352	121122	31635	**
47 Total deductions	19850287	*67637	1433861	*707429	*715055	1928278	5380052	1818605	2218432	1874454	1707125	1999359	**
48 Cost of goods	14166323	*14138	911713	*364721	*435140	1446920	3574459	1399166	1642723	1501783	1379603	1495956	**
49 Compensation of officers	808645	*6692	*97867	*122557	*41998	64779	304105	55487	48342	35360	13089	18369	**
50 Salaries and wages	1559151	*1457	*56350	*21553	*77143	119042	591207	140966	193562	120477	98716	138679	**
51 Repairs	56410	*49	*1442	*5213	*2562	5820	13387	4413	7246	3555	3363	9361	**
52 Bad debts	108508	*-0	*29593	-	*10664	*1594	25502	8004	14280	3928	9687	5254	**
53 Rent paid on business property	424144	*13013	67560	*18144	*30503	39609	134003	26882	28298	23933	12098	30103	**
54 Taxes paid	290014	*1026	40858	*9986	*9884	30289	83236	19509	23959	21736	20359	29172	**
55 Interest paid	178498	*42	*5595	*3496	*7881	18817	42199	16876	25073	20266	12699	25556	**
56 Contributions or gifts	5508	*48	-	*59	-	*213	905	*498	*87	*143	348	3208	**
57 Amortization	13446	*2	*220	-	*722	*248	1365	*95	*5074	*79	1212	4429	**
58 Depreciation	122448	*743	*8638	*6658	*10127	10123	28681	10090	13875	9958	8546	15010	**
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	312297	*331	43651	*22745	*10312	36973	72274	30712	62515	12060	11999	8726	**
61 Pension, prof sh, stock, annuity	59648	-	-	*11017	*3614	*2055	14477	*7324	7980	*3354	2405	7422	**
62 Employee benefit programs	90885	*2138	*1702	*2820	*2775	*3879	27655	*13159	7644	*7174	8558	13380	**
63 Net loss, noncapital assets	3153	-	-	-	*378	-	*1072	*71	*937	*511	180	6	-
64 Other deductions	1651209	*27958	168673	*118461	*71353	147918	465526	85355	136838	110137	124264	194728	**
65 Total receipts less total deducts	679731	*4530	26264	*-19333	*-13650	75477	125844	80515	108576	95677	71576	124255	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	671959	*4530	26264	*-19333	*-13650	75477	123271	80515	107849	95677	71563	119796	**
68 Net income, total	847798	*6731	*36859	*13809	*20463	106501	164714	80515	128741	97681	71987	119796	**
69 Deficit, total	175839	*2201	*10595	*33142	*34113	*31025	*41443	-	*20892	*2004	424	-	-
70 Net income (less def), Form 1120-A	*778	-	*778	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*507	*507	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	362586	*6077	*17501	*-18648	*4623	*69121	104120	*20725	*100919	*35951	12374	9824	-
73 Statutory special deductions, total	49448	*654	*8682	*9549	*1936	-	*7364	*2814	*2731	*12830	2624	265	-
74 Net operating loss deduction	49178	*654	*8682	*9529	*1936	-	*7351	*2814	*2689	*12830	2523	170	-
75 Dividends received deduction	*270	-	-	*20	-	-	*13	-	*42	*-0	101	95	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	379455	-	*1800	*4260	-	*26118	49996	*56977	*25133	*48900	56565	109708	**
78 Total income tax before credits	124932	*2	*270	*874	-	*7062	14153	*19202	*8503	*16940	19732	38193	**
79 Income tax	124623	-	*270	*874	-	*7062	14144	*19202	*8503	*16689	19685	38193	**
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*306	-	-	-	-	-	*9	-	-	*251	47	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	4	-	-	-	-	-	-	-	-	-	-	4	**
87 Prior year minimum tax credit	*113	-	-	-	-	-	-	*113	-	-	-	-	-
88 Total income tax after credits	124815	*2	*270	*874	-	*7062	14153	*19089	*8503	*16940	19732	38189	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Lumber and
construction materials

MINOR INDUSTRY 5030
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	16413	995	4707	3097	2245	1532	2877	596	267	59	26	5	8
2 Total assets	26246301	-	198341	519560	806396	1094445	6923482	4091107	4185555	2000452	1721715	824067	3881180
3 Cash	2051741	-	35878	106708	155325	151450	577199	275062	179033	95838	110319	8642	356287
4 Notes and accounts receivable	8579355	-	*46230	*106268	241696	373219	2434094	1291003	1470264	772695	560152	254711	1029024
5 Less: Allowance for bad debts.	171664	-	-	-	*117	*254	30212	24411	28700	27382	21342	13705	25541
6 Inventories	6973906	-	*37714	139669	166388	278962	2172417	1310407	1322918	527703	356422	244081	417225
7 U.S. govt. obligations, total	*76571	-	-	-	-	-	*65958	*8095	-	-	2517	-	1
8 Tax-exempt securities	*21233	-	-	-	-	-	*21233	-	-	-	-	-	-
9 Other current assets	776541	-	*6966	*3494	21636	14442	162447	176591	180633	55695	52955	17199	84482
10 Loans to stockholders	205874	-	-	*46076	*6950	*19579	36941	40955	28646	*20593	6133	-	-
11 Mortgage and real estate loans	121355	-	-	-	*208	*36232	*8654	*12001	*22541	*1361	1216	1989	37154
12 Other investments	1905234	-	*2583	*26882	*42136	20934	314075	259173	136612	185752	31042	31894	854151
13 Depreciable assets	9795296	-	138073	244903	441467	600078	2662738	1429193	1376011	460404	924517	320358	1197553
14 Less: Accumulated depreciation	5612829	-	97824	161337	301451	437387	1662090	908622	751390	243365	441815	152855	454693
15 Depletable assets	*84619	-	-	-	-	-	*283	-	*31519	-	15952	14507	22359
16 Less: Accumulated depletion	*14582	-	-	-	-	-	*283	-	*45	-	7033	4390	2831
17 Land	692468	-	*7299	*7610	*9112	*28665	148872	119610	74595	38285	76415	47746	134257
18 Intangible assets (Amortizable)	548803	-	*22974	-	*31361	*4722	34136	48454	109280	*94904	29977	6095	166902
19 Less: Accumulated amortization	120014	-	*1555	-	*8627	*1264	21404	9622	15165	*3495	8966	1833	48083
20 Other assets	332393	-	*-0	*-712	312	5067	-1574	63216	48804	21464	33254	49628	112933
21 Total liabilities	26246301	-	198341	519560	806396	1094445	6923482	4091107	4185555	2000452	1721715	824067	3881180
22 Accounts payable	4848017	-	*23346	89303	129855	274537	1568126	693553	709415	420787	321244	156250	461600
23 Mort, notes, and bonds under 1 yr	3824591	-	*12050	*46985	98706	105662	943487	710440	756993	392533	170354	105337	482044
24 Other current liabilities	1758785	-	4751	40639	8822	37715	328528	283560	313160	152394	152839	57762	378614
25 Loans from stockholders	1075269	-	*93020	*148834	108408	83324	285894	145889	121552	*45580	30975	6305	5487
26 Mort, notes, bonds, 1 yr or more	5340165	-	*64304	*87544	129043	190153	1043658	354506	705321	344310	270369	285920	1865037
27 Other liabilities	715984	-	*4229	*-6014	*329	*18988	67545	75702	68430	9834	103434	17164	356342
28 Net worth	8683490	-	-3359	112269	331232	384067	2686245	1827457	1510683	635013	672499	195329	332056
29 Capital stock	1404120	-	19769	110170	32232	44347	319184	99352	62135	108735	129770	20347	458080
30 Paid-in or capital surplus	1525653	-	*9470	*54535	*48371	74723	208250	170010	170483	53015	125673	38369	572755
31 Retained earnings, appropriated	*14095	-	-	-	-	*10	*13615	-	*470	-	-	-	-0
32 Retained earnings-unappropriated	2870841	-	*36644	-67739	66821	365860	1253753	598206	655632	210844	312347	92693	-654221
33 Retained earnings (S Corp)	3378014	-	*-65014	*46901	183807	*-34416	1056512	1046800	671668	272885	146591	52278	-
34 Less: Cost of treasury stock	509233	-	*4228	*31598	-	*66458	165070	86911	49705	*10466	41882	8358	44557
35 Total receipts	81731443	474291	1101917	1833913	2909644	3434901	24620893	11827276	13662231	7596837	3759122	2531704	7978713
36 Business receipts	80799038	450848	1097946	1825250	2904908	3389981	24392729	11709528	13566269	7527714	3713039	2506973	7713852
37 Interest	184301	*3765	*482	*2082	*2973	8834	29156	17582	9176	14710	14094	5203	76245
38 Interest on govt. obligations	1983	-	-	-	-	-	*805	*534	*161	-	399	18	65
39 Rents	98789	*215	-	-	*2534	*1528	7497	*3855	16619	*1959	7403	143	57036
40 Royalties	*4867	-	-	-	-	-	*16	-	*126	*54	-	4183	488
41 Net S-T cap gain less net LT loss	*7998	*770	-	-	-	*1368	*1	-	*13	*397	1505	-	3944
42 Net L-T cap gain less net ST loss	43541	*7579	-	-	*87	*3593	7301	*1	*585	*1811	1052	934	20598
43 Net gain, noncapital assets	63141	*5996	-	*259	*921	7654	25311	4881	11381	720	5017	465	535
44 Dividends, domestic corporations	12212	*905	-	-	*974	*55	*590	*2330	*280	*453	826	2	5797
45 Dividends, foreign corporations	*4691	-	-	-	*757	-	*1503	-	80	264	2037	50	-
46 Other receipts	510882	4212	*3489	*6322	*-3511	21888	155984	88566	57541	48755	13751	13733	100152
47 Total deductions	80256492	475869	1117168	1748611	2862712	3388741	24129891	11522705	13278662	7513837	3676870	2501389	8040036
48 Cost of goods	66293354	376857	784295	1224166	2264422	2442721	20146964	9544715	11207599	6712363	2959077	2157092	6473082
49 Compensation of officers	1555118	*6149	*84242	102642	75919	181803	511374	243610	199396	54073	33679	9261	52970
50 Salaries and wages	4429028	*28485	*26045	118276	147196	260379	1289085	696376	801257	328376	230147	105208	398198
51 Repairs	312753	*1486	*2077	7491	17080	29502	89000	30669	50841	20292	18586	3289	42440
52 Bad debts	239412	*376	*13126	*705	*6109	15083	75531	40449	26726	24529	11497	6736	18544
53 Rent paid on business property	769320	2971	31275	47805	74032	58831	208161	101839	110033	37019	34752	13263	49339
54 Taxes paid	881691	6845	17661	28803	72226	59964	252095	124977	122139	45304	49363	22957	79356
55 Interest paid	887864	*3208	*3930	19332	18058	38314	194876	117074	122181	58283	53524	39736	219347
56 Contributions or gifts	9572	*351	*6	*489	*15	934	3515	876	1962	*280	543	304	297
57 Amortization	38135	*1024	*1171	-	*1545	*665	3219	5423	9714	3282	2943	1339	7809
58 Depreciation	787347	4020	9065	22028	32744	46316	219979	93348	123590	37687	71160	37026	90384
59 Depletion	*13716	-	-	-	-	-	*3400	-	*12	*8	6717	2576	1002
60 Advertising	205105	*784	*9978	4927	12846	13294	69343	29604	20564	11748	12002	2588	17426
61 Pension, prof sh, stock, annuity	200255	*2332	-	*3753	*6514	12943	77193	23716	30276	13782	13130	5571	11044
62 Employee benefit programs	359703	*4245	*4340	*7446	*9047	25404	88130	46123	59675	20186	24299	16531	54277
63 Net loss, noncapital assets	31912	*1651	-	*1581	-	*413	1504	*1462	1610	476	2248	600	20366
64 Other deductions	3242209	35083	129957	159167	124958	202175	896522	422443	391085	146150	153202	77312	504155
65 Total receipts less total deducts	1474951	-1578	-15251	85302	46932	46160	491002	304572	383569	82999	82253	30315	-61323
66 Constructive taxable income from related foreign corporations	*501	-	-	-	-	-	-	-	-	*501	-	-	-
67 Net income (less deficit), total	1473469	-1578	-15251	85302	46932	46160	490197	304038	383407	83500	81854	30297	-61389
68 Net income, total	1981377	18956	*36677	107445	84500	93446	607932	315810	398462	106080	119512	30534	62023
69 Deficit, total	507908	*20534	*51928	*22143	37568	*47285	117735	*11773	*15055	*22580	37658	236	123412
70 Net income (less def), Form 1120-A	*-213	-	*-213	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*469	*469	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1023037	*1294	*-17108	*78033	73177	*587	344987	195249	237338	66174	37825	5481	-
73 Statutory special deductions, total	79561	*634	*137	*7671	*3721	*8031	18821	*13693	*4585	*581	3252	2250	16185
74 Net operating loss deduction	66741	-	*137	*7671	*3038	*7993	16905	*12050	*4283	-	814	2199	11650
75 Dividends received deduction	12820	*634	-	-	*682	*38	*1916	*1643	*302	*581	2438	51	4535
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	742178	*17373	*8620	*17097	*67	54935	212831	98390	152739	32306	78434	22829	46557
78 Total income tax before credits	236729	*5093	*1293	*2665	*10	10754	64012	33461	54603	10287	27122	8166	19263
79 Income tax	230988	*5798	*1293	*2714	*10	10749	63618	33093	51937	10953	26740	7981	16101
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	6153	-	-	-	-	-	*394	*352	*1679	-	382	184	3162
83 Foreign tax credit	*268	-	-	-	-	-	-	-	*192	*-0	7	44	25
84 U.S. Possessions tax credit	810	100	-	-	-	-	161	-	549	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	927	-	-	6	-	6	*4	-	*842	*11	-	-	58
87 Prior year minimum tax credit	*875	2	-	-	-	-	*67	*4	*802	-	-	-	-
88 Total income tax after credits	233849	*4991	*1293	*2659	*10	10748	63780	33457	52218	10276	27115	8122	19180

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Sporting,
recreational, photographic, and
hobby goods, toys, and supplies

MINOR INDUSTRY 5040
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	12537	821	5970	2667	*733	817	1162	141	135	34	30	20	5
2 Total assets	20080309	-	113533	432657	*269839	612806	2631829	969153	2261027	1186294	2067043	3175767	6360361
3 Cash	1131357	-	32191	65393	*31927	71023	263731	18482	129269	135087	74863	164205	145186
4 Notes and accounts receivable	5930979	-	*7240	*67315	*53863	136037	693941	323399	700813	530798	593078	1112069	1712428
5 Less: Allowance for bad debts	265076	-	-	*4139	-	*1498	13659	12481	23986	21815	34097	96923	56478
6 Inventories	5916766	-	*19159	*161271	*94266	196160	1180683	358308	867767	346154	632637	767360	1293000
7 U.S. govt. obligations, total	733	-	-	-	-	-	-	-	-	-	-	733	-
8 Tax-exempt securities	*36985	-	-	-	*16282	-	-	-	*8929	11775	-	-	-
9 Other current assets	1787834	-	*15324	*19997	*365	56151	73928	33405	149741	40939	112346	205005	1080632
10 Loans to stockholders	141492	-	*1356	*4308	-	*39875	24926	*386	*9098	*11290	48742	1511	-
11 Mortgage and real estate loans	*14478	-	-	-	-	-	*11632	*228	*1259	*409	950	-	-
12 Other investments	1431217	-	*1277	*6330	*6532	*45725	57870	*42767	65017	*22421	258575	238722	685981
13 Depreciable assets	4518251	-	100345	140577	*69498	194613	693517	243134	369339	189965	365751	614563	1536949
14 Less: Accumulated depreciation	2354345	-	67230	89134	*29749	131753	403010	85477	202681	114192	190967	231016	809132
15 Depletable assets	*327	-	-	-	-	-	*327	-	-	-	-	-	-
16 Less: Accumulated depletion	*2	-	-	-	-	-	*2	-	-	-	-	-	-
17 Land	263280	-	-	-	*9546	*2238	*45542	*18276	*22943	*976	18842	20229	124688
18 Intangible assets (Amortizable)	711319	-	*7861	*26672	*15889	*4559	35395	*11460	82149	*27202	143752	305172	51210
19 Less: Accumulated amortization	202164	-	*4962	*4179	*4470	*3076	15507	*2868	54247	*7484	19117	74873	11380
20 Other assets	1016877	-	*973	*38247	*5891	*2754	-17484	*20133	135620	12770	61686	149010	607278
21 Total liabilities	20080309	-	113533	432657	*269839	612806	2631829	969153	2261027	1186294	2067043	3175767	6360361
22 Accounts payable	4352827	-	469015	*161656	*48208	200442	782343	302897	578393	564117	239257	418663	587836
23 Mort, notes, and bonds under 1 yr	5463251	-	*45190	*52624	*33829	*41687	524586	242579	410430	*221489	545705	563911	2781222
24 Other current liabilities	2251275	-	403069	*13470	*4542	72212	200006	59965	216067	121241	192538	408498	559669
25 Loans from stockholders	1160171	-	284368	255649	*72176	*50700	184450	*43478	123959	*86207	44166	15017	-
26 Mort, notes, bonds, 1 yr or more	2697598	-	*7694	*31359	*68431	*8159	326714	*139659	309775	114384	308889	609869	772665
27 Other liabilities	492801	-	*2382	*-54	*12995	*42	17962	*7818	24567	*23781	56495	242037	104777
28 Net worth	3662385	-	-1098186	-82046	*29658	239564	595767	172756	597837	55076	679993	917772	1554193
29 Capital stock	1448215	-	6959	57228	*31676	52099	169046	57995	41972	54950	446129	127734	402427
30 Paid-in or capital surplus	3000546	-	*34083	*93021	*4788	*99303	261999	72163	321846	316600	317399	1414823	64520
31 Retained earnings, appropriated	*3327	-	-	-	-	-	*3327	-	-	-	-	-	-
32 Retained earnings-unappropriated	-357755	-	*-7393	*-158992	*1336	64200	121453	-58548	-3008	-402164	-214316	-787569	1087245
33 Retained earnings (S Corp)	-365382	-	-1131834	*-68011	*-6603	*29579	58768	*105545	254405	*86714	132344	173711	-
34 Less: Cost of treasury stock	66565	-	-	*5293	*1540	*5616	*18825	*4399	*17378	*1024	1562	10927	-
35 Total receipts	38640528	*101549	792996	1150795	*469316	1275540	7326661	1907408	4326314	2049530	3178178	4656747	11405494
36 Business receipts	37997246	*101008	791854	1148569	*461621	1256418	7261027	1871843	4288754	2024289	3116912	4478533	11196418
37 Interest	135015	*425	*232	*370	*372	*1130	9407	*1676	6511	7256	13875	20032	73729
38 Interest on govt. obligations	*1621	124	-	-	*453	-	*43	*6	*612	384	-	-	-
39 Rents	14178	-	-	-	*592	-	*2471	*3241	*1020	*88	1531	973	4262
40 Royalties	64970	-	-	-	-	-	*91	-	*58	1983	8423	43318	11096
41 Net S-T cap gain less net LT loss	*664	-	-	-	-	*380	-	-	-	-	9	275	-0
42 Net L-T cap gain less net ST loss	100959	-	-	-	-	-	*2047	*9370	-	*66	7438	39577	42462
43 Net gain, noncapital assets	6679	-	-	*96	-	*73	*907	*447	*13	*56	1099	3252	736
44 Dividends, domestic corporations	2712	-	-	*869	-	-	*599	*233	-	-	537	11	462
45 Dividends, foreign corporations	*12189	-	-	-	-	-	-	-	*647	603	1046	9277	615
46 Other receipts	304296	*-8	*910	*891	*6278	17539	50068	20593	28699	14807	27307	61499	75713
47 Total deductions	37664772	134602	815304	1140193	*461292	1268929	7219333	1925138	4193171	1941123	3189922	4602238	10773527
48 Cost of goods	27347136	*60246	268617	882763	*265638	883420	5309313	1353718	3172948	1502732	2328895	3039519	8279329
49 Compensation of officers	705936	73	*126297	*55141	*53073	*36808	210692	53227	62802	18719	34307	38991	15805
50 Salaries and wages	2484136	*7647	*129723	*24833	*36652	104150	543505	158919	303146	106373	208898	318994	541296
51 Repairs	91656	*249	*4224	*3579	*728	*2269	22643	4737	8318	3031	9536	11774	20568
52 Bad debts	117083	*3228	*1087	*21	*1252	*2400	30519	6060	14630	5328	17606	14722	20231
53 Rent paid on business property	395012	*1430	19218	*19723	*16126	32521	109044	25530	35866	11469	29663	42738	51685
54 Taxes paid	438699	*1212	14408	10672	*8956	23517	110302	20672	45269	16540	32028	63523	91599
55 Interest paid	530005	*6181	*15575	*8774	*6103	7590	89953	40441	73259	19775	75011	108059	79285
56 Contributions or gifts	7982	*-0	*31	-	-	*54	2459	*99	*169	*468	162	865	3674
57 Amortization	57701	*395	*1239	*1995	*250	*2643	2291	*2891	5581	*4195	6879	20866	8475
58 Depreciation	576547	*739	*8090	17877	*5551	12794	55888	21829	28257	22501	43966	85510	273544
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	1091353	*5376	38941	*12275	*9131	26605	108146	40474	77521	91178	107172	244774	329762
61 Pension, prof sh, stock, annuity	84540	-	*9252	*807	*3026	*1248	22498	*7145	6084	2616	5236	5904	20723
62 Employee benefit programs	172440	*177	*1720	*182	*943	*6094	26798	11921	19276	6421	21970	30977	45961
63 Net loss, noncapital assets	62202	*16370	-	-	*6	-	*1872	*1269	*195	*1669	8106	24501	8214
64 Other deductions	3502343	31278	176881	101549	*53858	126817	573410	176206	339849	128109	260488	550521	983378
65 Total receipts less total deducts	975756	-33053	-22308	10602	*8024	6610	107328	-17730	133143	108408	-11745	54509	631968
66 Constructive taxable income from related foreign corporations	9046	-	-	-	-	-	-	-	-	-	707	7230	1109
67 Net income (less deficit), total	983181	-33177	-22308	10602	*7572	6610	107286	-17736	132531	108024	-11038	61739	633076
68 Net income, total	1845224	*32659	*26448	*40204	*14381	*37554	212902	*38912	170278	151405	65133	422271	633076
69 Deficit, total	862042	*65836	48757	*29602	*6809	*30944	105616	*56648	*37747	*43381	76170	360532	-
70 Net income (less def), Form 1120-A	*-5344	-	*-2843	*-2502	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-19	*-19	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	618796	*-13901	-22494	*24492	*-6296	*99	70805	*3254	122388	*125549	32992	281908	-
73 Statutory special deductions, total	78401	-	*58	*6578	*231	*16155	*22885	*3143	*3076	*962	5572	9610	10131
74 Net operating loss deduction	66059	-	*58	*5970	*231	*16155	*22768	*2980	*3076	*359	4730	587	9146
75 Dividends received deduction	12341	-	-	*609	-	-	*116	*163	-	603	842	9023	985
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	990381	*868	*4344	*1389	*13636	*10304	94782	*14501	43948	*25497	27404	130761	622946
78 Total income tax before credits	336355	*257	*652	*208	*2354	*1848	29734	*4829	14902	*8692	9408	45365	218105
79 Income tax	335833	*257	*652	*208	*2354	*1848	29545	*4829	14866	*8692	9318	45326	217936
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*353	-	-	-	-	-	*189	-	*35	-	90	39	-
83 Foreign tax credit	2740	-	-	-	-	-	-	7	*274	*7	21	704	1727
84 U.S. Possessions tax credit	47	-	-	-	-	-	47	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*1265	-	-	-	-	-	35	-	*387	-	13	403	426
87 Prior year minimum tax credit	*3455	-	-	-	-	-	-	*114	*208	*1	-	-	3132
88 Total income tax after credits	328848	*257	*652	*208	*2354	*1848	29652	*4708	14033	*8684	9374	44257	212820

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Metals and minerals, except petroleum and scrap

MINOR INDUSTRY 5050
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6377	588	*1655	*798	*817	618	1203	357	164	80	48	26	22
2 Total assets	50961020	-	*61057	*114634	*283962	448538	2756149	2571630	2622119	2760966	3233881	4227656	31880427
3 Cash	2458800	-	*18811	*33266	*37662	33433	230391	161692	105062	133625	182688	170834	1351337
4 Notes and accounts receivable	13787319	-	*3626	*30402	*73703	173433	912742	1080104	934308	885717	1160011	1158174	7375098
5 Less: Allowance for bad debts	222821	-	-	-	-	-	5741	5440	15183	8788	25990	18441	143238
6 Inventories	10878589	-	*4660	*15086	*96157	154946	951303	877100	933266	1118134	1075706	1231879	4420351
7 U.S. govt. obligations, total	83144	-	-	-	-	-	-	-	-	-	12935	8022	62187
8 Tax-exempt securities	*696	-	-	-	-	-	-	-	*696	-	-	-	-
9 Other current assets	3875790	-	*2254	*790	*622	7527	155162	70963	133341	49015	87573	216507	3152036
10 Loans to stockholders	117038	-	-	*6268	*22199	*842	31677	*11998	*15742	*14131	1426	824	11931
11 Mortgage and real estate loans	*55690	-	-	-	*7169	-	*4225	-	*25	-	44251	-	22
12 Other investments	11621091	-	*1901	-	*5501	*21218	151572	173103	231865	138431	239739	558479	10099283
13 Depreciable assets	9727188	-	*55930	*56681	*131211	91317	729814	490728	507759	623931	729003	831753	5479062
14 Less: Accumulated depreciation	4415845	-	*32081	*27882	*98162	49492	451720	312829	284251	350608	386661	371597	2050562
15 Depletable assets	335339	-	-	-	-	-	-	-	-	-	15084	148814	171440
16 Less: Accumulated depletion	60306	-	-	-	-	-	-	-	-	-	328	14679	45299
17 Land	428538	-	-	-	*6381	*6645	*19414	14559	12929	29133	50701	78560	210216
18 Intangible assets (Amortizable)	1228651	-	*7322	-	*5481	*280	4026	*2814	*4715	58130	49127	100810	995946
19 Less: Accumulated amortization	256417	-	*1480	-	*1810	*269	2024	*1035	*2632	13887	6925	21920	204435
20 Other assets	1318536	-	*114	*24	*-2151	8656	25309	7873	44478	84002	5541	149636	995052
21 Total liabilities	50961020	-	*61057	*114634	*283962	448538	2756149	2571630	2622119	2760966	3233881	4227656	31880427
22 Accounts payable	10564634	-	*9347	*24357	*62694	151476	944543	706523	658777	556373	815798	750525	5884223
23 Mort, notes, and bonds under 1 yr	7738322	-	*6817	*38297	*22789	84536	291614	485982	587620	551334	629730	631583	4408019
24 Other current liabilities	2686200	-	*6055	*1887	*9061	*24331	115615	74497	189997	214159	197652	366301	1486644
25 Loans from stockholders	1535683	-	*15067	*68246	*35354	*82384	135370	*83904	*17575	145632	152167	129495	670490
26 Mort, notes, bonds, 1 yr or more	8760708	-	*4506	*5194	*37090	*32675	233826	278092	288804	411792	287782	813126	6367821
27 Other liabilities	1699138	-	*-0	*-0	-	*386	9290	*2332	40099	32770	82781	278117	1253364
28 Net worth	17976335	-	*19265	*-23347	*116973	72750	1025892	940302	839248	848905	1067972	1258510	11809865
29 Capital stock	4208289	-	*2980	*2378	*3749	9236	82240	94725	208329	93781	99869	371018	3239985
30 Paid-in or capital surplus	9921914	-	-	*2714	*2207	*2571	98773	38372	55129	275783	368583	410346	8667435
31 Retained earnings, appropriated	*17119	-	-	-	-	-	-	-	*32	*2002	936	-	14148
32 Retained earnings-unappropriated	1754724	-	*22953	*1711	*153393	*41934	349537	303446	281992	63413	379819	340247	-183719
33 Retained earnings (S Corp)	2513103	-	*-6668	*-30150	*4046	*31027	625161	550994	347012	450282	240467	146299	154634
34 Less: Cost of treasury stock	438814	-	-	-	*46422	*12017	129818	*47236	53246	*36356	21702	9400	82617
35 Total receipts	102266170	1351186	*164114	*249246	*934994	1937365	8532202	8612441	6781445	6897852	8174945	8118437	50511943
36 Business receipts	100760877	*1348957	*160466	*243343	*929771	1931785	8389027	8586206	6730255	6778005	8095810	7999245	49568006
37 Interest	650204	*1148	*64	*298	*796	*535	8896	5530	16099	16875	34099	32212	533653
38 Interest on govt. obligations	30635	-	-	-	-	-	-	*48	*233	*29565	119	81	589
39 Rents	125547	*14	-	-	*1369	-	*2397	*317	*3537	1883	2528	11979	101523
40 Royalties	4052	-	-	-	-	-	-	-	-	14	614	3424	
41 Net S-T cap gain less net LT loss	13804	-	*549	-	-	*2893	-	*-0	*53	-	1791	-	8518
42 Net L-T cap gain less net ST loss	54016	*57	*1126	-	-	*81	*3648	*992	*1478	*8845	572	7704	29512
43 Net gain, noncapital assets	41479	-	-	-	-	*33	*1729	*6406	791	947	1613	18932	11028
44 Dividends, domestic corporations	37565	*27	*498	-	*58	*102	-	*329	*776	2	370	18525	16878
45 Dividends, foreign corporations	35174	-	-	-	-	-	-	-	*6133	*3323	830	14079	10810
46 Other receipts	512818	*984	*1410	*5605	*3001	*1937	126505	12613	22089	58406	37200	15067	228001
47 Total deductions	100617803	1358369	*167417	*263653	*900590	1897186	8341935	8505497	6642026	6675100	7968919	8049426	49847686
48 Cost of goods	90212874	*1187004	*100807	*195139	*652298	1459085	7037624	7610115	5891811	5866550	7284605	7219206	45708631
49 Compensation of officers	972568	*74557	*17183	*14259	*27296	75087	205071	145297	106568	74922	72770	42362	117196
50 Salaries and wages	2830320	*30422	*1245	*11774	*76639	111141	343247	305657	201741	224203	192267	198319	1133665
51 Repairs	226887	*633	*6043	*1958	*18957	9304	25142	11482	12536	22288	10848	16258	91439
52 Bad debts	125310	*381	-	*565	*1098	*3397	24448	20115	4999	37170	5522	5999	21617
53 Rent paid on business property	367130	*6119	*1978	*1523	*14218	20860	58497	39026	35729	24366	14570	27967	122276
54 Taxes paid	722005	*10089	*3292	*5281	*13988	21386	72344	57631	48089	65364	54691	75271	294579
55 Interest paid	1254926	*5046	*1517	*2720	*4158	13855	76543	65320	66004	86624	73373	130794	728972
56 Contributions or gifts	11597	*54	-	*472	*115	*192	1087	917	1006	1124	1018	1013	4599
57 Amortization	57389	*194	*558	-	*374	*18	6979	1679	3441	1475	1797	7709	33165
58 Depreciation	726387	*3938	*6296	*7291	*9996	8962	63427	37038	41475	43417	42191	67963	394394
59 Depletion	6546	-	-	-	-	-	-	-	-	-	276	6245	25
60 Advertising	74806	*521	*665	*173	*2819	*1844	10059	7428	12979	2680	2930	5136	27571
61 Pension, prof sh, stock, annuity	204699	*1651	*1422	-	*4691	*6851	16537	12672	16817	18235	16330	19066	90427
62 Employee benefit programs	415803	*1847	*3004	-	*1326	*23773	19765	20642	22491	29446	25447	43260	224802
63 Net loss, noncapital assets	26266	*147	-	-	*66	*2	*739	*549	*675	*14182	864	506	8537
64 Other deductions	2382290	35766	*23408	*22498	*72552	141429	380424	169929	175664	163052	169422	182356	845790
65 Total receipts less total deducts	1648367	*-7183	*-3303	*-14407	*34404	40179	190267	106944	139420	222752	206026	69011	664257
66 Constructive taxable income from related foreign corporations	2855	-	-	-	-	-	-	-	1767	134	5	5	944
67 Net income (less deficit), total	1620587	*-7183	*-3303	*-14407	*34404	40179	190267	106896	140954	193321	205912	68935	664611
68 Net income, total	1936819	*17489	*834	*4244	*36041	55599	223749	147283	176161	222447	218648	152860	681464
69 Deficit, total	316232	*24672	*4137	*18651	*1637	*15420	33483	*40387	*35207	*29126	12735	83925	16853
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-13998	-13998	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	541778	*4666	*-1147	*-13569	*13617	*30473	132484	96810	86884	101155	62986	9652	17767
73 Statutory special deductions, total	278042	*415	*349	-	*304	*4223	*20181	*3908	11375	*5870	14024	47745	169649
74 Net operating loss deduction	229595	*396	-	-	*263	*4152	*20181	*3678	*10825	*5379	13001	19329	152392
75 Dividends received deduction	48447	*19	*349	-	*41	*71	-	*230	*549	*491	1023	28417	17258
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1077184	*12408	*485	*4244	*22121	*7252	68762	41385	76537	111765	140399	97780	494047
78 Total income tax before credits	376702	*4302	*73	*637	*5135	*1366	19814	14229	27444	38433	49106	38830	177334
79 Income tax	363001	*4182	*73	*637	*5070	*1366	19777	13463	25965	37967	48108	33805	172590
80 Personal holding company tax	*65	-	-	-	*65	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	10906	-	-	-	-	-	*37	*766	*338	*466	251	4304	4744
83 Foreign tax credit	5827	-	-	-	-	-	-	-	*2168	748	368	42	2501
84 U.S. Possessions tax credit	135	-	-	-	-	-	-	135	-	-	-	-	-
85 Nonconventional source fuel credit	*753	-	-	-	-	-	*753	-	-	-	-	-	-
86 General business credit	6195	-	-	-	-	-	-	*251	*3	-	82	32	5827
87 Prior year minimum tax credit	*6632	-	-	-	-	-	-	-	*308	*1080	24	5076	143
88 Total income tax after credits	357159	*4302	*73	*637	*5135	*1366	19061	13843	24966	36604	48631	33679	168862

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Electrical goods

MINOR INDUSTRY 5060
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	30004	1091	12330	4054	3194	3436	4288	802	472	138	82	54	61
2 Total assets	120548345	-	393995	664375	1136865	2473240	9243211	5693257	7619810	4802550	5802327	9050943	73667773
3 Cash	6806050	-	96581	160423	167769	351509	843263	559913	723392	444841	481612	870058	2106689
4 Notes and accounts receivable	38161956	-	100073	205855	414230	778046	3761686	2413559	3131782	1839033	2372107	3192021	19953564
5 Less: Allowance for bad debts	1359149	-	*474	*2340	*1624	17952	45669	67116	112275	47974	58022	124075	881630
6 Inventories	30968636	-	77360	124431	272000	818613	2811244	1703695	2349385	1374122	1749405	2446620	17241762
7 U.S. govt. obligations, total	101366	-	-	-	-	-	*19180	*13868	*6902	*11808	-	49607	-
8 Tax-exempt securities	181455	-	-	-	-	-	*21603	*6228	-	*32273	-	60361	60989
9 Other current assets	7771775	-	*25607	53785	52773	51151	393437	172269	401728	233146	126213	675978	5585688
10 Loans to stockholders	466119	-	17154	*36079	*15576	37126	47126	42921	7509	37281	10443	8628	206275
11 Mortgage and real estate loans	14305	-	-	-	-	26	*5934	*192	*3410	*567	164	-	4012
12 Other investments	8919937	-	*24871	*7525	*35322	98505	281197	176709	311900	206478	175526	457680	7144223
13 Depreciable assets	25767136	-	207686	227071	287449	651903	1912992	1227720	1191536	894834	799602	1351481	17014861
14 Less: Accumulated depreciation	13135037	-	169455	149051	186071	386340	1072552	773239	627922	454651	336160	697766	8281830
15 Depletable assets	*3607	-	-	-	-	*49	*3557	-	-	-	-	1	-
16 Less: Accumulated depletion	*3607	-	-	-	-	*49	*3557	-	-	-	-	1	-
17 Land	1130440	-	-	*5610	*42618	*33062	87448	38131	59298	26940	58136	70892	708306
18 Intangible assets (Amortizable)	10034863	-	23567	23923	30105	44145	68269	183125	210373	187973	225941	571279	8466163
19 Less: Accumulated amortization	1963324	-	1264	18902	17361	11960	30393	69606	118215	46585	25048	94246	1529744
20 Other assets	6681819	-	-7711	-10035	24081	25407	138447	64887	81006	62462	222405	212425	5868444
21 Total liabilities	120548345	-	393995	664375	1136865	2473240	9243211	5693257	7619810	4802550	5802327	9050943	73667773
22 Accounts payable	29002364	-	120606	190553	417245	909740	2996859	1916022	3431719	1346550	1888021	2293552	13491497
23 Mort, notes, and bonds under 1 yr	18985260	-	43292	150318	26177	177985	1051227	894293	1193498	537454	1118191	1217253	12575572
24 Other current liabilities	14194558	-	24631	146580	128922	104025	745527	641609	651814	436002	433864	1038738	9842846
25 Loans from stockholders	3775699	-	186701	194115	179522	73161	564506	234710	114447	86838	128597	8135	2004966
26 Mort, notes, bonds, 1 yr or more	15385078	-	91556	125204	264599	410122	879136	436796	605611	583566	626595	1178422	10183472
27 Other liabilities	8219282	-	*29404	*1394	*4869	38352	143001	7047	71909	76760	102947	175648	7567950
28 Net worth	30986104	-	-102195	-143788	115531	759854	2862955	1562779	1550810	1735380	1504112	3139195	18001470
29 Capital stock	21783903	-	66207	117150	350347	319396	607113	501123	930370	278563	561332	1196177	16856125
30 Paid-in or capital surplus	12920153	-	*80876	48510	27360	130857	607550	840202	672253	735143	661086	1795890	7320425
31 Retained earnings, appropriated	*362271	-	-	-	-	-	*3022	*1124	-	-	18341	-	339783
32 Retained earnings-unappropriated	-6807614	-	-171991	-246194	-291580	323144	712950	-301818	-700384	230338	94251	-137362	-6318965
33 Retained earnings (S Corp)	3694498	-	-63665	*-31708	110510	*137955	1163544	596467	696917	541680	182807	359991	-
34 Less: Cost of treasury stock	967107	-	*13621	*31546	*81106	151498	231224	74320	48346	*50344	13704	75500	195897
35 Total receipts	255710663	2013092	2719200	2581711	4345769	8748260	31292605	16258966	21546349	12696497	13614430	19915701	119978084
36 Business receipts	250046578	1976350	2652019	2432872	4167500	8672935	30968585	16079236	21286501	12592245	13281394	19584713	116352228
37 Interest	1470446	4065	*400	3211	3479	12554	26848	24635	34160	16690	35184	73835	1235385
38 Interest on govt. obligations	24475	-	-	40	*458	*214	*2431	*541	*587	*2898	162	4926	12220
39 Rents	150143	*327	-	*18	*407	*4463	9459	*2085	4771	2623	2388	6223	117379
40 Royalties	585425	*315	-	-	-	*2248	-	*5866	*9291	*11	3069	8382	556243
41 Net S-T cap gain less net LT loss	26781	-	-	-	*1521	*1931	*383	*129	*2680	-	46	1503	18588
42 Net L-T cap gain less net ST loss	350848	*3	-	-	*144	*1988	*34091	*25969	5639	*14988	32379	5812	229834
43 Net gain, noncapital assets	224853	*1823	*123	*720	*7139	*633	16976	1734	10817	2634	97800	23018	61436
44 Dividends, domestic corporations	14587	*364	-	-	*18	*257	*589	*23	*3361	*106	171	1768	7928
45 Dividends, foreign corporations	192022	-	-	-	-	-	-	-	*6134	*2606	3610	1522	178150
46 Other receipts	2624505	29844	*66657	144851	165104	51039	233242	118747	182409	61695	158226	204001	1208693
47 Total deductions	253213857	2026122	2662478	2600061	4349138	8665829	30793588	15991638	21337249	12443715	13390552	19525138	119428348
48 Cost of goods	202822219	1652668	1704403	1502810	3088030	6453991	24551946	12821580	17808438	10300112	11200243	16012589	95725409
49 Compensation of officers	2963842	10998	142064	257432	230878	308385	848432	300132	256107	125879	91307	95796	296431
50 Salaries and wages	15857348	133251	165526	235718	375079	742404	2291281	1165499	1332465	913234	765851	1338422	6398618
51 Repairs	609208	3607	11275	8260	8054	20892	53340	30835	34870	23358	20612	30931	363172
52 Bad debts	646152	*6475	*452	*4012	5863	15901	108702	57889	105019	29687	26624	54599	230929
53 Rent paid on business property	1991939	17467	52137	69374	88384	132496	330285	132644	157758	91263	76274	122798	721059
54 Taxes paid	2299135	19286	59228	47922	72799	128045	332233	164383	191066	115476	126767	159346	882584
55 Interest paid	3279454	11148	17128	27660	33773	50992	188262	130307	140097	93736	117045	182392	2286915
56 Contributions or gifts	38758	*185	*815	*1188	*697	1741	2582	1315	2257	1198	3795	1377	21610
57 Amortization	2859094	710	456	*752	*5556	1807	8400	14764	6829	9502	16903	18737	2774679
58 Depreciation	2318280	15079	18346	27477	25082	68457	152609	118852	113141	94514	77811	174779	1432134
59 Depletion	10	-	-	-	-	-	-	-	-	-	-0	-	9
60 Advertising	2454134	8548	10465	22579	22627	64690	155860	80759	117395	75734	111065	207957	1576454
61 Pension, prof sh, stock, annuity	624970	*1101	*6300	*30974	*10025	13543	88138	47006	30904	36942	26226	36614	297197
62 Employee benefit programs	1247007	6253	*7585	35217	32282	28105	127011	54987	66332	46842	64915	109113	668364
63 Net loss, noncapital assets	209834	*2320	*315	*850	*744	1355	5576	1620	30281	6341	3449	8424	148558
64 Other deductions	12992474	137027	465983	327835	349265	633027	1548930	869065	944290	479897	661665	971263	5604225
65 Total receipts less total deducts	2496806	-13030	56722	-18350	-3369	82431	499017	267327	209100	252783	223877	390563	549736
66 Constructive taxable income from related foreign corporations	53485	-	-	-	-	-	-	*84	-	*531	134	-0	52736
67 Net income (less deficit), total	2525816	-13030	56722	-18390	-3827	82218	496586	266870	208513	250416	223849	385638	590251
68 Net income, total	6372991	58897	144584	121923	131500	196368	822493	447441	528633	360797	466237	585335	2508783
69 Deficit, total	3847175	71928	87862	140312	135327	114150	325907	180571	320120	110381	242388	199697	1918531
70 Net income (less def), Form 1120-A	*-1546	-	*-1546	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-32343	-32343	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1330466	*34086	66406	*46172	41863	30972	392424	173306	184127	125846	72881	162385	-
73 Statutory special deductions, total	666442	*7761	*11958	*10939	*24194	31600	29983	50444	17192	20041	63428	38032	360870
74 Net operating loss deduction	622072	*7761	*11958	*10939	*24181	31420	29571	50428	16831	*18877	60284	35402	324422
75 Dividends received deduction	44370	-	-	-	*12	*180	*413	*16	*362	*1165	3145	2630	36448
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	4099311	15596	*17249	42014	34672	103805	339157	183030	304850	198026	318983	386868	2155059
78 Total income tax before credits	1388698	5468	*2588	7529	7573	21078	104127	62059	104378	67772	108957	130749	766420
79 Income tax	1374940	4920	*2588	7529	7573	21078	103274	61310	103522	67432	107984	134224	753505
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	17296	-	-	-	-	-	*840	*749	*422	*339	937	1094	12915
83 Foreign tax credit	59678	*203	-	-	-	-	*1583	*197	*907	*458	706	1966	53659
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	16	-	-	-	-	-	-	-	-	-	-	-	16
86 General business credit	12273	-	-	5	-	-	*126	*726	*810	*411	3854	2787	3554
87 Prior year minimum tax credit	5311	6	-	-	-	*75	*1184	*93	*6	*7	125	1578	2237
88 Total income tax after credits	1311420	5259	*2588	7524	7573	21003	101234	61043	102656	66897	104273	124418	706953

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Hardware, plumbing, and heating equipment and supplies

MINOR INDUSTRY 5070
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	14301	*219	4761	2106	1952	1693	2734	475	239	71	29	14	7
2 Total assets	27952791	-	132857	318944	709747	1268977	5755060	3340333	3481389	2424981	1989122	2374245	6157136
3 Cash	1761697	-	44272	67947	109235	110968	656140	185468	166299	125104	102511	72042	121711
4 Notes and accounts receivable	8879826	-	*19082	100055	199879	415239	1882238	1064752	1161720	764426	520525	617596	2134315
5 Less: Allowance for bad debts	176594	-	-	-	*3018	*2413	22838	16298	22860	26213	17352	25060	40541
6 Inventories	10019971	-	*30896	73221	233146	438140	2125261	1336649	1311423	925699	754919	822016	1968601
7 U.S. govt. obligations, total	*71837	-	-	-	-	-	*36152	-	*9756	*24094	1835	-	-
8 Tax-exempt securities	*25046	-	-	-	-	-	*15092	-	*9954	-	-	-	-
9 Other current assets	1001521	-	*2475	*4024	14674	32292	134144	103705	81031	95040	63844	105983	364310
10 Loans to stockholders	118454	-	*10508	*1369	*4065	*9776	24832	*31200	10095	*11678	12274	2657	-
11 Mortgage and real estate loans	27914	-	-	*8653	-	-	*9394	*7357	*439	*1665	406	-	-
12 Other investments	1317811	-	-	-	*21053	*50573	263792	183280	281769	66250	144701	229694	76698
13 Depreciable assets	7309347	-	119082	205257	269839	419994	1524860	824136	726088	637604	507303	574879	1500305
14 Less: Accumulated depreciation	4096844	-	97798	154970	176907	258970	1004152	460551	385977	300789	251226	304688	700816
15 Depletable assets	*15804	-	*12368	-	-	-	-	-	-	-	3436	-	-
16 Less: Accumulated depletion	*13828	-	*12084	-	-	-	-	-	-	-	1744	-	-
17 Land	328018	-	-	*11174	*4038	*16611	57659	34389	28482	46101	24710	36746	68109
18 Intangible assets (Amortizable)	1293246	-	*1492	*633	*43788	*33884	46620	40043	104239	35658	119129	206187	661573
19 Less: Accumulated amortization	233537	-	*834	*336	*16644	*4652	24907	18178	15705	*11198	25101	25154	90828
20 Other assets	303101	-	*3399	*1919	*6597	7536	30773	24382	14637	29861	28953	61348	93697
21 Total liabilities	27952791	-	132857	318944	709747	1268977	5755060	3340333	3481389	2424981	1989122	2374245	6157136
22 Accounts payable	5918771	-	*37371	100030	176891	244159	1333873	616731	630352	493077	351186	371208	1563893
23 Mort, notes, and bonds under 1 yr	3606209	-	*35277	*17582	44432	141296	513254	637010	502994	487787	240395	321744	664439
24 Other current liabilities	1723264	-	16805	13609	27383	121390	334627	186256	211504	114436	98598	222276	376379
25 Loans from stockholders	1505848	-	*50335	*70892	76080	103825	268829	165434	49368	*43331	13822	-	663932
26 Mort, notes, bonds, 1 yr or more	3563083	-	*15709	*68773	130526	189355	456614	258123	448376	259602	395860	206471	1133673
27 Other liabilities	306035	-	-	*1442	*10646	*86	75230	45988	53527	46584	27192	28915	16426
28 Net worth	11329582	-	-22640	46616	243789	468867	2772632	1430790	1585269	980164	862069	1223632	1738393
29 Capital stock	1751763	-	6262	35002	45385	92981	233065	87916	136221	82095	159717	193194	679925
30 Paid-in or capital surplus	1771000	-	*15339	*24596	*73307	32972	145677	121263	51572	67387	101866	677183	459838
31 Retained earnings, appropriated	*4787	-	-	-	-	-	*4787	-	-	-	-	-	-
32 Retained earnings-unappropriated	4888558	-	-39473	-27420	66257	254276	1701529	443525	878127	543757	332663	113541	621776
33 Retained earnings (S Corp)	3443568	-	*-4767	*25616	*85886	*131117	926809	834473	569857	*359647	273578	241352	-
34 Less: Cost of treasury stock	530095	-	-	*11178	*27046	*42479	239234	56387	50508	72722	5755	1638	23146
35 Total receipts	67873345	*191703	1396322	1166043	1912970	3659228	15026002	8338204	8261445	5446583	3798378	4983791	13692675
36 Business receipts	66848109	*191717	1354706	1152885	1882170	3613599	14744392	8272301	8150485	5391281	3742960	4945563	13406051
37 Interest	137943	*508	*76	*1875	1967	2055	28291	5248	14426	8538	5849	6261	62848
38 Interest on govt. obligations	8618	-	-	-	-	-	*3083	*3864	*637	*11	83	882	57
39 Rents	29469	-	-	-	*2749	*6040	8416	*778	1847	1520	1382	543	6195
40 Royalties	18198	-	-	-	-	-	-	*12	-	-	11	3913	14262
41 Net S-T cap gain less net LT loss	*2313	-	-	*298	-	-	*-0	*-0	*342	-	127	1225	320
42 Net L-T cap gain less net ST loss	29647	*89	*17	*4151	*11382	*393	3306	*420	*3152	*1543	1302	2631	1260
43 Net gain, noncapital assets	33964	-	-	-	*7492	*2601	9474	7232	610	2172	1021	3139	223
44 Dividends, domestic corporations	28196	-	*106	-	*256	*46	*2915	*49	*23050	*-0	1741	33	-
45 Dividends, foreign corporations	*1853	-	-	-	-	-	*808	*1028	*17	-	-	-	-
46 Other receipts	735034	*-612	*41417	*6834	6954	34494	225316	47272	66878	41517	43901	19602	201459
47 Total deductions	66093265	*204461	1372498	1132214	1848853	3625292	14571719	8126393	7956340	5302318	3656934	4813570	13482673
48 Cost of goods	50643321	*112192	812157	783029	1099773	2628934	10592103	6242706	6158330	4184959	2859528	3644721	11524890
49 Compensation of officers	1693356	*814	151208	*74535	146804	164421	629770	246134	147606	57286	32861	19301	22618
50 Salaries and wages	5865217	*26595	116352	*69157	225831	310600	1465705	726549	735676	467035	301350	568452	851915
51 Repairs	221081	*889	4756	3984	9247	11537	57922	25911	26403	15259	12036	17099	36040
52 Bad debts	165141	*2006	*53	*4789	5713	9171	39254	27283	22005	15056	7218	12756	19838
53 Rent paid on business property	912164	*8372	45153	14700	49821	60375	205097	107583	98543	74975	43041	81458	123047
54 Taxes paid	937143	*6071	23417	23124	45615	63350	254703	111724	105972	77049	46555	56918	122644
55 Interest paid	663158	*4026	*9591	*7430	23170	39532	107422	80204	85835	57804	55122	37881	155142
56 Contributions or gifts	9477	-	*21	*156	423	333	3495	1151	1802	575	430	146	944
57 Amortization	49687	*5794	*74	*111	*314	*2713	5383	1438	8001	4178	6028	8483	7171
58 Depreciation	565261	*3258	8039	*18574	21099	30350	122862	77726	57433	53476	41308	46861	84275
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	262820	*689	*4960	3998	10584	16512	53884	37340	44301	33343	19792	8660	28756
61 Pension, prof sh, stock, annuity	234963	*347	*636	*4408	*12910	14486	65620	37261	30597	16805	11045	9382	31467
62 Employee benefit programs	442265	*311	*18016	*9665	11942	19728	83131	45971	53597	29157	26816	45041	98890
63 Net loss, noncapital assets	29634	*12254	*506	*526	-	*50	1442	*2533	2033	*388	1359	4600	3943
64 Other deductions	3398577	*20843	177561	114027	185606	253199	883928	354878	378209	214974	192447	251812	371093
65 Total receipts less total deducts	1780080	*-12758	23824	33829	64117	33936	454283	211812	305104	144265	141445	170221	210002
66 Constructive taxable income from related foreign corporations	*274	-	-	-	-	-	-	*274	-	-	-	-	-
67 Net income (less deficit), total	1771736	*-12758	23824	33829	64117	33936	451199	208222	304467	144253	141361	169339	209945
68 Net income, total	2082718	*18467	64055	*50414	82949	69264	487104	258385	321081	176039	161640	172826	220494
69 Deficit, total	310982	*31225	*40232	*16585	*18831	35327	35905	50163	*16613	*31785	20279	3487	10549
70 Net income (less def), Form 1120-A	*14923	-	*13447	*1476	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*22	*22	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	863770	*-20862	*40216	*27228	*50366	*27283	221579	183606	151302	*71723	61171	50157	-
73 Statutory special deductions, total	103047	*7614	*15123	*705	*8893	*3711	19889	*35	*19992	*3895	324	18779	4088
74 Net operating loss deduction	81697	*7614	*15123	*705	*8714	*3679	*16920	-	*2205	*3895	-	18756	4088
75 Dividends received deduction	21350	-	-	-	*180	*32	2969	*35	*17788	*-0	324	23	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1038899	*716	*3801	*22481	19383	31540	232147	68890	148529	91133	99983	103890	216406
78 Total income tax before credits	335487	*107	*542	*3487	2940	5892	68940	24453	50494	31152	34268	37475	75736
79 Income tax	331849	*107	*542	*3487	2940	5892	68719	22803	50380	30994	34268	36118	75598
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	1596	-	-	-	-	-	-	*810	*113	*158	-	376	139
83 Foreign tax credit	*261	-	-	-	-	-	*3	*76	*3	*15	-	164	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*353	-	-	-	-	-	*37	*63	*5	-	3	-	245
87 Prior year minimum tax credit	*792	-	-	-	-	-	*397	-	*89	*26	57	224	-
88 Total income tax after credits	334080	*107	*542	*3487	2940	5892	68503	24315	50398	31110	34208	37087	75491

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Other durable
goods

MINOR INDUSTRY 5098 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	53381	2527	25030	6990	6341	3607	6917	1037	546	213	93	49	30
2 Total assets	80918066	-	807918	1177341	2283465	2542362	14658216	7350172	8350297	7300771	6391734	7057529	22998261
3 Cash	5596264	-	198948	220548	283677	356036	1363549	589094	481813	416647	317734	270624	1097595
4 Notes and accounts receivable	26357133	-	103744	254029	804837	951895	4833268	2706973	2793773	2384548	1890631	2131044	7502391
5 Less: Allowance for bad debts	638061	-	-	-	*1016	*98558	53667	29643	85801	58402	62349	57959	190665
6 Inventories	21769562	-	266988	396440	615755	628101	4928235	2434473	2613152	2217114	2011458	1744168	3913678
7 U.S. govt. obligations, total	246848	-	-	*6432	-	-	*108537	*15258	*83575	*22103	10943	-	-
8 Tax-exempt securities	*16817	-	-	-	-	-	*9206	-	*2622	*4987	-	2	-
9 Other current assets	4858559	-	36696	52824	100098	93460	373717	321068	412686	497125	356346	545301	2069239
10 Loans to stockholders	541952	-	52080	*18333	48772	48940	180806	*27475	68795	7261	35176	5523	48790
11 Mortgage and real estate loans	108572	-	-	-	*10672	*3445	*24161	*33822	*11288	*18250	5263	61	1610
12 Other investments	6390087	-	*5535	*27789	135386	177443	633803	269932	546017	437317	412923	517695	3226248
13 Depreciable assets	20106300	-	567763	456194	808302	755659	4226947	1722334	2098648	1682420	1548471	1801101	4438462
14 Less: Accumulated depreciation	10833842	-	449653	306418	554897	477376	2498405	968911	1140904	906382	753570	755029	2022298
15 Depletable assets	*81962	-	-	-	-	-	*1364	*-0	*3362	159	75496	-	1581
16 Less: Accumulated depletion	*52611	-	-	-	-	-	*1314	-	*3061	-	47204	-	1032
17 Land	958779	-	*18108	*3290	*6440	*39379	214219	77140	83631	81839	136418	95889	202427
18 Intangible assets (Amortizable)	4993774	-	13763	78033	33777	55410	174683	42378	253276	470196	431625	477126	2963508
19 Less: Accumulated amortization	1601047	-	8824	22681	11782	15135	101424	16324	55131	111337	76403	50189	1131816
20 Other assets	2017018	-	2770	-7472	3446	23661	240533	125105	182557	136927	98776	332174	878543
21 Total liabilities	80918066	-	807918	1177341	2283465	2542362	14658216	7350172	8350297	7300771	6391734	7057529	22998261
22 Accounts payable	19177761	-	204384	268876	707723	1232754	4419828	2064176	2210633	1566819	1270685	1267987	3963896
23 Mort, notes, and bonds under 1 yr	14536920	-	284454	129052	189464	215367	1605164	1445298	1242187	1519042	1039336	1319034	5548522
24 Other current liabilities	6762655	-	80072	83617	112803	210137	1150488	557027	686293	607240	472385	657121	2145472
25 Loans from stockholders	3499207	-	348315	358471	297496	430300	1020291	459378	222854	105200	159870	11331	85702
26 Mort, notes, bonds, 1 yr or more	12227185	-	130721	95860	239266	227451	1536147	887860	1268999	1191409	1073969	1228095	4347407
27 Other liabilities	1773666	-	-20896	*13547	*7504	61520	180917	75432	118223	180565	134583	250728	771543
28 Net worth	22940673	-	-219132	227916	729210	164833	4745382	1861001	2601109	2130495	2240907	2323232	6135719
29 Capital stock	5369506	-	337136	225631	113707	297788	711600	300403	340021	321165	246600	254960	2220496
30 Paid-in or capital surplus	9728537	-	298986	44511	79620	1007840	1063183	326231	919181	1068664	1410389	1522781	1987151
31 Retained earnings, appropriated	*6797	-	-	11	*586	-	*5879	-	-	*279	-	-	43
32 Retained earnings-unappropriated	3937736	-	-551711	-41212	392979	-1210543	1458728	601334	338481	166559	45555	541199	2196366
33 Retained earnings (S Corp)	4856589	-	-300554	25621	160300	107845	1743019	693791	1064251	632492	604083	80089	45652
34 Less: Cost of treasury stock	958492	-	*2988	*26646	*17982	38097	237028	60758	60825	58665	65719	75797	313989
35 Total receipts	188426682	2424751	4462220	4364862	7853471	6911511	47015989	19295286	17876804	15099720	14185189	9651220	39285659
36 Business receipts	185764545	2343341	4404631	4339856	7767246	6759754	46570423	19067307	17690056	14788186	13988353	9443646	38601744
37 Interest	725064	2140	2496	5808	4435	7603	55359	36807	40043	39727	53380	67087	410180
38 Interest on govt. obligations	8776	67	*35	*533	*259	*336	*1017	*35	*741	2835	752	1469	697
39 Rents	87468	31	-	-	*98	*1480	10012	2573	5832	13117	9351	5003	39970
40 Royalties	107628	-	-	-	-	*4663	*68781	*80	*1961	*2266	861	11621	17397
41 Net S-T cap gain less net LT loss	11924	-	*1032	*532	-	*216	*963	*3290	*48	*647	3329	1388	478
42 Net L-T cap gain less net ST loss	159018	212	*702	*2152	*4057	*16607	19726	*5393	2490	56202	3087	24474	23916
43 Net gain, noncapital assets	171350	*41224	*4592	-	*7137	*30609	29229	15823	6326	8089	8475	9748	10097
44 Dividends, domestic corporations	18208	176	-	*249	-	*203	12980	*241	*775	*563	780	511	1731
45 Dividends, foreign corporations	37880	28	-	-	-	-	*4159	*6407	14221	*3433	98	6390	3145
46 Other receipts	1334820	37532	48732	15732	70238	90038	243340	157331	114311	184653	116725	79884	176304
47 Total deductions	185318561	2475763	4390880	4362539	7747999	6768412	46386935	18844343	17345756	14727481	13905399	9447812	38915242
48 Cost of goods	147430142	2126634	2550401	2894460	5425473	4785240	37255678	15155963	13703998	11824054	11409509	7217349	33081383
49 Compensation of officers	3961268	10642	293262	277341	416223	379595	1382759	371539	318851	155503	107585	106869	141098
50 Salaries and wages	10629381	101783	388775	257754	534413	470916	2686741	1155752	1169469	867356	772483	591949	1631991
51 Repairs	602245	4453	31418	28472	25264	32673	149216	74226	53537	33777	37563	33614	98032
52 Bad debts	577234	28668	18020	*5756	26232	18379	123767	74900	61277	53362	26231	26993	113648
53 Rent paid on business property	1900643	18209	124638	150141	175984	147242	496635	170380	136640	90635	106643	77924	205572
54 Taxes paid	1981047	17333	72335	78176	131177	111296	534078	190727	205653	163144	135463	102908	238757
55 Interest paid	2190025	22496	22852	29885	43134	62558	330548	185400	218932	211988	193717	183090	685424
56 Contributions or gifts	36540	*41	*923	*110	746	905	5917	1212	3580	2758	2564	5468	12315
57 Amortization	174637	3657	1610	*6741	759	*1890	20243	6553	16402	21811	19938	24278	50756
58 Depreciation	1887469	17476	38811	44323	73638	71213	366827	179110	171967	155784	136220	259877	372223
59 Depletion	*723	-	-	*245	-	-	-	-	*471	-	6	1	-
60 Advertising	1692609	7038	25188	43067	38470	38194	283379	202226	178052	187671	201500	148680	339144
61 Pension, prof sh, stock, annuity	410753	*2806	*7708	*7684	19486	46314	135939	43721	42791	25130	23194	13654	42327
62 Employee benefit programs	880299	3862	16984	12865	37476	34672	179804	53798	96045	61191	65414	60029	258160
63 Net loss, noncapital assets	61074	*71	*3832	*53	*2850	*22	2421	1265	3276	7216	1900	9290	28879
64 Other deductions	10902472	110594	794122	525467	796676	567302	2432981	977571	964817	866101	665469	585838	1615534
65 Total receipts less total deducts	3108121	-51012	71340	2323	105472	143099	629055	450942	531048	372239	279790	203408	370417
66 Constructive taxable income from related foreign corporations	27408	-	-	-	-	-	*77	*6031	*16818	*1250	1818	1058	356
67 Net income (less deficit), total	3126753	-51079	71305	1790	105212	142762	628115	456939	547125	370654	280856	202997	370076
68 Net income, total	4957852	46486	288644	82758	199451	229227	1038032	592673	689590	519854	403847	269712	597577
69 Deficit, total	1831099	97566	217339	80968	94238	86465	409917	135734	142465	149201	122990	66715	227501
70 Net income (less def), Form 1120-A	*10133	-	*2884	*8116	*-867	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-42884	-42884	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1662157	-5568	135223	-27061	79439	123728	435390	261336	293008	208030	142318	16504	-190
73 Statutory special deductions, total	412252	*8958	34324	*17989	*19048	18996	59951	22505	60999	45909	28260	49543	45769
74 Net operating loss deduction	390459	*8807	34324	*17815	*19048	*18853	49915	*21745	60456	44769	27711	45155	41859
75 Dividends received deduction	21794	151	-	*174	-	*142	10036	*760	*543	*1140	549	4388	3910
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2362690	*16949	40440	39395	67427	64831	369265	247829	309962	236720	214424	203578	551871
78 Total income tax before credits	771913	*5994	9701	6899	13058	14903	107802	85213	106500	81322	74936	71730	193855
79 Income tax	764483	*5840	9701	6899	13058	14903	106958	84518	105081	80678	73878	70242	192726
80 Personal holding company tax	39	-	-	-	-	-	-	-	-	-	39	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	6626	79	-	-	-	-	*844	*695	*754	*644	1019	1487	1104
83 Foreign tax credit	22671	-	-	*21	-	-	-	*3799	*9473	*2952	248	3618	2560
84 U.S. Possessions tax credit	-0	-	-	-	-	-0	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	1	-	-	-	-	-	-	-	-	1	-	-	-
86 General business credit	7742	-	-	3	*599	*270	*451	*385	*1491	*471	67	130	3875
87 Prior year minimum tax credit	6732	-	-	-	-	-	*1504	-	1161	*449	-	194	3424
88 Total income tax after credits	734767	*5994	9701	6875	12459	14633	105846	81029	94374	77448	74621	67788	183997

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Paper and paper
products

MINOR INDUSTRY 5110 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	Size of Total Assets 10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	11362	*272	6261	*1073	969	1266	1175	169	96	41	23	8	9
2 Total assets	36905465	-	151439	*221737	346766	913609	2491906	1202684	1456765	1422941	1505790	1088815	26103013
3 Cash	1305281	-	53456	*28004	*58297	154227	233717	78295	93748	59488	46622	62448	436979
4 Notes and accounts receivable	13492234	-	*30491	*115916	*132719	333934	1055268	461860	612479	583008	778044	456522	8931993
5 Less: Allowance for bad debts	181108	-	-	-	-	*2228	17691	*4357	8940	12610	13870	6346	115066
6 Inventories	4192764	-	*31106	*27199	*77835	218527	610752	341465	390724	319147	313539	188907	1673563
7 U.S. govt. obligations, total	*24065	-	-	-	-	-	-	-	*23559	*506	-	-	-
8 Tax-exempt securities	*22051	-	-	-	-	-	-	-	*1268	-	20783	-	-
9 Other current assets	2141805	-	*8931	*228	*1275	6888	72860	13051	68396	36781	87206	21699	1824491
10 Loans to stockholders	103558	-	*8093	-	*8904	*25933	44922	*5891	*644	*2440	3026	-	3704
11 Mortgage and real estate loans	*17132	-	-	-	*4383	*5613	-	*7118	-	-	-	-	19
12 Other investments	8430257	-	*18	-	-	*59991	93251	*78966	84781	170587	44716	25534	7872412
13 Depreciable assets	5263839	-	76814	*61826	*150218	364545	869648	426555	310848	380999	227588	289317	2105481
14 Less: Accumulated depreciation	2812359	-	54020	*27457	*107464	255818	526828	243152	167613	208874	105031	125763	990336
15 Depletable assets	1580	-	-	-	-	-	-	-	-	-	1580	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	167836	-	-	-	*10719	*577	14675	*21840	14525	10615	14226	5944	74716
18 Intangible assets (Amortizable)	3116357	-	*1157	*1254	*3134	*5274	28747	33850	35802	*9661	72016	46936	2878527
19 Less: Accumulated amortization	188667	-	*824	-	*2028	*4799	21100	21956	*10403	*834	8309	21202	97212
20 Other assets	1808839	-	*-3783	*14767	*8774	*947	33684	*3256	6949	72027	23655	144820	1503744
21 Total liabilities	36905465	-	151439	*221737	346766	913609	2491906	1202684	1456765	1422941	1505790	1088815	26103013
22 Accounts payable	11397884	-	23181	*86822	*135203	200638	804257	333822	300820	368333	581113	279351	8284345
23 Mort, notes, and bonds under 1 yr	2484851	-	*40729	-	*35870	42543	235028	91507	307616	208180	291589	40005	1191783
24 Other current liabilities	1792402	-	13857	*9183	*13227	49533	209091	109811	126369	94766	87736	81287	997542
25 Loans from stockholders	439501	-	*52555	*36507	*55978	*43386	83427	*5369	*17337	*34103	13069	4474	93298
26 Mort, notes, bonds, 1 yr or more	5629572	-	*10109	*10491	*47268	65575	232295	244820	106204	203940	290384	183681	4234806
27 Other liabilities	483299	-	*1181	*-0	*55	*1299	36875	*17971	34001	70373	16405	161449	143689
28 Net worth	14677956	-	9827	*78735	59165	510636	890933	399383	564419	443247	225494	338567	11157550
29 Capital stock	1755296	-	23921	*7054	29057	46413	112511	30177	35930	131738	38310	129422	1170763
30 Paid-in or capital surplus	9312790	-	*15320	*20292	*72070	*31798	176488	33513	195461	30820	38928	52580	8645519
31 Retained earnings, appropriated	846	-	-	-	-	-	-	-	-	-	-	-	846
32 Retained earnings-unappropriated	2410292	-	*-7735	*-7695	*-59645	198075	484219	206545	91355	161565	90478	94162	1158968
33 Retained earnings (S Corp)	1415214	-	-8038	*59084	*19388	*238527	183765	*134065	*274026	*139791	66100	65731	242777
34 Less: Cost of treasury stock	216481	-	*13641	-	*1704	*4177	*66050	*4916	32353	*20668	8322	3328	61322
35 Total receipts	57889951	*233407	1155431	*661465	1582362	3202996	9801745	4231570	4910818	4673781	5167164	3132164	19137047
36 Business receipts	57184336	*228447	1152029	*655006	1580532	3187776	9728306	4195343	4873048	4619726	5123456	3108573	18732095
37 Interest	217310	*2833	*1935	*1	*895	3315	6541	7776	4642	3195	14676	12581	158920
38 Interest on govt. obligations	4019	-	-	-	-	-	-	*418	*737	*649	885	-	1330
39 Rents	10624	*3	-	-	*304	*977	*3268	*192	*1187	*499	62	437	3695
40 Royalties	136366	-	-	-	-	-	-	-	-	-	2150	-	134216
41 Net S-T cap gain less net LT loss	*1221	-	-	-	-	-	*75	*37	*49	-	1	-	1059
42 Net L-T cap gain less net ST loss	2804	*9	-	-	-	*49	*1934	-	*252	*289	135	-	137
43 Net gain, noncapital assets	29134	*502	*1029	*5766	-	*3463	*1984	*636	*1400	2240	43	41	12029
44 Dividends, domestic corporations	909	-	-	-	-	*114	*512	*34	*97	*54	99	-	-
45 Dividends, foreign corporations	3878	-	-	-	-	-	-	-	-	-	2719	-	1159
46 Other receipts	299350	*1614	*438	*693	*631	7303	59125	27134	29407	47129	22939	10532	92406
47 Total deductions	57075887	*263707	1112068	*644304	1587885	3080783	9655107	4136298	4777551	4667700	5109165	3072902	18968418
48 Cost of goods	43485228	*179735	664455	*461815	1173068	2181158	7380743	3243299	3998221	3832816	4423055	2786699	13160164
49 Compensation of officers	930311	*2054	*51434	*36626	*23641	202076	284813	100320	75464	40242	37330	11168	65143
50 Salaries and wages	4980855	*20372	*118352	*48809	*184427	288502	829691	386475	303471	333044	216775	109631	2141305
51 Repairs	182836	*912	7762	*3274	9809	11432	43412	12556	8878	14589	8300	4507	57405
52 Bad debts	151060	*12984	*28062	*1626	*2504	4152	19948	8552	6512	9594	7925	8578	40623
53 Rent paid on business property	684908	*2814	40260	*16073	*32267	61600	126474	45967	32390	42436	41682	17214	225732
54 Taxes paid	570255	*2555	22181	*9021	23507	50931	121282	55865	44555	40040	26524	11656	162138
55 Interest paid	690961	*4198	*3901	*1192	*7343	10148	54973	28758	31129	33075	51287	27338	437618
56 Contributions or gifts	12616	*102	*27	-	*162	*905	2708	*220	986	1190	892	1016	4409
57 Amortization	56886	*545	*131	*121	*92	*358	3351	*1189	1343	*3199	5726	-789	41619
58 Depreciation	1113044	*1655	9516	*6186	*5490	26232	74008	27359	24606	28599	21336	6055	882002
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	257505	*829	*4853	*1753	*5202	4620	18580	8529	31348	41905	41220	1817	96850
61 Pension, prof sh, stock, annuity	131518	*350	*8637	*4897	-	10894	28571	16245	7843	20178	8773	3753	21377
62 Employee benefit programs	414254	*1136	*4449	*3777	*4716	15404	32615	22244	14327	27437	21201	6827	260121
63 Net loss, noncapital assets	7140	-	*288	-	-	-	*1140	*896	*1847	*423	1129	473	945
64 Other deductions	3406510	*33466	147759	*49133	*115655	212371	632797	177826	194633	198932	196010	76958	1370970
65 Total receipts less total deducts	814064	*-30300	43363	*17162	-5522	122213	146638	95272	133267	6082	57999	59262	168629
66 Constructive taxable income from related foreign corporations	158	-	-	-	-	-	-	-	-	-	30	-	128
67 Net income (less deficit), total	810203	*-30300	43363	*17162	-5522	122213	146638	94854	132530	5432	57144	59262	167427
68 Net income, total	1130022	*1704	83620	*24489	*17999	126546	203362	98312	138950	50898	61805	60437	261900
69 Deficit, total	319819	*32004	*40256	*7327	*23521	*4333	*56724	*3459	*6420	*45466	4662	1174	94473
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-8631	*-8631	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	406122	*-1863	35993	*23371	*-9330	*95169	79700	*51356	*67584	*14112	22361	17022	10647
73 Statutory special deductions, total	78988	*1704	*17366	*1032	*4411	*494	*26114	*4816	*7475	*38	3923	7898	3718
74 Net operating loss deduction	75775	*1704	*17366	*1032	*4411	*414	*25755	*4796	*7444	-	1239	7898	3718
75 Dividends received deduction	3213	-	-	-	-	*80	*359	*20	*31	*38	2685	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	575389	-	*442	*5851	*1462	30026	78547	*42145	60795	37546	35521	35517	247536
78 Total income tax before credits	190890	-	*66	*2031	*219	6266	22919	14700	20811	12767	12146	12326	86638
79 Income tax	189944	-	*66	*2031	*219	6266	22776	*14261	20670	12767	12128	12306	86453
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	185	-	-	-	-	-	-	-	-	-	-	-	185
82 Alternative minimum tax	*362	-	-	-	-	-	*143	*41	*141	-	18	20	-
83 Foreign tax credit	*1599	-	-	-	-	-	-	-	*181	-	-	-	1419
84 U.S. Possessions tax credit	1984	-	-	-	-	-	-	-	-	-	1984	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*115	-	-	-	-	-	6	*52	3	-	55	-	-
87 Prior year minimum tax credit	*4379	-	-	-	-	-	-	*354	-	*50	47	3922	7
88 Total income tax after credits	182812	-	*66	*2031	*219	6266	22913	14295	20627	12718	10061	8404	85212

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Drugs, drug proprietaries, and druggists' sundries

MINOR INDUSTRY 5129
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5997	365	3365	*434	*248	521	689	175	95	53	20	18	14
2 Total assets	44109249	-	90766	*59077	*93408	379805	1492197	1215190	1533631	1804284	1354390	2823218	33263283
3 Cash	1550920	-	10779	*5284	*17497	68704	210077	77066	138303	290513	50288	180645	501763
4 Notes and accounts receivable	9413507	-	*19267	*9620	*13599	*96162	420893	369792	508628	528110	459503	694764	6293169
5 Less: Allowance for bad debts	424004	-	*457	-	-	*639	5341	15955	32659	18205	14850	62442	273457
6 Inventories	11138538	-	*38284	*22529	*30160	*64708	501580	353838	385379	370467	441305	718597	8211691
7 U.S. govt. obligations, total	*32542	-	-	-	-	-	*28728	-	3815	-	-	-	-
8 Tax-exempt securities	*39009	-	-	-	-	*28159	*95	-	*437	*10318	-	-	-
9 Other current assets	1484968	-	*1287	*318	*26328	*14311	97957	80265	85350	125126	87658	88020	878347
10 Loans to stockholders	450252	-	*3301	*126	-	*1205	*4980	-	*997	*84	2388	99605	337566
11 Mortgage and real estate loans	*41643	-	-	-	-	-	*4695	-	-	*620	30550	-	5778
12 Other investments	7979819	-	-	-	-	*58593	*54369	*87089	85366	129033	101324	440127	7023918
13 Depreciable assets	5305989	-	*33449	*21122	*18655	65464	280162	241876	266385	330435	232713	386523	3429205
14 Less: Accumulated depreciation	2425372	-	*20391	*5812	*13334	28125	162041	113450	118517	151108	118445	139612	1554536
15 Depletable assets	*20917	-	*2476	-	-	-	*2	*18438	-	-	-	-	-
16 Less: Accumulated depletion	*4197	-	*559	-	-	-	*2	*3635	-	-	-	-	-
17 Land	186124	-	-	-	-	*8404	*6599	*36022	*4411	*12744	5064	12730	100150
18 Intangible assets (Amortizable)	9068426	-	*3366	*10851	*794	*6930	*20854	*19332	244477	176291	125236	292061	8168233
19 Less: Accumulated amortization	567561	-	*1346	*4991	*380	*4766	*9694	*7046	70921	35647	55698	34401	342672
20 Other assets	817729	-	*1310	*30	*88	*695	38286	*71557	32180	35503	7353	146599	484128
21 Total liabilities	44109249	-	90766	*59077	*93408	379805	1492197	1215190	1533631	1804284	1354390	2823218	33263283
22 Accounts payable	10146278	-	*7170	*11941	*37982	*122189	320300	327893	542480	391584	431023	568424	7385291
23 Mort, notes, and bonds under 1 yr	3454097	-	*3108	-	*7483	*28034	144821	387382	92416	177607	201653	180623	2230969
24 Other current liabilities	2487785	-	*4716	*6139	*6814	*58488	137317	172973	107155	171879	118655	282183	1421465
25 Loans from stockholders	811644	-	*26416	*17141	*60111	*50132	147701	*26658	*8007	*97060	-	16002	362416
26 Mort, notes, bonds, 1 yr or more	9218481	-	*14817	*2567	*10160	*38625	167798	117482	260032	373550	124860	610016	7498573
27 Other liabilities	1640650	-	*21094	-	-	*3491	*22475	*22013	45184	64675	28313	152344	1281062
28 Net worth	16350314	-	13444	*21288	*-29142	78846	551784	160790	478356	527928	449886	1013626	13083507
29 Capital stock	2244874	-	*12688	*8443	*29501	49478	244908	6646	190971	194925	7948	101518	1397848
30 Paid-in or capital surplus	10762284	-	*33869	*57871	*3434	*50709	294993	241666	355237	668844	290304	566898	8198457
31 Retained earnings, appropriated	6589	-	-	-	-	-	-	-	-	1006	-	5301	282
32 Retained earnings-unappropriated	3032618	-	*3794	*-45027	*-67149	-50228	-175533	-229601	-173436	-284125	96825	327812	3629285
33 Retained earnings (S Corp)	669505	-	*-18619	-	*11520	*31181	209238	*144267	126196	*-45575	66350	36635	108313
34 Less: Cost of treasury stock	365555	-	*18289	-	*6448	*2294	*21822	*2187	20612	*7147	11541	24537	250678
35 Total receipts	106676053	626800	*384905	*247043	*472624	1981375	4984934	3234012	4729239	3934634	4244873	5826323	76009292
36 Business receipts	104813428	599526	*382117	*247036	*470224	1947581	4960349	3198199	4668218	3846081	4156511	5623296	74714290
37 Interest	201644	*444	*281	*7	-	*431	4352	*3305	4244	19799	6670	21311	140800
38 Interest on govt. obligations	8896	-	-	-	-	*761	*814	-0	*253	*226	3	2979	3860
39 Rents	163222	-	-	-	-	*139	*2294	-	*272	*317	33	3078	157089
40 Royalties	166648	170	-	-	-	-	-	-	*8633	*549	1439	-	155856
41 Net S-T cap gain less net LT loss	*280	-	-	-	-	-	*108	-	-	*22	124	5	21
42 Net L-T cap gain less net ST loss	141779	-	-	-	*1953	*8405	*471	-	-	*-0	5938	111093	13918
43 Net gain, noncapital assets	13079	*35	-	-	-	*3752	*363	-	*421	357	35	179	7937
44 Dividends, domestic corporations	5456	-	-	-	-	-	*139	*1871	*25	*2716	48	485	173
45 Dividends, foreign corporations	*61170	-	-	-	-	-	-	-	-	*4515	537	-	56117
46 Other receipts	1100451	*26625	*2507	-	*447	*20305	16044	30636	47173	60050	73536	63897	759231
47 Total deductions	105814634	673824	363141	*247265	*454821	1954026	4862128	3148522	4646445	3868870	4173238	5522684	75899670
48 Cost of goods	91733903	413746	*212681	*170774	*221829	1671898	3411887	2235161	3576899	2880239	3658110	4545504	68735175
49 Compensation of officers	649057	*9432	*18480	*19790	*14383	97775	234651	35751	57164	57100	16848	34372	53312
50 Salaries and wages	4013748	*70454	*15447	*11278	*56916	48266	354167	330900	313130	216952	149809	342023	2104407
51 Repairs	126373	*1054	*3135	*795	*969	*1719	11095	9072	7812	7056	4607	11047	68011
52 Bad debts	161558	*24815	*457	*180	*68	*52	8571	4874	17592	14945	5209	11524	73272
53 Rent paid on business property	485352	*4835	*15878	*11335	*14048	*12510	68866	31816	34418	22218	14524	38357	216547
54 Taxes paid	535939	5300	*4106	*3994	*7246	11875	63215	31261	40037	30757	25320	35153	277673
55 Interest paid	966102	*3669	*894	*1420	*10044	*4471	25700	33884	30232	64175	22609	70145	698859
56 Contributions or gifts	19742	*177	*36	*139	-	*178	*884	*71	*465	1385	809	11107	4490
57 Amortization	140668	*302	*673	*2693	*178	*352	*1710	4103	12328	12487	4496	18804	82541
58 Depreciation	520599	*2558	*3811	*1217	*2843	*3426	26738	32169	25213	32478	19788	42551	327805
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	767123	*16480	*784	*434	*44269	*16225	116134	59508	89996	73264	34136	23804	292088
61 Pension, prof sh, stock, annuity	158002	*99	-	-	-	*7805	15984	4763	5167	4916	22218	3149	93900
62 Employee benefit programs	349168	*3551	*1572	*2703	*1172	*3401	14999	10631	19562	20165	13469	37925	220019
63 Net loss, noncapital assets	14356	-	-	-	-	-	*1489	*531	2077	1290	92	4946	3932
64 Other deductions	5172946	117351	85187	*20512	*80857	74073	506037	324026	414354	429445	181194	292274	2647637
65 Total receipts less total deducts	861419	-47025	21764	*-222	*17803	27349	122806	85490	82794	65763	71636	303639	109622
66 Constructive taxable income from related foreign corporations	*37480	-	-	-	-	-	-	-	-	*4275	221	37	32947
67 Net income (less deficit), total	890003	-47025	21764	*-222	*17803	26588	121992	85490	82541	69812	71854	300697	138709
68 Net income, total	1672179	*30482	*31865	*4878	*31026	*54703	196737	141849	171398	153794	109330	324091	422025
69 Deficit, total	782176	*77507	*10101	*5100	*13223	*28115	74745	*56359	88857	83982	37477	23394	283316
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	496903	*-3961	*13634	-	*31026	*22221	112222	*87234	79601	*11864	36298	101036	5726
73 Statutory special deductions, total	120766	-	-	-	-	*15386	*12904	*10229	*17814	*12478	431	13583	37940
74 Net operating loss deduction	119084	-	-	-	-	*15386	*12807	*10227	*17796	*12018	362	13209	37278
75 Dividends received deduction	1682	-	-	-	-	-	*97	*2	*18	*460	69	374	663
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	937622	*2662	*8928	*4878	-	*17095	36893	*26191	*51130	129762	72254	209471	378359
78 Total income tax before credits	369391	*949	*1339	*732	-	*4597	11671	*9127	17779	45093	25429	72973	179704
79 Income tax	320814	*898	*1339	*732	-	*4597	11599	*8989	*17511	44857	24978	72956	132358
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	48081	-	-	-	-	-	*71	*132	*260	*236	19	17	47346
83 Foreign tax credit	63935	-	-	-	-	-	-	-	-	2492	221	80	61142
84 U.S. Possessions tax credit	676	-	-	-	-	-	676	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	2938	-	-	-	-	-	-	-	*111	*744	157	909	1017
87 Prior year minimum tax credit	*643	-	-	-	-	-	-	*17	43	-	-	583	-
88 Total income tax after credits	301200	*949	*1339	*732	-	*4597	10995	*9110	17625	41856	25050	71401	117545

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Apparel, piece
goods, and notions

MINOR INDUSTRY 5130
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	18656	1430	7885	2817	2098	1805	1840	365	272	85	32	16	11
2 Total assets	32293637	-	268524	397357	762867	1297278	3747872	2624257	4180418	3021972	2194768	2399016	11399309
3 Cash	1704891	-	64859	84041	132862	117598	377237	126633	240887	107562	122617	57676	272919
4 Notes and accounts receivable	9257327	-	53300	74003	245802	491623	1459447	782847	1235878	841114	629560	613042	2830711
5 Less: Allowance for bad debts	382933	-	-	-	*2866	*6607	17601	9750	45007	26388	51036	53277	170403
6 Inventories	10100058	-	72024	161449	206938	428931	1301149	1178443	1768910	1111897	742166	875864	2252288
7 U.S. govt. obligations, total	*17731	-	-	-	-	-	*17731	-	-	-	-	-	-
8 Tax-exempt securities	*70098	-	-	-	-	-	-	*66954	-	3143	-	-	-
9 Other current assets	2818869	-	32251	*6425	51423	57341	152844	226599	266589	264950	129073	176220	1455154
10 Loans to stockholders	160457	-	*8050	*29191	*28390	*16446	17642	*7444	35630	*5692	2052	7500	2419
11 Mortgage and real estate loans	*12945	-	-	-	-	*6551	-	-	*3528	-	493	2374	-
12 Other investments	3512545	-	*2340	*422	*8248	*40147	104950	89741	275025	256685	181093	69665	2484230
13 Depreciable assets	5942965	-	171174	72594	218530	241600	676762	281796	520333	484376	510975	625857	2138969
14 Less: Accumulated depreciation	2925724	-	138633	54404	158265	131363	427952	174107	241336	222950	214558	259770	902385
15 Depletable assets	*4791	-	-	-	*4791	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*2340	-	-	-	*2340	-	-	-	-	-	-	-	-
17 Land	237738	-	-	-	25	*15302	*8644	*11274	34366	6478	19785	11990	129875
18 Intangible assets (Amortizable)	1250044	-	*5843	*34311	*2371	7235	66659	*44087	14670	157403	92439	254115	570912
19 Less: Accumulated amortization	291187	-	*4925	*16847	*1059	*2596	26512	*37650	11040	18859	12654	58235	100810
20 Other assets	805360	-	*2243	*6172	28016	15072	36871	29946	81985	50868	42763	75995	435431
21 Total liabilities	32293637	-	268524	397357	762867	1297278	3747872	2624257	4180418	3021972	2194768	2399016	11399309
22 Accounts payable	6290883	-	158875	111414	178464	468512	1229531	798161	856758	570611	381959	253513	1283084
23 Mort, notes, and bonds under 1 yr	5144738	-	*18944	*26327	*53487	135217	584985	452678	905213	633244	312888	444938	1576816
24 Other current liabilities	3146172	-	26562	51834	77103	74217	241960	172758	380027	331521	192294	303339	1294558
25 Loans from stockholders	1568568	-	150499	*288615	160496	137589	244198	256847	143430	98020	83919	4781	175
26 Mort, notes, bonds, 1 yr or more	4253005	-	*36811	*61927	126586	110128	293728	219843	345552	546860	265998	689175	1556398
27 Other liabilities	1039899	-	*16	*173063	*724	*307	18262	*36696	115259	32361	25224	106474	531512
28 Net worth	10850372	-	-123183	-315824	166006	371307	1135208	687275	1434180	809355	932486	596796	5156766
29 Capital stock	1963060	-	56942	113804	70863	154438	326393	51992	216300	141434	113667	158253	558975
30 Paid-in or capital surplus	3822085	-	*61568	*14080	*178404	*53583	304981	78303	283419	733042	802353	837696	474657
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	3352360	-	-219828	-385214	87784	88015	-36898	225541	197743	-291123	-303951	-576511	4566803
33 Retained earnings (S Corp)	2600880	-	*6719	*-58493	*-171045	101604	621869	366149	748606	237255	335420	183486	229309
34 Less: Cost of treasury stock	888014	-	*28585	-	-	*26333	81137	*34710	*11887	11253	15003	6128	672978
35 Total receipts	72809409	698952	1137303	1434366	2666410	4091656	10048506	7542633	10407639	6244262	3833602	4186043	20518037
36 Business receipts	70953114	689904	1100809	1335465	2470690	4066063	9955907	7493059	10304322	6160628	3747705	4112188	19516375
37 Interest	321000	*240	*2547	*2397	1652	2801	12880	5116	8352	14674	5095	17575	247673
38 Interest on govt. obligations	17512	-	-	-	*557	*130	*1158	*2329	*144	142	12217	200	634
39 Rents	34404	-	-	-	*3555	*2172	*1379	*115	*2368	*60	9556	2292	12909
40 Royalties	148587	-	-	-	-	-	*1569	*157	*9951	*3724	33139	19161	80887
41 Net S-T cap gain less net LT loss	*1333	-	-	-	-	-	-	-	*1290	*10	-	32	1
42 Net L-T cap gain less net ST loss	7119	-	-	*19	*3923	-	*350	-	*735	*1274	240	112	466
43 Net gain, noncapital assets	12664	*22	-	*1	*662	*777	*213	-	*887	*452	11	2339	7301
44 Dividends, domestic corporations	3923	-	-	-	-	-	*38	*3	*1251	*39	-	109	2483
45 Dividends, foreign corporations	222028	-	-	-	-	-	-	-	-	*2070	1874	-	218084
46 Other receipts	1087725	*8786	*33947	*96484	185371	19715	75012	41856	78340	61189	23765	32036	431224
47 Total deductions	70910433	705331	1159635	1391829	2640961	4027398	9930488	7387910	10158075	6133290	3709691	4109890	19555934
48 Cost of goods	53422070	578663	494680	1040884	1709016	2948806	7559727	5918541	8116006	4671976	2600493	2686105	15097172
49 Compensation of officers	1559924	*5079	180723	74156	151957	154820	324978	140329	223059	113233	59371	47015	85205
50 Salaries and wages	4481323	*22039	*61309	54190	227787	308083	600495	422300	609027	389097	303536	338403	1145057
51 Repairs	140693	*472	5778	*3590	3181	7352	16272	9048	13752	10192	9203	16334	45519
52 Bad debts	202442	363	*1267	*604	7251	16897	43403	10149	35997	17378	12120	15051	41962
53 Rent paid on business property	1123889	*5088	97138	37346	66308	75253	151734	75363	121389	118358	62782	86035	227095
54 Taxes paid	1459597	25782	33003	19108	61436	95905	193933	203354	250880	100636	92066	72574	310922
55 Interest paid	1094781	6614	5725	*4954	44161	37499	112403	106287	146510	125358	58293	110089	336887
56 Contributions or gifts	18116	-	*794	-	*332	*484	1060	*817	1454	285	1999	1608	9284
57 Amortization	64520	*338	*1188	*2287	*475	*724	6775	*7289	2322	9100	7729	11613	14681
58 Depreciation	511498	*4995	9244	5541	21261	23026	58289	22454	41864	45414	45961	50086	183365
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	1185570	*10041	6012	*6404	41801	14856	49959	79663	65644	84695	114105	143975	568415
61 Pension, prof sh, stock, annuity	123585	6	*12670	*1619	*4701	*10025	21906	5544	13369	5499	6390	7028	34828
62 Employee benefit programs	245831	*1680	*8005	*1842	12054	11742	42868	14913	35055	23649	22342	29083	42599
63 Net loss, noncapital assets	41137	*891	-	-	*89	*2409	*6464	*524	*3423	*3461	1868	9933	12074
64 Other deductions	5235460	43281	242101	139305	289152	319518	740221	371335	478324	414961	311433	484960	1400869
65 Total receipts less total deducts	1898975	-6379	-22332	42537	25449	64258	118017	154723	249564	110971	123911	76154	962104
66 Constructive taxable income from related foreign corporations	420432	-	-	-	-	-	-	-	-	*29265	4051	2599	384517
67 Net income (less deficit), total	2301895	-6379	-22332	42537	24892	64129	116859	152394	249420	140094	115745	78552	1345986
68 Net income, total	3229602	*34286	28008	*69282	107022	97412	252728	233001	301038	240063	189331	161527	1515904
69 Deficit, total	927707	*40666	50340	*26745	*82130	*33284	135869	*80607	51618	99969	73586	82975	169918
70 Net income (less def), Form 1120-A	*-7964	-	*-797	*-2016	*-5151	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*26650	*26650	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1033110	*5459	*7702	*43408	*17754	62133	174035	129026	181854	105938	85488	45719	174594
73 Statutory special deductions, total	114360	*455	*10943	*5135	*10125	*5853	9793	*1080	16911	*23022	1921	12066	17056
74 Net operating loss deduction	111262	*455	*10943	*5135	*10125	*5853	*9764	*1078	*15836	*22995	1921	11989	15170
75 Dividends received deduction	3097	-	-	-	-	-	*29	*2	*1075	*27	-	77	1887
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1889485	*28163	*3694	*7119	19714	11000	57107	66930	87223	86938	95521	101822	1324254
78 Total income tax before credits	656647	*9967	*593	*1068	3021	2185	15480	22461	29583	30439	32815	38530	470506
79 Income tax	648019	*9708	*593	*1068	3007	2185	15461	22461	29398	29867	32701	38149	463420
80 Personal holding company tax	*14	-	-	-	*14	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	8141	20	-	-	-	-	*19	-	*185	*571	113	381	6851
83 Foreign tax credit	219514	-	-	-	-	-	-	-	*1	*10467	1381	876	206789
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*132	-	-	-	2	4	-	-	*123	-	3	-	1
87 Prior year minimum tax credit	*2672	-	-	-	-	-	*70	*871	*1069	-	-	662	-
88 Total income tax after credits	434328	*9967	*593	*1068	3020	*2181	15409	21590	28391	19972	31431	36992	263716

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Farm-product raw
materials

MINOR INDUSTRY 5150 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7723	*538	*1819	*1497	802	1284	1323	269	114	36	12	19	9
2 Total assets	48394286	-	*80805	*251265	313121	929765	2864052	1887183	1778275	1251317	791031	2798128	35449345
3 Cash	2796850	-	*13331	*56061	27578	169441	247944	181424	172454	173336	48175	102049	1605056
4 Notes and accounts receivable	15165410	-	*9005	*56003	91361	167168	1056967	566296	540274	222827	165579	628465	11661466
5 Less: Allowance for bad debts	132648	-	-	-	-	*493	11656	*5657	10780	*1537	461	13863	88201
6 Inventories	7567324	-	*10306	*21588	*23518	128517	554045	515071	404817	385059	191725	803023	4529655
7 U.S. govt. obligations, total	40839	-	-	-	-	-	*23515	-	*1886	*1173	-	1529	12737
8 Tax-exempt securities	*1445	-	-	-	-	-	-	-	-	*1445	-	-	-
9 Other current assets	1988728	-	-	*37760	*15582	13682	84449	175164	83883	41509	31569	583261	921869
10 Loans to stockholders	304623	-	*26307	*35384	*9863	*501	46267	*21341	*11506	*87911	3	49366	16174
11 Mortgage and real estate loans	21237	-	-	-	*193	-	*14206	*1591	*5189	-	5	53	-
12 Other investments	12314409	-	-	*373	*15527	*69434	65714	109074	86409	87322	99241	95761	11685553
13 Depreciable assets	16947183	-	*160048	*70034	247305	798659	1772590	762312	905761	466970	399894	684423	10679187
14 Less: Accumulated depreciation	9896888	-	*142186	*34759	161542	467675	1100313	488511	547625	267437	194705	315089	6177045
15 Depletable assets	45258	-	-	-	-	-	-	-	-	-	-	-	45258
16 Less: Accumulated depletion	21761	-	-	-	-	-	-	-	-	-	-	-	21761
17 Land	631455	-	*2072	*1730	*34355	54550	69864	63968	96214	42632	14195	50118	201757
18 Intangible assets (Amortizable)	226020	-	-	*7770	*65	*3779	30983	*3729	15486	*13754	12411	47760	90283
19 Less: Accumulated amortization	84084	-	-	*1699	*1	*1434	14377	*692	6378	*13412	14	9201	36875
20 Other assets	478886	-	*1923	*1020	*9317	-6364	23855	-17928	19177	9767	23413	90475	324231
21 Total liabilities	48394286	-	*80805	*251265	313121	929765	2864052	1887183	1778275	1251317	791031	2798128	35449345
22 Accounts payable	13970102	-	*1043	*11458	*47350	171277	1049141	524211	446361	213853	188152	434860	10882395
23 Mort, notes, and bonds under 1 yr	6161839	-	-	*42179	*62452	100258	302228	294330	319891	289280	94027	663610	3993584
24 Other current liabilities	1624786	-	*16549	*9368	*13601	46657	175408	234811	143770	65705	106921	391080	420915
25 Loans from stockholders	5877717	-	*6900	*113496	*12166	*14936	105757	85384	42416	*79809	-	134039	5282814
26 Mort, notes, bonds, 1 yr or more	3156907	-	*14083	*16998	*99388	126900	449553	204945	224329	159757	112319	450708	1297926
27 Other liabilities	1396776	-	*-147	*27	*2516	*1225	15985	38533	20718	*25179	108780	61994	1121967
28 Net worth	16206159	-	*42377	*57738	75649	468511	765980	504969	580790	417733	180831	661837	12449743
29 Capital stock	1419434	-	*24906	*273990	52698	72240	148097	52716	38971	171674	26071	213935	344137
30 Paid-in or capital surplus	3848658	-	*68470	*2719	*33178	*146749	103595	25198	100147	76235	64066	329155	2899144
31 Retained earnings, appropriated	*28814	-	-	-	-	-	*12836	-	-	-	-	-	15978
32 Retained earnings-unappropriated	10035302	-	*-9498	*-233982	9979	249885	393372	288394	336802	60737	77191	-102852	8965274
33 Retained earnings (S Corp)	1008885	-	*-41501	*24942	*-17774	*5489	148799	*189940	*116605	*112642	16770	222096	230877
34 Less: Cost of treasury stock	134934	-	-	*9931	*2432	*5852	*40719	*51280	*11734	*3555	3267	497	5667
35 Total receipts	117359513	*1637243	*1046163	*576472	2241117	5981150	14577460	9349765	6287597	3010526	4457393	10087877	58106751
36 Business receipts	114419632	*1617883	*1041520	*451863	2208686	5864255	14452047	9271487	6227732	2883134	4417405	9988194	55995425
37 Interest	1030282	*2826	*833	*75	*1805	6385	22654	13007	14224	6818	9143	49676	902834
38 Interest on govt. obligations	*84613	-	-	-	-	-	*828	-	*1	*304	321	-	83160
39 Rents	312497	*293	-	*169	*1760	*1550	7089	*2011	7237	*3409	4101	1514	283363
40 Royalties	9301	-	-	*95	-	*701	-	-	*517	-	79	2322	5587
41 Net S-T cap gain less net LT loss	28276	*232	*2779	-	*400	*890	-	-	*1068	312	204	189	22203
42 Net L-T cap gain less net ST loss	173406	*2843	-	-	-	*95	*2065	*60	*2779	*75981	4272	15911	69400
43 Net gain, noncapital assets	132228	*234	-	*7729	*391	*1799	8419	4348	1969	*1834	399	1920	103188
44 Dividends, domestic corporations	40664	*88	-	-	*246	*1009	*130	*442	*462	*60	1237	2020	34969
45 Dividends, foreign corporations	169891	-	-	-	-	-	-	-	*128	*31	1768	1322	166641
46 Other receipts	958724	*12844	*1030	*116542	*27828	104465	84229	58410	31480	38642	18464	24808	439980
47 Total deductions	116911007	*1656352	*1013815	*521030	2268351	5965637	14424483	9260653	6201021	3014242	4453711	10069110	58062603
48 Cost of goods	106102870	*1576409	*884305	*352154	2009007	5340660	12725828	8665266	5641379	2676029	4226773	9415495	52589565
49 Compensation of officers	661161	*13446	*7300	*11427	*13924	60633	186143	72579	51594	12133	6322	26409	199249
50 Salaries and wages	2284301	*16555	*1532	*18672	*54018	149682	521623	157915	135650	62762	50382	183181	932329
51 Repairs	317198	*908	*20753	*1642	10097	30035	65448	31383	17225	7768	7041	28291	96607
52 Bad debts	84075	*104	-	-	*5852	*4713	21145	2119	18732	*953	588	10695	19175
53 Rent paid on business property	389277	*4779	*15977	*32351	*8074	32177	73795	17261	19419	19217	13577	28182	124468
54 Taxes paid	613703	*3724	*6980	*5313	12215	28497	96935	33652	53507	13496	10229	29455	319701
55 Interest paid	1644397	*5088	*3914	*12300	*8670	19703	69300	44774	49304	41751	14132	89033	1286428
56 Contributions or gifts	14526	*28	*129	-	*194	*340	1607	577	1250	*94	796	109	9402
57 Amortization	22577	*51	-	*486	*347	*520	2390	*269	1036	*528	529	3464	12958
58 Depreciation	1456007	*9733	*8363	*2434	17560	67039	129499	48689	54625	28349	27955	46823	1014937
59 Depletion	*31089	-	-	-	*82	*140	-	-	*13	*232	15	-	30608
60 Advertising	133754	*78	*1862	*2907	*5889	9487	23053	12483	15685	4654	1769	8141	47745
61 Pension, prof sh, stock, annuity	158140	*395	-	*1106	*1075	*2494	19955	9808	4957	*1313	2085	12698	102255
62 Employee benefit programs	180866	*1301	*637	-	*15	5356	37865	8398	11364	5431	4059	25283	81158
63 Net loss, noncapital assets	102843	*365	-	-	*221	*193	*381	*47	*162	*78397	59	19406	3611
64 Other deductions	2714224	*23389	*62063	*80237	121111	213968	449515	155434	125121	61136	87399	142444	1192408
65 Total receipts less total deducts	448505	*-19109	*32348	*55442	-27234	15513	152977	89113	86576	-3716	3682	18767	44148
66 Constructive taxable income from related foreign corporations	357720	-	-	-	-	-	-	-	-	-	-	-	357720
67 Net income (less deficit), total	721613	*-19109	*32348	*55442	-27234	15513	152149	89113	86575	-4020	3362	18767	318708
68 Net income, total	1024897	*6101	*34097	*62757	*8717	42803	192415	92248	108599	*14799	49676	55128	357556
69 Deficit, total	303284	*25211	*1749	*7315	*35951	*27290	40266	*3135	*22024	*18819	46314	36362	38848
70 Net income (less def), Form 1120-A	*6215	-	*-1594	*7809	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*1849	*1849	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	234000	-	*31978	*45859	*-17774	*1614	84684	*49610	*26553	*-11804	1914	10628	10738
73 Statutory special deductions, total	170394	*62	-	*1110	*2660	*8964	*10565	*4457	*7615	*6282	2719	11153	114808
74 Net operating loss deduction	48676	-	-	*1110	*2488	*8257	*10474	*4147	*7163	*6239	71	8584	142
75 Dividends received deduction	121718	*62	-	-	*172	*706	*91	*310	*451	*43	2648	2569	114666
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	568811	*6101	*2105	*15788	*6216	13799	92485	38182	73572	*8545	45397	33867	232753
78 Total income tax before credits	215642	*2175	*316	*2961	*1438	2341	27529	12681	24932	3138	15731	11540	110862
79 Income tax	188375	*1884	*316	*2961	*1437	2259	27447	12488	24768	*2871	15731	11504	84708
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	303	-	-	-	-	-	-	-	-	-	-	-	303
82 Alternative minimum tax	26673	-	-	-	-	*82	*82	*192	*164	*266	-	36	25851
83 Foreign tax credit	*59464	-	-	-	-	-	-	-	*15	*5	24	-	59420
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*2319	-	-	-	-	-	7	*2	-	-	2	141	2168
87 Prior year minimum tax credit	5615	-	-	-	-	-	*844	*305	*215	*381	908	300	2662
88 Total income tax after credits	148244	*2175	*316	*2961	*1438	2341	26678	12374	24701	2751	14797	11100	46612

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Chemicals and allied products

MINOR INDUSTRY 5160
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	9079	78	4873	*257	1417	658	1344	224	128	60	17	9	14
2 Total assets	21315774	-	122254	*51082	519667	479882	3195315	1618433	1973432	1834605	1120020	1427353	8973730
3 Cash	1272418	-	53956	*14811	66945	71611	269424	156218	208579	138422	68169	87054	137228
4 Notes and accounts receivable	5770360	-	*26775	*5903	196001	148555	1313730	696305	728360	575614	290664	403774	1384680
5 Less: Allowance for bad debts	102569	-	-	-	-	*1476	10522	8047	7939	5023	12997	4936	51629
6 Inventories	3789269	-	*12794	*5002	69971	89580	689900	461154	453444	369074	261381	323469	1053499
7 U.S. govt. obligations, total	*34	-	-	-	-	-	9	-	-	*25	-	-	-
8 Tax-exempt securities	*8090	-	-	-	-	-	*8090	-	-	-	-	-	-
9 Other current assets	991201	-	*4647	*3703	*20126	*21980	112680	25391	62987	88515	51354	28037	571781
10 Loans to stockholders	105937	-	*2617	*21578	*9570	*291	*11858	*44412	*14760	*60	791	-	-
11 Mortgage and real estate loans	*9802	-	-	-	-	-	*7817	-	-	*1418	-	567	-
12 Other investments	2836560	-	-	-	*51955	*28289	245103	44325	130941	276278	206216	207185	1646267
13 Depreciable assets	7487047	-	60081	*12326	250446	270112	1206931	364174	613642	570045	311521	639049	3188719
14 Less: Accumulated depreciation	3551941	-	39669	*11996	159407	226199	758390	219684	305031	263774	127664	374825	1065302
15 Depletable assets	*4643	-	-	-	-	-	*270	-	-	-	-	4373	-
16 Less: Accumulated depletion	*1390	-	-	-	-	-	*158	-	-	-	-	1232	-
17 Land	257722	-	-	-	*2710	*576	42167	*6138	22477	16250	17479	16100	133825
18 Intangible assets (Amortizable)	1974145	-	*514	*1326	*2498	*1677	51740	11578	47331	39013	69941	69650	1678877
19 Less: Accumulated amortization	411942	-	*99	*283	*1007	*1675	19513	*3904	20099	11131	18759	32528	302942
20 Other assets	876388	-	*639	*-1289	*9858	*76560	24177	40374	23981	39819	1924	61617	598728
21 Total liabilities	21315774	-	122254	*51082	519667	479882	3195315	1618433	1973432	1834605	1120020	1427353	8973730
22 Accounts payable	5035461	-	*25178	*20156	104261	87311	970205	673357	580077	445968	201937	322552	1604459
23 Mort, notes, and bonds under 1 yr	2039137	-	*23370	*13166	*36419	*44546	303315	187015	304362	234387	177755	125349	589454
24 Other current liabilities	1333270	-	*10789	*684	32294	10128	170091	60849	201691	101478	117355	85916	541995
25 Loans from stockholders	541088	-	*48377	*1542	*42117	*66944	174183	*14956	*37576	*57637	35018	2162	60576
26 Mort, notes, bonds, 1 yr or more	4440628	-	*6272	-	*112136	*63412	393833	*47608	169712	331947	163406	192395	2959907
27 Other liabilities	1058694	-	*630	-	*8197	*71877	58561	*60197	19465	65674	78010	52339	643744
28 Net worth	6867495	-	7638	*15534	184243	135663	1125128	574452	660548	597515	346539	646639	2573595
29 Capital stock	1771641	-	18935	*825	38577	18248	99154	92323	84735	87242	66691	148162	1116749
30 Paid-in or capital surplus	2399128	-	*6697	*649	*19980	*90248	145613	119177	94281	145307	126823	243995	1406356
31 Retained earnings, appropriated	*29902	-	-	-	-	-	*25916	-	*2054	-	1932	-	-
32 Retained earnings-unappropriated	1643551	-	-30525	*14060	63326	155217	526486	187817	335217	59384	50335	289387	-7152
33 Retained earnings (S Corp)	1459767	-	*12531	-	*158125	*-104176	458026	*179836	*166748	371837	101532	-	115307
34 Less: Cost of treasury stock	436494	-	-	-	*95765	*23873	130068	*4701	*22488	*66255	773	34905	57666
35 Total receipts	44930241	1215518	1145034	*327656	1743713	1303504	10257935	4785721	5413987	4331312	2322289	2702576	9380996
36 Business receipts	44168365	1124957	1142785	*326508	1728483	1292351	10173317	4746969	5352622	4267179	2291226	2659257	9062711
37 Interest	109930	*8662	*943	*625	*1539	*2351	12666	7666	6806	10034	12170	5604	40865
38 Interest on govt. obligations	3453	-	-	-	-	-	*764	*353	*884	*1107	341	5	-
39 Rents	13297	56	-	-	-	*816	*3040	-	*595	*214	759	80	7738
40 Royalties	97953	3352	-	-	-	-	-	-	*599	-	1184	487	92332
41 Net S-T cap gain less net LT loss	*27221	-	*86	-	*786	-	*58	-	*109	75	-	-	26107
42 Net L-T cap gain less net ST loss	41328	-	*517	*111	*4151	-	*2801	*518	*5286	*22119	955	138	4732
43 Net gain, noncapital assets	16264	*4561	*663	-	*1767	-	*587	*999	*301	*5685	328	17	1355
44 Dividends, domestic corporations	4425	-	*39	-	*962	*191	*260	*683	*96	*26	211	-0	1957
45 Dividends, foreign corporations	62381	47582	-	-	-	-	-	-	*7	*197	2053	52	12490
46 Other receipts	385624	*26348	-	*411	*6026	*7795	64444	28533	46682	24675	13063	36936	130711
47 Total deductions	44198632	1172979	1109824	*322198	1700840	1329251	10058585	4710560	5250125	4246920	2300446	2659277	9337628
48 Cost of goods	34327644	728553	604648	*232638	1102604	895214	8120652	4047680	4389853	3675110	1782008	2183933	6564751
49 Compensation of officers	1044560	*18294	141662	*14819	137637	*61291	334128	107678	71112	57905	22025	25102	52906
50 Salaries and wages	2740937	83261	*75422	*7469	113631	110586	603442	207821	310658	164667	133072	106329	824579
51 Repairs	177748	3976	*3616	*174	3790	8328	28790	10312	11764	13200	6949	10590	76260
52 Bad debts	83791	*6228	*711	-	*7775	*3603	13370	9294	7277	6161	2897	6276	20200
53 Rent paid on business property	366570	9290	*22014	*2505	28277	32672	76878	23058	35130	15383	15408	10019	95938
54 Taxes paid	519010	6265	24205	*2240	49837	24303	116757	43447	60245	32305	26947	26649	105811
55 Interest paid	620110	*51919	*9471	*1129	11452	18774	70112	20790	38057	36492	33913	18285	309716
56 Contributions or gifts	8107	*378	-	*124	*216	*299	1447	*345	1624	*206	1024	750	1695
57 Amortization	130778	*21609	*91	*88	*750	*168	6508	679	3082	2407	4957	6394	84045
58 Depreciation	629409	11867	*10231	*1631	23918	13837	80153	31137	46064	45543	35177	45186	284665
59 Depletion	5837	-	-	-	-	-	-	-	-	76	-	692	5069
60 Advertising	501736	*152041	*7214	*487	3699	*5691	23916	8401	8643	2352	75745	9660	203888
61 Pension, prof sh, stock, annuity	178333	*3400	*1814	*7986	*12805	*2098	40955	21912	21004	11648	4825	17878	32008
62 Employee benefit programs	235681	*1322	*2456	*1016	10949	*11218	34768	15118	21471	17634	11692	24909	83126
63 Net loss, noncapital assets	14070	2378	*545	-	*560	*183	*576	*257	1763	*36	3913	1742	2116
64 Other deductions	2614312	72197	205725	*49892	192940	140987	506133	162631	222377	165794	139896	164883	590856
65 Total receipts less total deducts	731609	42539	35210	*5458	42873	-25747	199351	75161	163862	84392	21843	43299	43368
66 Constructive taxable income from related foreign corporations	90793	20733	-	-	-	-	-	-	-	-	-	1870	68189
67 Net income (less deficit), total	818948	63273	35210	*5458	42873	-25747	198587	74808	162978	83285	21502	45163	111557
68 Net income, total	1253228	*100044	62499	*5458	69039	*21825	244330	107932	177078	129270	52439	83558	199756
69 Deficit, total	434280	*36771	*27289	-	*26166	*47573	45743	*33124	*14100	*45985	30937	38394	88199
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*11896	*11896	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	341054	*-6673	*24512	-	*45970	*-21008	123664	*44180	*50214	71634	17611	-	-9049
73 Statutory special deductions, total	143994	*73818	*19982	-	*5630	*191	*6922	*478	*386	*25022	1304	7462	2798
74 Net operating loss deduction	139256	*73818	*19954	-	*4957	*58	*6740	-	*319	*24806	-	7462	1141
75 Dividends received deduction	4739	-	*27	-	*673	*134	*182	*478	*68	*216	1304	-0	1657
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	672755	*19321	*9284	*5458	*12441	*12905	100165	56899	117320	32350	33273	76095	197245
78 Total income tax before credits	228574	*7914	*1393	*819	*2483	*2440	29650	18975	39880	13505	11444	28179	71894
79 Income tax	219794	*6598	*1393	*819	*2482	*2440	29650	18975	39816	11047	11329	26409	68836
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	7955	1316	-	-	*1	-	-	-	*64	*1580	167	1770	3058
83 Foreign tax credit	*26385	-	-	-	-	-	-	-	*78	-	6	155	26146
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*1554	-	-	-	-	-	14	6	*7	-	9	1045	473
87 Prior year minimum tax credit	3903	31	-	-	-	-	*358	*8	*117	-	387	1823	1178
88 Total income tax after credits	196732	*7883	*1393	*819	*2483	*2440	29278	18960	39678	13505	11041	25156	44096

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Petroleum and
petroleum products

MINOR INDUSTRY 5170
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	13828	1097	4526	1862	1141	1495	2738	541	277	83	27	21	20
2 Total assets	55373291	-	184995	331314	404909	1110026	6047151	3671686	4157205	2766819	1823605	3197472	31678109
3 Cash	4301969	-	59813	*100751	58015	121524	728642	468321	312942	198031	52889	274479	1926562
4 Notes and accounts receivable	10030753	-	*37483	*100857	127368	330036	1866177	854076	1034330	648261	419318	836521	3776327
5 Less: Allowance for bad debts	98692	-	-	-	-	-	19704	10501	10891	15021	2495	10931	29149
6 Inventories	3971982	-	*9398	*40891	58048	120108	652065	494126	350976	353626	273336	539537	1079870
7 U.S. govt. obligations, total	*55943	-	-	-	-	-	*4608	-	*51335	-	-	-	-
8 Tax-exempt securities	*105192	-	-	-	-	-	*28826	-	*66357	-	-	-	10009
9 Other current assets	1238139	-	*3309	*3347	*15004	33770	307359	72182	127671	107485	52079	159500	356434
10 Loans to stockholders	459222	-	*14481	*807	*15636	*10213	85926	22492	71208	*19710	15300	35447	168002
11 Mortgage and real estate loans	114849	-	-	-	*595	*11467	*39217	*12305	*15278	*20709	13124	772	1383
12 Other investments	12292516	-	-	*139	*29132	93711	193591	143403	242776	202370	163549	551066	10672779
13 Depreciable assets	30385314	-	150263	256189	315129	777379	4740690	3121475	2850970	1611074	1171169	856204	14534772
14 Less: Accumulated depreciation	16232915	-	115755	190717	234805	520320	3137105	1846550	1429002	754128	547372	364568	7092594
15 Depletable assets	8856205	-	*24020	*8700	-	-	*7059	*8	*694	*4167	20378	30108	8761072
16 Less: Accumulated depletion	4130942	-	-	-	-	-	*4259	*7	*369	*2182	15765	19302	4089058
17 Land	2028025	-	*1735	*8168	*18929	54803	421187	263527	371820	232959	103168	50473	501256
18 Intangible assets (Amortizable)	2229356	-	*217	*2402	*6007	71467	87891	66132	65455	88053	69127	132331	1640273
19 Less: Accumulated amortization	956270	-	*127	*619	*3904	*19188	35024	25374	30753	23103	23824	27594	766760
20 Other assets	722644	-	*157	*399	*-244	25056	80005	36073	66408	74808	59622	153429	226930
21 Total liabilities	55373291	-	184995	331314	404909	1110026	6047151	3671686	4157205	2766819	1823605	3197472	31678109
22 Accounts payable	10140016	-	*15555	*64426	109338	194765	1416336	764911	882134	619307	354834	828768	4889641
23 Mort, notes, and bonds under 1 yr	3514202	-	*19359	*34919	*33650	93707	493289	339660	343879	298242	218533	455783	1183180
24 Other current liabilities	2304036	-	*14334	*31018	15066	86102	467346	216423	287198	129204	121435	166052	769860
25 Loans from stockholders	733014	-	*32618	*49803	*99563	78977	222323	93223	83275	*15994	26512	30728	-
26 Mort, notes, bonds, 1 yr or more	10496481	-	*43344	*36713	*74414	240584	1068005	695539	830895	617703	496743	330914	6061625
27 Other liabilities	3577126	-	*1755	*-7	*18316	*17511	68495	45990	103103	80887	102645	316340	2822090
28 Net worth	24608416	-	58031	114440	54562	398380	2311357	1515940	1626721	1005482	502903	1068887	15951713
29 Capital stock	1345797	-	30950	16509	18211	56532	225432	106573	78356	100336	41404	249346	422148
30 Paid-in or capital surplus	11925201	-	*5467	*10682	*9285	346908	511126	28131	358561	142756	145402	394582	9972300
31 Retained earnings, appropriated	*44651	-	-	-	-	*15188	-	*5580	*1124	*22760	-	-	-
32 Retained earnings-unappropriated	8579851	-	*-22736	*3606	81153	19918	710742	797200	378310	404669	129743	171727	5905518
33 Retained earnings (S Corp)	4232119	-	*57182	*83643	*-54088	*6323	1025179	594888	860571	380108	190774	282747	804792
34 Less: Cost of treasury stock	1519203	-	*12832	-	-	*46488	161122	*16432	50201	45147	4419	29515	1153046
35 Total receipts	193197430	40105760	895263	1709737	3350030	7230970	34375318	18624042	18433254	11515997	7453274	19979646	29524140
36 Business receipts	182596707	32031374	894957	1688232	3314255	7101216	34066163	18440667	18238212	11412484	7371467	19789907	28247772
37 Interest	8217655	*7516589	*245	*1345	*812	9863	23659	25534	17592	10201	9961	25371	576484
38 Interest on govt. obligations	106543	*85630	-	-	-	-	*4578	*3491	7289	*1398	42	228	3889
39 Rents	204409	33517	-	*68	*414	*1949	49201	28618	35941	15716	8973	2444	27568
40 Royalties	64498	-	-	-	-	-	*13564	-	*228	-	2571	126	48009
41 Net S-T cap gain less net LT loss	59552	35205	-	-	-	-	*3676	*4368	*1339	*50	1006	4964	8944
42 Net L-T cap gain less net ST loss	300753	179689	-	*80	*12078	*4267	21285	*824	3563	*1972	2016	18313	56666
43 Net gain, noncapital assets	248506	2158	-	*2648	-	*3121	41881	15514	12382	3984	1932	4502	160384
44 Dividends, domestic corporations	40717	14154	-	-	*73	-	677	*388	313	*613	-0	1877	22622
45 Dividends, foreign corporations	95371	34978	-	-	-	-	-	-	-	-	-	3910	56483
46 Other receipts	1262719	*172467	*62	*17364	*22398	110555	150633	104638	116395	69580	55307	128003	315318
47 Total deductions	191265584	39726294	855247	1732451	3358632	7209353	34077474	18409232	18292383	11474485	7413645	19753264	28963127
48 Cost of goods	162324136	*29395515	649382	1387027	2935712	6088490	30090322	15771835	16312494	10353609	6751112	19038477	23550161
49 Compensation of officers	946054	*19182	*8986	*31680	69515	79416	336705	152156	80322	54004	18419	38994	56674
50 Salaries and wages	5559187	*1342432	*38270	*40435	101411	239925	1075555	871960	582906	361850	192373	199782	512289
51 Repairs	679960	*39879	*25762	5400	11769	22473	153408	107344	93630	47772	21432	20742	130348
52 Bad debts	139820	*1518	*1418	*4582	*5453	10160	51412	22786	27484	5717	2658	2663	3970
53 Rent paid on business property	914963	*71264	*14889	*33933	46499	39940	210692	107437	109619	58130	30617	28821	163122
54 Taxes paid	2207144	75428	9880	*72760	28011	141046	616862	492534	261161	108940	37106	34471	328945
55 Interest paid	8523433	*7135168	*6069	*4661	17207	33705	157676	93709	98789	72138	57870	64034	782407
56 Contributions or gifts	17647	64	*431	*14	*20	*289	1926	1385	1141	540	316	1042	10479
57 Amortization	95909	*17149	*43	*313	*3066	*3016	8668	4422	4279	7440	7042	3568	36903
58 Depreciation	1812788	69801	*6213	18395	27960	64395	350992	235954	224209	137003	85440	74097	518329
59 Depletion	347685	20015	-	-	-	-	*4559	-	*32	*51	5023	5442	312565
60 Advertising	166120	*5582	*1591	*9488	1726	11186	48824	28676	22739	12620	5556	7129	11003
61 Pension, prof sh, stock, annuity	156811	13377	-	-	*2796	*4904	29990	26238	15338	7906	4593	5194	46476
62 Employee benefit programs	401427	*77095	*2489	*4853	*1437	24836	55379	52786	34505	25908	12045	16659	93433
63 Net loss, noncapital assets	362573	353146	-	-	-	*64	*702	*1360	1761	2527	406	226	2382
64 Other deductions	6609926	1089678	89823	118910	106049	445507	883802	438651	421975	218330	181637	211922	2403642
65 Total receipts less total deducts	1931845	379466	40016	-22714	-8602	21617	297844	214810	140871	41513	39629	226382	561013
66 Constructive taxable income from related foreign corporations	96774	11535	-	-	-	-	-	-	-	-	-	2125	83114
67 Net income (less deficit), total	1922076	305372	40016	-22714	-8602	21617	293266	211319	133582	40115	39587	228278	640239
68 Net income, total	2348591	*374173	*48747	*4927	*29990	53475	361278	222339	214647	93749	55821	247507	641939
69 Deficit, total	426514	*68801	*8730	*27642	*38592	31857	68012	*11020	81065	53634	16234	19229	1700
70 Net income (less def), Form 1120-A	*5802	-	*5802	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-29483	-29483	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	605264	*3730	*14881	*-17706	*-21638	*-5664	220453	110994	108662	12309	25314	38319	115612
73 Statutory special deductions, total	380424	10494	*17312	*741	*13843	*17151	22810	6741	5501	*20007	6865	172506	86455
74 Net operating loss deduction	349603	586	*17312	*741	*13791	*17151	22306	*6469	*5278	*19530	6865	171177	68398
75 Dividends received deduction	30821	9908	-	-	*51	-	505	*272	223	*477	-0	1329	18057
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1206016	356300	*9682	*2343	*9945	20647	100644	101505	63917	45938	21046	34177	439872
78 Total income tax before credits	413253	124653	*1453	*353	*1572	3930	27129	34445	21673	16838	7942	15594	157672
79 Income tax	400340	124621	*1453	*353	*1572	3930	25211	33529	21571	15596	7145	11694	153668
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	12979	-	-	-	-	-	1918	*916	*200	*1243	796	3901	4005
83 Foreign tax credit	98437	70259	-	-	-	-	-	-	-	-	150	2023	26005
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*37068	-	-	-	-	-	-	-	*14	*11	-	92	36951
86 General business credit	11313	6981	-	7	-	-	*58	*646	*167	-	-	6	3447
87 Prior year minimum tax credit	4380	-	-	-	-	-	*251	*818	*810	*215	461	1823	-
88 Total income tax after credits	262056	47413	*1453	*346	*1572	3930	26820	32981	20682	16612	7330	11650	91269

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Alcoholic
beverages

MINOR INDUSTRY 5180 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4615	*154	*716	*974	*476	*399	1243	319	219	73	21	12	8
2 Total assets	19955695	-	*27958	*155005	*193760	*275847	2849454	2273311	3095102	2480034	1529761	1753098	5322364
3 Cash	1622158	-	*5898	*27977	*42928	*85763	347908	280081	306725	167327	89687	87625	180237
4 Notes and accounts receivable	3833252	-	*4961	*1372	*28045	*25672	447013	352110	526589	684208	361754	296776	1104754
5 Less: Allowance for bad debts	45278	-	-	-	-	*3152	*1727	*2150	7469	7392	6466	3570	13351
6 Inventories	5271967	-	*13662	*26688	*75924	*63856	849340	515683	772027	688770	457776	593429	1214810
7 U.S. govt. obligations, total	*92427	-	-	-	-	-	-	*37185	*15325	27745	2000	-	10171
8 Tax-exempt securities	*86503	-	-	-	-	-	*2732	*25144	*13050	*1013	192	19	44352
9 Other current assets	676643	-	-	*3733	*1955	*10701	122239	31990	143615	123174	55493	96597	87146
10 Loans to stockholders	241974	-	-	*263	-	-	56753	*119812	52722	*5832	6592	-	-
11 Mortgage and real estate loans	16391	-	-	-	-	-	*590	*1518	*1394	-	1019	11763	107
12 Other investments	2219910	-	-	*1412	-	*25751	199935	159849	461727	132507	200051	230101	808577
13 Depreciable assets	7305665	-	*12825	*120045	*52374	*149143	1576609	1207760	1107933	783790	401470	548057	1345659
14 Less: Accumulated depreciation	4226798	-	*10031	*69619	*38375	*102079	1037343	750535	657542	454208	183479	299236	624350
15 Depletable assets	62773	-	-	-	-	-	-	-	-	-	-	62773	-
16 Less: Accumulated depletion	61392	-	-	-	-	-	-	-	-	-	-	61392	-
17 Land	460990	-	-	*5622	-	*1022	72733	61856	57760	45534	24779	98241	93444
18 Intangible assets (Amortizable)	2388557	-	*1483	*31358	*25738	*77822	212409	199020	482648	275363	118004	122447	842268
19 Less: Accumulated amortization	587661	-	*840	*956	*10776	*61066	60750	40527	228063	56210	33398	20940	74135
20 Other assets	597613	-	-	*7109	*15946	*2414	61015	74514	46661	62581	34288	-9590	302675
21 Total liabilities	19955695	-	*27958	*155005	*193760	*275847	2849454	2273311	3095102	2480034	1529761	1753098	5322364
22 Accounts payable	2925419	-	*10535	*37390	*61463	*21086	397400	292560	570550	538006	283756	185922	526751
23 Mort, notes, and bonds under 1 yr	1973304	-	*254	*31554	*30929	*3061	250011	239545	363580	205712	254489	207779	386390
24 Other current liabilities	1479653	-	*3815	*10196	*8180	*18596	128362	130141	195296	146317	113065	170598	555086
25 Loans from stockholders	592034	-	*12450	*10705	*50930	*73791	87813	*131708	103053	96037	19522	6024	-
26 Mort, notes, bonds, 1 yr or more	4550499	-	*7580	*34013	*19268	*36602	577667	365985	616396	433686	183840	197757	2077704
27 Other liabilities	447891	-	-	*467	-	*313	84315	*40884	13757	23409	60702	21742	202303
28 Net worth	7986895	-	*-6675	*30680	*22990	*122397	1323885	1072488	1232470	1036867	614386	963275	1574131
29 Capital stock	777572	-	*11635	*7943	*31144	*21207	239213	68457	101570	72681	8820	72419	142483
30 Paid-in or capital surplus	1243492	-	*52543	*5731	-	*38845	114979	*14785	90925	68556	55507	311388	490233
31 Retained earnings, appropriated	*17656	-	-	-	-	-	*15562	-	-	-	-	-	2094
32 Retained earnings-unappropriated	2897170	-	*-28349	*55645	*-8154	*121986	502413	249320	295997	317931	168895	515233	706253
33 Retained earnings (S Corp)	3697397	-	*-30434	-	-	*-43126	747797	785688	851754	658442	388600	105608	233068
34 Less: Cost of treasury stock	646392	-	*12070	*38639	-	*16515	296080	*45761	107775	80743	7435	41373	-
35 Total receipts	58975145	*576783	*339189	*494269	*632204	*1409381	11414684	8459038	10890545	7497673	4020943	4171873	9068561
36 Business receipts	57723729	*571256	*336294	*481590	*621205	*1366324	11324035	8385222	10692484	7338698	3988083	4114852	8503684
37 Interest	205493	*663	-	*931	*560	*3000	9996	*3542	5555	5695	2768	12192	160591
38 Interest on govt. obligations	10129	*1540	-	-	-	-	*991	*1330	*2141	*1513	386	1	2227
39 Rents	88206	*1160	-	-	-	-	*5360	*2885	*3735	*1561	954	5734	66818
40 Royalties	*143218	-	-	-	*3	-	-	-	-	-	-	13731	129484
41 Net S-T cap gain less net LT loss	*401	-	-	*51	-	-	-	-	*3	*338	-	124	-115
42 Net L-T cap gain less net ST loss	90644	-	-	*11274	-	-	*24136	*2516	*25541	*15210	787	2016	9163
43 Net gain, noncapital assets	33651	*36	-	-	-	*197	5734	2292	6586	14276	1184	377	2968
44 Dividends, domestic corporations	10603	-	-	*130	-	-	*575	*427	*29	*805	-	168	8469
45 Dividends, foreign corporations	*21439	-	-	-	-	-	-	-	-	*58	-	-	21381
46 Other receipts	647633	*2128	*2895	*292	*10436	*39860	43858	60824	154471	119519	26783	22678	163891
47 Total deductions	57191705	*582013	*360543	*498079	*634433	*1352785	11176676	8178457	10479610	7279527	3848104	4015762	8785716
48 Cost of goods	43139184	*441326	*307694	*251434	*442154	*1081508	8603366	6235008	8071943	5745058	2858197	3093459	6008037
49 Compensation of officers	868633	*5464	-	*24364	*22692	*31384	266771	131884	205077	72898	30275	27388	50437
50 Salaries and wages	4687505	*40148	*12669	*75244	*59760	*81607	948018	699856	828932	665213	315471	305640	654948
51 Repairs	267247	*3015	*587	*6323	*943	*9867	65855	53373	49452	19348	16721	14827	26935
52 Bad debts	76959	*327	*1836	-	-	*150	3200	2414	15012	4831	3526	29743	15919
53 Rent paid on business property	533041	*7046	*5260	*30238	*20438	*20118	89533	103420	86688	48014	23442	12915	85931
54 Taxes paid	2602478	*46067	*7734	*12604	*22684	*41660	293072	365777	427352	204943	253278	209146	718160
55 Interest paid	667420	*887	*2305	*984	*3554	*6366	75470	55193	76682	60940	32470	29724	322847
56 Contributions or gifts	12119	*54	*233	*381	*194	*58	1541	*754	1482	1726	582	1693	3421
57 Amortization	99183	*146	*296	*1198	*1311	*1804	13961	11914	21218	16488	6310	2682	21856
58 Depreciation	497546	*3559	*458	*12529	*6075	*12308	99944	79986	73920	49343	37168	35748	86510
59 Depletion	*2534	-	-	-	-	-	-	*48	*2486	-	-	-	-
60 Advertising	558826	*3948	*1621	*4771	*3578	*8019	69521	40991	94614	58939	79316	73357	120149
61 Pension, prof sh, stock, annuity	186517	*898	-	*1217	*533	*1107	35476	50945	24427	18411	9780	11573	32150
62 Employee benefit programs	378317	*3182	*148	*6773	*6171	*5981	63032	35761	89797	34491	29257	33449	70273
63 Net loss, noncapital assets	6082	-	-	*48	-	-	*133	*374	1106	*1218	239	205	2759
64 Other deductions	2608113	*25947	*19701	*69970	*44347	*50848	547784	310759	409421	277666	152072	134214	565384
65 Total receipts less total deducts	1783440	*-5230	*-21353	*-3809	*-2229	*56597	238007	280581	410935	218146	172839	156111	282845
66 Constructive taxable income from related foreign corporations	7372	-	-	-	-	-	-	-	-	-	768	71	6533
67 Net income (less deficit), total	1780683	*-6769	*-21353	*-3809	*-2229	*56597	237017	279251	408794	216633	173221	156181	287151
68 Net income, total	1953595	*14784	*3496	*13834	*1147	*62387	283178	286287	420806	233749	177237	169541	287151
69 Deficit, total	172912	*21553	*24850	*17643	*3376	*5791	46161	*7036	*12012	*17116	4016	13360	-
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-2423	*-2423	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1132660	*-18163	*-14519	*-602	-	*46104	201986	255978	309565	149018	134263	-6671	75702
73 Statutory special deductions, total	30619	-	*1401	*91	*194	*719	*5052	*3883	*130	*2640	3408	118	12982
74 Net operating loss deduction	17534	-	*1401	-	*194	*719	*4649	*3585	*107	*2046	3408	-	1424
75 Dividends received deduction	13086	-	-	*91	-	-	*403	*299	*23	*594	-	118	11559
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	704343	*13816	*2095	*13742	*952	*10519	63893	*24649	99640	74849	38986	162734	198466
78 Total income tax before credits	237607	*4696	*314	*3165	*143	*2674	18707	*8247	32652	28000	12935	56663	69412
79 Income tax	236912	*4696	*314	*3165	*143	*2674	18707	*8247	33882	25802	13255	56663	69364
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*63	-	-	-	-	-	-	-	-	*15	-	-	47
83 Foreign tax credit	8482	-	-	-	-	-	-	-	-	-	247	-	8235
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	529	-	-	-	*43	-	25	-	*32	85	39	184	121
87 Prior year minimum tax credit	*1048	-	-	-	-	-	-	*287	*444	-	-	39	278
88 Total income tax after credits	227548	*4696	*314	*3165	*100	*2674	18681	*7960	32175	27915	12650	56440	60778

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Miscellaneous
nondurable goods; wholesale trade
not allocable

MINOR INDUSTRY 5190
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	43985	4495	20082	5055	5469	3725	4086	466	436	81	43	29	19
2 Total assets	51103245	-	594013	810141	1994985	2650643	8364644	3229786	6774994	2778923	2987539	4347818	16569758
3 Cash	3876631	-	86093	155395	255585	392098	747858	406045	466117	208813	266308	368300	524020
4 Notes and accounts receivable	15694440	-	189081	296232	479285	740014	2829312	976459	2449326	868942	926878	995547	4943364
5 Less: Allowance for bad debts	489934	-	*6052	*151157	*1155	*9081	21293	21732	62981	20496	42248	53156	100584
6 Inventories	13183478	-	146354	195734	555985	715017	2649212	966335	1918209	657631	787205	1174511	3417285
7 U.S. govt. obligations, total	62053	-	-	-	-	*22	*36856	*1265	*22854	-	-	1056	1
8 Tax-exempt securities	315859	-	-	-	*15826	-	*4962	*9883	*10110	-	-	52422	222656
9 Other current assets	2535100	-	37832	36371	115018	74145	244157	241326	377330	234416	172977	218228	783300
10 Loans to stockholders	578326	-	44609	*14537	80170	71520	64874	*25005	87267	*11626	2601	1027	175090
11 Mortgage and real estate loans	142153	-	-	-	-	-	*12009	*4	*1742	-	2543	70	125785
12 Other investments	4540357	-	-	*73318	148635	86001	452807	127293	465406	305735	230382	270367	2380414
13 Depreciable assets	13198641	-	332982	293992	710679	940537	2640555	900591	1650807	605406	692266	1029063	3401762
14 Less: Accumulated depreciation	7006413	-	267024	177408	489705	561616	1638637	466278	937702	333943	351748	404243	1378109
15 Depletable assets	*16168	-	-	-	-	-	*13379	-	*2018	-	-	631	141
16 Less: Accumulated depletion	*12181	-	-	-	-	-	*10605	-	*1086	-	-	489	-
17 Land	831415	-	*10273	*15943	48772	153694	170758	19499	106445	21112	44824	62893	177201
18 Intangible assets (Amortizable)	3279642	-	5780	73743	12764	23956	124791	14848	310080	201993	244529	613466	1653691
19 Less: Accumulated amortization	597539	-	2908	26936	6461	13139	42340	*6770	130482	41044	56981	69431	201048
20 Other assets	955048	-	16992	10376	69585	37475	85990	36013	39534	58733	68004	87556	444790
21 Total liabilities	51103245	-	594013	810141	1994985	2650643	8364644	3229786	6774994	2778923	2987539	4347818	16569758
22 Accounts payable	12736933	-	104327	517031	553746	595160	2110727	870393	1777137	684158	661522	876773	3985958
23 Mort, notes, and bonds under 1 yr	7853477	-	75310	1187407	156880	182346	1153228	622325	1236912	580347	444720	293445	1920557
24 Other current liabilities	4391908	-	57184	90571	146978	182883	624050	293696	585772	186931	404548	367965	1451330
25 Loans from stockholders	2143048	-	274107	101942	431746	378938	404222	153924	75683	40081	158034	109163	15208
26 Mort, notes, bonds, 1 yr or more	7687315	-	48929	186788	307450	519323	885312	301852	771360	528945	347288	1146337	2643732
27 Other liabilities	1196860	-	*23408	*-0	31166	2659	115882	73128	198540	108033	84852	57133	502058
28 Net worth	15093705	-	10748	-1273598	367019	789333	3071223	914468	2129591	650427	886575	1497003	6050915
29 Capital stock	2651233	-	147523	137536	102222	181655	389207	107965	236874	114630	187562	158225	887836
30 Paid-in or capital surplus	7950479	-	83190	343214	286446	139452	484439	89595	595547	327223	275645	571356	4754371
31 Retained earnings, appropriated	*71436	-	-	-	-	*21077	*44278	-	*4146	*116	1819	-	-
32 Retained earnings-unappropriated	1773093	-	-219754	-1740093	77940	280443	1432389	367666	580689	32891	102159	223351	635412
33 Retained earnings (S Corp)	3550094	-	2627	6074	-64884	201853	989740	386228	841335	203495	390214	572191	21221
34 Less: Cost of treasury stock	902630	-	*2837	*20328	*34705	*35146	268832	36986	129000	27928	70823	28120	247925
35 Total receipts	128823216	2165821	4494725	3376386	5863845	7149476	28450538	9921722	20224707	6343070	6172217	6500993	28159716
36 Business receipts	126353260	2064974	4331961	3329079	5783276	7016216	28164151	9748066	19782455	6220459	6073872	6392691	27446060
37 Interest	362670	*766	*927	2699	10736	9594	43373	7931	35737	31961	15180	12959	190806
38 Interest on govt. obligations	23075	-	-	-	*1150	-	*1684	*1581	1298	*302	3204	4573	9282
39 Rents	48638	-	*1927	-	*1740	*2765	10625	*2347	12173	*1687	2626	2610	10137
40 Royalties	86447	-	-	-	-	-	*2326	*51	*1256	*5701	459	1888	74766
41 Net S-T cap gain less net LT loss	45936	-	-	*3462	-	*229	*1616	*131	*12793	21967	-	-	5737
42 Net L-T cap gain less net ST loss	299403	*7293	*11212	-	*6096	*1371	12951	*19357	36484	*3428	2067	2528	196617
43 Net gain, noncapital assets	93516	*2800	*4365	*31312	*5545	*1488	5909	1189	17174	17798	1052	217	4668
44 Dividends, domestic corporations	11766	-	*577	*242	*444	-0	2488	*1275	*1471	*670	3076	120	1405
45 Dividends, foreign corporations	72147	-	-	-	-	-	*1386	-	*1560	*4219	11588	57	53337
46 Other receipts	1426359	89988	143757	*9590	54857	117813	204029	139794	322307	34878	59094	83351	166901
47 Total deductions	126289996	2198392	4457367	3313897	5815976	7058924	27989302	9661571	19864707	6216018	5963776	6380092	27369973
48 Cost of goods	99784638	1636089	3079936	2424296	4335830	4988788	22554389	7623758	16091829	4970396	4613574	4814293	22651460
49 Compensation of officers	2411325	91695	249985	147097	220594	318331	646497	211210	252764	63231	63799	54993	91128
50 Salaries and wages	7847392	104729	363894	198370	369610	498128	1654767	661582	1333028	402063	386544	523630	1351046
51 Repairs	408220	5253	21850	18394	28245	42682	95213	24145	64529	21334	15644	21919	49012
52 Bad debts	389726	61431	*5892	*2270	5407	28360	55072	25779	55822	22335	15403	23332	88623
53 Rent paid on business property	1426173	32827	127872	65905	93938	112786	305895	92059	170816	51616	42199	89720	240540
54 Taxes paid	1417682	17063	79446	39149	91107	114318	319630	106344	256529	67025	68986	75615	182470
55 Interest paid	1216541	9448	13162	28710	44580	64223	202218	78582	177418	79331	65839	105104	347927
56 Contributions or gifts	31889	*5	*105	*181	698	555	4637	1825	2229	2021	1050	1383	17202
57 Amortization	214664	626	4813	*7652	1798	2298	19696	3481	25191	18922	21452	25749	82986
58 Depreciation	1170520	11849	20783	22392	54054	72406	217290	73181	133897	53620	65077	90935	355037
59 Depletion	*2387	-	-	-	-	-	-	-	*1796	-	-	-	591
60 Advertising	837381	12893	28231	14780	22438	58475	117121	91415	127182	59722	56421	45953	202749
61 Pension, prof sh, stock, annuity	258107	*4380	*18399	*10474	12373	19302	68465	24143	33771	19195	11075	11330	25199
62 Employee benefit programs	498764	*15362	*1876	*8375	18221	22337	107550	30261	75735	32513	27498	37732	121303
63 Net loss, noncapital assets	38875	*1646	*49	*562	*44	*962	11682	*1337	4271	3112	1601	949	12659
64 Other deductions	8335713	193098	441073	325288	517040	714973	1609181	612467	1057901	349582	507614	457455	1550041
65 Total receipts less total deducts	2533220	-32572	37357	62489	47869	90552	461237	260151	360000	127052	208441	120901	789743
66 Constructive taxable income from related foreign corporations	125924	-	-	-	-	-	*45	-	*2210	-	9225	49	114395
67 Net income (less deficit), total	2636069	-32572	37357	62489	46718	90552	459597	258570	360912	126750	214462	116377	894856
68 Net income, total	3858246	70058	164092	140131	186844	196068	661113	324416	527315	222594	255002	200781	909833
69 Deficit, total	1222177	102630	126735	77642	140126	105516	201516	*65846	166403	95844	40540	84404	14976
70 Net income (less def), Form 1120-A	-12309	-	*-6242	-	*-6067	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-958	*-958	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1270412	7006	76984	88709	63586	32371	338599	171906	270112	58372	91168	64796	6804
73 Statutory special deductions, total	252151	*22967	13212	*1640	*10156	*25450	36586	*8624	21735	*41234	15573	2915	52059
74 Net operating loss deduction	234385	*22967	12808	*1640	*9845	*25450	34827	*7732	20641	*36926	12182	2831	46536
75 Dividends received deduction	17767	-	*404	-	*311	-0	1758	*892	*1095	*4308	3392	84	5524
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1996658	*13240	*7858	*15438	50220	87321	259067	122740	211204	114182	148405	116014	850970
78 Total income tax before credits	671139	*2407	*1179	*2316	8327	20886	75566	41593	74203	39489	51311	40232	313631
79 Income tax	650883	*2298	*1179	*2316	8327	20747	75526	41008	71772	39443	50642	40018	297608
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	19972	*110	-	-	-	*73	*40	*585	2430	*51	446	214	16023
83 Foreign tax credit	98680	-	-	-	-	*4898	*45	*11	*264	*31	7311	105	86016
84 U.S. Possessions tax credit	3	-	-	-	-	-	3	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	4486	-	1	-	*48	37	*347	*345	*293	15	61	27	3313
87 Prior year minimum tax credit	3122	-	-	-	-	*137	*18	*76	-	*275	3	355	2257
88 Total income tax after credits	564849	*2407	*1178	*2316	8279	15815	75153	41162	73646	39168	43937	39745	222045

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade

DIVISION 62
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	773933	49434	347426	163846	93479	55255	50461	8316	3885	828	406	297	300
2 Total assets	1017098969	-	13951260	27145925	32881585	38625331	106727001	57695551	57934818	28187781	28989683	47770387	577189648
3 Cash	57674013	-	2428670	3658548	4365087	4883518	9976401	4261900	4577261	2354362	2089727	2883194	16195344
4 Notes and accounts receivable	156676361	-	1115623	2449294	4059028	4952987	14650017	7444816	8710697	4113541	4112614	6608842	98458903
5 Less: Allowance for bad debts	4235724	-	16385	9683	33816	58366	196325	129728	202226	125588	151564	314961	2997082
6 Inventories	296188282	-	4124622	8609487	11022595	13221018	47018907	29689877	25177683	9208489	8615933	12419247	127080423
7 U.S. govt. obligations, total	1155517	-	*6944	*26582	28714	123403	118387	*119894	78869	38062	71351	90007	453302
8 Tax-exempt securities	2084771	-	*34	*7602	*48229	*74952	82604	*64998	72329	101010	23901	4659	1604452
9 Other current assets	31460139	-	360402	699568	842565	1077609	2922507	1972611	1859534	1115645	1192086	2040875	17376739
10 Loans to stockholders	7860256	-	593184	1013804	1099890	700372	1377723	696062	609677	180104	129966	208565	1250908
11 Mortgage and real estate loans	1365469	-	*58732	*114498	184324	187660	344864	78634	105439	115324	73113	10571	92310
12 Other investments	108587116	-	139212	822451	1168777	1815421	4128020	1596067	2451317	1793263	1488132	3625663	89558794
13 Depreciable assets	447946722	-	12734274	17838079	18944134	21286538	44731793	19090193	21039212	12775713	14381720	22706137	242418929
14 Less: Accumulated depreciation	205873215	-	8730371	10654599	11390629	12678727	24804331	10042733	10300214	6101593	6469376	9556380	95144261
15 Depletable assets	196058	-	*29094	*26555	*2098	*33946	*16923	*4679	*29035	*6208	8076	10188	29256
16 Less: Accumulated depletion	91285	-	*17769	*23877	*416	*8935	*9740	*2332	*9384	20	5944	3728	9139
17 Land	37389061	-	122725	385070	840992	1301292	3227335	1426771	1787437	1198196	1056724	1512903	24529616
18 Intangible assets (Amortizable)	59997757	-	1105405	2277588	1787634	1392973	3337750	1253931	1338766	995249	1653561	4027396	40827504
19 Less: Accumulated amortization	11697190	-	566716	881551	596793	431035	1451547	410562	394206	265332	397621	1028007	5273819
20 Other assets	30414862	-	463581	786509	509172	750705	1255712	580472	1003593	685149	1117284	2525215	20737470
21 Total liabilities	1017098969	-	13951260	27145925	32881585	38625331	106727001	57695551	57934818	28187781	28989683	47770387	577189648
22 Accounts payable	143008008	-	3708322	3752626	5413534	6160342	15301038	6121181	6587835	3953686	4165345	6787319	81056780
23 Mort, notes, and bonds under 1 yr	151108901	-	1058144	2045891	2377037	3135321	26300525	23567655	21038646	6729761	4253887	3676793	56925239
24 Other current liabilities	87869961	-	1288826	1822324	2083853	2784031	7600825	4136931	4498320	2450153	3047708	5436567	52720425
25 Loans from stockholders	40067917	-	7153763	7322250	5232674	4431887	6917910	2496156	1862530	500158	289318	518433	3342838
26 Mort, notes, bonds, 1 yr or more	214413307	-	3624507	6193193	6740317	8252977	17656766	7618410	8825625	5046853	6184609	11987453	132282597
27 Other liabilities	52264443	-	503831	417777	419857	664298	1580161	839644	995881	672740	1084141	3134776	41951337
28 Net worth	328366433	-	-3386133	5591865	10614314	13196474	31369775	12915574	14125982	8834430	9964675	16229046	208910432
29 Capital stock	43907642	-	2902088	3749224	2477886	2528040	5355444	1965824	2267436	1317953	1736405	3237453	16369890
30 Paid-in or capital surplus	145451399	-	3410782	3073619	2970755	2840789	6586565	4384790	3916697	2734012	4849525	9969703	100714162
31 Retained earnings, appropriated	808736	-	*3336	*31223	*96319	168923	231933	*36977	33311	*21915	16882	12517	155401
32 Retained earnings-unappropriated	136122612	-	-5375226	1139723	5149905	6291202	12879787	2269019	3156892	2061541	1240869	1236282	106072617
33 Retained earnings (S Corp)	26492696	-	-4066717	-1800266	983697	2460603	8357628	5028731	5430856	3252286	2389204	2383009	2073666
34 Less: Cost of treasury stock	24416652	-	260397	601657	1064247	1093084	2041582	769767	679209	553277	268211	609918	16475304
35 Total receipts	2479535416	21342823	82895632	112362942	114294599	119674544	360801439	223844640	207506357	84206671	75167674	95715354	981722739
36 Business receipts	2417366361	20406668	81851090	111314936	112900197	118150895	355383711	220261157	203865134	82255999	73346594	92720731	944909249
37 Interest	13476204	51060	24364	109790	180484	200447	657502	287877	330593	212478	248899	565036	10607674
38 Interest on govt. obligations	227339	*1908	*64	*1516	4029	6566	29178	6640	6773	7822	8495	18295	136053
39 Rents	3782360	19556	28123	33029	64343	54573	155712	106144	165255	117564	180892	223903	2633266
40 Royalties	4462661	*4185	*4081	*2099	-	*7306	34740	*4485	78617	66019	94069	288585	3878474
41 Net S-T cap gain less net LT loss	138179	453	*1380	*16438	7617	12316	13605	8592	3809	13890	4026	12727	43327
42 Net L-T cap gain less net ST loss	2611487	75937	52509	54875	134461	97335	286631	94030	105004	153383	82874	257592	1216858
43 Net gain, noncapital assets	2417682	265793	83637	105749	124378	124746	328777	105281	169159	74141	105207	144340	786474
44 Dividends, domestic corporations	214714	4035	*1651	2954	9536	10372	28747	4418	8553	5198	5987	15397	117866
45 Dividends, foreign corporations	311315	*256	-	-	*59	*76	*59	*9	*8514	*7331	595	5024	289391
46 Other receipts	34527114	512972	848734	721556	869495	1009912	3882777	2966008	2764946	1292846	1090038	1463725	17104107
47 Total deductions	2434889748	21511467	82620961	111129820	112799998	117889174	356658404	221671751	205373194	82808234	74351508	94142095	953933141
48 Cost of goods	1747922955	15249750	47871516	73983338	74876152	80046241	273171693	182653860	168197946	64205160	53249730	62165987	652251582
49 Compensation of officers	31798671	299715	4375356	4180340	4338271	3980293	6772291	2409264	1793077	629060	482324	591370	1947310
50 Salaries and wages	238575570	1945427	8377350	10167565	11606535	12431524	28773927	14692545	13919955	6837774	7602975	10832248	111387744
51 Repairs	14404135	118876	828234	892416	865803	904358	1881077	796954	780822	409307	494935	674916	5756438
52 Bad debts	7362046	94852	103692	179032	191716	202764	594469	218523	242577	129478	176779	359103	4869061
53 Rent paid on business property	64871573	698175	5457734	4963227	4222808	3683200	7037772	2812980	2751488	1473974	1904083	3231343	26634789
54 Taxes paid	41953727	423544	2595332	2934946	2784656	2579144	5265467	2372756	2224909	1182015	1186851	1754173	16649933
55 Interest paid	32556318	325239	505676	814569	965483	1116264	3418198	1864794	1709672	776813	847460	1442509	18769641
56 Contributions or gifts	635339	5624	7921	11838	15385	21984	38830	12856	18139	14106	19010	34435	435212
57 Amortization	3078786	62407	97479	144672	131481	111594	268450	99216	116730	66123	125406	263709	1591520
58 Depreciation	36956514	284101	1006056	1295785	1332606	1498681	3374481	1534653	1819048	1066605	1270813	2086485	20387200
59 Depletion	35620	*379	*48	*8198	-	6	*923	*6279	*161	*18	-0	3871	15738
60 Advertising	38367767	247580	1218775	1453784	1586791	1876524	5033901	2831894	2723876	1378234	1416088	2175721	16424599
61 Pension, prof sh, stock, annuity	5154542	31045	68503	132892	174663	221426	522296	213719	216709	110970	124783	233293	3104242
62 Employee benefit programs	16633698	163471	207894	387993	481513	495537	1650875	947524	927449	431878	551397	776858	9611310
63 Net loss, noncapital assets	2664271	155625	70177	34583	25633	52442	113549	60538	80668	55018	165692	203418	1646927
64 Other deductions	151918217	1405656	9829216	9544644	9200503	8667194	18740205	8143396	7849967	4041699	4733182	7312658	62449896
65 Total receipts less total deducts	44645668	-168644	274671	1233122	1494602	1785370	4143035	2172888	2133163	1398438	816166	1573259	27789597
66 Constructive taxable income from related foreign corporations	1251044	-	-	-	-	-	-	-	*283	*4859	979	3861	1241061
67 Net income (less deficit), total	45669373	-170552	274607	1231606	1490572	1778804	4113857	2166248	2126674	1395475	808651	1558825	28894605
68 Net income, total	64743485	788140	2636168	2976920	2942973	3004740	6475573	3188656	3104177	1834936	1672057	2792158	33326988
69 Deficit, total	19074112	958692	2361561	1745314	1452400	1225935	2361716	1022408	977503	439461	863406	1233332	4432383
70 Net income (less def), Form 1120-A	-20412	*2210	-20075	10561	-13108	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-5343	-5343	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	12494937	-60703	589742	952854	1116750	1282423	2788100	1701583	1743218	860575	550078	716387	253930
73 Statutory special deductions, total	3462910	128575	305813	324425	233283	208771	342515	97070	145107	86463	162385	202015	1226490
74 Net operating loss deduction	3284204	125436	304808	323582	226602	201599	320994	93596	132997	82742	157467	189976	1124406
75 Dividends received deduction	176874	3139	*1004	*843	6681	7171	21521	3474	12110	3721	4918	12004	100287
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	42277317	275832	381560	611994	790283	824150	2126277	825383	992433	803058	939858	1855972	31850517
78 Total income tax before credits	14225276	88382	58842	99993	144054	175395	603873	273931	338985	278939	328986	652263	11181633
79 Income tax	14154263	87723	58753	99542	142744	171720	597929	272885	335684	275429	321370	641851	11148632
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	81	-	-	-	-	-	-	-	-	-	-	-	81
82 Alternative minimum tax	70998	783	*89	*451	*221	*2761	4119	2447	6107	3189	8665	11072	31094
83 Foreign tax credit	695981	2	-	-	*6	*36	*1440	*21	*224	*4026	979	4689	684560
84 U.S. Possessions tax credit	23408	-	-	-	-	-	17	2	-	1097	-	2464	19828
85 Nonconventional source fuel credit	*284	-	-	-	-	-	*14	-	-	-	-	-	270
86 General business credit	213109	1076	*1215	6283	7233	3598	9528	2323	2424	5190	7569	15386	151283
87 Prior year minimum tax credit	105157	*1024	-	*582	*348	*1148	5223	6433	6661	6956	4228	8045	64509
88 Total income tax after credits	13187337	86280	57627	93129	136467	170612	587651	265152	329675	261670	316211	621680	10261182

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers

MAJOR GROUP 36 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	43350	1287	13109	8509	6109	6783	6681	494	275	51	27	10	16
2 Total assets	63558998	-	590060	1424837	2122056	4674649	13137763	3487586	4132438	1734821	2784155	1507455	27963179
3 Cash	3439063	-	57428	168593	145899	500239	1044860	152287	161137	98084	165848	97096	847593
4 Notes and accounts receivable	9031575	-	106653	228419	431288	898391	3012266	679370	979287	469889	355780	478824	1391409
5 Less: Allowance for bad debts	148418	-	*198	*185	-	*5313	48101	20603	17789	8440	10577	14650	22563
6 Inventories	22702395	-	236651	611148	821916	2034415	5361504	1453863	1327419	482200	1053526	378518	8941234
7 U.S. govt. obligations, total	24599	-	*2259	-	-	*2899	*5851	-	*8700	4890	-	-	-
8 Tax-exempt securities	*85177	-	-	-	*34417	-	*3598	-	*17794	3844	4014	-	21510
9 Other current assets	1681020	-	7630	45793	34674	92000	325662	106841	95867	78117	64476	34346	795614
10 Loans to stockholders	529880	-	51730	*26951	85485	56458	154331	44791	100214	*9001	818	100	-
11 Mortgage and real estate loans	154183	-	-	*5009	*21380	*6419	88470	*18097	*14153	*203	-	452	-
12 Other investments	3904031	-	*3566	*50627	159284	186263	704548	209472	408179	189268	122789	61745	1808290
13 Depreciable assets	26991440	-	408713	658363	803027	1977563	4564745	1461242	1545380	669631	1050050	692828	13159900
14 Less: Accumulated depreciation	11726402	-	285958	433476	524137	1248259	2907792	823871	837333	381279	349925	365951	3568421
15 Depletable assets	*79192	-	*8898	-	-	-	*38	-	*27989	*4376	-	8635	29256
16 Less: Accumulated depletion	*21167	-	*223	-	-	-	*15	-	*8917	-	-	2874	9139
17 Land	4701264	-	*2111	*39733	81171	103111	470262	139554	201013	69615	116745	43104	3434843
18 Intangible assets (Amortizable)	1155513	-	*1533	30740	15348	71711	166845	43466	36329	*8510	157118	99135	524779
19 Less: Accumulated amortization	290686	-	*459	*22220	6544	26783	76210	17684	14938	*2078	3004	20593	100174
20 Other assets	1266338	-	-10274	15340	18847	25535	266903	40763	87953	38987	56497	16740	709048
21 Total liabilities	63558998	-	590060	1424837	2122056	4674649	13137763	3487586	4132438	1734821	2784155	1507455	27963179
22 Accounts payable	9026858	-	157057	309340	325177	694784	1909865	428702	553459	244112	417642	204059	3782662
23 Mort, notes, and bonds under 1 yr	6121272	-	65832	105823	143079	488682	2173066	857262	644958	117862	273314	83825	1167569
24 Other current liabilities	5189022	-	55608	108180	70869	352557	942239	311065	256069	144793	272635	106979	2568028
25 Loans from stockholders	2348920	-	209394	203618	340330	462054	806203	58280	116741	*19705	4703	-	127892
26 Mort, notes, bonds, 1 yr or more	12059449	-	106084	350099	415958	932202	1782409	393062	610357	391883	662063	486201	5929132
27 Other liabilities	1718106	-	*10391	*90694	*301	25265	237524	140467	86825	57715	121689	35483	911752
28 Net worth	27095371	-	-14306	257084	826341	1719106	5286457	1298748	1864029	758752	1032109	590907	13476145
29 Capital stock	2144043	-	91007	147478	159226	295904	472532	147077	113451	49424	361479	90536	215927
30 Paid-in or capital surplus	7685839	-	40908	130981	135707	232825	323122	267199	146916	60218	275606	197235	5875123
31 Retained earnings, appropriated	93719	-	-	*15322	*5934	*31249	*34188	*897	*5429	-	700	**	-
32 Retained earnings-unappropriated	14140017	-	-34557	98916	483419	839927	3034762	233487	1182124	412375	102669	77973	7708922
33 Retained earnings (S Corp)	4377988	-	-100782	-61368	103693	615513	1796977	729483	479402	*275336	295935	237819	5980
34 Less: Cost of treasury stock	1346235	-	*10882	*74244	61638	296312	375125	79395	63293	38601	4280	12656	329808
35 Total receipts	139634671	339909	3182744	4981023	5163375	11893528	33731743	8574784	8982739	3685727	5180797	2990065	50928236
36 Business receipts	137164843	*281893	3153728	4953926	5061189	11758170	33264633	8364755	8811600	3640240	5128634	2939401	49806674
37 Interest	691386	*695	*660	8573	10490	19327	80818	11914	26750	17094	10916	11419	492729
38 Interest on govt. obligations	29826	*9	*61	*396	*111	-	*1734	*199	*1076	*345	373	343	25177
39 Rents	157486	*222	*2995	-	*2807	5259	14374	20206	18254	*3241	7602	3601	78925
40 Royalties	363510	-	-	-	-	39	*270	-	*315	-	-	634	362252
41 Net S-T cap gain less net LT loss	8502	-	-	-	-	*653	2089	*2938	*1675	*1108	22	-	17
42 Net L-T cap gain less net ST loss	153556	*9660	-	*459	*42327	*5582	35810	*30924	13034	*812	2270	622	12054
43 Net gain, noncapital assets	89153	*251	*5045	*2039	*7130	9984	26092	6543	5695	807	2832	1332	21404
44 Dividends, domestic corporations	16497	-	-	*1755	*607	*506	7566	*375	3208	*356	44	435	1646
45 Dividends, foreign corporations	*126	-	-	-	-	*23	-	-	*11	-	92	-	-
46 Other receipts	959787	*47179	20255	13875	38714	93986	298355	136929	101121	21725	28012	32279	127357
47 Total deductions	135670000	*336501	3188085	4904889	5109780	11659159	33126140	8408818	8775137	3569299	5162156	2953939	48476097
48 Cost of goods	99524675	*207619	2003028	3138076	3431827	8276933	24745173	6142143	6681276	2771347	3846854	2168188	36112210
49 Compensation of officers	2611348	*3122	173067	291179	292311	423804	983808	138807	132163	38393	25216	16337	93141
50 Salaries and wages	13979970	*33621	332782	497328	451190	1129792	3038461	886238	837957	324006	553758	283439	5611395
51 Repairs	728569	*1045	14185	26742	36762	68761	189808	49905	52427	22381	27772	26226	212555
52 Bad debts	444883	*718	5423	9497	22592	43583	116162	32518	27015	8594	10194	9060	159528
53 Rent paid on business property	2182560	*13028	111134	207413	109326	226036	427321	111686	98809	44650	123529	49195	660433
54 Taxes paid	2562222	*8684	115195	128707	134847	259838	554790	142897	143960	49576	71196	53284	899248
55 Interest paid	1883410	*26855	14926	50856	61922	148416	408937	127854	123717	58051	66371	62455	733051
56 Contributions or gifts	32447	*1023	*122	*995	1311	1786	6032	1292	3742	1616	1505	280	12743
57 Amortization	88862	*8368	*338	*486	2431	6359	12860	4916	2941	*1440	3156	3615	41953
58 Depreciation	2011586	*527	38424	51200	49850	157956	318000	102654	117081	42070	85247	48776	999801
59 Depletion	*3956	-	-	-	-	6	*163	-	*52	-	-	3736	-
60 Advertising	1289291	*2109	51981	75115	83662	135703	261474	97652	84761	23246	57624	25506	390459
61 Pension, prof sh, stock, annuity	325228	*429	*3232	*15699	18498	17094	95925	22082	25142	16661	11431	5337	93698
62 Employee benefit programs	761885	*2563	14581	38360	34059	63920	167423	43470	65612	24819	55979	23325	227774
63 Net loss, noncapital assets	90049	-	*5303	*353	*2860	*223	16030	*15960	6195	*673	5901	1856	34694
64 Other deductions	7149059	*26790	304365	372883	376334	698949	1783773	488742	372286	141775	216423	173325	2193413
65 Total receipts less total deducts	3964671	3408	-5341	76134	53595	234369	605603	165967	207602	116428	18641	36126	2452139
66 Constructive taxable income from related foreign corporations	*910	-	-	-	-	-	-	-	*-0	-	-	11	898
67 Net income (less deficit), total	3935755	3398	-5402	75738	53484	234369	603868	165767	206527	116083	18268	35794	2427860
68 Net income, total	5097156	*55342	78577	152439	132653	355013	791549	228813	247411	129904	108486	74306	2742666
69 Deficit, total	1161401	*51944	83979	76700	79169	120644	187681	63045	40884	*13821	90218	38512	314806
70 Net income (less def), Form 1120-A	*2007	-	*165	*1842	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*90	*90	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	822618	*-37929	16046	63623	32050	182682	263744	141686	63379	*57711	31869	25174	-17416
73 Statutory special deductions, total	182779	*41622	8799	18084	19837	18971	46417	15765	7420	*399	3172	344	1948
74 Net operating loss deduction	171505	*41622	8799	18084	19408	18576	40865	*15503	*4673	*152	3049	-	774
75 Dividends received deduction	11273	-	-	-	*428	*395	5552	*263	2746	*248	123	344	1175
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	3732363	*13337	19123	34922	57668	91588	366917	63899	152952	71280	71155	48803	2740717
78 Total income tax before credits	1241517	*4547	*2868	5379	11031	18092	100932	21616	52082	24256	24949	16714	959051
79 Income tax	1238924	*4538	*2868	5379	10872	17078	100803	21046	51809	24256	24509	16714	959051
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	1706	-	-	-	*159	*218	*62	*570	*258	-	441	-	-
83 Foreign tax credit	*1835	-	-	-	-	-	-	-	*2	-	-	-	1834
84 U.S. Possessions tax credit	2	-	-	-	-	-	-	2	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	8006	-	-	1	*293	24	28	-	*142	*6	47	-	7465
87 Prior year minimum tax credit	1285	-	-	-	*97	*496	*254	*301	*35	-	-	99	3
88 Total income tax after credits	1230388	*4547	*2868	5378	10640	17572	100650	21313	51904	24250	24902	16615	949749

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Building material dealers

MINOR INDUSTRY 5220
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	20171	*650	5816	4327	2437	2821	3560	291	195	37	14	10	13
2 Total assets	45553436	-	299775	699040	826722	1944279	7230440	2050193	3013435	1278793	1022003	1507455	25681300
3 Cash	2322167	-	26419	110993	58753	211647	641401	76997	137176	80918	78155	97096	802612
4 Notes and accounts receivable	7240784	-	77581	184232	211901	582838	2297065	559789	816431	430060	273017	478824	1329045
5 Less: Allowance for bad debts	126714	-	*153	-	-	*4736	41255	13955	14347	8082	7395	14650	22141
6 Inventories	14886337	-	90748	245235	276979	737316	2301975	715682	816468	330284	350145	378518	8642987
7 U.S. govt. obligations, total	*18025	-	*333	-	-	-	*4102	-	*8700	4890	-	-	-
8 Tax-exempt securities	*47163	-	-	-	-	-	-	-	*17794	3844	4014	-	21510
9 Other current assets	1303130	-	*2996	18838	29930	31136	219179	50985	75221	41627	37071	34346	761802
10 Loans to stockholders	336102	-	*44277	*13728	36655	20817	77824	*43150	91185	*8365	-	100	-
11 Mortgage and real estate loans	50245	-	-	*5009	*19032	*801	*9338	*1666	*13743	*203	-	452	-
12 Other investments	2195556	-	*2333	*4141	*32988	54403	402419	107951	327270	103566	68110	61745	1030628
13 Depreciable assets	20009760	-	185114	301993	314381	743565	2806445	910212	1132585	456764	335138	692828	12130735
14 Less: Accumulated depreciation	8157181	-	118814	225775	206528	496439	1887322	519019	638737	268266	179224	365951	3251107
15 Depletable assets	*70255	-	-	-	-	-	-	-	*27989	*4376	-	8635	29256
16 Less: Accumulated depletion	*20930	-	-	-	-	-	-	-	*8917	-	-	2874	9139
17 Land	3989357	-	*866	*16286	50583	26506	224506	64189	129304	49213	42832	43104	3341968
18 Intangible assets (Amortizable)	760638	-	-	*28105	*4000	32552	121627	26448	19224	*8392	1769	99135	419387
19 Less: Accumulated amortization	233232	-	-	*21179	*980	8928	61695	*13166	10233	*1994	399	20593	94065
20 Other assets	861975	-	*-11925	17435	*-971	12801	114830	39264	72578	34632	18771	16740	547822
21 Total liabilities	45553436	-	299775	699040	826722	1944279	7230440	2050193	3013435	1278793	1022003	1507455	25681300
22 Accounts payable	6906633	-	132894	208231	167107	382070	1161281	286469	385944	171929	141045	204059	3665604
23 Mort, notes, and bonds under 1 yr	3228511	-	*22249	*31132	40728	118665	824974	502333	433906	85229	148465	83825	937006
24 Other current liabilities	3582578	-	32156	79289	23839	74123	441703	90925	161764	81384	78688	106979	2411729
25 Loans from stockholders	1071315	-	88088	77333	48967	135147	432567	*24806	114156	*18841	3519	-	127892
26 Mort, notes, bonds, 1 yr or more	7834349	-	*53753	143071	162033	416763	777027	271006	315407	314475	168223	486201	4726392
27 Other liabilities	1131690	-	*4827	*4353	*-0	16475	70760	17542	77156	28219	33308	35483	843567
28 Net worth	21798360	-	-34192	155631	384049	801037	3522129	857112	1525103	578717	448755	590907	12969112
29 Capital stock	1232294	-	38094	92297	71210	171792	311515	96704	95757	47464	24232	90536	192694
30 Paid-in or capital surplus	6286753	-	*27065	*37311	37395	63699	194213	131986	101699	55457	55343	197235	5385350
31 Retained earnings, appropriated	73392	-	-	*15322	-	*23170	*28132	*897	*5429	-	442	-	-
32 Retained earnings-unappropriated	12019611	-	-50108	91547	241542	410524	1899366	335199	1066949	324312	203193	77973	7419113
33 Retained earnings (S Corp)	3023013	-	*-40949	*-6602	*52876	379149	1364569	367748	311281	*184220	166923	237819	5980
34 Less: Cost of treasury stock	836704	-	*8294	*74244	*18974	247298	275666	*75423	56012	*32736	1378	12656	34025
35 Total receipts	102580722	*112905	1601058	3509265	2352300	5755115	19624417	5431830	6588690	2968373	2578516	2990065	49068188
36 Business receipts	100901906	*67178	1597988	3500631	2308371	5718826	19446883	5323873	6459562	2936633	2546496	2939401	48056063
37 Interest	550398	*591	*128	*2882	4978	9607	47608	8519	22661	11907	6918	11419	423180
38 Interest on govt. obligations	28918	-	-	*396	-	-	*1419	*142	*1009	*305	126	343	25177
39 Rents	131022	*222	-	-	*600	*1066	6619	*14673	17904	*2585	5683	3601	78070
40 Royalties	363201	-	-	-	-	-	*1362	*35	*1185	*2	-	634	362252
41 Net S-T cap gain less net LT loss	*2601	-	-	-	-	-	-	-	*315	-	-	-	17
42 Net L-T cap gain less net ST loss	84545	*90	-	*404	*23427	*13	6278	*30924	11933	*812	1985	622	8058
43 Net gain, noncapital assets	43422	*246	*1514	*123	*4630	*4327	14946	6139	2771	796	400	1332	6198
44 Dividends, domestic corporations	8618	-	-	-	-	*249	2851	*155	3175	*65	42	435	1646
45 Dividends, foreign corporations	*103	-	-	-	-	-	-	-	*11	-	92	-	-
46 Other receipts	465989	*44577	*1428	4829	10293	21027	96453	47369	68164	15268	16775	32279	107527
47 Total deductions	99147640	*77441	1639966	3446254	2329629	5592552	19233070	5327902	6421703	2880091	2579153	2953939	46665938
48 Cost of goods	74097261	*47373	1088493	2253751	1637826	4026107	14532688	4026202	5002404	2246769	2016567	2168188	35050893
49 Compensation of officers	1499115	-	*64387	191328	151145	229632	561525	84669	92589	31969	7266	16337	68267
50 Salaries and wages	10268401	*9331	119151	342438	151976	530603	1775658	543520	594414	264856	262326	283439	5390687
51 Repairs	501648	-	4035	12669	13945	25703	114801	30914	37639	16951	13368	26226	205398
52 Bad debts	370348	248	*1596	*7930	14423	33471	86481	27550	22239	8262	7384	9060	151705
53 Rent paid on business property	1467956	*5803	76393	154260	36576	94293	214256	65794	56699	33654	39447	49195	641585
54 Taxes paid	1795534	*4511	50166	77091	60880	128784	309524	84851	101573	38622	31381	53284	854870
55 Interest paid	1174532	*2231	4875	17612	17869	53886	167009	76180	75243	43837	30377	62455	622959
56 Contributions or gifts	25911	*1009	*27	*980	*589	691	3902	*900	3391	1085	570	280	12486
57 Amortization	48414	-	-	*312	*846	1968	7018	1189	1961	*1438	1003	3615	29064
58 Depreciation	1487013	-	20472	27118	18764	56066	198155	71623	80147	31382	24691	48776	909819
59 Depletion	*3951	-	-	-	-	-	*163	-	*52	-	-	3736	-
60 Advertising	798070	*55	40028	53970	41860	51403	107752	42035	47512	15347	20053	25506	352550
61 Pension, prof sh, stock, annuity	251400	*183	*1216	*15699	*9252	6538	68178	15787	19587	14481	5099	5337	90043
62 Employee benefit programs	550276	*578	*4225	24938	10805	38172	115863	28497	52511	21116	25763	23325	204485
63 Net loss, noncapital assets	51377	-	*5303	*353	*410	*165	2081	*522	6071	*400	111	1856	34105
64 Other deductions	4756432	*6119	159599	265804	162462	315071	968017	227671	227670	109923	93747	173325	2047023
65 Total receipts less total deducts	3433082	*35464	-38909	63011	22671	162563	391347	103928	166986	88282	-637	36126	2402250
66 Constructive taxable income from related foreign corporations	*910	-	-	-	-	-	-	-	*-0	-	-	11	898
67 Net income (less deficit), total	3405074	*35464	-38909	62615	22671	162563	389928	103786	165977	87976	-764	35794	2377971
68 Net income, total	4064118	*53832	19160	101059	53901	220669	472191	127179	187515	100620	38342	74306	2615343
69 Deficit, total	659044	*18368	58069	*38444	*31230	58106	82262	*23393	21538	*12644	39106	38512	237372
70 Net income (less def), Form 1120-A	*-65	-	*-65	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*90	*90	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	552844	*-18240	-14978	*53267	*16283	148670	198778	55087	51838	*44412	9968	25174	-17416
73 Statutory special deductions, total	116291	41154	*2461	*13026	*7555	*8654	22191	*11131	5235	*194	3171	344	1175
74 Net operating loss deduction	109581	41154	*2461	*13026	*7555	*8455	20195	*11023	*2511	*152	3049	-	-
75 Dividends received deduction	6710	-	-	-	-	*199	1996	*109	2723	*42	122	344	1175
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	3236961	*12550	*5222	*26868	28149	42149	203269	53496	124064	55309	22913	48803	2614168
78 Total income tax before credits	1097811	*4291	*783	*4171	4663	7898	57079	18401	42220	18805	8028	16714	914759
79 Income tax	1096734	*4282	*783	*4171	4663	7898	56969	17831	42069	18805	7791	16714	914759
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	986	-	-	-	-	-	*43	*570	*136	-	237	-	-
83 Foreign tax credit	*1835	-	-	-	-	-	-	-	*2	-	-	-	1834
84 U.S. Possessions tax credit	2	-	-	-	-	-	-	2	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	7898	-	-	1	*293	24	-	-	*110	*5	-	-	7465
87 Prior year minimum tax credit	*1004	-	-	-	*97	*275	*221	*301	*10	-	-	99	-
88 Total income tax after credits	1087072	*4291	*783	*4170	4272	7599	56858	18098	42098	18800	8028	16615	905460

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Hardware stores

MINOR INDUSTRY 5251
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	10677	*626	*1744	2756	2437	1800	1214	*62	*26	*5	8	**	**
2 Total assets	7063738	-	*46296	506433	879438	1247719	2156448	*426571	*397381	*200799	1202653	**	**
3 Cash	486820	-	*4951	50358	42408	106585	170705	*17175	*7347	*9533	77758	**	**
4 Notes and accounts receivable	914071	-	*3172	42241	131849	173074	411396	*46375	*58396	*11568	36000	**	**
5 Less: Allowance for bad debts	16153	-	*45	*185	-	*577	4807	5790	*2006	-	2743	**	**
6 Inventories	3124384	-	*19195	279217	414829	534474	878809	*258991	*161242	*97741	479887	**	**
7 U.S. govt. obligations, total	*2899	-	-	-	-	*2899	-	-	-	-	-	-	-
8 Tax-exempt securities	*35324	-	-	-	*34417	-	*907	-	-	-	-	-	-
9 Other current assets	108604	-	*101	*23776	3128	30040	16880	*2863	*8071	*1097	22648	**	**
10 Loans to stockholders	121591	-	*6046	*13223	*41893	*21020	32277	-	*7132	-	-	-	-
11 Mortgage and real estate loans	*13274	-	-	-	-	-	*12865	-	*409	-	-	-	-
12 Other investments	588109	-	-	*16477	88412	89119	200164	*61658	*55603	*48851	27824	**	-
13 Depreciable assets	2843285	-	*46610	227165	267299	599498	765036	*117320	*159084	*53442	607831	**	**
14 Less: Accumulated depreciation	1533960	-	*35818	147997	179643	349606	454756	*85330	*98371	*26412	156027	**	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	188701	-	*338	*2674	*11378	16906	50325	*5553	*25169	*4122	72235	-	**
18 Intangible assets (Amortizable)	102260	-	*179	*2602	*11321	33609	23417	*7782	*3577	-	19774	**	**
19 Less: Accumulated amortization	30848	-	*42	*1016	*5550	17051	3564	*386	*1330	-	1909	**	**
20 Other assets	115375	-	*1610	*-2102	17696	7730	56794	*359	*13057	*856	19376	**	**
21 Total liabilities	7063738	-	*46296	506433	879438	1247719	2156448	*426571	*397381	*200799	1202653	**	**
22 Accounts payable	1132001	-	*1665	61568	112175	174311	381296	*74914	*48671	*53364	224037	**	**
23 Mort, notes, and bonds under 1 yr	498780	-	*11819	*59081	48859	73056	133884	*72738	*69382	*1152	28809	**	**
24 Other current liabilities	447665	-	*1221	16131	24166	65848	147903	*21209	*21048	*16975	133164	**	**
25 Loans from stockholders	696523	-	*4222	*86740	175440	215757	192241	*20075	-	864	1184	-	-
26 Mort, notes, bonds, 1 yr or more	1545318	-	*10297	160286	195854	350014	386743	*29211	*64200	774	347939	**	**
27 Other liabilities	341259	-	*-0	*86341	*214	*4054	46398	*119358	*4392	225	80277	**	**
28 Net worth	2402191	-	*17072	36286	322731	364679	867982	*89066	*189687	*127445	387243	**	**
29 Capital stock	664833	-	*11321	32693	70711	81993	110227	*9200	*13917	*930	333841	**	**
30 Paid-in or capital surplus	479872	-	*7134	*59631	66742	53096	49685	*128036	*34677	*4701	76171	**	-
31 Retained earnings, appropriated	*5934	-	-	-	*5934	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	685956	-	*1205	-13182	127526	204823	523622	*-133354	*49126	*36103	-109912	**	**
33 Retained earnings (S Corp)	732547	-	-	*-42857	*82251	55933	275578	*85184	*95297	*91116	90045	-	-
34 Less: Cost of treasury stock	166952	-	*2589	-	*30432	*31166	91130	-	*3330	5404	2902	**	-
35 Total receipts	15793434	*186169	*232876	1039450	1913369	2646837	5237514	*1090887	*864967	*374133	2207231	**	**
36 Business receipts	15573022	*183567	*231765	1025118	1886271	2591580	5163921	*1070701	*849743	*373511	2196845	**	**
37 Interest	31797	-	*323	*5307	3175	6494	9089	*1928	*2289	*424	2769	**	**
38 Interest on govt. obligations	*497	-	-	-	*111	-	*99	-	-	*40	246	-	**
39 Rents	11495	-	*788	-	*2206	*386	3888	2168	*143	-	1915	-	-
40 Royalties	*187	-	-	-	-	39	*148	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*3610	-	-	-	-	*368	*326	*2903	*13	-	-	-	-
42 Net L-T cap gain less net ST loss	6700	-	-	*56	-	*936	4508	-	*931	-	269	-	-
43 Net gain, noncapital assets	13132	-	-	*1916	*761	*4598	5638	*155	*6	*4	55	-	**
44 Dividends, domestic corporations	4213	-	-	*1755	*453	*9	*1779	*217	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	148782	*2602	*-0	*5300	20391	42428	48119	*12815	*11842	*154	5132	**	**
47 Total deductions	15694873	*205389	*232577	1037947	1895610	2636078	5187816	*1100389	*862299	*349670	2187098	**	**
48 Cost of goods	10493180	*138263	*120323	608730	1267785	1702214	3541279	*721164	*575573	*270841	1547008	**	**
49 Compensation of officers	530146	*2145	*25481	*55080	108116	99723	187160	*25858	*11029	*2326	13228	**	**
50 Salaries and wages	1943490	*22081	*31843	134451	197236	336263	662006	*143155	*120261	*36987	259206	**	**
51 Repairs	90639	*758	*576	7929	8508	16064	28495	*8642	*6021	*633	13014	**	**
52 Bad debts	32994	*173	*136	*1477	2702	5922	13411	*3452	*3123	111	2487	**	**
53 Rent paid on business property	453441	*7197	*4554	50394	57269	74843	119872	*33450	*21476	*6699	77687	**	**
54 Taxes paid	356641	*3618	*13125	34502	45984	66573	110879	*22503	*18619	*4744	36094	**	**
55 Interest paid	195027	*1573	*1995	20402	25147	38777	56861	*11418	*13488	*957	24410	**	**
56 Contributions or gifts	4051	-	*17	*15	*676	555	1011	*241	*176	*437	923	**	**
57 Amortization	21806	*8250	*36	*74	*1581	3832	2431	*3218	*647	-	1738	**	**
58 Depreciation	200542	*280	*2849	16614	14422	49931	47830	*7931	*10995	*3243	46447	**	**
59 Depletion	6	-	-	-	-	6	-	-	-	-	-	-	-
60 Advertising	230528	*545	*1297	15213	30178	46669	58841	*23691	*17129	*5066	31899	**	**
61 Pension, prof sh, stock, annuity	44153	-	*1182	-	*7183	*3670	18165	*3053	*3423	*1547	5930	-	**
62 Employee benefit programs	124541	*1723	*2524	*12907	19440	14981	30149	*9316	*7518	*1560	24423	**	**
63 Net loss, noncapital assets	35029	-	-	-	-	*27	*13606	*15372	*118	114	5790	-	-
64 Other deductions	938660	*18784	*26641	80159	109385	176026	295820	*67925	*52703	*14404	96813	**	**
65 Total receipts less total deducts	98560	*-19220	*299	1503	17759	10760	49697	*-9502	*2669	*24463	20134	**	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	98063	*-19220	*299	1503	17648	10760	49598	*-9502	*2669	*24423	19887	**	**
68 Net income, total	401933	*723	*6827	*39145	47277	50172	123076	*25422	*19951	*24423	64917	**	**
69 Deficit, total	303870	*19943	*6528	*37642	29629	39412	73479	34924	*17282	-	45030	-	-
70 Net income (less def), Form 1120-A	*2072	-	*231	*1842	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	39671	*-19689	-	*-791	*23446	-7295	7870	*18297	*-14894	*13299	19429	-	-
73 Statutory special deductions, total	30822	*468	*790	*3970	*6199	*8078	9299	*152	*1866	-	-	-	-
74 Net operating loss deduction	29098	*468	*790	*3970	*5879	*8072	*8053	-	*1866	-	-	-	-
75 Dividends received deduction	1724	-	-	-	*320	*6	*1246	*152	-	-	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	181541	-	*6037	*8054	*14246	20644	53277	*6974	*15697	*11124	45488	**	**
78 Total income tax before credits	48767	-	*906	*1208	*2137	3863	13332	*2124	*5429	*3782	15986	**	**
79 Income tax	48441	-	*906	*1208	*2137	3863	13332	*2124	*5308	*3782	15782	**	**
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*325	-	-	-	-	-	-	-	*122	-	204	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*109	-	-	-	-0	-	28	-	*32	1	47	-	**
87 Prior year minimum tax credit	*246	-	-	-	-	*222	-	-	*25	-	-	-	-
88 Total income tax after credits	48412	-	*906	*1208	*2137	3641	13304	*2124	*5373	*3781	15938	**	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Garden supplies and mobile home dealers

MINOR INDUSTRY 5265
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	12502	*11	5549	*1425	1236	2162	1907	141	54	*8	5	**	3
2 Total assets	10941824	-	243990	*219364	415895	1482651	3750875	1010822	721622	*255229	559498	**	2281879
3 Cash	630076	-	26057	*7243	44738	182007	232754	58114	16614	*7633	9935	**	44981
4 Notes and accounts receivable	876720	-	*25900	*1946	87539	142479	303805	73205	104459	*28261	46763	**	62363
5 Less: Allowance for bad debts	5550	-	-	-	-	-	*2039	*858	*1436	*358	438	**	422
6 Inventories	4691675	-	126708	*86696	130109	762626	2180720	479190	349708	*54176	223494	**	298247
7 U.S. govt. obligations, total	*3675	-	*1926	-	-	-	*1749	-	-	-	-	-	-
8 Tax-exempt securities	*2691	-	-	-	-	-	*2691	-	-	-	-	-	-
9 Other current assets	269286	-	*4532	*3178	*1616	30824	89603	52993	12575	*35394	4757	**	33812
10 Loans to stockholders	72187	-	*1407	-	*6937	14622	44229	*1641	*1897	*635	818	-	-
11 Mortgage and real estate loans	90664	-	-	-	*2348	*5617	*66267	*16431	-	-	-	-	-
12 Other investments	1120366	-	*1233	*30010	*37883	42741	101964	*39863	*25305	*36851	26855	**	777663
13 Depreciable assets	4138395	-	176989	*129205	221346	634500	993264	433710	253711	*159425	107081	**	1029165
14 Less: Accumulated depreciation	2035261	-	131326	*59703	137966	402214	565715	219522	100225	*86601	14674	**	317313
15 Depletable assets	*8937	-	*8898	-	-	-	*38	-	-	-	-	-	-
16 Less: Accumulated depletion	*237	-	*223	-	-	-	*15	-	-	-	-	-	-
17 Land	523206	-	*908	*20773	*19210	59699	195430	*69812	*46541	*16279	1678	**	92876
18 Intangible assets (Amortizable)	292615	-	*1354	*33	*27	*5550	21800	*9236	*13529	*118	135575	**	105392
19 Less: Accumulated amortization	26606	-	*417	*25	*14	*804	10951	*4132	*3374	*83	696	**	6109
20 Other assets	288987	-	*41	*8	*2122	5005	95279	*1139	*2318	*3499	18351	**	161226
21 Total liabilities	10941824	-	243990	*219364	415895	1482651	3750875	1010822	721622	*255229	559498	**	2281879
22 Accounts payable	988224	-	*22498	*39541	*45895	138403	367287	67318	118844	*18820	52560	**	117058
23 Mort, notes, and bonds under 1 yr	2393980	-	*31764	*15609	*53493	296961	1214209	282191	141670	*31481	96040	**	230563
24 Other current liabilities	1158780	-	*22231	*12760	22864	212586	352633	198932	73257	*46433	60783	**	156300
25 Loans from stockholders	581081	-	*117085	*39545	*115923	111150	181395	*13399	*2585	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	2679781	-	*42034	*46742	*58071	165425	618638	*92845	230750	*76634	145901	**	1202740
27 Other liabilities	245157	-	*5564	-	*87	*4736	120366	*3567	*5277	*29271	8104	**	68185
28 Net worth	2894821	-	2813	*65167	119562	553390	896347	352570	149239	*52590	196111	**	507033
29 Capital stock	246916	-	41592	*22489	17306	42118	50791	41172	3778	*1031	3406	**	23233
30 Paid-in or capital surplus	919214	-	*6708	*34038	*31571	116030	79225	*7176	10540	*61	144091	**	489773
31 Retained earnings, appropriated	*14393	-	-	-	-	*8079	*6056	-	-	-	258	**	-
32 Retained earnings-unappropriated	1434449	-	14345	*20550	*114352	224581	611775	*31642	*66049	*51960	9388	**	289810
33 Retained earnings (S Corp)	622428	-	*-59832	*-11910	*-31434	180431	156831	*276552	*72824	-	38967	-	-
34 Less: Cost of treasury stock	342579	-	-	-	*12232	*17849	8330	*3973	*3952	*461	-	-	295783
35 Total receipts	21260516	*40835	1348811	*432308	897706	3491576	8869812	2052066	1529082	*343221	395050	**	1860048
36 Business receipts	20689916	*31147	1323975	*428177	866547	3447763	8653829	1970180	1502295	*330096	385293	**	1750612
37 Interest	109191	*103	*209	*384	*2337	3227	24122	*1467	*1800	*4763	1230	**	69549
38 Interest on govt. obligations	*410	*9	*61	-	-	-	*216	*57	*67	-	-	-	-
39 Rents	14970	-	*2208	-	-	*3808	3868	*3365	*207	*656	4	**	855
40 Royalties	*122	-	-	-	-	-	*122	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*2291	-	-	-	-	*285	*401	-	*477	*1106	22	-	-
42 Net L-T cap gain less net ST loss	62311	*9569	-	-	*18900	*4634	25025	-	*170	-	16	-	3996
43 Net gain, noncapital assets	32599	*5	*3531	-	*1738	*1059	5509	*249	*2918	*7	2378	**	15206
44 Dividends, domestic corporations	3666	-	-	-	*154	*248	*2936	*3	*33	*291	2	-	-
45 Dividends, foreign corporations	*23	-	-	-	-	*23	-	-	-	-	-	-	-
46 Other receipts	345016	-	*18827	*3746	*8030	30530	153784	76746	21116	*6303	6105	**	19830
47 Total deductions	20827487	*53671	1315542	*420687	884541	3430530	8705254	1980526	1491135	*339538	395905	**	1810158
48 Cost of goods	14934234	*21983	794212	*275595	526215	2548612	6671206	1394778	1103300	*253737	283279	**	1061317
49 Compensation of officers	582087	*977	83199	*44771	*33050	94449	235124	28279	28545	*4098	4722	**	24874
50 Salaries and wages	1768078	*2209	181788	*20439	101978	262926	600797	199563	123282	*22163	32226	**	220709
51 Repairs	136282	*287	9574	*6144	*14309	26995	46512	10349	8767	*4798	1390	**	7157
52 Bad debts	41541	*297	*3691	*90	*5467	4189	16269	*1516	1653	*221	324	**	7823
53 Rent paid on business property	261163	*28	30187	*2759	15482	56899	93193	12442	20634	*4297	6395	**	18848
54 Taxes paid	410046	*556	51904	*17114	27983	64481	134387	35543	23768	*6210	3722	**	44378
55 Interest paid	513851	*23051	8056	*12842	18906	55753	185068	40256	34986	*13257	11584	**	110092
56 Contributions or gifts	2485	*13	*79	-	*46	540	1119	*152	*174	*94	12	-	257
57 Amortization	18641	*118	*302	*100	*3	*559	3411	*509	*334	*2	415	**	12889
58 Depreciation	324031	*247	15103	*7468	16663	51959	72015	23101	25939	*7445	14109	**	89983
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	260694	*1509	10656	*5931	11623	37632	94882	31927	20120	*2832	5671	**	37909
61 Pension, prof sh, stock, annuity	29675	*246	*834	-	*2063	*6887	9582	*3242	2132	*633	401	**	3655
62 Employee benefit programs	87067	*262	*7832	*515	*3815	10767	21411	*5658	5583	*2143	5793	**	23289
63 Net loss, noncapital assets	3643	-	-	-	*2450	*30	*343	*65	*5	*160	-	-	589
64 Other deductions	1453967	*1887	118125	*26920	104487	207852	519937	193146	91914	*17448	25862	**	146390
65 Total receipts less total deducts	433029	*-12836	33269	*11620	13166	61046	164558	71540	37947	*3683	-855	**	49889
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	432618	*-12845	33208	*11620	13166	61046	164342	71483	37881	*3683	-855	**	49889
68 Net income, total	631106	*787	52589	*12235	*31475	84172	196282	76211	39945	*4861	5227	-	127323
69 Deficit, total	198488	*13632	*19381	*614	*18310	23126	31940	*4728	*2064	*1178	6082	**	77434
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	230103	-	*31024	*11146	*-7679	41307	57095	*68302	*26435	-	2472	-	-
73 Statutory special deductions, total	35665	-	*5548	*1088	*6082	*2238	14927	*4482	*319	*205	1	-	774
74 Net operating loss deduction	32826	-	*5548	*1088	*5974	*2049	12617	*4480	*296	-	-	-	774
75 Dividends received deduction	2839	-	-	-	*108	*190	*2310	*2	*23	*205	1	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	313860	*787	*7864	-	*15274	28795	110372	*3429	*13190	*4847	2753	-	126550
78 Total income tax before credits	94939	*256	*1180	-	*4231	6331	30520	*1091	*4433	*1669	936	-	44292
79 Income tax	93749	*256	*1180	-	*4073	5318	30501	*1091	*4433	*1669	936	-	44292
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*395	-	-	-	*159	*218	*19	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Prior year minimum tax credit	*35	-	-	-	-	-	*32	-	-	-	-	-	3
88 Total income tax after credits	94904	*256	*1180	-	*4231	6331	30488	*1091	*4433	*1669	936	-	44290

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: General merchandise stores

MAJOR GROUP 37
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9835	464	3104	2318	1538	1269	883	102	40	35	20	23	39
2 Total assets	233522398	-	132742	378506	525571	908063	1789824	767524	626509	1191215	1370065	3669191	222163187
3 Cash	3835923	-	25189	30054	85314	132866	201022	85214	64649	157814	61228	77442	2915132
4 Notes and accounts receivable	58852256	-	*3939	*206	33888	28960	241245	81296	86537	176995	310481	483028	57405679
5 Less: Allowance for bad debts	1728566	-	-	-	-	*37	*1684	*3609	*3201	5499	7249	8786	1698503
6 Inventories	59765223	-	*45689	*188044	299330	416128	841120	298267	274706	459691	498901	1199868	55243480
7 U.S. govt. obligations, total	*394227	-	-	-	-	*6330	*21746	*81973	-	*889	234	-	283055
8 Tax-exempt securities	*291976	-	-	-	-	*36273	*101	*15934	-	-	-	-	239668
9 Other current assets	4575404	-	*2388	*1483	*2223	29025	26671	9326	31566	46584	41102	103621	4281415
10 Loans to stockholders	74072	-	*19576	*14550	*1152	*21485	*4024	-	*5939	-	682	-	6664
11 Mortgage and real estate loans	*43867	-	-	-	*4749	-	*5129	-	*995	-	549	-	32444
12 Other investments	38761131	-	-	-	*24105	*11283	152046	*63252	*38195	80769	95902	531718	37763862
13 Depreciable assets	85863801	-	*60989	165666	192055	370906	570463	267201	279337	527944	552084	1550043	81327113
14 Less: Accumulated depreciation	32983250	-	*50579	50573	131504	207895	328770	167818	168856	299578	304613	765081	30507982
15 Depletable assets	*2851	-	-	-	-	-	*2851	-	-	-	-	-	-
16 Less: Accumulated depletion	*1996	-	-	-	-	-	*1996	-	-	-	-	-	-
17 Land	7345813	-	*12984	*2422	*6356	*21304	24668	*13381	*10592	24540	30207	110511	7088848
18 Intangible assets (Amortizable)	10943576	-	*11293	*15856	*12356	*24943	203433	*13714	*3095	17854	51446	153538	10436048
19 Less: Accumulated amortization	2014002	-	*1374	*4091	*8173	*11771	192476	*1962	*1606	*7889	27339	44496	1712824
20 Other assets	-499909	-	*2649	*14888	*3722	28262	20231	*11356	*4560	11101	66449	277786	-940912
21 Total liabilities	233522398	-	132742	378506	525571	908063	1789824	767524	626509	1191215	1370065	3669191	222163187
22 Accounts payable	31508627	-	*3521	*93421	89045	100108	447025	118356	181381	368038	397150	445168	29265413
23 Mort, notes, and bonds under 1 yr	39112657	-	*6029	*9367	41581	*10203	103823	*83697	*28979	53113	103398	97727	38574741
24 Other current liabilities	19012546	-	*2864	*7442	33151	32813	86123	35898	66389	245668	111497	447487	17943214
25 Loans from stockholders	758851	-	*72982	*68337	*159531	139608	122134	-	*69570	*165	41822	15163	69541
26 Mort, notes, bonds, 1 yr or more	45069130	-	*7495	*132252	66656	96235	149105	*37466	106316	191693	183592	896570	43201749
27 Other liabilities	15387405	-	*10560	*17645	*21840	*62597	42076	*3139	*9915	-72450	100345	264184	14927553
28 Net worth	82673182	-	29291	50042	113767	466499	839538	488968	163958	404988	432262	1502892	78180976
29 Capital stock	5059740	-	59675	21477	52071	35414	75359	44937	99863	68219	256557	173431	4172736
30 Paid-in or capital surplus	34366119	-	*43775	*71943	*173019	72847	750562	*209673	159114	330876	197077	1382653	30974579
31 Retained earnings, appropriated	*78879	-	-	-	-	-	*30948	-	-	*4535	1004	-	42393
32 Retained earnings-unappropriated	45771775	-	*-43361	*6917	155426	*103975	-125132	*75891	-111376	-26586	-93746	-327284	46157051
33 Retained earnings (S Corp)	737254	-	*-30798	*-50295	*-238327	272765	151621	*188812	*33004	*46431	83655	280387	-
34 Less: Cost of treasury stock	3340586	-	-	-	*28422	*18502	*43820	*30345	*16647	*18487	12284	6296	3165782
35 Total receipts	394600185	709521	445884	976807	1592495	2839974	5061245	1376303	2136426	3154971	3188992	5730992	367386575
36 Business receipts	381579537	662475	435648	956155	1585443	2819373	4984077	1346180	2071296	2954640	3105774	5464786	355193689
37 Interest	5077649	24009	*415	-	*1591	*2922	15591	*7143	14233	24306	28458	61491	4897488
38 Interest on govt. obligations	20368	-	-	-	-	*711	*443	*663	-	*468	32	250	17801
39 Rents	1068075	3459	*3785	-	*97	*607	*9028	*2	*7641	4898	3352	13897	1021309
40 Royalties	191605	-	-	-	-	-	*887	-	-	*158	535	6113	183912
41 Net S-T cap gain less net LT loss	8350	-	-	-	*102	-	*19	*237	-	-	237	134	7622
42 Net L-T cap gain less net ST loss	486830	*193	-	-	-	-	*13800	*872	*581	*108797	10814	83192	268583
43 Net gain, noncapital assets	130169	*10012	*2211	-	*104	*374	*71	*148	*88	1167	3546	3104	109344
44 Dividends, domestic corporations	56103	*3454	-	-	*1520	*30	*1891	*194	*352	*982	551	6756	40371
45 Dividends, foreign corporations	*109648	-	-	-	*14	-	-	-	-	-	-	37	109597
46 Other receipts	5871851	5919	*3826	*20652	3624	15958	35438	20863	42235	59556	35692	91231	5536859
47 Total deductions	383813949	680976	457609	981449	1574398	2786200	4979570	1389330	2181807	3122574	3353418	5592103	356714514
48 Cost of goods	268159296	410820	272939	560083	1047217	1839684	3586917	848935	1496804	1924937	2127826	3655115	250388019
49 Compensation of officers	929228	*1411	*18749	*42246	92830	127560	91873	*26549	*11674	25260	16741	42189	432147
50 Salaries and wages	42848319	97433	*31313	122170	131018	321605	469254	188615	233568	514822	412699	731716	39594106
51 Repairs	2032889	3830	*5272	8161	8869	13461	17332	10562	11547	14690	17141	32060	1889965
52 Bad debts	2864252	3895	*967	*27	*2495	3905	4376	3170	6274	16489	14318	12787	2795549
53 Rent paid on business property	8807020	20958	*39673	77390	67365	170621	141809	69347	62054	102134	124410	186700	7744559
54 Taxes paid	6339809	16410	14855	23764	26254	53939	101781	33870	35155	56356	51759	108811	5816855
55 Interest paid	8537443	23934	*4922	*12985	11800	13526	33815	*6843	21848	30266	54483	107997	8215024
56 Contributions or gifts	203934	564	-	-	*119	*23	1436	*511	*559	*856	559	1856	197450
57 Amortization	518526	74	*1163	*1461	*709	*1998	1765	*1123	*1821	2547	2695	10627	492543
58 Depreciation	6695206	17451	*2467	13138	12160	26488	39569	17134	23440	36188	51104	111903	6344164
59 Depletion	*679	-	-	-	-	-	*678	-	-	*1	-	-	-
60 Advertising	6897251	18385	*6186	*10621	25696	30725	94987	53572	42589	101380	112144	129786	6271181
61 Pension, prof sh, stock, annuity	1231405	*16	-	-	*3118	*7401	16067	*4781	*4280	2864	5933	11062	1175884
62 Employee benefit programs	2758292	7228	*617	*5416	*9065	*2633	30110	*7817	7722	12424	22356	48056	2604848
63 Net loss, noncapital assets	903811	*1023	*1566	-	-	-	*276	*13	*6204	*60	111393	9071	774206
64 Other deductions	24086587	57544	56918	103987	135685	172631	347526	116488	216268	281300	227858	392368	21978014
65 Total receipts less total deducts	10786236	28545	-11724	-4642	18096	53775	81675	-13027	-45381	32397	-164426	138889	10672060
66 Constructive taxable income from related foreign corporations	88771	-	-	-	-	-	-	-	-	-	-	6	88765
67 Net income (less deficit), total	10854638	28545	-11724	-4642	18096	53064	81231	-13690	-45381	31929	-164458	138645	10743024
68 Net income, total	13278563	40040	*17250	*34288	38913	101259	130269	*52828	*38015	92168	62934	241181	12429420
69 Deficit, total	2423925	*11495	*28975	*38930	*20817	*48195	*49037	*66518	*83395	60239	227392	102535	1686395
70 Net income (less def), Form 1120-A	*-6	-	*-6	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	142236	*-10472	*14313	*-8871	*9782	50679	9154	*-20329	*20001	*-262	19632	58609	-
73 Statutory special deductions, total	582438	11466	-	*4469	*4460	*21	*4325	*136	*260	*13450	10642	7605	525605
74 Net operating loss deduction	540316	*8990	-	*4469	*3386	-	*3001	-	-	*12740	10279	2806	494646
75 Dividends received deduction	42122	*2476	-	-	*1074	*21	*1324	*136	*260	*710	362	4799	30959
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	12390346	28574	-	*1081	*13964	*10522	91544	*19221	*17754	*70915	30901	173687	11932185
78 Total income tax before credits	4329920	8647	-	*162	*2095	*1768	27892	*6486	*6036	*24515	10792	60287	4181240
79 Income tax	4327683	8635	-	*162	*2095	*1768	27812	*6468	*6036	*24498	10501	60147	4179560
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	2126	*183	-	-	-	-	*80	*17	-	*17	291	139	1398
83 Foreign tax credit	23780	-	-	-	-	-	-	-	-	-	-	6	23774
84 U.S. Possessions tax credit	19828	-	-	-	-	-	-	-	-	-	-	-	19828
85 Nonconventional source fuel credit	*14	-	-	-	-	-	*14	-	-	-	-	-	-
86 General business credit	36185	142	-	-	-	7	*400	*84	*48	*107	118	982	34296
87 Prior year minimum tax credit	26651	*233	-	-	-	-	*56	*246	-	*167	-	-	25949
88 Total income tax after credits	4223462	8273	-	*162	*2095	*1761	27420	*6156	*5988	*24240	10674	59299	4077394

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 38
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	72908	5702	33887	15890	8525	4304	3655	468	239	84	61	39	54
2 Total assets	125029686	-	1492950	2485238	3060849	3040894	7269458	3168808	3486245	2934060	4246241	7613652	86231290
3 Cash	5990876	-	261716	391945	401152	397543	875279	311299	347888	256558	286269	341359	2119868
4 Notes and accounts receivable	8664535	-	37936	76877	179914	180270	518147	264793	254809	184411	361161	679608	5926610
5 Less: Allowance for bad debts	153081	-	*6	-	*143	*5406	*3203	*1216	5826	4348	13954	18168	100812
6 Inventories	24842791	-	496498	673066	803273	924793	1903369	713350	735064	579923	822417	1200162	15990874
7 U.S. govt. obligations, total	201199	-	-	-	*3154	-	-	*29352	*44302	*2407	540	8648	112797
8 Tax-exempt securities	*673100	-	*34	-	-	*9468	*6731	-	-	*48177	-	-	608689
9 Other current assets	4356286	-	53084	43244	30818	121274	195699	92704	92992	124317	164130	321033	3116991
10 Loans to stockholders	600081	-	47929	100559	87335	26600	149202	*25416	*32713	*8079	11585	6037	104625
11 Mortgage and real estate loans	193238	-	*17	-	*42110	*1775	31876	*32388	*11045	*43913	12490	4962	12662
12 Other investments	8875145	-	*5640	64071	118099	198102	365260	178964	379864	131307	324968	669155	6439713
13 Depreciable assets	89250260	-	1507435	2146738	2127396	2268809	5797441	2690873	2546422	2588856	3375658	5200209	59000422
14 Less: Accumulated depreciation	41831343	-	1092056	1391004	1245255	1348256	3137526	1484418	1311195	1316976	1699070	2241035	25564553
15 Depletable assets	*15260	-	*3055	-	-	*12154	*51	-	-	-	-	-	-
16 Less: Accumulated depletion	*2918	-	*437	-	-	*2431	*51	-	-	-	-	-	-
17 Land	6840243	-	*6141	43635	167257	46067	294036	172431	132042	136833	221698	295430	5324674
18 Intangible assets (Amortizable)	8817037	-	151811	350742	266153	164316	301771	96188	161627	127701	180923	475068	6540736
19 Less: Accumulated amortization	964849	-	93853	119918	39126	43099	104049	14371	63214	38907	57465	82085	308762
20 Other assets	8661828	-	108007	105282	118714	88914	75424	61055	127710	61809	254889	753269	6906757
21 Total liabilities	125029686	-	1492950	2485238	3060849	3040894	7269458	3168808	3486245	2934060	4246241	7613652	86231290
22 Accounts payable	20953280	-	167776	228641	347289	504918	1661439	630208	690271	552120	714046	1006837	14449734
23 Mort, notes, and bonds under 1 yr	4757676	-	122907	312314	109297	102416	640732	224382	264577	219150	127530	133886	2500486
24 Other current liabilities	12555269	-	80185	98786	81429	172023	416741	202808	279865	290276	362499	947159	9623500
25 Loans from stockholders	3150827	-	665720	536305	403223	412548	540541	129568	124738	*27990	5487	87015	217692
26 Mort, notes, bonds, 1 yr or more	44938815	-	356570	550169	871258	784580	2060162	692418	955978	671052	1255789	2542935	34197903
27 Other liabilities	6978833	-	10126	25257	31915	9998	47546	13564	169533	107015	146058	353237	6064585
28 Net worth	31694986	-	89666	733766	1216438	1054411	1902297	1275860	1001283	1066457	1634832	2542584	19177391
29 Capital stock	5751707	-	251213	326070	250350	203496	344206	139111	151781	90814	135523	579720	3279423
30 Paid-in or capital surplus	10390492	-	171741	98965	248004	151570	316944	155878	369880	198674	315396	859948	7503493
31 Retained earnings, appropriated	46420	-	*1360	-	-	*7927	-	-	*436	*16095	14825	4499	1279
32 Retained earnings-unappropriated	14771204	-	-65302	186688	424076	546059	767517	256877	205745	321899	815014	877454	10435177
33 Retained earnings (S Corp)	4401012	-	-261447	173311	372353	218433	603500	819019	369799	574604	487617	272604	771221
34 Less: Cost of treasury stock	3665849	-	*7898	*51267	*78345	73074	129869	95024	96359	135628	133543	51640	2813201
35 Total receipts	415462618	6330646	10899480	12900654	16061025	17286199	35222137	16089292	15672825	12295150	16892875	21026530	234785804
36 Business receipts	406840857	6213759	10748258	12756037	15793210	17127475	34786961	15906094	15315312	12060823	16586148	20618442	228928337
37 Interest	860874	*660	1212	5629	7105	8516	25007	6500	20821	12585	13907	56961	701970
38 Interest on govt. obligations	55896	662	*3	*190	-	*581	*168	*149	*754	*976	2379	995	49039
39 Rents	920810	3666	*6003	*6406	*2062	*5430	13854	9836	16278	25922	35596	37501	758256
40 Royalties	368779	-	-	-	-	-	*17	-	*25083	*295	6500	37452	299432
41 Net S-T cap gain less net LT loss	12503	-	-	*171	*746	*241	*239	-	*270	*8654	7	1403	772
42 Net L-T cap gain less net ST loss	152993	*4284	-	*5864	*6881	*3261	8715	*2986	22329	16675	6770	18532	56696
43 Net gain, noncapital assets	177703	*8327	*3329	*7	*13231	*11980	15738	6977	22088	6947	18067	24664	46348
44 Dividends, domestic corporations	26854	*15	*675	*144	*1020	*198	1031	*1007	822	*259	766	3624	17291
45 Dividends, foreign corporations	*3473	-	-	-	-	-	-	*4	-	-	-	6	3463
46 Other receipts	6041877	99272	140000	126208	236769	128517	370407	155739	249065	162013	222735	226952	3924200
47 Total deductions	409522682	6294374	10802982	12698848	15928220	17037461	35062383	15940896	15536199	12153821	16658538	20687815	230721145
48 Cost of goods	304259637	4548850	7683293	9275545	12256451	13329945	26744799	12289098	11964258	9209967	12914106	15052330	168990994
49 Compensation of officers	2587340	36746	435258	437171	346784	215323	407659	100570	96714	56110	62133	80559	312312
50 Salaries and wages	41951686	722114	730835	986340	1255235	1401154	3016557	1553422	1442699	1194716	1550409	2388988	25709218
51 Repairs	2983312	35869	71534	84092	106205	127018	288518	109556	129679	105828	149806	173034	1602174
52 Bad debts	370435	*3574	24424	13886	12907	18368	40173	9458	12452	8846	17509	21118	187722
53 Rent paid on business property	8553308	150170	569325	397026	399898	351070	655327	279254	336476	234723	297245	465033	4417762
54 Taxes paid	6204909	124655	194314	286647	260674	232722	458289	247532	218684	169158	247872	320615	3443750
55 Interest paid	4711328	152200	44899	63734	85218	81938	222290	83327	99841	77934	116040	233771	3450137
56 Contributions or gifts	116321	*1613	*514	485	718	2195	2220	793	1413	3622	4802	8986	88960
57 Amortization	354844	*2204	13879	24226	14182	13290	24753	4847	15267	12416	16617	25357	187807
58 Depreciation	7134029	103799	92784	157663	169037	173490	447207	199684	201637	181602	244710	429463	4732950
59 Depletion	2	-	-	-	-	-	-	-	-	-	-	-	2
60 Advertising	3964532	52043	50357	101931	98348	156745	436957	180680	140540	117362	138279	241344	2249945
61 Pension, prof sh, stock, annuity	1298483	19248	-	*7124	*7696	8327	41510	43985	23936	31812	50048	43145	1021652
62 Employee benefit programs	5185574	106323	23355	39326	60858	60419	201082	113516	113529	96564	148307	208130	4014164
63 Net loss, noncapital assets	197754	*46909	*7060	*4432	*539	*1459	6348	*1128	8498	3828	4841	12034	100678
64 Other deductions	19649187	188056	861153	819221	853471	864000	2068693	724046	730577	649332	695814	983907	10210918
65 Total receipts less total deducts	5939937	36272	96498	201807	132805	248738	159754	148396	136625	141329	234338	338715	4064659
66 Constructive taxable income from related foreign corporations	*842	-	-	-	-	-	-	-	-	*30	-	-	812
67 Net income (less deficit), total	5884882	35610	96495	201617	132805	248157	159586	148247	135871	140383	231959	337721	4016432
68 Net income, total	7626927	152535	286294	271452	260933	312326	429407	208099	203883	177261	257319	396863	4670555
69 Deficit, total	1742044	116925	189798	69835	128128	64170	269821	59852	68013	36878	25361	59142	654122
70 Net income (less def), Form 1120-A	17080	*2132	13023	*1926	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1181249	87152	120545	171824	77889	170214	103469	112428	60179	69262	104744	17696	85848
73 Statutory special deductions, total	230987	*5697	13533	29417	11971	25735	23789	*7392	14167	12412	15521	14554	56799
74 Net operating loss deduction	210317	*5686	13060	29316	*11250	25596	23061	*6404	*13591	*12231	14982	12012	43126
75 Dividends received deduction	20670	*11	*472	*101	*721	*139	728	*988	576	*181	538	2542	13673
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	5697909	*43984	39930	43661	91748	75894	141561	48624	116115	91522	136701	350948	4517221
78 Total income tax before credits	1953606	*14958	5990	6639	17583	19036	40668	16561	40054	31476	50215	122909	1587517
79 Income tax	1939966	*14958	5990	6639	17583	18603	40232	16295	39677	31145	46498	121887	1580458
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	16	-	-	-	-	-	-	-	-	-	-	-	16
82 Alternative minimum tax	13388	-	-	-	-	*433	*12	*266	*377	*589	3717	1020	6975
83 Foreign tax credit	*6661	-	-	-	*2	-	-	-	-	-	-	37	6622
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	4	-	-	-	-	-	-	-	-	-	-	-	4
86 General business credit	13913	36	-	1	21	*55	*50	23	*630	84	539	2255	10218
87 Prior year minimum tax credit	11638	-	-	-	-	*349	*850	*1157	*1614	*1217	963	1647	3841
88 Total income tax after credits	1921389	*14922	5990	6638	17559	18632	39768	15381	37810	30175	48713	118970	1566832

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Food stores:
Grocery stores

MINOR INDUSTRY 5410
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	45534	3128	17912	10582	6375	3550	3138	419	212	75	55	33	54
2 Total assets	117308264	-	901198	1701231	2269489	2537755	6220524	2806234	3064431	2650860	3860632	5064620	86231290
3 Cash	5167970	-	143975	278118	237021	334470	725325	289735	313602	223694	236083	266080	2119868
4 Notes and accounts receivable	7789626	-	28030	51883	106701	85627	424411	158198	218793	161820	329867	297686	5926610
5 Less: Allowance for bad debts	132060	-	*6	-	*143	*2726	*378	*298	4378	1851	13636	7831	100812
6 Inventories	23593149	-	360826	587263	652313	821305	1685769	691070	695565	487655	754509	865999	15990874
7 U.S. govt. obligations, total	135224	-	-	-	*585	-	-	*10252	-	*2402	540	8648	112797
8 Tax-exempt securities	*673100	-	*34	-	-	*9468	*6731	-	-	*48177	-	-	608689
9 Other current assets	3976499	-	14656	25518	28092	98445	142341	77547	66020	109105	134600	163184	3116991
10 Loans to stockholders	485118	-	*19609	48768	66224	16781	145310	*25416	*32713	*8069	11565	6037	104625
11 Mortgage and real estate loans	186155	-	*17	-	*42110	*1775	*24793	*32388	*11045	*43913	12490	4962	12662
12 Other investments	8484567	-	*5640	*59584	62531	185849	338241	150613	317047	125642	316694	483012	6439713
13 Depreciable assets	83672802	-	785594	1280528	1596382	1934148	4874819	2428977	2265414	2363104	3187603	3955811	59000422
14 Less: Accumulated depreciation	38815073	-	541641	858508	927415	1160601	2665855	1326173	1183449	1186426	1600834	1799617	25564553
15 Depletable assets	*15260	-	*3055	-	-	*12154	*51	-	-	-	-	-	-
16 Less: Accumulated depletion	*2918	-	*437	-	-	*2431	*51	-	-	-	-	-	-
17 Land	6668820	-	*3646	43622	130549	45431	256346	129496	120968	129694	207114	277281	5324674
18 Intangible assets (Amortizable)	8112705	-	51934	163413	201759	104095	210695	93533	152530	104234	124798	364978	6540736
19 Less: Accumulated amortization	713900	-	16123	77857	27521	32281	36920	13939	60363	22423	38555	79157	308762
20 Other assets	8011220	-	42388	98899	100302	86248	88895	59420	118924	54051	197791	257547	6906757
21 Total liabilities	117308264	-	901198	1701231	2269489	2537755	6220524	2806234	3064431	2650860	3860632	5064620	86231290
22 Accounts payable	19972281	-	119833	129680	232992	433743	1402909	587012	626401	464540	684117	841320	14449734
23 Mort, notes, and bonds under 1 yr	4036821	-	54500	64751	57063	88946	409801	217210	187228	201496	125306	130034	2500486
24 Other current liabilities	11893704	-	51293	66188	54547	150707	345930	181329	248374	267334	342213	562290	9623500
25 Loans from stockholders	2402805	-	375021	383833	321316	283771	481781	121378	124267	*3034	4883	85829	217692
26 Mort, notes, bonds, 1 yr or more	42794815	-	145380	306467	726345	649861	1857338	659354	874598	627515	1027722	1722333	34197903
27 Other liabilities	6917330	-	*4988	*24389	32945	8771	46442	*15934	164470	102777	124054	327976	6064585
28 Net worth	29290508	-	150182	725924	844282	921957	1676323	1024018	839093	984163	1552337	1394838	19177391
29 Capital stock	4824090	-	117293	233890	187230	181775	314694	136272	99680	66390	45422	162022	3279423
30 Paid-in or capital surplus	9757126	-	71600	90170	224591	127572	245040	133370	341891	163717	294461	561220	7503493
31 Retained earnings, appropriated	*39569	-	-	-	-	*2436	-	-	*436	*16095	14825	4499	1279
32 Retained earnings-unappropriated	14250287	-	-33416	260440	271405	455460	744690	271142	138359	314682	892723	499626	10435177
33 Retained earnings (S Corp)	4040724	-	-665	192617	219484	221212	499433	574391	352863	552607	438449	219112	771221
34 Less: Cost of treasury stock	3621287	-	*4630	*51192	*58428	66498	127534	91157	94136	129328	133543	51640	2813201
35 Total receipts	391306027	5876833	7096416	10149645	12079082	15043985	30860817	15100731	14692212	11468394	16153056	17999053	234785804
36 Business receipts	383041451	5799612	6982314	10008394	11824660	14893932	30473503	14923388	14351829	11240357	15863386	17751739	228928337
37 Interest	811865	*660	*155	4732	6458	7154	20770	6396	17064	11876	13185	21444	701970
38 Interest on govt. obligations	55063	662	-	-	-	*581	*168	*149	*684	*975	1810	995	49039
39 Rents	910172	3666	*1403	*5364	*2062	*5430	13854	9835	14315	25085	33565	37335	758256
40 Royalties	326370	-	-	-	-	-	*17	-	*22189	*270	611	3852	299432
41 Net S-T cap gain less net LT loss	10656	-	-	*3	*129	*241	*239	-	*270	*8654	7	339	772
42 Net L-T cap gain less net ST loss	150642	*3959	-	*5391	*6385	*3261	8715	*1957	22329	16675	6741	18532	56696
43 Net gain, noncapital assets	160362	*1496	*1308	*7	*10134	*11195	15738	*4343	22073	6064	18067	23589	46348
44 Dividends, domestic corporations	23177	15	-	*59	*662	*185	1031	*1007	686	*259	766	1215	17291
45 Dividends, foreign corporations	*3473	-	-	-	-	-	-	*4	-	-	-	6	3463
46 Other receipts	5812797	66763	111235	125695	228591	122007	326782	153650	240772	158178	214917	140007	3924200
47 Total deductions	385869103	5875772	7059973	9951771	12022286	14846573	30708111	15001491	14571332	11354631	15928662	17827356	230721145
48 Cost of goods	289541277	4261502	5403634	7917618	9489588	11610923	23910001	11760784	11323189	8693705	12508455	13670883	168990994
49 Compensation of officers	1912892	*28930	264729	268307	210607	180298	323581	94655	79444	49874	56599	43557	312312
50 Salaries and wages	39117526	706436	360635	605173	879687	1268995	2584191	1354618	1322722	1090064	1433006	1802779	25709218
51 Repairs	2775894	35459	41182	50399	76331	113723	250693	99682	121375	96414	145121	143341	1602174
52 Bad debts	338778	*3506	*23626	13233	8680	9474	35793	9350	10355	7808	15367	13864	187722
53 Rent paid on business property	7397870	123440	290348	203847	257341	281802	495911	266142	300780	199925	261489	299083	4417762
54 Taxes paid	5683962	112916	105819	200285	186633	204620	391742	205426	202213	151334	230603	248620	3443750
55 Interest paid	4471458	148740	23277	28490	64857	60486	188966	78588	90092	69205	90909	177710	3450137
56 Contributions or gifts	110221	*1611	*53	*438	674	1320	1927	770	1200	3487	4724	5058	88960
57 Amortization	300388	*1423	5637	9119	7820	9103	20009	4492	12874	11802	12572	17730	187807
58 Depreciation	6699121	98882	51718	103797	125100	146843	380242	185319	180272	164451	229643	299907	4732950
59 Depletion	2	-	-	-	-	-	-	-	-	-	-	-	2
60 Advertising	3585193	47524	13758	39012	70256	148124	364490	155649	131430	103513	116751	144740	2249945
61 Pension, prof sh, stock, annuity	1260462	19248	-	-	*630	7263	30527	41894	19030	29848	49307	41063	1021652
62 Employee benefit programs	5046519	*105319	16286	19870	40973	55521	173139	98446	109893	92036	138510	182363	4014164
63 Net loss, noncapital assets	176208	*46909	*1412	-	*539	*1131	4740	*790	6882	1488	3863	7775	100678
64 Other deductions	17451331	133926	457859	492184	602569	746947	1552158	644886	659581	589679	631743	728881	10210918
65 Total receipts less total deducts	5436925	1061	36442	197874	56796	197413	152706	99240	120880	113763	224394	171697	4064659
66 Constructive taxable income from related foreign corporations	*842	-	-	-	-	-	-	-	-	*30	-	-	812
67 Net income (less deficit), total	5382704	399	36442	197874	56796	196831	152538	99091	120196	112818	222584	170703	4016432
68 Net income, total	6853026	98182	145787	223295	143518	258579	381478	151818	174142	145843	246887	212943	4670555
69 Deficit, total	1470323	97783	109344	25421	86722	61748	228939	52727	53946	*33025	24303	42240	654122
70 Net income (less def), Form 1120-A	*-617	*2451	*-3068	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	917902	*45364	73680	159266	13213	150047	99277	56839	52219	57525	99339	25286	85848
73 Statutory special deductions, total	203885	*5697	*1704	25401	11475	19966	23789	*7392	14072	12183	14144	11263	56799
74 Net operating loss deduction	185762	*5686	*1704	25360	*11005	*19837	23061	*6404	*13591	*12002	13605	10381	43126
75 Dividends received deduction	18123	10	-	*41	*470	*129	728	*988	481	*181	538	882	13673
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	5377832	*43965	14624	38358	63423	50504	131941	47933	94428	72065	133051	170320	4517221
78 Total income tax before credits	1853180	*14956	2194	5844	9453	12491	38286	16326	32680	24795	48947	59691	1587517
79 Income tax	1839618	*14956	2194	5844	9453	12108	37851	16060	32303	24464	45257	58671	1580458
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	16	-	-	-	-	-	-	-	-	-	-	-	16
82 Alternative minimum tax	13310	-	-	-	-	*383	*12	*266	*377	*589	3690	1018	6975
83 Foreign tax credit	*6625	-	-	-	*2	-	-	-	-	-	-	1	6622
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	4	-	-	-	-	-	-	-	-	-	-	-	4
86 General business credit	12591	36	-	1	-	*55	*50	18	*620	84	539	969	10218
87 Prior year minimum tax credit	11523	-	-	-	-	*349	*753	*1157	*1614	*1217	963	1629	3841
88 Total income tax after credits	1822437	*14919	2194	5843	9451	12087	37484	15150	30446	23493	47445	57092	1566832

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Food stores:
Other food stores

MINOR INDUSTRY 5490
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	27374	2574	15975	5307	2150	754	517	*50	*27	*9	6	6	**
2 Total assets	7721423	-	591752	784008	791360	503139	1048935	*362574	*421814	*283200	385609	2549032	**
3 Cash	822907	-	117741	113828	164131	63074	149954	*21564	*34286	*32864	50186	75280	**
4 Notes and accounts receivable	874909	-	*9906	24994	73213	94643	93736	*106595	*36016	*22591	31294	381922	**
5 Less: Allowance for bad debts	21022	-	-	-	-	*2679	*2824	*919	*1447	*2497	318	10337	**
6 Inventories	1249642	-	135672	85803	150960	103489	217601	*22280	*39499	*92267	67908	334163	**
7 U.S. govt. obligations, total	*65975	-	-	-	*2569	-	-	*19099	*44302	4	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	379787	-	38428	17726	*2726	*22829	53358	*15157	*26973	*15212	29530	157849	**
10 Loans to stockholders	114963	-	*28320	51791	*21111	*9820	*3892	-	-	10	20	-	-
11 Mortgage and real estate loans	*7083	-	-	-	-	-	*7083	-	-	-	-	-	-
12 Other investments	390578	-	-	*4487	*55568	*12253	*27019	*28351	*62817	*5665	8274	186143	**
13 Depreciable assets	5577458	-	721841	866210	531014	334661	922622	*261897	*281008	*225752	188054	1244398	**
14 Less: Accumulated depreciation	3016270	-	550414	532496	317841	187655	471671	*158244	*127746	*130549	98236	441418	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	171424	-	*2494	14	*36708	*636	*37690	*42935	*11074	*7139	14584	18149	**
18 Intangible assets (Amortizable)	704332	-	99878	187329	*64394	*60221	91076	*2655	*9097	*23467	56124	110090	**
19 Less: Accumulated amortization	250949	-	77730	42061	*11605	*10817	67129	*432	*2851	*16485	18910	2928	**
20 Other assets	650608	-	65619	6383	18412	*2666	*-13471	*1635	*8786	*7758	57098	495722	**
21 Total liabilities	7721423	-	591752	784008	791360	503139	1048935	*362574	*421814	*283200	385609	2549032	**
22 Accounts payable	981000	-	47943	98961	114298	71176	258530	*43196	*63870	*87580	29929	165517	**
23 Mort, notes, and bonds under 1 yr	720855	-	68406	247563	*52234	*13470	230932	*7173	*77348	*17654	2225	3851	**
24 Other current liabilities	661566	-	28892	32598	26882	21315	70811	*21479	*31490	*22942	20286	384869	**
25 Loans from stockholders	748021	-	290699	152472	*81907	*128777	*58760	*8190	*471	*24956	604	1186	-
26 Mort, notes, bonds, 1 yr or more	2144000	-	211190	243703	144913	134719	202824	*33064	*81381	*43537	228067	820602	**
27 Other liabilities	61503	-	*5138	*869	*-1030	*1228	*1104	*-2370	*5063	*4238	22004	25261	**
28 Net worth	2404478	-	-60515	7842	372156	132455	225975	*251842	*162190	*82294	82495	1147745	**
29 Capital stock	927617	-	133920	92180	63120	21721	29512	*2839	*52102	*24423	90102	417698	**
30 Paid-in or capital surplus	633366	-	100140	*8795	*23413	*23998	71904	*22507	*27990	*34956	20935	298728	**
31 Retained earnings, appropriated	*6851	-	*1360	-	-	*5491	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	520917	-	-31886	-73752	152671	*90600	*22827	*-14265	*67386	*7217	-77708	377827	**
33 Retained earnings (S Corp)	360288	-	-260782	-19306	152869	*-2779	104067	*244627	*16936	21997	49167	53492	-
34 Less: Cost of treasury stock	44561	-	*3268	75	*19917	*6577	*2335	*3867	*2223	*6299	-	-	-
35 Total receipts	24156591	453814	3803064	2751009	3981943	2242214	4361319	*988561	*980613	*826756	739819	3027477	**
36 Business receipts	23799406	414148	3765945	2747643	3968550	2233544	4313457	*982705	*963483	*820466	722762	2866703	**
37 Interest	49009	*-0	*1057	*896	*647	*1362	*4237	*104	*3758	*709	722	35517	**
38 Interest on govt. obligations	*833	-	*3	*190	-	-	*-0	-	*70	2	569	-	-
39 Rents	10638	-	*4600	*1042	-	-	-	1	*1963	*837	2031	166	**
40 Royalties	*42409	-	-	-	-	-	-	-	*2894	*25	5889	33600	**
41 Net S-T cap gain less net LT loss	*1847	-	-	*167	*617	-	-	-	-	-	-	1063	**
42 Net L-T cap gain less net ST loss	*2351	*325	-	*473	*496	-	-	1028	-	-	29	-0	**
43 Net gain, noncapital assets	17341	*6831	*2021	-	*3097	*786	-	*2634	*15	*883	-	1075	-
44 Dividends, domestic corporations	*3677	*1	*675	*86	*358	*13	-	-	*135	-	-	2409	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	229080	*32509	28765	*513	*8179	*6509	43625	*2089	*8293	*3835	7817	86945	**
47 Total deductions	23653579	418603	3743008	2747076	3905934	2190889	4354272	*939405	*964867	*799190	729875	2860459	**
48 Cost of goods	14718359	287349	2279658	1357927	2766863	1719022	2834798	*528314	*641068	*516262	405651	1381447	**
49 Compensation of officers	674448	*7816	170529	168864	136177	35026	84077	*5915	*17271	*6236	5534	37003	**
50 Salaries and wages	2834160	*15678	370200	381167	375547	132158	432366	*198804	*119977	*104651	117403	586209	**
51 Repairs	207418	*410	30352	33693	29873	13295	37825	*9874	*8303	*9414	4685	29693	**
52 Bad debts	31657	*68	*797	*653	*4227	*8894	4380	*108	*2097	*1038	2142	7253	**
53 Rent paid on business property	1155438	*26730	278976	193179	142557	69267	159416	*13112	*35696	*34798	35756	165950	**
54 Taxes paid	520948	11738	88495	86361	74041	28102	66546	*42106	*16471	*17824	17268	71994	**
55 Interest paid	239871	*3460	21622	35244	20360	21452	33324	*4740	*9749	*8729	25130	56061	**
56 Contributions or gifts	6100	*2	*461	*47	*44	*875	*293	23	*213	135	77	3929	**
57 Amortization	54456	*781	8241	15107	*6362	*4186	4744	*355	*2393	*615	4045	7627	**
58 Depreciation	434908	*4917	41067	53866	43937	26648	66966	*14366	*21366	*17151	15068	129556	**
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	379338	*4519	36599	62919	28091	8621	72467	*25032	*9109	*13849	21528	96604	**
61 Pension, prof sh, stock, annuity	38021	-	-	*7124	*7066	*1064	10983	*2090	*4906	*1965	741	2083	-
62 Employee benefit programs	139055	*1004	*7069	*19456	19886	*4898	27942	*15070	*3636	*4529	9797	25767	**
63 Net loss, noncapital assets	21546	-	*5648	*4432	-	*327	*1608	*338	*1617	*2340	978	4258	**
64 Other deductions	2197856	*54130	403294	327037	250902	117052	516536	*79160	*70996	*59653	64071	255026	**
65 Total receipts less total deducts	503012	35211	60056	3933	76009	51325	7048	*49156	*15746	*27566	9944	167018	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	502179	35211	60053	3743	76009	51325	7048	*49156	*15675	*27565	9375	167018	**
68 Net income, total	773900	*54353	140507	48157	117415	53747	47930	*56281	*29741	*31418	10432	183920	**
69 Deficit, total	271722	*19142	80454	44414	41406	*2422	40882	*7125	*14066	*3853	1057	16902	-
70 Net income (less def), Form 1120-A	*17698	*-319	*16091	*1926	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	263347	*41788	46866	12558	64676	*20167	4192	*55590	*7960	11737	5405	-7590	-
73 Statutory special deductions, total	27102	*-0	11829	*4016	*496	*5769	-	-	*95	229	1377	3291	**
74 Net operating loss deduction	24555	-	*11356	*3956	*245	*5759	-	-	-	229	1377	1631	**
75 Dividends received deduction	*2547	*-0	*472	*60	*251	*9	-	-	*95	-	-	1660	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	320077	*19	*25306	*5303	*28325	*25390	*9620	691	*21687	*19457	3651	180629	**
78 Total income tax before credits	100427	*3	*3796	*796	*8130	*6545	*2382	235	*7374	*6682	1268	63218	**
79 Income tax	100348	*3	*3796	*796	*8130	*6495	*2382	235	*7374	*6682	1241	63216	**
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*79	-	-	-	-	*50	-	-	-	-	27	2	-
83 Foreign tax credit	36	-	-	-	-	-	-	-	-	-	-	36	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*1322	-	-	-	21	-	-	5	*10	-	-	1286	**
87 Prior year minimum tax credit	*116	-	-	-	-	-	*98	-	-	-	-	18	**
88 Total income tax after credits	98953	*3	*3796	*796	*8108	*6545	*2284	230	*7364	*6682	1268	61878	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations

MAJOR GROUP 39
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	107617	4582	29213	22719	17091	9580	16474	5191	2246	352	102	42	24
2 Total assets	180546868	-	1366334	3764798	5988851	6960231	41730899	36130315	33195219	11841407	6958751	6228965	26381097
3 Cash	13174959	-	281330	541151	721427	747542	2990469	2439508	2631094	964109	507708	357060	993562
4 Notes and accounts receivable	26039406	-	149475	411528	1274048	959392	4440521	4069314	4394479	1763795	1137853	975541	6463460
5 Less: Allowance for bad debts	410288	-	*1	*5279	*22123	18356	53937	40639	60757	56546	15190	30275	107186
6 Inventories	88955571	-	526295	1359006	2317900	2947151	26004773	22849040	18510639	5066575	2481723	2047040	4845429
7 U.S. govt. obligations, total	123205	-	-	-	*3357	*24184	*570	*471	*14742	*20506	58875	-	500
8 Tax-exempt securities	57656	-	-	*7367	-	-	*11211	*12780	*17553	*1800	5294	1650	-
9 Other current assets	4621424	-	35926	64445	124853	114683	1028139	835593	863251	445516	213623	207887	687508
10 Loans to stockholders	1986280	-	74008	152671	251104	55755	351611	447493	318027	88023	70429	29042	148119
11 Mortgage and real estate loans	340450	-	*22889	*51637	*40609	*11681	81233	*25856	37047	41967	25209	1071	1251
12 Other investments	6620820	-	*19570	91422	162556	198731	844993	694027	721716	611352	373683	393653	2509117
13 Depreciable assets	53039494	-	770457	1889617	2541462	2685147	10468576	7435954	8237202	3789785	2559179	2320887	10341228
14 Less: Accumulated depreciation	24831199	-	550790	1173764	1555340	1285172	5832828	3834526	3913393	1697510	1104035	871294	3012548
15 Depletable assets	27416	-	-	*4426	-	*1895	*13362	*4679	*1046	*229	226	1553	-
16 Less: Accumulated depletion	*15761	-	-	*4426	-	*237	*7443	*2332	*467	-	2	854	-
17 Land	5352206	-	*6663	64764	197220	405949	882235	582885	773661	511072	325280	258783	1343697
18 Intangible assets (Amortizable)	4375111	-	30689	283268	209684	95578	385690	436867	319123	102566	164876	200413	2146357
19 Less: Accumulated amortization	853622	-	18401	77875	70664	21038	172076	170622	104236	28979	20566	15212	153953
20 Other assets	1943740	-	18226	104840	-207241	37344	293800	343969	434490	217148	174587	352020	174557
21 Total liabilities	180546868	-	1366334	3764798	5988851	6960231	41730899	36130315	33195219	11841407	6958751	6228965	26381097
22 Accounts payable	15281774	-	408447	342472	743660	866620	3462214	2150577	2130110	866158	507197	714769	3089551
23 Mort, notes, and bonds under 1 yr	77604879	-	133414	307446	581202	1080038	19579247	20623902	18172171	5142542	2574446	1574376	7836094
24 Other current liabilities	11902926	-	145507	214666	266623	289204	2420265	2212565	2009380	667210	613488	639680	2424338
25 Loans from stockholders	9376535	-	473941	1348193	1028794	922313	2407279	1524487	1200503	263123	142787	12203	52911
26 Mort, notes, bonds, 1 yr or more	24224337	-	428891	705173	1307061	1606423	4734474	3458049	3394343	1811552	1267489	1458992	4051891
27 Other liabilities	3219032	-	61545	35941	122594	108869	542478	371050	292583	280217	215603	251148	937004
28 Net worth	38937384	-	-285411	810907	1938917	2086764	8584942	5789686	5996128	2810607	1637742	1577796	7989308
29 Capital stock	6354637	-	242235	638608	310873	444812	1918575	1174201	776723	264064	105286	190055	289205
30 Paid-in or capital surplus	12715849	-	1388120	319531	327715	356342	2180492	1555921	951858	358965	458211	403532	4415162
31 Retained earnings, appropriated	175571	-	*8	*13970	*63637	*14109	*44220	*20583	*16961	*1286	45	752	-
32 Retained earnings-unappropriated	13438825	-	-1648488	234008	1034014	1274480	3443148	1650304	1735180	1057102	658008	780599	3220471
33 Retained earnings (S Corp)	8211205	-	-251593	-336082	469084	150693	1530785	1744412	2787400	1228142	468123	233860	186380
34 Less: Cost of treasury stock	1958703	-	*15693	*59128	266407	153673	532279	355736	271994	98952	51932	31001	121911
35 Total receipts	701846276	5904106	13271933	26927254	25105087	22792219	179672969	164709696	143111006	44918838	22489614	12457849	40485705
36 Business receipts	688808240	5678165	13204221	26822340	24778026	22482677	176954254	162116803	140761954	44077348	21889470	12008802	38034180
37 Interest	1369763	6554	2873	14862	53208	45520	288905	207432	183735	105953	94387	95410	270925
38 Interest on govt. obligations	9704	*479	-	-	*1557	*387	2842	*666	1306	970	613	405	479
39 Rents	513041	*666	*4744	*5472	15498	10569	60286	60813	84688	61356	98623	56601	53726
40 Royalties	34877	-	-	-	-	-	-	-	*4	*3515	490	10034	20834
41 Net S-T cap gain less net LT loss	16101	453	-	-	*90	*87	4500	*4379	*650	*2903	2549	463	28
42 Net L-T cap gain less net ST loss	820217	*11958	*26192	*15730	*34870	21865	93685	53862	27033	18541	22900	47436	446146
43 Net gain, noncapital assets	1169492	53663	*5247	*10537	38417	40673	171168	53509	104547	41962	71810	81069	496890
44 Dividends, domestic corporations	15094	*451	-	*202	*562	*793	4331	1475	1521	2941	2067	642	110
45 Dividends, foreign corporations	*302	-	-	-	-	-	*17	*5	*21	*1	-	167	91
46 Other receipts	9089446	151718	28656	58111	182860	189648	2092982	2210753	1945549	603349	306703	156819	1162297
47 Total deductions	695471830	5912907	13381553	26673065	24961576	22608095	178391884	163471608	141760857	44332766	22243212	12213559	39520750
48 Cost of goods	594266556	4925843	10651700	21880342	19831324	18326682	154463135	143455545	124357558	38520335	18843317	9632509	29378267
49 Compensation of officers	6866653	30030	434851	536965	686165	455203	1876878	1358087	968322	270743	118758	63382	67269
50 Salaries and wages	35104457	342493	462022	1303608	1513591	1189398	8388982	7539865	6940941	2214275	1217538	861132	3130611
51 Repairs	1979998	24697	55678	144503	115560	109032	482984	359329	335053	107738	68745	47829	128851
52 Bad debts	713552	59862	21473	52984	49844	46201	212360	89263	64876	32961	15929	17330	50468
53 Rent paid on business property	6805143	74121	423152	594877	421763	336516	1620684	1229053	966664	300698	188746	149861	499010
54 Taxes paid	6747402	56492	197627	457692	428316	334726	1559600	1281592	1082555	463408	188968	151089	545337
55 Interest paid	5929745	39862	55586	110648	200805	279564	1576286	1228822	992662	320958	245054	190974	688524
56 Contributions or gifts	41936	374	*1194	930	1812	1754	9368	5349	6827	3012	3386	1979	5951
57 Amortization	230612	5356	6293	14574	10193	8422	31897	34401	26224	10869	13856	18752	49775
58 Depreciation	5706882	40172	58445	142666	176730	200683	840611	594342	831398	371823	331697	330635	1787679
59 Depletion	*22568	*379	-	-	-	-	-	*6279	*41	-	-	135	15735
60 Advertising	6415657	51558	93887	100976	160872	218809	1581700	1633653	1395315	412086	197020	101904	467878
61 Pension, prof sh, stock, annuity	472611	1686	-	*8339	30531	23348	114680	82020	91277	24010	17121	24997	54603
62 Employee benefit programs	2459109	16713	32097	38624	62887	55591	665491	571906	494332	157020	90688	76089	197672
63 Net loss, noncapital assets	74560	*6924	-	*3235	*91	*14821	11722	7828	11902	4050	1468	2816	9704
64 Other deductions	21634389	236345	887549	1282103	1271091	1007345	4955505	3994277	3194908	1118780	700922	542148	2443418
65 Total receipts less total deducts	6374446	-8801	-109620	254189	143512	184125	1281085	1238087	1350150	586073	246402	244290	964956
66 Constructive taxable income from related foreign corporations	*1045	-	-	-	-	-	-	-	*251	*35	640	-	120
67 Net income (less deficit), total	6365788	-9280	-109620	254189	141955	183737	1278243	1237422	1349094	585138	246428	243885	964597
68 Net income, total	8811358	143626	129266	441502	409895	383443	1921798	1569721	1522633	639303	286848	280467	1082856
69 Deficit, total	2445569	152906	238886	187312	267941	199706	643555	332299	173539	54165	40420	36582	118259
70 Net income (less def), Form 1120-A	-12182	*569	*-2306	*563	*-11008	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-628	*-628	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	3707794	26211	-70397	205442	111033	121109	858197	928023	989628	340861	98885	45235	53568
73 Statutory special deductions, total	667113	*7303	24105	26569	55066	22132	111485	46288	53317	40462	15784	21368	243233
74 Net operating loss deduction	656269	*6988	24105	26424	54673	21615	108427	45253	52192	38355	14181	20901	243156
75 Dividends received deduction	10844	*316	-	*145	*393	*517	3058	1035	1126	2107	1603	467	77
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	3103403	39930	24230	79580	97364	150076	552562	366483	393327	231287	171822	210641	786101
78 Total income tax before credits	970340	12375	3689	12022	16391	29534	155219	119662	133044	81969	58030	73227	275179
79 Income tax	962370	12345	3689	12022	15387	29281	152269	119641	132470	79617	58583	72270	274796
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	10903	*30	-	-	-	*134	1530	1422	3612	1775	524	1619	257
83 Foreign tax credit	*129	-	-	-	-	-	-	*5	-	*59	32	28	5
84 U.S. Possessions tax credit	1097	-	-	-	-	-	-	-	-	1097	-	-	-
85 Nonconventional source fuel credit	266	-	-	-	-	-	-	-	-	-	-	-	266
86 General business credit	11389	-	-	*392	*61	7	1594	*177	*395	*1355	1118	23	6267
87 Prior year minimum tax credit	28169	*120	-	-	*251	-	2229	4022	3861	1732	1100	628	14226
88 Total income tax after credits	929292	12255	3689	11631	16080	29527	151396	115457	128788	77727	55780	72548	254415

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations: Motor
vehicle dealers

MINOR INDUSTRY 5515
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	42289	1706	9681	4627	4476	3582	11196	4590	2034	290	72	23	11
2 Total assets	134336677	-	445585	746357	1547528	2532934	31489386	32132851	29877007	9725783	4868029	3396477	17574741
3 Cash	9413654	-	98898	107303	108789	244031	2089302	2137352	2432690	812636	396755	244212	741685
4 Notes and accounts receivable	20539956	-	46843	138498	627765	548343	3351168	3634787	3931737	1559128	851155	459027	5391504
5 Less: Allowance for bad debts	295559	-	-	*5276	*21335	*4011	40955	31552	48036	48961	11891	4935	78607
6 Inventories	72730693	-	227009	386857	841246	1315863	21804996	20817600	17354937	4562480	2048982	1178240	2192484
7 U.S. govt. obligations, total	84957	-	-	-	-	*20338	*570	*471	-	*9320	53759	-	500
8 Tax-exempt securities	*28713	-	-	-	-	-	*11211	*122	*16674	*6	700	-	-
9 Other current assets	3372469	-	*20665	10559	43811	50214	779615	766035	727041	347672	135776	120720	370362
10 Loans to stockholders	1235399	-	*15321	*32660	67311	*16993	257080	394318	295879	76260	67801	8782	2994
11 Mortgage and real estate loans	100971	-	-	*15475	-	-	*13704	*20748	22614	*21096	5406	676	1251
12 Other investments	4256017	-	*2195	*27218	*8396	74206	436608	584157	585706	487624	247127	310392	1492388
13 Depreciable assets	30117346	-	100961	126421	199930	417390	5465245	6027582	6433713	2426817	1250168	1015049	6654069
14 Less: Accumulated depreciation	13748510	-	68766	102904	111555	214379	3279597	3203323	3028943	1048864	512881	338472	1838829
15 Depletable assets	*21065	-	-	-	-	-	*13362	*4679	*1016	*229	226	1553	-
16 Less: Accumulated depletion	*11098	-	-	-	-	-	*7443	*2332	*467	-	2	854	-
17 Land	2656432	-	*2072	*16	34349	69604	300191	426908	590447	290983	138904	144234	658725
18 Intangible assets (Amortizable)	3240477	-	*1043	*7255	18784	*5646	241309	417818	279932	84685	80714	159509	1943781
19 Less: Accumulated amortization	502431	-	*553	*412	3167	*551	102782	162129	97450	22643	14457	13173	85112
20 Other assets	1096124	-	*-104	*2684	-266797	-10755	155803	299609	379519	167315	129787	111517	127546
21 Total liabilities	134336677	-	445585	746357	1547528	2532934	31489386	32132851	29877007	9725783	4868029	3396477	17574741
22 Accounts payable	7483166	-	23911	22725	70443	189794	1882205	1613248	1561621	457647	273357	217061	1171153
23 Mort, notes, and bonds under 1 yr	71086449	-	*74090	*92615	257179	691042	17794817	19455495	17420311	4900211	2295290	1036850	7068550
24 Other current liabilities	8320570	-	44090	24169	68484	146980	1683502	1812308	1670379	496549	430710	387624	1555774
25 Loans from stockholders	6133201	-	226222	632049	515376	299284	1551698	1390078	1149996	257547	93440	11397	6116
26 Mort, notes, bonds, 1 yr or more	14392291	-	*59342	*153165	295023	308897	2762156	2673228	2852440	1458054	713818	919531	2196637
27 Other liabilities	1812747	-	*39806	*9950	35271	19378	328295	266159	161524	133055	67123	76440	675745
28 Net worth	25108253	-	-21876	-188318	305751	877560	5486712	4922336	5060736	2022721	994292	747575	4900765
29 Capital stock	4571596	-	46468	218374	55607	187474	1639562	1118987	707575	231305	94181	67607	204457
30 Paid-in or capital surplus	8262728	-	*15511	*125570	91046	185851	1405692	1271943	858672	312368	111749	308787	3575539
31 Retained earnings, appropriated	79418	-	-	-	-	*12466	*31232	*16990	*16651	*1286	40	752	-
32 Retained earnings-unappropriated	7966246	-	38768	-8831	280955	354490	1915427	1366915	1352059	705610	511225	328119	1121509
33 Retained earnings (S Corp)	5471883	-	-116363	-523430	-22022	168971	836866	1489828	2350953	862451	316465	55797	52369
34 Less: Cost of treasury stock	1243617	-	*6260	-	*99835	31691	342067	342326	225174	90299	39369	13487	53109
35 Total receipts	550759234	4020932	3599866	2730359	7898868	10030527	149383368	152693057	132503840	37922386	17412522	7474124	25089383
36 Business receipts	540457044	3878900	3589065	2698178	7779084	9862895	147168397	150275808	130306560	37168102	16942013	7173677	23614363
37 Interest	1131767	3874	*1730	3311	30745	25743	253408	196406	174050	94451	80752	52725	214572
38 Interest on govt. obligations	4125	-	-	-	*804	*366	*805	*239	1153	*140	308	137	174
39 Rents	359350	*550	*137	*339	*1217	*4871	42866	52521	76739	54191	61789	48835	15295
40 Royalties	*601	-	-	-	-	-	-	-	*-0	-	-	-	601
41 Net S-T cap gain less net LT loss	8132	-	-	-	-	-	*3343	*1198	*524	*2734	323	10	-
42 Net L-T cap gain less net ST loss	634405	*15	*7	*3999	*16437	*5188	51952	37201	14169	18087	19965	45240	422146
43 Net gain, noncapital assets	898016	*34017	-	*4480	*20717	21628	70004	47269	83840	33221	51284	39768	491787
44 Dividends, domestic corporations	8336	-	-	*105	-	15	*845	1204	1315	2770	1957	82	45
45 Dividends, foreign corporations	*114	-	-	-	-	-	-	-	*21	-	-	1	91
46 Other receipts	7257345	103576	8927	19947	49862	109821	1791749	2081211	1845469	548691	254131	113650	330309
47 Total deductions	546372568	4020945	3647427	2686070	7937461	9949972	148556836	151602169	131290753	37507399	17221276	7360012	24592250
48 Cost of goods	477438721	3438456	3033718	2060122	6735717	8399090	130787809	133546407	115752040	33065088	14926997	6155853	19537425
49 Compensation of officers	4363198	14014	117139	81962	151457	181962	1334711	1212573	884578	229556	93451	35423	26370
50 Salaries and wages	24720363	185899	51243	114921	324610	412618	6304091	6924453	6289906	1721166	849234	381863	1160359
51 Repairs	1182813	5735	22940	47005	32534	31875	319975	296842	282015	65375	31013	19911	27593
52 Bad debts	513961	53846	*13286	*37822	24459	32365	151391	77892	55138	27338	9003	6320	25100
53 Rent paid on business property	4037497	33441	76058	95624	79428	101670	1174542	1135808	836838	228770	124235	50746	100338
54 Taxes paid	4209152	31767	46475	39019	74555	134527	1128264	1129386	965622	266072	126026	71818	195622
55 Interest paid	4493846	28297	18490	27445	81643	112639	1225184	1072697	889839	271101	175177	114314	477019
56 Contributions or gifts	27213	*90	*174	*60	*176	626	6789	4807	6121	2555	2402	918	2495
57 Amortization	135597	4746	*109	*1062	*811	*778	20455	31663	22585	7372	6086	7410	32521
58 Depreciation	3732322	16939	11384	4780	14082	31815	435657	487343	652132	259060	200979	157893	1460258
59 Depletion	*22558	*379	-	-	-	-	-	*6279	*41	-	-	128	15732
60 Advertising	5451627	42903	23492	24407	60377	114909	1347876	1542290	1338416	368792	167400	59545	361220
61 Pension, prof sh, stock, annuity	276852	*776	-	*794	*4844	7430	68699	75809	71376	18280	10005	7661	11178
62 Employee benefit programs	1928127	11091	*1935	*3477	10818	22528	566278	542000	451741	126656	58697	37381	95524
63 Net loss, noncapital assets	41832	*2737	-	-	-	*8211	6177	7153	10730	3711	138	862	2114
64 Other deductions	13796889	149829	230984	147570	341950	356928	3678938	3508768	2781636	846506	440433	251967	1061381
65 Total receipts less total deducts	4386666	-13	-47561	44289	-38593	80556	826533	1090888	1213088	414987	191246	114113	497133
66 Constructive taxable income from related foreign corporations	*406	-	-	-	-	-	-	-	*251	*35	-	-	120
67 Net income (less deficit), total	4382947	-13	-47561	44289	-39397	80190	825728	1090649	1212186	414883	190939	113976	497079
68 Net income, total	5857869	104894	40346	92761	74171	164758	1338094	1375569	1340270	469047	203243	125815	528900
69 Deficit, total	1474922	104907	87907	*48471	113569	84568	512366	284920	128085	54165	12304	11839	31821
70 Net income (less def), Form 1120-A	*-234	*569	*-803	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	371	371	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	2753057	42825	-22744	25848	-46353	60264	594368	841434	906646	265185	66774	16999	1810
73 Statutory special deductions, total	489193	*1886	*6830	*2778	11724	*8256	80927	29617	42150	38912	13476	9451	243187
74 Net operating loss deduction	483086	*1886	*6830	*2704	11724	*8246	80336	28774	41163	36925	11951	9393	243156
75 Dividends received deduction	6107	-	-	*73	-	11	*591	843	987	1987	1526	58	31
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1734201	*8544	*14221	*21414	22670	50551	342783	306733	326426	138157	122634	96135	283933
78 Total income tax before credits	553698	2801	*2187	*3297	3446	10112	95072	99860	111170	50137	42061	34289	99267
79 Income tax	546476	*2784	*2187	*3297	3446	9993	93152	99995	109797	47929	41807	32950	99138
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	8029	*17	-	-	-	-	501	1266	3000	1649	253	1339	4
83 Foreign tax credit	*78	-	-	-	-	-	-	*5	-	*59	4	5	5
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	266	-	-	-	-	-	-	-	-	-	-	-	266
86 General business credit	7887	-	-	-	4	-	*50	*43	*343	*898	993	-	5557
87 Prior year minimum tax credit	26392	*120	-	-	*183	-	2093	3972	3728	1509	509	51	14226
88 Total income tax after credits	519075	2680	*2187	*3297	3258	10112	92929	95840	107099	47672	40555	34232	79214

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations: Gasoline
service stations

MINOR INDUSTRY 5541
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	31376	1563	10089	10497	4807	2173	1979	136	76	31	16	3	4
2 Total assets	15245819	-	463765	1779778	1619156	1617474	3560972	925027	1195463	1071839	1101354	389588	1521402
3 Cash	1807816	-	81853	275377	236571	256493	415871	121932	124377	96499	64278	54150	80415
4 Notes and accounts receivable	1470684	-	27610	124538	129825	173638	410717	107027	114711	43108	115626	18210	205674
5 Less: Allowance for bad debts	15542	-	-	-	*112	*437	*1733	*1392	*1962	*1059	1724	-	7124
6 Inventories	1765118	-	130357	398200	209377	142775	338479	87614	122298	89645	84886	19114	142372
7 U.S. govt. obligations, total	*33130	-	-	-	*3357	*3846	-	-	*14742	*11185	-	-	-
8 Tax-exempt securities	*1306	-	-	-	-	-	*-0	-	-	*1306	-	-	-
9 Other current assets	348768	-	*9861	45326	36247	14098	75552	10937	29651	74141	18188	7326	27441
10 Loans to stockholders	405236	-	30282	74794	94111	*15962	26814	*1191	*11119	*5839	-	-	145125
11 Mortgage and real estate loans	140571	-	*22889	-	*35170	*11196	*20828	*307	*14381	*15979	19803	17	-
12 Other investments	764345	-	*15315	*45520	*43559	23397	279975	*59549	62628	48285	107859	43842	34414
13 Depreciable assets	11780739	-	384813	1144467	1319369	1286066	2725744	753559	989518	937785	901390	284050	1053979
14 Less: Accumulated depreciation	5758967	-	262277	655118	752393	565387	1265672	355396	492206	464316	436414	119879	389909
15 Depletable assets	*6351	-	-	*4426	-	*1895	-	-	*30	-	-	-	-
16 Less: Accumulated depletion	*4663	-	-	*4426	-	*237	-	-	-	-	-	-	-
17 Land	1638939	-	*2147	*32043	107430	186712	443147	*108829	155766	185685	166399	63747	187033
18 Intangible assets (Amortizable)	659349	-	*16573	251469	158589	59876	55098	*8068	*19262	*5184	32933	414	51883
19 Less: Accumulated amortization	190689	-	*6769	61918	55257	16838	12367	*4627	*6040	*2705	4414	139	19616
20 Other assets	393330	-	*11109	105080	53315	24418	48521	*27427	37187	25278	32544	18736	9715
21 Total liabilities	15245819	-	463765	1779778	1619156	1617474	3560972	925027	1195463	1071839	1101354	389588	1521402
22 Accounts payable	1949004	-	84204	147705	164261	181520	482385	121812	192604	151450	106362	56369	260330
23 Mort, notes, and bonds under 1 yr	963762	-	*20338	89450	51626	102605	190310	*50422	167434	127228	100634	77	63639
24 Other current liabilities	912429	-	10896	111409	71776	56301	133308	103047	73126	87582	90166	14490	160327
25 Loans from stockholders	1321019	-	100897	370611	298345	171716	243547	*33962	*18515	*3512	32982	135	46796
26 Mort, notes, bonds, 1 yr or more	4644231	-	93330	387269	587029	597897	1250618	343498	245938	193835	337522	72671	534624
27 Other liabilities	535726	-	*19293	*7513	30623	*23636	59170	*83296	42736	*86518	102670	51330	28941
28 Net worth	4919649	-	134807	665820	415496	483798	1201634	188989	455110	421714	331019	194515	426746
29 Capital stock	868993	-	109173	259272	110627	105610	132694	27375	28685	13763	5238	72392	4164
30 Paid-in or capital surplus	933305	-	*49920	133249	166134	*72571	244361	*37949	14851	40943	114144	191	58994
31 Retained earnings, appropriated	*25298	-	*8	*13970	*9367	*1643	-	-	*310	-	-	-	-
32 Retained earnings-unappropriated	1950389	-	-9918	152005	203165	246660	519617	*78486	159785	*70459	168626	123516	237989
33 Retained earnings (S Corp)	1315521	-	-6570	125739	-35986	63981	361584	*47931	284115	*296853	43863	-	134011
34 Less: Cost of treasury stock	173856	-	*7805	*18415	*37809	*6666	*56621	*2752	*32636	*304	852	1583	8413
35 Total receipts	79967851	1150654	6457858	19165918	9730380	7014118	14060293	3589717	5106525	4629674	3199196	947995	4915522
36 Business receipts	79161558	*1114969	6414219	19121462	9616614	6952913	13884516	3545863	5048573	4598574	3124437	932360	4807060
37 Interest	69639	*1392	*631	*4643	8653	8465	16272	*1342	4121	*1648	11336	4065	7074
38 Interest on govt. obligations	1284	*99	-	-	*536	*22	*121	*41	*38	*427	-	-	-
39 Rents	113482	*116	*4607	*3736	*8652	*2973	13396	*2563	*6740	*5158	31074	474	33994
40 Royalties	*3765	-	-	-	-	-	-	-	*4	-	490	-	3271
41 Net S-T cap gain less net LT loss	6854	-	-	-	-	*83	*1079	*2882	*109	*154	2130	416	-
42 Net L-T cap gain less net ST loss	114970	*11886	*24045	*10312	*14229	*6445	*6979	*1921	*11972	*58	2928	303	23893
43 Net gain, noncapital assets	108273	*15601	*563	*2028	*11078	*611	57813	*2812	3391	*7533	1321	3614	1907
44 Dividends, domestic corporations	3227	*389	-	*97	-	*625	*1442	*29	*105	*107	21	412	-
45 Dividends, foreign corporations	*151	-	-	-	-	-	-	-	-	*1	-	150	-
46 Other receipts	384648	*6201	13793	23640	70620	41982	78675	32264	31472	16016	25459	6202	38323
47 Total deductions	79393474	1156756	6504260	19024255	9678430	6972254	13929268	3557832	5054910	4579302	3178227	921011	4836968
48 Cost of goods	66865304	*924607	5472790	16383008	8094779	5833796	11567671	2969857	4333095	3837258	2684823	773689	3989931
49 Compensation of officers	976823	*5468	138075	251403	177897	119951	180112	*25583	30171	24571	10511	2613	10469
50 Salaries and wages	3675127	*90933	211588	739944	449246	279273	771780	162928	217145	239799	157797	48667	306027
51 Repairs	417184	*14322	16296	68114	36548	45048	86976	35640	25881	31673	23353	4646	28688
52 Bad debts	65656	*1345	*1113	10656	11174	5973	19160	*1804	2075	1704	2453	-	8199
53 Rent paid on business property	1254336	*28032	226338	388453	154544	112344	172759	17661	59790	27653	24630	8491	33640
54 Taxes paid	1200342	14075	71365	289629	181078	95318	175293	74042	46425	156602	33048	12733	50735
55 Interest paid	466039	*1793	8285	29593	57979	65297	109416	31545	34619	27252	33933	5791	60535
56 Contributions or gifts	4572	*40	*199	*567	*523	*247	475	*43	*573	*306	913	358	327
57 Amortization	51823	*511	*3774	13230	6034	5799	6066	*1766	1763	*1145	2894	39	8802
58 Depreciation	934365	*17530	30306	92684	88311	99881	220533	46341	82338	74421	63762	26788	91470
59 Depletion	*3	-	-	-	-	-	-	-	*-0	-	-	-	2
60 Advertising	171151	*3216	9728	27818	18904	14502	30271	10604	13633	5728	8877	2022	25848
61 Pension, prof sh, stock, annuity	52257	*260	-	*4718	*8852	*6202	14111	*1863	5014	*1380	1543	488	7827
62 Employee benefit programs	148110	*2075	*7629	24829	12524	7745	27138	*7430	8782	17447	12858	2375	17279
63 Net loss, noncapital assets	5949	*2635	-	-	*65	-	*265	-	*406	*247	823	1234	275
64 Other deductions	3104432	49915	306772	699607	379973	280879	547244	170725	193200	132116	116007	31078	196914
65 Total receipts less total deducts	574377	-6102	-46402	141663	51950	41864	131025	31885	51615	50372	20970	26984	78554
66 Constructive taxable income from related foreign corporations	640	-	-	-	-	-	-	-	-	-	640	-	-
67 Net income (less deficit), total	573733	-6202	-46402	141663	51414	41842	130904	31843	51577	49945	21609	26984	78554
68 Net income, total	986668	*13883	29444	221867	135967	83843	191891	40007	73720	49945	31798	26984	87317
69 Deficit, total	412935	*20084	75846	80204	84553	42001	60987	*8164	*22143	-	10189	-	8763
70 Net income (less def), Form 1120-A	*-5990	-	-	-	*-5990	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-999	*-999	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	360991	*-13758	-46687	123531	52438	26374	89778	*15944	19728	*37245	4642	-	51757
73 Statutory special deductions, total	88203	*4931	*13184	*14232	*20629	*1309	*3058	*6395	*10022	*1505	1161	11778	-
74 Net operating loss deduction	86053	*4659	*13184	*14160	*20629	*871	*2161	*6374	*9948	*1430	1146	11490	-
75 Dividends received deduction	2150	*272	-	*72	-	*437	*896	*20	*74	*75	15	289	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	291521	*6980	*4513	38536	19009	36244	65769	*9637	*22762	*11295	25996	15206	35574
78 Total income tax before credits	80085	*1988	*677	5781	3046	7003	20200	*3121	7975	*3982	9109	4753	12451
79 Income tax	78903	*1974	*677	5780	3046	7003	19354	*3081	*7677	*3836	8839	5186	12451
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	1824	*14	-	-	-	-	*846	*39	*299	*125	271	230	-
83 Foreign tax credit	51	-	-	-	-	-	-	-	-	-	28	22	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	2413	-	-	*390	*57	3	*1157	*134	*52	*458	125	23	14
87 Prior year minimum tax credit	*1043	-	-	-	*68	-	*134	-	*127	*123	591	-	-
88 Total income tax after credits	76578	*1988	*677	5390	2921	6999	18910	*2986	7797	*3401	8365	4708	12436

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations: Other
automotive dealers

MINOR INDUSTRY 5598
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	33953	1313	9442	7595	7807	3826	3299	465	136	31	14	16	9
2 Total assets	30964371	-	456984	1238664	2822167	2809823	6680541	3072437	2122748	1043785	989368	2442899	7284954
3 Cash	1953489	-	100579	158471	376067	247017	485296	180223	74028	54973	46675	58697	171461
4 Notes and accounts receivable	4028766	-	75021	148492	516458	237411	678637	327500	348031	161559	171073	498303	866282
5 Less: Allowance for bad debts	99186	-	*1	3	*676	*13908	11249	7695	10759	6526	1574	25339	21455
6 Inventories	14459760	-	168929	573948	1267276	1488514	3861299	1943826	1033404	414450	347855	849686	2510573
7 U.S. govt. obligations, total	*5118	-	-	-	-	-	-	-	-	*1	5117	-	-
8 Tax-exempt securities	*27636	-	-	*7367	-	-	-	*12658	*880	*488	4594	1650	-
9 Other current assets	900187	-	5400	8560	44795	50371	172972	58622	106559	23703	59659	79841	289705
10 Loans to stockholders	345644	-	*28405	*45217	89682	22799	67717	*51984	11029	*5924	2628	20260	-
11 Mortgage and real estate loans	98907	-	-	*36162	*5439	*485	*46701	*4800	*52	*4891	-	378	-
12 Other investments	1600458	-	*2060	*18684	110602	101127	128410	*50321	73382	75443	18697	39418	982315
13 Depreciable assets	11141408	-	284682	618729	1022163	981692	2277587	654813	813971	425183	407620	1021788	2633179
14 Less: Accumulated depreciation	5323721	-	219747	415742	691392	505406	1287559	275807	392244	184330	154741	412943	783810
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	1056836	-	*2443	*32705	55440	149633	138897	47148	27447	34404	19977	50802	497939
18 Intangible assets (Amortizable)	475284	-	*13073	*24543	32311	30056	89283	10980	19929	*12698	51228	40490	150694
19 Less: Accumulated amortization	160502	-	*11080	*15545	12239	3649	56927	3866	*745	*3631	1695	1900	49225
20 Other assets	454286	-	7221	-2924	6241	23681	89476	16932	17784	24556	12256	221767	37297
21 Total liabilities	30964371	-	456984	1238664	2822167	2809823	6680541	3072437	2122748	1043785	989368	2442899	7284954
22 Accounts payable	5849604	-	300332	172041	508956	495306	1097624	415516	375885	257061	127478	441338	1658068
23 Mort, notes, and bonds under 1 yr	5554667	-	*38987	125381	272396	286392	1594120	1117985	584426	115103	178522	537450	703905
24 Other current liabilities	2669927	-	90521	79087	126363	85922	603455	297210	265875	83079	92612	237566	708237
25 Loans from stockholders	1922314	-	146822	345534	215073	451313	612034	100448	31992	*2064	16364	670	-
26 Mort, notes, bonds, 1 yr or more	5187816	-	276219	164739	425009	699629	721700	441322	295965	159663	216149	466790	1320630
27 Other liabilities	870560	-	*2446	*18477	56700	65855	155013	21595	88323	60644	45811	123378	232318
28 Net worth	8909482	-	-398342	333404	1217669	725406	1896596	678361	480281	366172	312431	635707	2661797
29 Capital stock	914048	-	86594	160962	144639	151729	146319	27839	40463	18996	5867	50057	80584
30 Paid-in or capital surplus	3519817	-	*1322690	60712	70536	97921	530439	246030	78335	5654	232318	94555	780629
31 Retained earnings, appropriated	*70856	-	-	-	*54270	-	*12988	*3593	-	-	5	-	-
32 Retained earnings-unappropriated	3522191	-	-1677339	90834	549895	673331	1008104	204904	223335	281032	-21842	328964	1860972
33 Retained earnings (S Corp)	1423800	-	-128659	61609	527092	-82259	332336	206654	152332	*68838	107795	178063	-
34 Less: Cost of treasury stock	541230	-	*1628	*40712	128762	115316	133590	*10658	*14183	*8348	11711	15932	60389
35 Total receipts	71119191	732519	3214209	5030977	7475839	5747573	16229307	8426921	5500641	2366778	1877895	4035729	10480801
36 Business receipts	69189637	684296	3200937	5002700	7382328	5666869	15901341	8295132	5406820	2310672	1823020	3902765	9612757
37 Interest	168358	1289	*512	6908	13810	11313	19225	9684	5564	9854	2300	38621	49279
38 Interest on govt. obligations	4295	*380	-	-	*217	-	*1916	*386	*116	*403	305	268	305
39 Rents	40209	-	-	*1398	*5629	*2724	*4024	*5730	*1209	*2007	5760	7292	4437
40 Royalties	*30511	-	-	-	-	-	-	-	-	*3515	-	10034	16962
41 Net S-T cap gain less net LT loss	1115	453	-	-	*90	*4	*77	*299	*16	*15	97	37	28
42 Net L-T cap gain less net ST loss	70842	56	*2139	*1419	*4205	*10233	34754	*14739	*893	*396	7	1894	107
43 Net gain, noncapital assets	163203	*4044	*4684	*4029	6622	18434	43351	3428	17316	*1208	19205	37687	3195
44 Dividends, domestic corporations	3530	*62	-	-	*562	*153	*2045	*241	*101	*65	89	149	65
45 Dividends, foreign corporations	*38	-	-	-	-	-	*17	*5	-	-	-	16	-
46 Other receipts	1447453	41940	*5936	14524	62378	37844	222558	97278	68607	38642	27113	36967	793665
47 Total deductions	69705787	735205	3229866	4962740	7345685	5685869	15905780	8311607	5415194	2246065	1843709	3932536	10091532
48 Cost of goods	49962531	562780	2145191	3437211	5000828	4093796	12107655	6939281	4272423	1617989	1231498	2702968	5850911
49 Compensation of officers	1526632	10549	179637	203600	356811	153290	362055	119931	53573	16616	14796	25346	30429
50 Salaries and wages	6708967	65661	199191	448743	739736	497507	1313111	452483	433891	253310	210507	430602	1664225
51 Repairs	380001	4640	16442	29385	46479	32109	76033	26847	27157	10690	14379	23272	72570
52 Bad debts	133936	4671	*7074	4505	14211	7864	41809	9567	7663	3919	4474	11010	17170
53 Rent paid on business property	1513310	12647	120755	110800	187791	122502	273383	75584	70036	44275	39880	90624	365031
54 Taxes paid	1337908	10650	79787	129044	172682	104881	256044	78164	70508	40734	29895	66539	298980
55 Interest paid	969861	9773	28810	53610	61183	101629	241686	124579	68204	22605	35943	70869	150970
56 Contributions or gifts	10150	*243	*821	*303	1112	882	2104	499	*133	*151	70	702	3129
57 Amortization	43192	*99	*2409	*282	3349	1844	5376	972	1876	2351	4876	11303	8453
58 Depreciation	1040195	5703	16755	45202	74337	68987	184422	60658	96929	38342	66956	145954	235951
59 Depletion	6	-	-	-	-	-	-	-	-	-	-	6	-
60 Advertising	792879	5439	60666	48751	81591	89398	203553	80759	43266	37566	20742	40337	80810
61 Pension, prof sh, stock, annuity	143502	*650	-	*2827	16835	9715	31870	4348	14887	4351	5572	16849	35597
62 Employee benefit programs	382872	3547	22533	10318	39545	25318	72076	22476	33809	12916	19132	36333	84868
63 Net loss, noncapital assets	26778	*1551	-	*3235	*26	*6610	5281	*675	*766	*92	508	720	7314
64 Other deductions	4733069	36601	349792	434926	549168	369538	729323	314783	220072	140158	144482	259103	1185123
65 Total receipts less total deducts	1413404	-2686	-15657	68237	130155	61705	323527	115315	85447	120713	34186	103193	389268
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	1409108	-3066	-15657	68237	129938	61705	321611	114929	85331	120310	33880	102925	388964
68 Net income, total	1966821	*24849	59476	126874	199756	134841	391813	154145	108642	120310	51807	127667	466639
69 Deficit, total	557712	27915	75133	58637	69819	73137	70202	39216	*23311	-	17926	24742	77676
70 Net income (less def), Form 1120-A	*-5957	-	*-1503	*563	*-5017	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	593746	*-2855	-967	56063	104948	34472	174050	70645	63255	*38431	27470	28236	-
73 Statutory special deductions, total	89717	*486	*4091	*9560	22714	12567	27501	*10277	*1145	*45	1146	138	46
74 Net operating loss deduction	87130	*443	*4091	*9560	22321	12498	25930	*10105	*1080	-	1084	18	-
75 Dividends received deduction	2587	*43	-	-	*393	*69	*1571	*172	*65	*45	62	120	46
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1077681	*24406	*5496	19631	55685	63281	144009	50113	44140	81834	23192	99301	466593
78 Total income tax before credits	336557	*7586	*824	2945	9900	12419	39946	16681	13898	27851	6860	34185	163461
79 Income tax	336991	*7586	*824	2945	8896	12286	39763	16565	14996	27851	7937	34135	163208
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*1050	-	-	-	-	*134	*184	*116	*314	-	-	50	253
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	1097	-	-	-	-	-	-	-	-	1097	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*1088	-	-	1	-	4	*387	-	-	-	-	-	696
87 Prior year minimum tax credit	*734	-	-	-	-	-	*3	*50	*5	*100	-	577	-
88 Total income tax after credits	333638	*7586	*824	2943	9900	12415	39557	16631	13893	26655	6860	33608	162765

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Apparel and accessory stores

MAJOR GROUP 40
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	39420	4001	19722	8901	3262	1978	1131	190	108	28	38	29	32
2 Total assets	60598025	-	744419	1469428	1119115	1408524	2066979	1209237	1824161	873733	2683547	4413708	42785175
3 Cash	4623423	-	81948	158759	113232	130869	265498	72437	85281	46360	238126	394650	3036262
4 Notes and accounts receivable	8176097	-	41480	105239	52687	134723	270238	129443	161688	93185	207817	406957	6572639
5 Less: Allowance for bad debts	200645	-	*247	*172	-	*1338	*871	*1647	*4286	*2378	4921	29934	154851
6 Inventories	17935431	-	444092	959751	655062	775521	885592	606771	825983	451331	1092890	1451945	9786493
7 U.S. govt. obligations, total	*13455	-	*4354	-	*6291	-	-	-	*2477	-	296	36	-0
8 Tax-exempt securities	13953	-	-	-	-	-	-	-	-	-	13953	-	-
9 Other current assets	2796945	-	33470	24904	38391	26811	125264	105406	79393	39995	155644	243986	1923679
10 Loans to stockholders	407308	-	*590	18475	*18714	*6109	*15101	*5172	*3309	-	802	1	339035
11 Mortgage and real estate loans	*6663	-	-	-	*1534	-	*793	-	*439	126	1960	1812	-
12 Other investments	7827805	-	*6441	*4160	*29934	*108368	123579	*8295	110519	*35379	82902	241104	7077122
13 Depreciable assets	24477051	-	226954	400979	391503	546041	702633	453002	911761	309382	1317192	2157114	17060489
14 Less: Accumulated depreciation	11554565	-	126049	270832	258351	368715	397500	234308	429330	140062	590835	929500	7809083
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	759121	-	*242	-	*6499	*7260	*28111	*33159	*20514	*8105	20887	95339	539005
18 Intangible assets (Amortizable)	3026754	-	24660	79634	*75018	50574	46851	*6632	13835	*17977	140137	233537	2337899
19 Less: Accumulated amortization	651071	-	10803	46493	*16856	13615	17976	*3603	7412	*2752	38029	49311	444221
20 Other assets	2940302	-	17287	35024	5456	5915	19665	28476	49991	*17085	44725	195972	2520707
21 Total liabilities	60598025	-	744419	1469428	1119115	1408524	2066979	1209237	1824161	873733	2683547	4413708	42785175
22 Accounts payable	9100934	-	1475896	253039	204365	406093	587628	289711	258349	247600	406064	692889	4279300
23 Mort, notes, and bonds under 1 yr	2752557	-	45429	61204	80986	109150	122318	225895	147716	127652	138873	337141	1356194
24 Other current liabilities	6533504	-	82705	78009	65468	82347	137114	62554	178233	81450	272689	426424	5066511
25 Loans from stockholders	1821929	-	427449	368043	106834	181260	124412	*218288	*25481	*3550	10340	29881	326391
26 Mort, notes, bonds, 1 yr or more	12574653	-	*68161	117643	125850	285476	255950	230773	467830	77077	436333	912814	9596746
27 Other liabilities	4046483	-	*46582	*-0	*11095	*7608	28445	*132142	77076	*12872	86048	706154	2938461
28 Net worth	23767966	-	-1401802	591490	524518	336588	811112	49875	669476	323532	1333201	1308405	19221572
29 Capital stock	2643918	-	257525	164374	111943	90803	131135	74649	81950	85092	152085	290512	1203851
30 Paid-in or capital surplus	15067672	-	159739	217490	64430	564248	96183	207838	373921	60096	769158	1117833	11436734
31 Retained earnings, appropriated	*17030	-	-	-	*1246	-	*10944	-	-	-	-	-	4840
32 Retained earnings-unappropriated	9622230	-	-1511288	238383	238402	223210	398369	-127575	151525	*111923	209689	-131282	9820876
33 Retained earnings (S Corp)	-126759	-	-307779	-25302	152992	-499782	207011	*-105038	75071	*84451	207248	84368	-
34 Less: Cost of treasury stock	3456125	-	-	*3454	*44495	*41890	*32530	-	*12990	*18029	4980	53026	3244729
35 Total receipts	106037494	999085	3277424	4586634	2570560	3405594	4656711	2263142	4362206	2201333	5616733	8629848	63468224
36 Business receipts	102709197	991843	3248626	4500091	2554370	3322961	4578905	2242558	4315681	2135528	5524947	8484669	60809018
37 Interest	835166	*551	1969	5355	*2480	2862	14906	*4010	15307	*7693	15785	47929	716319
38 Interest on govt. obligations	25245	2	-	-	-	*20	*26	*384	*253	*8	1895	6074	16583
39 Rents	238198	-	*323	-	*2271	2	*2624	*1387	*5845	*6	3204	592	221945
40 Royalties	745902	-	-	-	-	-	-	-	-	-	-0	19133	726768
41 Net S-T cap gain less net LT loss	8675	-	-	-	*116	-	-	-	*489	*23	2	101	7944
42 Net L-T cap gain less net ST loss	169246	*1098	-	*2710	*7313	-	*376	*154	*1615	-	2212	7498	146271
43 Net gain, noncapital assets	25540	*447	-	*101	*269	*110	*15	-	*1381	*5193	26	4043	13956
44 Dividends, domestic corporations	42324	-	-	-	*1274	*52	*1288	-	*622	*144	5	128	38809
45 Dividends, foreign corporations	*62079	-	-	-	-	-	-	-	*4	-	-	2399	59676
46 Other receipts	1175923	*5146	26506	78377	2466	79587	58572	14649	21009	52737	68658	57282	710935
47 Total deductions	102642127	1047896	3275936	4477037	2516665	3444511	4662635	2317793	4335940	2155463	5519568	8571145	60317537
48 Cost of goods	60327547	774367	1825615	2797265	1543839	2011559	2958295	1447316	2607550	1282578	3265155	5114572	34699437
49 Compensation of officers	1459846	*16284	252773	192181	171121	160498	174317	41925	56496	17827	55286	64384	256755
50 Salaries and wages	13424176	59506	192157	359725	230713	439852	544549	272984	543503	257946	754397	1239138	8529706
51 Repairs	577835	2418	5406	14143	7427	20182	20962	11355	28025	10914	39767	73214	344022
52 Bad debts	364952	158	*442	8021	*1429	4371	5968	3208	9668	*3778	14405	35607	277898
53 Rent paid on business property	7368852	73474	364339	360318	174501	212640	251492	123634	314445	144673	378248	671010	4300077
54 Taxes paid	2280349	14618	71409	100478	79795	91746	93540	54617	123621	33638	119966	198035	1298884
55 Interest paid	1396602	*7547	12218	25020	22679	32530	42009	42460	53823	26406	58997	120822	952090
56 Contributions or gifts	53546	146	*149	*2133	*390	905	2529	*465	*1343	*219	1425	5211	38631
57 Amortization	162065	*3314	2478	*2637	*5452	3639	5747	*3195	2500	*1064	10154	11764	110120
58 Depreciation	1960289	5885	26537	37572	23469	35369	41536	34595	68693	21530	89287	167024	1408791
59 Depletion	*7343	-	-	*7343	-	-	-	-	-	-	-0	-	1
60 Advertising	2148186	*10423	46373	73105	32176	79153	96295	62408	115285	133405	158610	175910	1165042
61 Pension, prof sh, stock, annuity	248317	385	*12849	*10737	*4177	*8574	13433	*3087	7577	*2317	6832	18673	159676
62 Employee benefit programs	832466	*1539	3092	8110	7998	9314	15657	8825	24202	7847	35372	82803	627707
63 Net loss, noncapital assets	257118	8229	-	-	*12	*417	19775	*7853	*8608	*1366	10790	31546	168521
64 Other deductions	9772637	69604	460100	478250	211486	333760	376531	199866	370599	209955	520875	561433	5980178
65 Total receipts less total deducts	3395368	-48811	1488	109598	53894	-38917	-5923	-54651	26266	45869	97165	58703	3150687
66 Constructive taxable income from related foreign corporations	265841	-	-	-	-	-	-	-	-	-	-	2330	263511
67 Net income (less deficit), total	3635964	-48812	1488	109598	53894	-38937	-5949	-55035	26013	45861	95270	54959	3397615
68 Net income, total	4954074	*13677	146333	175613	97023	55954	97312	*38120	90591	*54486	194920	256829	3733217
69 Deficit, total	1318110	62489	144845	66016	*43129	94891	103261	93155	64578	*8625	99650	201870	335601
70 Net income (less def), Form 1120-A	*-3197	-	*-3202	*4	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-419	*-419	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	124877	*-34335	-15211	2185	49071	-30640	30062	*-15965	54006	*33657	46244	5804	-
73 Statutory special deductions, total	203536	*131	8679	*5730	*7123	*14989	3833	*2366	*1970	*3986	21487	5983	127257
74 Net operating loss deduction	168894	*131	8679	*5730	*6231	*14953	*2640	*2366	*1534	*3872	21484	5878	95394
75 Dividends received deduction	34623	-	-	-	*892	*37	*1193	-	*436	*114	4	86	31862
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	4295125	9113	64446	108159	23291	23429	45896	*7069	*25125	*16843	120733	245061	3605960
78 Total income tax before credits	1464945	3098	9666	20218	3659	3705	11723	*2384	*8530	*5759	41917	85617	1268669
79 Income tax	1457291	3098	9666	20218	3659	3705	11723	*2384	*8527	*5720	41413	85276	1261900
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	35	-	-	-	-	-	-	-	-	-	-	-	35
82 Alternative minimum tax	7619	-	-	-	-	-	-	-	*2	*39	504	341	6734
83 Foreign tax credit	79626	2	-	-	-	-	-	*16	-	-	-	275	79334
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	5354	1	-	16	-	-	-	-	-	-	224	822	4291
87 Prior year minimum tax credit	1675	-	-	-	-	*68	-	-	*21	-	1534	28	25
88 Total income tax after credits	1378291	3096	9666	20201	3659	3637	11723	*2368	*8509	*5759	40160	84492	1185020

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
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(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Furniture and home furnishings stores

MAJOR GROUP 41
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	48678	2020	16802	11828	8158	5225	4103	329	126	26	25	19	16
2 Total assets	40560704	-	635602	1997187	3026086	3690292	7883975	2134814	1958375	923851	1613041	2861466	13836014
3 Cash	3553976	-	121711	282270	472490	483694	832149	242023	161149	96314	109700	175603	576874
4 Notes and accounts receivable	6925682	-	88819	390799	393041	677755	1687992	379509	602647	232162	293039	450649	1729268
5 Less: Allowance for bad debts	206231	-	*177	*827	*2688	6246	31376	*8347	22442	*18020	10455	20683	84969
6 Inventories	15923218	-	229567	755847	1389060	1478827	3504328	814121	683992	250036	612317	1004979	5200143
7 U.S. govt. obligations, total	*114635	-	-	*8495	*173	*15064	*16461	*4574	-	-	4490	65379	-
8 Tax-exempt securities	*85127	-	-	-	*13812	*19426	*14849	*32188	*4266	-	585	-	-
9 Other current assets	1856481	-	7417	31801	94929	105617	240201	166976	94045	56912	68089	83987	906508
10 Loans to stockholders	365340	-	*12645	*15435	68056	93357	128719	*34333	*3827	*439	2466	810	5253
11 Mortgage and real estate loans	87050	-	-	*10396	-	*14532	*29110	*107	-	-	32906	-	-
12 Other investments	1529560	-	*5294	*65676	117013	182134	232839	43503	43928	*37704	35347	178539	587583
13 Depreciable assets	15499899	-	384753	888690	996936	1139900	2254779	906807	608089	432556	644273	1105516	6137600
14 Less: Accumulated depreciation	7554622	-	245709	584242	646694	634677	1231521	536367	296020	217876	290797	425170	2445550
15 Depletable assets	*27627	-	-	*16743	-	*10884	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*21615	-	-	*15748	-	*5867	-	-	-	-	-	-	-
17 Land	668334	-	*6263	*6741	*25824	59825	131497	26932	25367	*35349	51381	68812	230342
18 Intangible assets (Amortizable)	972612	-	*23132	114849	14829	13471	36224	*10452	65048	*3963	18162	139912	532569
19 Less: Accumulated amortization	218537	-	*9212	27230	12144	4369	13379	*3291	33273	*975	5382	29334	79947
20 Other assets	952168	-	11097	37492	101450	46965	51104	21295	17751	*15287	46919	62468	540341
21 Total liabilities	40560704	-	635602	1997187	3026086	3690292	7883975	2134814	1958375	923851	1613041	2861466	13836014
22 Accounts payable	7720620	-	122899	428922	696552	652283	1798709	417340	423828	238706	284852	469630	2186900
23 Mort, notes, and bonds under 1 yr	2901334	-	28923	195050	253483	162528	599728	196134	164711	*147753	222016	267601	663407
24 Other current liabilities	4726703	-	67119	134292	288398	322066	1067786	297599	341974	101980	240296	316620	1548571
25 Loans from stockholders	1526283	-	253618	253018	178932	295709	314009	*37034	*76596	*58532	35182	18399	5253
26 Mort, notes, bonds, 1 yr or more	6150967	-	87377	278332	262056	479466	846265	237548	167742	187701	296413	592659	2715408
27 Other liabilities	1680710	-	*2485	95877	22393	33546	111118	10133	70223	*26748	26475	265687	1016026
28 Net worth	15854086	-	73181	611696	1324271	1744694	3146361	939026	713301	162431	507808	930869	5700449
29 Capital stock	2089826	-	111634	241510	323428	208141	345210	19690	74618	2625	119369	94154	549447
30 Paid-in or capital surplus	4956541	-	100860	255901	284918	177803	482272	158914	130490	81107	161716	711851	2410710
31 Retained earnings, appropriated	*55711	-	-	-	*18996	*28623	*7406	-	-	-	-	-	686
32 Retained earnings-unappropriated	6959498	-	-74016	112956	473176	1079260	1612592	393413	165486	*48336	59416	-105171	3194048
33 Retained earnings (S Corp)	3122342	-	-38621	30962	285395	321096	833028	372493	368259	*61106	175845	242410	470370
34 Less: Cost of treasury stock	1329831	-	*26677	*29634	61642	70228	134148	*5484	*25551	*30743	8538	12376	924811
35 Total receipts	99760833	681460	3120812	7429122	8430834	9083471	21383795	5547473	5598989	1529312	4290399	5225791	27439373
36 Business receipts	96837721	608291	3118139	7295582	8337779	8943809	21059125	5462589	5479659	1425247	4201041	5050477	25855983
37 Interest	1238574	*4577	*1089	14650	11296	42285	73452	12752	7204	*982	29473	60656	980158
38 Interest on govt. obligations	9532	*67	-	-	*720	*1178	*2015	*3939	*126	*4	397	591	495
39 Rents	73368	*1647	-	*2043	*7064	*2237	11003	*2043	*2158	*97	3814	14625	26637
40 Royalties	188286	-	-	-	-	*7268	*877	*-0	*431	-	4621	8261	166828
41 Net S-T cap gain less net LT loss	6137	-	-	-	*148	*1179	*404	-	-	-	140	4188	77
42 Net L-T cap gain less net ST loss	83006	*8501	-	*1400	*14357	*1060	23612	*1306	*8	*6388	2721	4312	19341
43 Net gain, noncapital assets	104971	*7132	*740	*36730	*3220	*2116	8915	423	*387	*174	102	2699	42333
44 Dividends, domestic corporations	16698	-	*48	-	*1279	*2350	*3685	*1292	*74	*145	243	2234	5347
45 Dividends, foreign corporations	*8204	-	-	-	*45	-	-	-	-	*7281	503	-	376
46 Other receipts	1194337	*51244	796	78716	54927	79990	200709	63127	108942	88996	47342	77748	341798
47 Total deductions	98242142	695039	3069796	7241813	8369063	8966562	20873192	5408271	5499152	1517530	4263955	5172314	27165454
48 Cost of goods	62655915	402261	1910034	4665270	5291646	5700499	13667552	3182188	3735042	885767	2792040	3204846	17218770
49 Compensation of officers	2428928	*10362	146375	349202	379780	392962	712400	197720	75816	19326	43645	26196	75144
50 Salaries and wages	10813189	63499	205729	569527	800664	1006236	2425631	728745	623431	205464	484732	591297	3108234
51 Repairs	571306	*2841	23109	34215	37530	68295	105444	35877	19908	10287	23652	29617	180533
52 Bad debts	546076	*5020	*19076	46955	22427	28977	61553	13620	32623	*11875	15308	38537	250105
53 Rent paid on business property	3993156	26693	216393	360562	408238	278547	791837	243065	177430	49690	160376	187582	1092745
54 Taxes paid	2049015	9758	87151	208076	218588	216965	426866	97401	80698	33316	71221	88642	510332
55 Interest paid	1076359	*5353	13663	49976	50861	76709	175690	32900	33358	36127	45847	103156	452719
56 Contributions or gifts	25730	*9	*359	*935	1712	2820	5378	1854	*566	*218	1334	1709	8835
57 Amortization	57158	*561	*1989	7296	*629	7707	4037	1925	3242	*1323	3919	13273	11259
58 Depreciation	1362288	35224	40809	73007	69665	80084	178038	136577	50808	65382	43358	98727	490609
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	3683374	7366	74088	177317	268071	309048	787854	230583	214278	73091	187754	186381	1167544
61 Pension, prof_sh, stock, annuity	237392	*405	*1732	*2792	13014	24909	57014	18967	15589	*1115	5009	59772	37075
62 Employee benefit programs	508734	*1465	*10578	35865	49686	41324	110199	18266	45304	*6882	24235	20585	144346
63 Net loss, noncapital assets	157438	*11557	*3163	*695	*3639	*110	9739	*9988	*991	*1335	4064	6714	105443
64 Other deductions	8076083	112665	315550	660123	752915	731371	1353960	458594	390068	116332	357462	515279	2311763
65 Total receipts less total deducts	1518691	-13579	51016	187309	61771	116909	510603	139202	99837	11782	26444	53478	273919
66 Constructive taxable income from related foreign corporations	*3403	-	-	-	-	-	-	-	-	*2309	-	-	1093
67 Net income (less deficit), total	1512562	-13646	51016	187309	61052	115731	508588	135262	99711	14088	26047	52887	274517
68 Net income, total	2589646	31192	115000	275091	185611	224392	621689	194962	168095	*36132	102471	188136	446875
69 Deficit, total	1077084	*44838	63984	87782	124560	108660	113100	*59699	68385	*22044	76424	135249	172359
70 Net income (less def), Form 1120-A	*-1080	-	*-2358	-	*1278	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*1	*1	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1074289	*-17009	64450	151578	48083	75927	323098	90301	115175	*14253	47412	137734	23288
73 Statutory special deductions, total	203865	*12396	10447	*45115	22754	7499	41940	*7145	*1134	*102	7144	1742	46448
74 Net operating loss deduction	188763	*12396	10413	*45115	21859	*5846	38516	*6145	*1082	-	6471	179	40741
75 Dividends received deduction	15102	-	*34	-	*895	*1652	*3424	*1000	*52	*102	673	1564	5707
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1033364	*6809	17265	25275	59445	89226	240074	57023	45015	*16811	48080	48669	379670
78 Total income tax before credits	315154	*1909	2590	4153	10001	18581	71877	18900	15191	*5716	16709	16906	132621
79 Income tax	313053	*1724	2590	4153	9917	18581	70569	18900	15191	*5716	16385	16740	132586
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	2101	*185	-	-	-	-	*1392	-	*-0	-	324	166	34
83 Foreign tax credit	*3552	-	-	-	-	-	-	-	-	*2673	361	232	286
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	4147	-	1	-	-	*580	*1487	*79	*21	-	-	-	1979
87 Prior year minimum tax credit	6324	-	-	-	-	-	*146	-	*53	*76	59	1394	4596
88 Total income tax after credits	301130	*1909	2589	4153	10001	18001	70243	18821	15117	*2967	16289	15280	125760

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Eating and drinking places

MAJOR GROUP 42
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	215393	16268	120289	43185	18122	10205	6328	503	269	91	46	43	45
2 Total assets	121451433	-	4656417	7177751	6163834	7072717	11343509	3562856	3955790	3262087	3335090	6913961	64007421
3 Cash	8082736	-	786529	915102	924630	900191	1294868	299854	286120	222971	214968	411218	1826285
4 Notes and accounts receivable	8713964	-	206734	295904	204614	426221	419975	167694	220974	167505	279145	535551	5789646
5 Less: Allowance for bad debts	239905	-	-	-	*11	-	*3170	*1521	*22050	6188	6387	28688	171889
6 Inventories	4158134	-	447394	334749	349715	289677	461788	104796	141415	83268	91392	188199	1665739
7 U.S. govt. obligations, total	66205	-	-	*1183	*12428	*676	*31375	-	*3600	*3180	6915	-	6847
8 Tax-exempt securities	*735873	-	-	*235	-	-	*4133	*4096	-	*26576	-	-	700832
9 Other current assets	4947927	-	140333	274993	310653	310318	366779	210768	156908	68535	187422	308205	2613015
10 Loans to stockholders	1687962	-	249159	350403	269099	203778	270107	112247	85235	62032	2406	57199	26298
11 Mortgage and real estate loans	289631	-	*31023	*15499	*14249	*98694	*59344	*300	*2123	*28876	-	1240	38283
12 Other investments	18237227	-	53362	277750	223497	363834	572942	201771	286723	340386	220229	570121	15126611
13 Depreciable assets	87867671	-	6329425	7879347	6703032	7459502	11316834	3334311	3679636	2506779	2735555	4923793	30999456
14 Less: Accumulated depreciation	41683813	-	4206028	4160848	3633614	4286893	5743701	1612695	1715973	1070305	1123915	1862278	12267562
15 Depletable assets	*27149	-	*17141	*223	-	-	*621	-	*-0	*1314	7850	-	-
16 Less: Accumulated depletion	*23470	-	*17110	*182	-	-	*236	-	-	-	5942	-	-
17 Land	8768898	-	58558	111165	212035	534873	939759	370437	450558	230639	239460	505516	5115899
18 Intangible assets (Amortizable)	15005119	-	632578	1047320	568898	618833	1588086	442869	379997	587078	374014	1217549	7547897
19 Less: Accumulated amortization	3893715	-	299986	435279	202776	172687	586630	112706	96072	140421	117620	278711	1450827
20 Other assets	8703842	-	227304	270189	207387	325701	350634	40634	96596	149861	229599	365046	6440891
21 Total liabilities	121451433	-	4656417	7177751	6163834	7072717	11343509	3562856	3955790	3262087	3335090	6913961	64007421
22 Accounts payable	12714346	-	565324	696113	759346	728186	1028960	209481	365427	234624	295240	516117	7315530
23 Mort, notes, and bonds under 1 yr	5757457	-	345429	526702	321393	359348	816599	368429	346531	186913	271431	224990	1989691
24 Other current liabilities	10025259	-	452404	464085	630600	635514	912599	301479	386215	264712	425044	703192	4849414
25 Loans from stockholders	9153630	-	2898344	2425773	1441371	886421	1285511	*18273	40959	*31872	10613	113291	1203
26 Mort, notes, bonds, 1 yr or more	38369355	-	1803629	2660041	1745927	2357653	4515491	1563022	1736173	1132747	1101673	2303822	17449178
27 Other liabilities	11455748	-	111702	86494	89843	327068	275345	72840	154578	132566	172412	513908	9518993
28 Net worth	33975636	-	-1520415	318544	1175354	1778527	2509004	1029331	925907	1278654	1058676	2538641	22883413
29 Capital stock	9653667	-	1283961	1219507	486012	623349	1067761	86812	508562	394193	182819	654132	3146560
30 Paid-in or capital surplus	22514275	-	620716	796171	840257	454537	964859	756424	474096	824010	1388819	1740003	13654383
31 Retained earnings, appropriated	182926	-	*1969	-	-	*54166	*15275	-	*8810	-	307	5863	96536
32 Retained earnings-unappropriated	8066269	-	-1507762	-241575	479076	138479	-234080	-199162	-171940	-107759	-562451	284446	10188998
33 Retained earnings (S Corp)	-851050	-	-1824752	-1302706	-462096	666616	869860	443310	136282	*237292	72027	31630	281487
34 Less: Cost of treasury stock	5590451	-	94547	152853	167895	158620	174671	*58052	29903	69082	22845	177433	4484551
35 Total receipts	210778452	2743699	28553673	23727718	19893302	19220333	25806588	7044302	7708019	4507404	5561817	9622556	56389041
36 Business receipts	201802029	2541961	28127594	23461828	19668150	18968016	25463082	6821277	7536969	4361463	5219339	8992036	50640315
37 Interest	1541365	5138	6298	16067	13503	17706	23165	3392	17462	21277	19681	73432	1324245
38 Interest on govt. obligations	18078	-	-	*930	*69	*1365	*1643	*434	*211	*1297	434	2471	9222
39 Rents	454035	*3939	*3356	*14710	12287	19930	12172	*3418	14051	4613	20505	72895	272158
40 Royalties	1582800	*4185	*1501	*639	-	-	*8097	-	*32078	*56952	59782	143398	1276167
41 Net S-T cap gain less net LT loss	46897	-	-	*16230	-	*2595	*412	*523	*506	-	386	6176	20068
42 Net L-T cap gain less net ST loss	332427	*15051	22732	*19117	*9463	8040	9536	*977	9278	*776	31259	29759	176440
43 Net gain, noncapital assets	389461	159276	42417	44483	17505	35929	14346	*201	12760	2503	1939	7848	50254
44 Dividends, domestic corporations	17728	*109	-	*207	*1227	968	*2153	*26	1330	*91	745	1302	9569
45 Dividends, foreign corporations	*107539	-	-	-	-	*53	-	-	-	-	-	1415	106071
46 Other receipts	4486093	14040	349776	153506	171098	165730	271982	214055	83374	58431	207746	291823	2504532
47 Total deductions	206475641	2833592	28304310	23789161	19368789	18877114	25282075	6884881	7670774	4425694	5544073	9419446	54075732
48 Cost of goods	87452556	1493672	12255985	10399912	7892809	7768262	10243750	2675399	3603165	1891766	2199849	4122648	22905338
49 Compensation of officers	5358042	79687	1387961	974170	740566	713351	630894	173998	116054	81806	58220	100529	300807
50 Salaries and wages	38633991	309574	4709436	3933630	3899473	3817223	5130617	1625956	1334891	827075	1207032	1693168	10145917
51 Repairs	3531345	32926	534574	443119	355785	355602	472225	136837	125303	71848	104272	150822	748031
52 Bad debts	248126	*5695	11092	21844	7528	11163	41804	3059	29660	10800	3053	9843	92587
53 Rent paid on business property	12947418	200815	2441717	1826148	1306859	1130202	1659506	341424	364214	239830	232762	512564	2691377
54 Taxes paid	8561603	111473	1353461	1119230	851036	804618	1045970	253468	268586	173653	209357	366424	2004327
55 Interest paid	4641726	43113	205774	291249	208494	263497	462279	154678	170232	104465	117167	240056	2380723
56 Contributions or gifts	52202	*694	2934	2691	4027	4530	1312	*302	1299	826	2554	3776	27256
57 Amortization	823530	16675	55150	63664	48628	45286	107645	30820	25171	19975	41875	69794	298846
58 Depreciation	5980610	42024	495001	544883	412381	479977	712545	219908	237939	158923	194166	369347	2113516
59 Depletion	*106	-	-	*88	-	-	-	-	-	*18	-	-	1
60 Advertising	5682920	39430	571688	481239	442722	577163	929467	277274	238354	112127	134437	316699	1562320
61 Pension, prof sh, stock, annuity	377535	*5690	*7917	*19551	26494	25731	15327	8250	10523	8392	6637	10547	232474
62 Employee benefit programs	1806873	9615	57657	115376	129287	123358	189062	92706	66878	48089	85546	125051	764249
63 Net loss, noncapital assets	565464	25827	*19872	*22201	*1422	*32600	21944	15478	25628	11134	18918	68703	301740
64 Other deductions	29811594	416679	4194092	3530166	3041279	2724549	3617729	875324	1052879	664968	928229	1259476	7506224
65 Total receipts less total deducts	4302811	-89894	249363	-61443	524513	343219	524513	159422	37244	81710	17744	203110	2313309
66 Constructive taxable income from related foreign corporations	*825495	-	-	-	-	-	-	-	*32	-	-	1513	823949
67 Net income (less deficit), total	5110227	-89894	249363	-62373	524444	341853	522870	158987	37066	80413	17311	202152	3128036
68 Net income, total	9214522	145192	1107080	685238	865891	648051	948999	264846	199303	136058	177426	373810	3662628
69 Deficit, total	4104294	235085	857717	747611	341447	306198	426129	105859	162237	55645	160116	171658	534593
70 Net income (less def), Form 1120-A	-11698	*-1691	3457	*-7074	*-6389	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*69	*69	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1911408	-76132	356548	-36550	378191	326770	609155	151740	77950	*23511	26416	64483	9326
73 Statutory special deductions, total	570937	*18446	143676	70369	40224	37057	25337	*2690	32569	*4439	53054	52887	90190
74 Net operating loss deduction	558312	*18370	143676	70224	39365	36374	23830	*2672	*31553	*4375	52529	51878	83468
75 Dividends received deduction	12624	*76	-	*145	*859	683	*1507	*18	1016	*64	525	1009	6722
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	4723361	*34935	79595	131127	161485	82208	112865	60355	40685	101301	98019	256779	3564008
78 Total income tax before credits	1577807	*10406	12505	20967	30247	19880	31010	20403	14357	35061	34135	90244	1258593
79 Income tax	1561557	*10093	12417	20967	30185	18974	30998	20402	13744	34768	33488	88438	1247084
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	14937	313	*89	-	*62	*905	12	*-0	*612	*294	618	1806	10225
83 Foreign tax credit	528474	-	-	-	-	*8	-	-	*1	*104	342	2318	525701
84 U.S. Possessions tax credit	2478	-	-	-	-	-	14	-	-	-	-	2464	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	97969	*775	*1213	5873	6619	2242	5249	*1507	*1104	3112	4649	9089	56538
87 Prior year minimum tax credit	9052	*593	-	-	-	-	*333	*542	*32	*2511	499	2967	1576
88 Total income tax after credits	939833	*9038	11293	15094	23628	17630	25414	18354	13219	29335	28644	73406	674779

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous retail stores

MAJOR GROUP 43
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	236732	15110	111300	50496	30675	15912	11205	1039	582	162	85	91	74
2 Total assets	191830858	-	4332735	8448179	10875222	10869962	21504593	7234411	8756083	5426606	5998793	14561989	93822285
3 Cash	14973057	-	812820	1170673	1500942	1590574	2472257	659278	839943	512154	505880	1028766	3879769
4 Notes and accounts receivable	30272847	-	480588	940323	1489548	1647274	4059632	1673397	2010275	1025599	1167337	2598683	13180192
5 Less: Allowance for bad debts	1148589	-	*15756	*3220	8850	21670	53984	52145	65875	24170	82833	163777	656309
6 Inventories	61905519	-	1698435	3727876	4386339	4354506	8056431	2849669	2678465	1835464	1962766	4948537	25407030
7 U.S. govt. obligations, total	217993	-	*332	*16904	*3312	*74250	*42385	*3525	*5046	*6190	-	15945	50104
8 Tax-exempt securities	141909	-	-	-	-	*9785	41980	-	*32715	*20611	55	3009	33753
9 Other current assets	6624652	-	80154	212905	206024	277881	614092	444996	445512	255669	297599	737811	3052010
10 Loans to stockholders	2209334	-	137547	334760	318944	236830	304629	26611	60412	12530	40778	115377	620916
11 Mortgage and real estate loans	250387	-	*4804	*31957	*59692	*54559	*48910	*1886	*39637	240	**	1033	7669
12 Other investments	22831398	-	45338	268744	334288	566706	1131815	196783	462192	367098	232312	979628	18246495
13 Depreciable assets	64957106	-	3045547	3808680	5188723	4838670	9056321	2540804	3231385	1950779	2147730	4755747	24392721
14 Less: Accumulated depreciation	33708022	-	2173202	2589861	3395732	3298862	5224695	1348731	1628114	978007	1006186	2096071	9968562
15 Depletable assets	*16564	-	-	*5163	*2098	*9014	-	-	-	289	**	-	-
16 Less: Accumulated depletion	*4358	-	-	*3521	*416	*401	-	-	-	20	**	-	-
17 Land	2953181	-	*29761	116610	144631	122904	456768	87992	173689	182043	51066	135409	1452307
18 Intangible assets (Amortizable)	15702034	-	229709	355179	625348	353546	608850	203744	359711	129598	566886	1508244	10761219
19 Less: Accumulated amortization	2810708	-	132628	148445	240509	137674	288751	86323	73454	43331	128217	508266	1023111
20 Other assets	6446553	-	89286	203453	260839	192070	177952	32924	184543	173870	243619	501915	4386082
21 Total liabilities	191830858	-	4332735	8448179	10875222	10869962	21504593	7234411	8756083	5426606	5998793	14561989	93822285
22 Accounts payable	36701569	-	807402	1400677	2248100	2207349	4405198	1876809	1985008	1202329	1143155	2737849	16687692
23 Mort, notes, and bonds under 1 yr	12101069	-	310182	527986	846015	822956	2265011	987953	1269004	734777	542880	957248	2837057
24 Other current liabilities	17924730	-	402434	716863	647315	897508	1617957	712962	980195	654064	749561	1849025	8696847
25 Loans from stockholders	11930943	-	2152315	2118964	1573659	1131974	1317822	510225	207942	*95222	38384	242481	2541956
26 Mort, notes, bonds, 1 yr or more	31026602	-	766300	1399485	1945550	1710943	3312911	1006073	1386886	583149	981256	2793459	15140590
27 Other liabilities	7778124	-	250440	65868	119875	89348	295628	96308	135148	128058	215512	744975	5636965
28 Net worth	74367822	-	-356338	2218337	3494708	4009884	8290065	2044081	2791901	2029008	2328046	5236952	42281179
29 Capital stock	10210104	-	604838	990200	783984	626121	1000665	279347	460488	363521	423287	1164913	3512740
30 Paid-in or capital surplus	37754612	-	884922	1182638	896704	830617	1472130	1072944	1310423	820066	1283543	3556647	24443979
31 Retained earnings, appropriated	158480	-	-	*1932	*6506	*32849	*88952	*15496	*1674	-	-	1403	9667
32 Retained earnings-unappropriated	23352794	-	-490451	503430	1862315	2085811	3982610	-14215	149	244252	52270	-220453	15347075
33 Retained earnings (S Corp)	6620704	-	-1250946	-228785	300602	715269	2364847	836240	1181638	744925	598754	999931	358229
34 Less: Cost of treasury stock	3728873	-	104701	231077	355404	280784	619140	145730	162472	143756	29809	265490	1390511
35 Total receipts	411414885	3634398	20143681	30833729	35477921	33153224	55266251	18239648	19934147	11913937	11946447	30031723	140839780
36 Business receipts	401623938	3428281	19814876	30568977	35122029	32728415	54292675	18000901	19572663	11600710	11691241	29162117	135641053
37 Interest	1861428	8876	9848	44654	80811	61310	135659	34734	45081	22588	36290	157738	1223840
38 Interest on govt. obligations	58691	*689	-	-	*1573	*2323	20307	*206	3045	3753	2372	7166	17257
39 Rents	357346	*5956	*6917	*4398	22257	10539	32372	*8439	16340	17431	8197	24191	200310
40 Royalties	986903	-	*2580	*1460	-	-	*24592	*4485	*20708	*5100	22139	63559	842279
41 Net S-T cap gain less net LT loss	31014	-	*1380	*37	*6416	7560	5943	*514	*219	*1202	682	263	6799
42 Net L-T cap gain less net ST loss	413211	*25193	*3585	*9595	19250	57526	101097	*2949	31125	*1395	3928	66241	91327
43 Net gain, noncapital assets	331193	26686	24648	*11852	44502	23581	92433	37479	22213	15388	6884	19582	5946
44 Dividends, domestic corporations	23417	*6	*928	*647	2046	5474	6801	*48	*626	*280	1565	275	4723
45 Dividends, foreign corporations	19944	*256	-	-	-	-	*43	-	*8478	*49	-	1000	10117
46 Other receipts	5707800	138455	278919	192110	179036	256497	554330	149893	213651	246039	173150	529590	2796130
47 Total deductions	403051377	3710181	20140691	30363559	34971506	32510071	54280525	17850154	19613328	11531087	11606588	29531774	136941912
48 Cost of goods	271276772	2486317	11268923	21266845	23581040	22792677	36762073	12613235	13752293	7718463	7260582	19215779	92558546
49 Compensation of officers	9557285	122073	1526323	1357226	1628714	1491592	1894463	371608	335837	119595	102325	197794	409736
50 Salaries and wages	41819782	317188	1713076	2395237	3324650	3126263	5759876	1896719	1962964	1299470	1422411	3043371	15558557
51 Repairs	1998881	15249	118476	137442	197666	142007	303805	83534	78880	65621	63780	142115	650308
52 Bad debts	1809768	15930	20796	25818	72494	46197	112072	64228	60010	36136	86063	214821	1055204
53 Rent paid on business property	14214114	138917	1292001	1139493	1334858	977567	1489795	415517	431396	357577	398768	1009398	5228827
54 Taxes paid	7208417	81455	561320	610354	785146	584590	1024631	261378	271650	202910	226511	467272	2131200
55 Interest paid	4379704	26375	153689	210101	323705	220083	496890	187910	214192	122607	143501	383277	1897373
56 Contributions or gifts	109222	1202	2650	3667	5295	7970	10555	2289	2389	3736	3446	10637	55386
57 Amortization	843189	25856	16189	30329	49257	24893	79746	17990	39563	16488	33134	110528	399216
58 Depreciation	6105624	39018	251588	275656	419313	344633	796975	229760	288053	189087	231242	530610	2509690
59 Depletion	*966	-	*48	*768	-	-	*82	-	*68	-	-	-	-0
60 Advertising	8286557	66265	324215	433480	475246	369177	845168	296072	492754	405538	430221	998191	3150230
61 Pension, prof sh, stock, annuity	963571	3186	42774	68650	71135	106043	168339	30548	38384	23798	21773	59760	329180
62 Employee benefit programs	2320766	18025	65919	106916	127674	138977	271852	91017	109870	78232	88913	192821	1030550
63 Net loss, noncapital assets	418077	55155	*33214	*3667	17070	2813	27715	2290	12643	32573	8318	70679	151942
64 Other deductions	31738680	297972	2749490	2297912	2558242	2134590	4236488	1286059	1522381	859257	1085599	2884723	9825967
65 Total receipts less total deducts	8363508	-75784	2990	470170	506415	643153	985727	389494	320819	382850	339858	499949	3897868
66 Constructive taxable income from related foreign corporations	64738	-	-	-	-	-	-	-	-	2485	340	-	61913
67 Net income (less deficit), total	8369555	-76473	2990	470170	504842	640830	965420	389288	317773	381582	337827	492783	3942524
68 Net income, total	13171240	206537	756368	941298	952054	924302	1534551	631269	634246	569625	481652	980567	4558772
69 Deficit, total	4801685	283010	753378	471128	447212	283472	569131	241981	316473	188043	143826	487784	616248
70 Net income (less def), Form 1120-A	-11336	*1201	-28848	13301	*3010	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-4456	*-4456	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	3530465	1811	103448	403624	410651	385682	591222	313699	362901	321583	174875	361652	99317
73 Statutory special deductions, total	821256	31513	96574	124672	71848	82367	85389	15287	34271	11213	35582	97531	135010
74 Net operating loss deduction	789828	31252	96076	124219	70430	78640	80653	*15253	28373	*11018	34492	96323	123100
75 Dividends received deduction	29616	*260	*498	*453	1418	3727	4736	*34	5899	*196	1090	1192	10113
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	7301446	99151	136972	188189	285319	301206	574858	202708	201460	203098	262447	521384	4324655
78 Total income tax before credits	2371986	32440	21533	30453	53047	64799	164554	67921	69692	70186	92238	186359	1518763
79 Income tax	2353419	32331	21533	30002	53047	63728	163523	67749	68230	69710	89992	180378	1513197
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	30	-	-	-	-	-	-	-	-	-	-	-	30
82 Alternative minimum tax	18217	*71	-	*451	-	*1071	1031	*172	*1246	*477	2247	5980	5472
83 Foreign tax credit	51923	-	-	-	*4	*28	*1440	-	*221	1189	244	1792	47005
84 U.S. Possessions tax credit	3	-	-	-	-	-	3	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	36146	123	1	-	*239	*682	*720	*453	*84	*526	873	2215	30231
87 Prior year minimum tax credit	20362	*78	-	*582	-	*235	*1354	*166	*1046	*1254	72	1282	14294
88 Total income tax after credits	2263552	32240	21532	29871	52804	63854	161038	67303	68340	67217	91049	181070	1427234

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous retail stores: Drug stores and proprietary stores

MINOR INDUSTRY 5912
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	17619	*745	*1756	7975	3768	2467	827	*20	*25	*9	5	11	11
2 Total assets	41519165	-	*125305	1302824	1381457	1634747	1336735	*121732	*395735	*353070	353084	1762494	32751980
3 Cash	1991949	-	*19528	185244	219987	225312	280673	*19996	*39528	*20666	10102	86489	884425
4 Notes and accounts receivable	5930567	-	*21427	190559	221573	272809	225817	*50768	*82759	*52062	18612	210098	4584085
5 Less: Allowance for bad debts	145744	-	-	*109	*2386	*15821	*18647	*6857	*9297	*1242	1566	5330	84488
6 Inventories	12198248	-	*72143	665749	594240	692584	379652	*12780	*149903	*133230	171040	766476	8560452
7 U.S. govt. obligations, total	*2509	-	-	-	*205	*109	*2195	-	-	-	-	-	-
8 Tax-exempt securities	*452	-	-	-	-	-	*452	-	-	-	-	-	-
9 Other current assets	778769	-	*272	21141	24963	64377	30843	*3604	*13321	*4542	13974	28596	573134
10 Loans to stockholders	138531	-	*2623	69529	*17045	28595	*20272	-	-	*467	-	-	-
11 Mortgage and real estate loans	*5327	-	-	*5287	-	-	*40	-	-	-	-	-	-
12 Other investments	9397395	-	28	*47758	128453	172414	124132	*12083	*17850	*54782	8717	184701	8646478
13 Depreciable assets	10758708	-	*32260	518613	373601	541639	393973	*27459	*167258	*158440	167145	597535	7780785
14 Less: Accumulated depreciation	5238662	-	*24777	410183	286633	411144	185411	*17963	*76826	*76363	83556	268170	3397636
15 Depletable assets	*2098	-	-	-	*2098	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*416	-	-	-	*416	-	-	-	-	-	-	-	-
17 Land	713790	-	-	*1478	*2714	*3011	16806	-	*3355	*1692	2012	27979	654742
18 Intangible assets (Amortizable)	4429207	-	*3436	*17124	65425	75290	*78491	*47507	*8521	*1394	8289	136113	3987618
19 Less: Accumulated amortization	446737	-	*1544	*15305	37699	*39892	*3694	*34289	*1845	*711	3228	18995	289535
20 Other assets	1003173	-	*-92	5938	58287	25464	-8858	*6645	*1209	*4111	41544	17005	851921
21 Total liabilities	41519165	-	*125305	1302824	1381457	1634747	1336735	*121732	*395735	*353070	353084	1762494	32751980
22 Accounts payable	8462794	-	*23895	300808	243110	335751	216425	*36099	*88238	*142001	62236	377666	6636565
23 Mort, notes, and bonds under 1 yr	1326000	-	*8354	62700	67995	91291	52862	*12500	*75122	*36917	41600	35864	840794
24 Other current liabilities	2758659	-	*15861	61016	63612	110978	99077	*15434	*47468	*21432	27283	169244	2127255
25 Loans from stockholders	484662	-	*46350	134440	64861	129843	53613	*36991	*269	-	-	18294	-
26 Mort, notes, bonds, 1 yr or more	5235581	-	*10124	147453	108918	195349	227125	*59688	*51624	*32522	70146	439408	3893225
27 Other liabilities	1584710	-	-	*5065	*19679	6723	19723	*9	*-4364	*44908	46911	89445	1356612
28 Net worth	21666759	-	*20721	591343	813284	764814	667909	*-38989	*137377	*75289	104908	632573	17897529
29 Capital stock	1881999	-	*5741	158391	116783	81035	30630	*34014	*19739	*532	5936	56370	1372828
30 Paid-in or capital surplus	11895950	-	-	150759	*20012	*29445	146311	*93917	*98602	*64146	26232	208776	11057750
31 Retained earnings, appropriated	*17645	-	-	-	-	*1212	*15760	-	-	-	-	-	673
32 Retained earnings-unappropriated	7720573	-	*-11502	211573	631357	702488	363590	*-166895	*5815	*-10071	17046	198013	5779159
33 Retained earnings (S Corp)	823770	-	*27916	137747	138091	54781	193436	-	*16605	*21988	61615	171591	-
34 Less: Cost of treasury stock	673178	-	*1434	*67127	*92959	104147	81817	25	*3383	*1307	5921	2177	312881
35 Total receipts	85658014	*850682	*620678	7735380	5570210	6833454	3770322	*235050	*1153378	*1032598	1153301	4953089	51749873
36 Business receipts	84020116	*788978	*620566	7703214	5524377	6786127	3644294	*214855	*1141018	*1026817	1137195	4877058	50555617
37 Interest	341184	1521	*112	1250	11034	7042	9837	*898	*1954	*784	526	11421	294805
38 Interest on govt. obligations	14654	651	-	-	*697	*114	*10408	-	-	-	-	1157	1626
39 Rents	114345	2363	-	*1329	*7889	*3074	*897	210	*1043	*87	792	1878	94784
40 Royalties	97297	-	-	-	-	-	-	35	-	-	-	7062	90201
41 Net S-T cap gain less net LT loss	*4960	-	-	-	-	*2467	*1336	-	-	-	-	-	1156
42 Net L-T cap gain less net ST loss	152563	-	-	*2068	*5842	*5515	*73427	-	*479	*778	-	1910	62542
43 Net gain, noncapital assets	30190	4	-	-	*7077	*233	*2995	18637	*87	-	585	509	64
44 Dividends, domestic corporations	5157	-	-	-	*459	*2439	*1986	-	-	-	-	113	160
45 Dividends, foreign corporations	*43	-	-	-	-	-	*43	-	-	-	-	-	-
46 Other receipts	877506	*57165	-	27519	12834	26443	25098	*415	*8797	*4132	14203	51982	648918
47 Total deductions	83706216	*821974	*580720	7552643	5533583	6718205	3682829	*223806	*1153085	*1027833	1140534	4856119	50414885
48 Cost of goods	62743268	*621693	*420954	5866333	4185742	5093666	2614985	*116011	*822426	*775007	843859	3651880	37730713
49 Compensation of officers	1315751	1810	*43041	373058	256124	359414	158587	1878	*14126	*5412	5143	12919	84237
50 Salaries and wages	8676440	*83973	*30783	519612	515566	554066	412263	*46989	*138770	*102012	130059	499342	5643007
51 Repairs	288873	*4030	*2049	22025	19368	17763	14009	*783	*5317	*3984	6357	23924	169262
52 Bad debts	111616	*564	*105	5004	6129	6331	13191	*6569	*4514	*1272	685	8484	58769
53 Rent paid on business property	2336888	*22157	*27325	165528	110407	153061	88728	*4307	*27949	*48599	41559	138545	1508724
54 Taxes paid	1154934	*13461	*9572	120233	86974	95903	61720	*4244	*18735	*15004	20083	78237	630769
55 Interest paid	679384	*3241	*1397	28438	24035	24246	25802	*11338	*11103	*7043	12098	50853	479791
56 Contributions or gifts	22109	*315	-0	*1116	1418	2019	1396	*150	*283	*17	25	1048	14322
57 Amortization	132359	1944	*434	*3471	4313	5184	1747	*5055	*1050	*413	792	9930	98027
58 Depreciation	862699	*11028	*2058	28353	29552	33301	28057	*2443	*11543	*11036	12689	46646	645991
59 Depletion	-0	-	-	-	-	-	-	-	-	-	-	-	-0
60 Advertising	749945	*11336	*3724	36688	30753	33318	27560	*997	*10295	*3466	18811	35005	537991
61 Pension, prof sh, stock, annuity	269462	297	*3856	*24585	28237	24564	17871	*672	*1621	*902	947	6339	159571
62 Employee benefit programs	520131	5903	*118	15548	15357	24847	14790	*2075	*2823	*4277	7217	43432	383743
63 Net loss, noncapital assets	41864	*6877	-	*1540	-	*489	*6729	*241	*30	*5	348	754	24851
64 Other deductions	3800492	*33347	*35304	341110	219607	290035	195395	*20053	*82501	*49383	39860	248780	2245116
65 Total receipts less total deducts	1951798	*28708	*39958	182737	36627	115249	87493	*11244	*294	*4765	12766	96969	1334988
66 Constructive taxable income from related foreign corporations	286	-	-	-	-	-	-	-	-	-	-	-	286
67 Net income (less deficit), total	1937431	*28057	*39958	182737	35930	115135	77085	*11244	*294	*4765	12766	95813	1333648
68 Net income, total	2138186	*37473	*50394	195074	85486	132461	119981	*26244	*6440	*7177	19816	102044	1355596
69 Deficit, total	200755	*9416	*10435	12337	49556	17326	*42895	*15001	*6146	*2412	7049	6232	21949
70 Net income (less def), Form 1120-A	*-7580	-	*-10435	*2855	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	293900	*3781	*45581	139860	-972	50905	3514	-	*164	*1305	8822	40939	-
73 Statutory special deductions, total	55915	-	*2408	*5550	*1160	*3264	*1415	4641	*963	-	-	5582	30931
74 Net operating loss deduction	52280	-	*2408	*5550	*839	*1557	-	4641	*963	-	-	5503	30819
75 Dividends received deduction	3635	-	-	-	*321	*1707	*1415	-	-	-	-	79	112
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1710691	*33691	*2405	46088	55839	70837	77749	*21604	*5312	*5872	10993	55523	1324778
78 Total income tax before credits	567216	*11594	*361	6913	9685	16109	23987	*7373	*1864	*2168	3776	19385	464001
79 Income tax	566151	*11594	*361	6913	9685	16109	23832	*7345	*1806	*2048	3747	19000	463711
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*1065	-	-	-	-	-	*156	28	*57	*120	29	386	289
83 Foreign tax credit	*404	-	-	-	-	*9	*6	-	-	-	-	-	388
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	23675	123	-	-	*187	24	2	-	*51	-	-	1521	21768
87 Prior year minimum tax credit	*10061	-	-	-	-	-	*44	-	*135	*678	-	-	9204
88 Total income tax after credits	533076	*11471	*361	6913	9498	16076	23935	*7373	*1677	*1490	3776	17865	432640

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous
retail stores: Liquor stores

MINOR INDUSTRY 5921 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	14407	*247	4525	4842	2982	1330	396	*60	*21	*5	**	**	-
2 Total assets	4659340	-	247835	869546	995408	895751	604972	*474056	*315003	*256768	**	**	-
3 Cash	524377	-	48779	67359	137930	149178	53554	*28270	*31000	*8307	**	**	-
4 Notes and accounts receivable	83021	-	*6729	*10333	6063	*14516	21015	*8252	*14106	*2007	**	**	-
5 Less: Allowance for bad debts	*27	-	-	-	-	-	-	-	*27	-	-	-	-
6 Inventories	1917241	-	106689	422803	382031	452616	274993	*173622	*48778	*55708	-	**	-
7 U.S. govt. obligations, total	*419	-	-	-	-	*419	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	214880	-	*3201	34947	19966	9464	*8405	*125770	*5963	*7163	-	**	-
10 Loans to stockholders	32122	-	*3017	*4605	*15254	*8504	-	*734	-	8	-	**	-
11 Mortgage and real estate loans	*4443	-	-	-	-	*4414	-	-	-	29	**	-	-
12 Other investments	214566	-	*7520	*8796	*11041	*23728	*32972	*17365	*78771	*34375	**	**	-
13 Depreciable assets	2011212	-	145468	344331	457266	283036	333962	*173521	*154919	*118709	**	**	-
14 Less: Accumulated depreciation	1217547	-	93956	226122	312934	165880	183673	*120424	*59452	*55106	**	**	-
15 Depletable assets	289	-	-	-	-	-	-	-	-	289	**	-	-
16 Less: Accumulated depletion	20	-	-	-	-	-	-	-	-	20	**	-	-
17 Land	176897	-	*2916	*33618	*25131	*30251	*22769	*32003	*14183	16026	**	**	-
18 Intangible assets (Amortizable)	478030	-	*429	*154543	210921	*46370	*21766	*34189	*1472	*8340	**	**	-
19 Less: Accumulated amortization	140020	-	*146	*32852	91175	*2319	*4043	*8487	*365	633	**	-	-
20 Other assets	359458	-	*17189	47185	133914	41455	23253	*9241	*25655	*61567	**	**	-
21 Total liabilities	4659340	-	247835	869546	995408	895751	604972	*474056	*315003	*256768	**	**	-
22 Accounts payable	714397	-	*16324	122785	192146	169419	114134	*59934	*20851	*18805	**	**	-
23 Mort, notes, and bonds under 1 yr	383954	-	*7624	*53775	56824	*38969	*58795	*155185	*11479	*1302	-	**	-
24 Other current liabilities	222582	-	20398	28691	56914	43107	34920	*22126	*3349	*13077	**	**	-
25 Loans from stockholders	902393	-	123298	220722	330566	110568	*72637	*23525	*21078	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	1070455	-	*59459	255882	315056	*164674	99758	*25823	*110623	*39180	**	**	-
27 Other liabilities	11292	-	*5669	*1188	*-8102	*-1	*36	*363	*986	*11153	**	**	-
28 Net worth	1354268	-	15063	186503	52004	369016	224693	*187099	*146638	*173251	**	**	-
29 Capital stock	400915	-	44655	160411	72703	62149	25034	*33041	*467	*2455	**	**	-
30 Paid-in or capital surplus	231350	-	*11148	*47932	82415	*74350	*11262	-	*2451	*1792	**	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	565890	-	12536	40668	121900	130937	54791	-	*76647	128409	-	**	-
33 Retained earnings (S Corp)	276150	-	*-51437	*-50193	-225014	*144488	*133606	*154058	*67073	*103570	**	-	-
34 Less: Cost of treasury stock	120036	-	*1838	*12315	-	*42907	-	-	-	62976	-	**	-
35 Total receipts	15513461	*144450	1004798	3428003	3487844	3123876	2203688	*1235726	*472872	*412203	**	**	-
36 Business receipts	15298062	*141484	996012	3344601	3442382	3085658	2190168	*1226283	*464253	*407223	**	**	-
37 Interest	3505	-	*1006	*11	*389	*962	*359	-	*520	256	-	**	-
38 Interest on govt. obligations	-	-	-	-	-	-	-	-	-	-	-	-	-
39 Rents	*5853	-	*1434	*2125	-	*223	*1921	-	-	150	-	**	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*846	-	-	-	*846	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*10806	-	*24	-	*1418	*7959	*971	-	-	434	-	**	-
43 Net gain, noncapital assets	*5937	*74	*325	-	*183	*2288	-	*1914	*477	*677	-	**	-
44 Dividends, domestic corporations	*757	-	*542	-	*106	*78	*31	-	*1	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	187695	*2892	*5455	81267	42520	26708	*10238	*7530	*7620	*3464	**	**	-
47 Total deductions	15358119	*175975	999169	3385781	3511050	3036535	2158632	*1215119	*471542	*404316	**	**	-
48 Cost of goods	12244362	*150540	732681	2737584	2696732	2523341	1741855	*930958	*418113	*312558	-	**	-
49 Compensation of officers	397670	*5588	*46803	79293	113918	64401	48704	*37477	*484	1001	**	**	-
50 Salaries and wages	787407	*1723	*49197	162391	164019	168488	100199	*96662	*10523	*34205	-	**	-
51 Repairs	70714	*149	*5285	11604	17050	13741	11290	*7461	*1648	*2486	-	**	-
52 Bad debts	7078	-	*646	*608	*732	*2430	*222	*974	*226	*1239	-	**	-
53 Rent paid on business property	478993	*9671	55977	99237	110493	62840	77095	*32801	*17477	*13403	-	**	-
54 Taxes paid	229504	*2361	26349	66155	54316	31058	25806	*14717	*3502	*5241	**	**	-
55 Interest paid	134544	-	*2907	22981	47281	17614	15135	*18926	*8207	*1492	**	**	-
56 Contributions or gifts	1364	*9	*134	*70	*73	*685	*61	-	-	332	-	**	-
57 Amortization	22922	-	*20	*5603	*10382	*2549	*1864	*2269	*53	*183	-	**	-
58 Depreciation	97435	-	10605	21652	19950	12911	14902	*8748	*2948	*5716	-	**	-
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	79928	-	2907	6512	11619	19008	15653	*19839	*1406	*2983	-	**	-
61 Pension, prof sh, stock, annuity	20788	-	-	*3709	*2532	*6281	*7558	*504	*26	179	-	**	-
62 Employee benefit programs	31837	-	*438	*4336	6794	*1352	*9688	*3957	*375	*4897	-	**	-
63 Net loss, noncapital assets	*1789	-	-	-	*1789	-	-	-	-	-	-	-	-
64 Other deductions	751786	*5934	65219	164047	253371	109836	88600	*39824	*6554	*18401	**	**	-
65 Total receipts less total deducts	155341	*-31525	5629	42222	-23205	87341	45056	*20607	*1330	*7887	**	**	-
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	155341	*-31525	5629	42222	-23205	87341	45056	*20607	*1330	*7887	**	**	-
68 Net income, total	311083	*1326	*25045	53391	36715	102906	47789	*30659	*5366	*7887	**	**	-
69 Deficit, total	155742	*32851	19416	*11169	59920	*15565	*2733	*10052	*4036	-	-	-	-
70 Net income (less def), Form 1120-A	*3362	-	*4781	*-1419	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	89062	*-25407	*-6728	*18111	-34694	*71189	*39363	*20607	*3771	*2850	**	-	-
73 Statutory special deductions, total	26242	*1326	*238	*18426	*1065	*4041	*1146	-	*1	-	-	-	-
74 Net operating loss deduction	25864	*1326	*10	*18426	*991	*3986	*1124	-	-	-	-	-	-
75 Dividends received deduction	*378	-	*228	-	*74	*54	*21	-	*1	-	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	83001	-	*24289	*13444	*16169	*16723	*5744	-	*1595	5037	-	**	-
78 Total income tax before credits	16831	-	*3643	*2017	*3071	*4558	*1287	-	*542	1712	-	**	-
79 Income tax	16831	-	*3643	*2017	*3071	*4558	*1287	-	*542	1712	-	**	-
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Total income tax after credits	16831	-	*3643	*2017	*3071	*4558	*1287	-	*542	1712	-	**	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous
retail stores: Other retail stores

MINOR INDUSTRY 5995
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	204705	14118	105020	37679	23924	12114	9982	959	536	148	80	80	63
2 Total assets	145652354	-	3959595	6275809	8498356	8339464	19562885	6638623	8045345	4816768	5645709	12799494	61070305
3 Cash	12456732	-	744513	918071	1143025	1216085	2138031	611012	769416	483180	495778	942277	2995345
4 Notes and accounts receivable	24259260	-	452432	739431	1261912	1359949	3812800	1614377	1913410	971530	1148726	2388585	8596107
5 Less: Allowance for bad debts	1002818	-	*15756	*3111	6465	5850	35337	45289	56550	22927	81266	158447	571820
6 Inventories	47790030	-	1519602	2639324	3410068	3209306	7401786	2663267	2479785	1646527	1791726	4182062	16846578
7 U.S. govt. obligations, total	215066	-	*332	*16904	*3107	*73722	*40191	*3525	*5046	*6190	-	15945	50104
8 Tax-exempt securities	141457	-	-	-	-	*9785	*41528	-	*32715	*20611	55	3009	33753
9 Other current assets	5631003	-	76681	156816	161095	204039	574844	315622	426227	243963	283625	709215	2478876
10 Loans to stockholders	2038681	-	131907	260625	286645	199732	284356	25878	60412	12056	40778	115377	620916
11 Mortgage and real estate loans	240617	-	*4804	*26670	*59692	*50145	*48870	*1886	*39637	211	-	1033	7669
12 Other investments	13219436	-	37791	212190	194794	370564	974711	167335	365571	277942	223594	794928	9600017
13 Depreciable assets	52187187	-	2867820	2945735	4357857	4013995	8328386	2339824	2909208	1673630	1980585	4158212	16611936
14 Less: Accumulated depreciation	27251813	-	2054469	1953556	2796165	2721838	4855611	1210345	1491835	846538	922630	1827901	6570926
15 Depletable assets	*14176	-	-	*5163	-	*9014	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*3922	-	-	*3521	-	*401	-	-	-	-	-	-	-
17 Land	2062494	-	*26846	*81514	116785	89642	417192	55989	156151	164325	49054	107430	797566
18 Intangible assets (Amortizable)	10794797	-	225843	183512	349002	231887	508593	122049	349717	119864	558597	1372131	6773602
19 Less: Accumulated amortization	2223951	-	130938	100287	111635	95463	281014	43547	71245	41987	124989	489270	733576
20 Other assets	5083923	-	72189	150331	68638	125151	163557	17039	157679	108192	202076	484911	3534161
21 Total liabilities	145652354	-	3959595	6275809	8498356	8339464	19562885	6638623	8045345	4816768	5645709	12799494	61070305
22 Accounts payable	27524378	-	767184	977084	1812845	1702180	4074639	1780776	1875919	1041523	1080918	2360183	10051127
23 Mort, notes, and bonds under 1 yr	10391115	-	294203	411511	721197	692696	2153354	820269	1182403	696557	501279	921383	1996263
24 Other current liabilities	14943489	-	366174	627156	526789	743424	1483960	675402	929377	619555	722279	1679781	6569592
25 Loans from stockholders	10543888	-	1982668	1763802	1178232	891564	1191571	449709	186595	*95222	38384	224186	2541956
26 Mort, notes, bonds, 1 yr or more	24720566	-	696717	996150	1521576	1350920	2986028	920562	1224639	511447	911110	2354051	11247364
27 Other liabilities	6182123	-	244771	59616	108298	82626	275869	95936	138526	71996	168601	655530	4280353
28 Net worth	51346796	-	-392122	1440491	2629420	2876054	7397464	1895971	2507886	1780468	2223137	4604379	24383650
29 Capital stock	7927190	-	554442	671397	594498	482937	945002	212292	440283	360533	417352	1108542	2139912
30 Paid-in or capital surplus	25627313	-	873774	983947	794277	726822	1314557	979027	1209371	754128	1257311	3347871	13386229
31 Retained earnings, appropriated	140835	-	-	*1932	*6506	*31637	*73192	*15496	*1674	-	-	1403	8994
32 Retained earnings-unappropriated	15066332	-	-491485	251189	1109058	1252387	3564229	152679	-82314	125913	35224	-418465	9567916
33 Retained earnings (S Corp)	5520785	-	-1227425	-316339	387525	516001	2037805	682182	1097961	619366	537139	828340	358229
34 Less: Cost of treasury stock	2935659	-	101428	151636	262444	133730	537322	145705	159089	79473	23888	263313	1077630
35 Total receipts	310243411	2639266	18518205	19670345	26419867	23195894	49292241	16768872	18307897	10469136	10793146	25078635	89089906
36 Business receipts	302305760	2497819	18198297	19521162	26155271	22856630	48458213	16559763	17967392	10166671	10554047	24285060	85085436
37 Interest	1516740	7355	8730	43392	69387	53306	125463	33836	42606	21548	35763	146317	929036
38 Interest on govt. obligations	44037	*38	-	-	*875	*2209	9899	*206	3045	3753	2372	6010	15631
39 Rents	237148	*3593	*5483	*944	14368	7243	29554	*8229	15297	17194	7404	22314	105526
40 Royalties	889605	-	*2580	*1460	-	-	*24592	*4450	*20708	*5100	22139	56498	752078
41 Net S-T cap gain less net LT loss	25208	-	*1380	*37	*5570	*5093	4606	*514	*219	*1202	682	263	5642
42 Net L-T cap gain less net ST loss	249843	*25193	*3561	*7527	11990	44051	26699	*2949	30645	*184	3928	64331	28784
43 Net gain, noncapital assets	295066	26608	24324	*11852	37242	21060	89438	16928	21649	14712	6299	19073	5882
44 Dividends, domestic corporations	17503	*6	*387	*647	1481	2957	4785	*48	*624	*280	1565	162	4563
45 Dividends, foreign corporations	19901	*256	-	-	-	-	-	-	*8478	*49	-	1000	10117
46 Other receipts	4642599	78397	273464	83324	123682	203346	518993	141949	197234	238443	158947	477609	2147212
47 Total deductions	303987042	2712232	18560802	19425135	25926874	22755331	48439064	16411229	17988702	10098938	10466054	24675655	86527027
48 Cost of goods	196289143	1714084	10115288	12662929	16698566	15175670	32405233	11566266	12511754	6630898	6416723	15563899	54827834
49 Compensation of officers	7843865	114674	1436479	904874	1258672	1067777	1687172	332253	321227	113182	97182	184875	325499
50 Salaries and wages	32355934	231492	1633097	1713234	2645066	2403710	5247414	1753068	1813672	1163252	1292351	2544029	9915550
51 Repairs	1639295	11070	111142	103812	161248	110502	278507	75290	71915	59150	57423	118191	481045
52 Bad debts	1691074	15367	20045	20206	65632	37436	98658	56685	55270	33625	85378	206337	996435
53 Rent paid on business property	11398233	107089	1208699	874728	1113958	761666	1323973	378410	385970	295575	357209	870853	3720103
54 Taxes paid	5823979	65633	525399	423966	643857	457630	937106	242417	249413	182664	206429	389035	1500431
55 Interest paid	3565776	23134	149385	158682	252389	178222	455954	157646	194882	114072	131403	332424	1417582
56 Contributions or gifts	85750	*878	2516	2481	3805	5266	9098	2139	2106	3387	3422	9589	41064
57 Amortization	687908	23912	15736	21255	34563	17161	76134	10665	38461	15892	32342	100598	301189
58 Depreciation	5145491	27989	238925	225650	369811	298420	754015	218568	273561	172335	218553	483964	1863699
59 Depletion	*966	-	*48	*768	-	-	*82	-	*68	-	-	-	-
60 Advertising	7456684	54929	317584	390280	432874	316851	801956	275235	481053	399090	411410	963186	2612238
61 Pension, prof sh, stock, annuity	673321	2890	38918	40356	40367	75199	142910	29371	36737	22717	20826	53421	169608
62 Employee benefit programs	1768798	12122	65363	87031	105522	112778	247374	84985	106673	69058	81696	149388	646807
63 Net loss, noncapital assets	374424	48277	*33214	*2126	15281	2324	20986	2049	12613	32567	7970	69925	127091
64 Other deductions	27186402	258691	2648966	1792756	2085265	1734720	3952493	1226181	1433326	791472	1045739	2635942	7580851
65 Total receipts less total deducts	6256369	-72966	-42597	245211	492993	440563	853178	357643	319196	370198	327092	402980	2562880
66 Constructive taxable income from related foreign corporations	64451	-	-	-	-	-	-	-	-	2485	340	-	61627
67 Net income (less deficit), total	6276783	-73005	-42597	245211	492118	438354	843279	357438	316150	368930	325060	396970	2608876
68 Net income, total	10721972	167738	680930	692833	829853	688935	1366781	574365	622440	554561	461837	878523	3203175
69 Deficit, total	4445188	240743	723527	447623	337736	250581	523503	216927	306290	185631	136776	481553	594299
70 Net income (less def), Form 1120-A	-7118	*1201	-23194	11864	*3010	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-4456	*-4456	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	3147503	23437	64596	245653	446317	263587	548345	293092	358966	317428	166053	320713	99317
73 Statutory special deductions, total	739100	30187	93928	100696	69623	75062	82829	10646	33307	11213	35582	91949	104078
74 Net operating loss deduction	711684	29926	93657	100243	68600	73097	79529	*10612	27409	*11018	34492	90820	92281
75 Dividends received deduction	25602	*260	*271	*453	*1023	1965	3300	*34	5898	*196	1090	1113	10000
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	5507754	65459	110278	128656	213312	213646	491365	181104	194553	192190	251454	465861	2999877
78 Total income tax before credits	1787940	20846	17529	21523	40291	44132	139280	60548	67286	66305	88463	166973	1054763
79 Income tax	1770438	20737	17529	21072	40291	43061	138405	60404	65881	65949	86245	161379	1049486
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	30	-	-	-	-	-	-	-	-	-	-	-	30
82 Alternative minimum tax	17152	*71	-	*451	-	*1071	875	*144	*1188	*356	2218	5594	5183
83 Foreign tax credit	51519	-	-	-	*4	*19	*1434	-	*221	1189	244	1792	46617
84 U.S. Possessions tax credit	3	-	-	-	-	-	3	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	12471	-	1	-	*53	*659	*718	*453	*33	*526	873	694	8463
87 Prior year minimum tax credit	10301	*78	-	*582	-	*235	*1310	*166	*911	*576	72	1282	5090
88 Total income tax after credits	1713645	20768	17528	20941	40235	43219	135816	59929	66121	64015	87274	163205	994593

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade not allocable

DIVISION 63
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4444	*248	*2243	*1311	*96	*218	266	*39	*16	*5	4	-	**
2 Total assets	2430099	-	*41192	*232695	*38080	*157359	486074	*279348	*224302	*162458	808591	-	**
3 Cash	182145	-	*4832	*54162	*16792	*10110	66695	*1165	*8804	*593	18992	-	**
4 Notes and accounts receivable	614941	-	*6240	*46072	*18073	*52137	110372	*88003	*53556	*19595	220895	-	**
5 Less: Allowance for bad debts	*3751	-	-	-	-	-	-	*2642	*564	-	544	-	**
6 Inventories	786424	-	*8456	*42598	*353	*55930	192059	*172084	*97644	*123545	93755	-	**
7 U.S. govt. obligations, total	*12790	-	-	-	-	-	-	-	*12790	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	302697	-	*6	*1393	*118	*2981	*13034	*719	*7031	*2430	274986	-	**
10 Loans to stockholders	*30761	-	-	*27036	-	*1037	*2689	-	-	-	-	-	-
11 Mortgage and real estate loans	*1473	-	-	-	-	-	-	-	*1473	-	-	-	-
12 Other investments	62320	-	*17372	-	-	*7500	*21219	-	*2819	*12	13397	-	**
13 Depreciable assets	622693	-	*10395	*65317	*9494	*37291	124846	*31064	*60744	*13884	269659	-	**
14 Less: Accumulated depreciation	279474	-	*6915	*48529	*6789	*18030	62684	*11509	*29658	*3986	91373	-	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*8016	-	-	-	-	-	*3333	-	*2560	*1773	350	-	-
18 Intangible assets (Amortizable)	79971	-	*783	*66784	*120	*80	*5289	*4805	-	*656	1454	-	**
19 Less: Accumulated amortization	26683	-	*90	*22138	*82	*68	*203	*2879	-	*16	1206	-	**
20 Other assets	35773	-	*114	-	-	*8392	*9425	*-1460	*7104	*3973	8226	-	**
21 Total liabilities	2430099	-	*41192	*232695	*38080	*157359	486074	*279348	*224302	*162458	808591	-	**
22 Accounts payable	595487	-	*7257	*23113	*7672	*50947	180684	*44154	*29073	*73839	178748	-	**
23 Mort, notes, and bonds under 1 yr	693656	-	-	*5313	*1237	*10781	*123475	*21806	*69417	*61969	399659	-	**
24 Other current liabilities	135290	-	-	*5228	*959	*6511	18684	*62404	*9183	*4555	27766	-	**
25 Loans from stockholders	263949	-	*9199	*142945	*5248	*18867	*30691	*33126	*892	*160	22821	-	-
26 Mort, notes, bonds, 1 yr or more	213366	-	*6334	*35444	*3271	*25407	*1832	*48663	*49185	*10137	33094	-	-
27 Other liabilities	116208	-	*3079	*-0	-	*-70	*16581	*52959	*11699	*1279	30680	-	**
28 Net worth	412143	-	*15323	*20652	*19694	*44917	114127	*16236	*54853	*10518	115823	-	**
29 Capital stock	89284	-	*1703	*28116	*3318	*31893	16330	*6384	*1230	*141	171	-	-
30 Paid-in or capital surplus	208757	-	*405	*9129	-	-	*34654	*5531	*46743	*2623	109672	-	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	100182	-	*5012	*53126	*891	*13024	*51387	*1733	*-12676	*-2176	-10138	-	**
33 Retained earnings (S Corp)	30658	-	*8204	*-69719	*15486	-	*28421	*2589	*19629	*9930	16118	-	-
34 Less: Cost of treasury stock	*16738	-	-	-	-	-	*16666	-	*72	-	-	-	-
35 Total receipts	8363218	*78715	*181352	*1032568	*174979	*487901	2363187	*361262	*515638	*475817	2691802	-	**
36 Business receipts	8310782	*78594	*179434	*1029270	*174600	*484748	2350138	*354334	*510967	*470884	2677813	-	**
37 Interest	15846	*120	*2	*638	*379	*378	*2474	*2729	*412	-	8713	-	**
38 Interest on govt. obligations	-	-	-	-	-	-	-	-	-	-	-	-	-
39 Rents	*2948	-	-	-	-	*1084	*1719	*53	*92	-	-	-	-
40 Royalties	114	-	-	-	-	-	-	-	-	-	114	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*1245	-	*1241	-	-	-	-	*4	-	-	-	-	-
43 Net gain, noncapital assets	*1305	-	-	-	-	-	*1157	*68	*16	*35	28	-	-
44 Dividends, domestic corporations	*240	-	-	-	-	-	*62	-	*178	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	30739	-	*675	*2659	-	*1690	*7638	*4073	*3971	*4898	5134	-	**
47 Total deductions	8217861	*83093	*165808	*996881	*151523	*488243	2315923	*363486	*525658	*474417	2652828	-	**
48 Cost of goods	6859014	*51148	*105828	*642574	*107320	*337074	2010130	*249813	*394213	*449382	2511532	-	**
49 Compensation of officers	149590	*1546	*19075	*38579	*12135	*23901	*34485	*5556	*7170	*3538	3606	-	**
50 Salaries and wages	325773	*7289	*1689	*70241	*14507	*23301	94073	*39689	*46185	*5435	23366	-	**
51 Repairs	18889	*186	*383	*1505	*108	*6417	6100	*492	*1440	*523	1734	-	**
52 Bad debts	26209	*6584	-	*755	-	-	*736	*1556	*351	*79	16149	-	**
53 Rent paid on business property	107783	*2060	*6703	*22141	*538	*14343	28790	*6517	*15331	*659	10700	-	**
54 Taxes paid	69849	*1638	*2817	*18129	*5658	*5081	16438	*6857	*7175	*588	5468	-	**
55 Interest paid	75775	*275	*128	*7471	*427	*2264	*8694	*13366	*8081	*6365	28703	-	**
56 Contributions or gifts	*729	-	-	*355	-	*334	*40	-	-	-	-	-	-
57 Amortization	2523	-	*79	*1011	*24	*585	*184	*500	*36	*44	61	-	-
58 Depreciation	58041	-	*633	*5131	*2028	*4423	19121	*4350	*4767	*608	16982	-	**
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	74928	*1645	*73	*57251	*80	*1779	*3521	*4607	*2958	*673	2341	-	**
61 Pension, prof sh, stock, annuity	9241	-	*1465	*1902	*600	*2776	*775	*989	*405	*123	207	-	**
62 Employee benefit programs	19589	*860	*1716	*78	-	*2962	*5194	*4134	*2541	*136	1967	-	**
63 Net loss, noncapital assets	*1883	*971	-	-	-	-	*56	-	*-0	-	856	-	**
64 Other deductions	418045	*8891	*25219	*129760	*8099	*63002	87587	*25060	*35006	*6265	29156	-	**
65 Total receipts less total deducts	145357	*-4378	*15544	*35686	*23455	*-342	47264	*-2224	*-10021	*1399	38974	-	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	145357	*-4378	*15544	*35686	*23455	*-342	47264	*-2224	*-10021	*1399	38974	-	**
68 Net income, total	185012	-	*20055	*35852	*23455	*5443	*48373	*3575	*1447	*3843	42968	-	**
69 Deficit, total	39654	*4378	*4512	*165	-	*5785	*1109	*5799	*11468	*2444	3994	-	-
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	87494	-	*13153	*16349	*23212	-	*35196	*-4834	*-1388	*3843	1962	-	-
73 Statutory special deductions, total	*50328	-	*5209	-	-	-	*3327	*662	*125	-	41006	-	**
74 Net operating loss deduction	*50160	-	*5209	-	-	-	*3283	*662	-	-	41006	-	**
75 Dividends received deduction	*168	-	-	-	-	-	*43	-	*125	-	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	37821	-	*1693	*19337	*243	*5443	*9157	*1947	-	-	-	-	-
78 Total income tax before credits	13629	-	*254	*2901	*36	*1325	*2516	*613	-	-	5985	-	**
79 Income tax	7645	-	*254	*2901	*36	*1325	*2516	*613	-	-	-	-	-
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	5985	-	-	-	-	-	-	-	-	-	5985	-	**
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Total income tax after credits	13629	-	*254	*2901	*36	*1325	*2516	*613	-	-	5985	-	**

DIVISION 70
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	744545	47832	320011	121119	88987	65009	64992	9484	7364	4750	4416	4852	5728
2 Total assets	20905619903	-	9587212	19858482	31528061	45390617	134855127	66644647	117609602	172066053	316476695	768000653	19223602755
3 Cash	785248373	-	2946049	4151738	4941558	5674598	12406867	5567893	8622683	9842670	14262285	25739566	691092467
4 Notes and accounts receivable	4438260947	-	702921	1164530	2267308	3125294	11338931	6365019	21377710	45262447	89430582	183848866	4073377340
5 Less: Allowance for bad debts	65558367	-	87274	*30957	19608	66139	150842	137563	463052	731092	1434965	3010745	59426131
6 Inventories	20503418	-	*32909	247523	659394	1531162	4453736	2239653	1811104	1425534	1409445	1914353	4778603
7 U.S. govt. obligations, total	1299955030	-	*26488	*67189	245509	247875	2065546	2058274	8121743	19587714	37633613	81563554	1148337524
8 Tax-exempt securities	912295192	-	*2967	*67644	79914	200127	959391	846674	4175809	8600329	21336762	66188768	809836806
9 Other current assets	1626829206	-	754188	1312554	2103937	3034065	10228304	4864786	8166367	7982556	10812762	28034177	1549535509
10 Loans to stockholders	43389435	-	757434	1166480	894748	1195213	2590354	726096	732367	559547	993821	1721180	32052197
11 Mortgage and real estate loans	1955975635	-	235914	779386	1021157	1677702	4765841	2400627	4728615	9333816	27224206	69970303	1833838067
12 Other investments	8280471152	-	941020	1846929	3893251	5543362	21912156	15009738	30954627	50208745	93945909	272936786	7783278627
13 Depreciable assets	571350186	-	7798416	11695814	16867826	24215081	63552287	25132541	27643786	19008425	18510634	28864801	328060574
14 Less: Accumulated depreciation	195228157	-	5640983	5911615	7152460	9106355	22221698	8041928	9490166	6823414	6519713	9470139	104849687
15 Depletable assets	2697824	-	*44605	*63135	*55440	164586	231803	*13955	43019	*97078	84027	238486	1661690
16 Less: Accumulated depletion	525947	-	*7528	*41719	*6346	*75439	66781	*2032	21123	*72187	58260	89050	85482
17 Land	93736526	-	693785	2806432	4389580	6327392	17855758	6967945	7284413	3834203	3615922	4949545	35011551
18 Intangible assets (Amortizable)	128207597	-	481296	345008	608198	840027	2153046	914859	1522490	1422560	1868521	3564247	114487345
19 Less: Accumulated amortization	20421221	-	350062	174465	230550	362142	771907	264244	472770	448809	556831	804455	15984985
20 Other assets	1028433074	-	255065	302876	909202	1224207	3552335	1982354	2871980	2975930	3917975	11840412	998600740
21 Total liabilities	20905619903	-	9587212	19858482	31528061	45390617	134855127	66644647	117609602	172066053	316476695	768000653	19223602755
22 Accounts payable	819257460	-	772567	639456	1377243	2112282	5784651	3055906	5446819	8014957	14808648	32562049	744682881
23 Mort, notes, and bonds under 1 yr	1304210254	-	2088894	1261003	1949069	3422390	12150970	5470914	8263204	6792961	9528090	23253375	1230029385
24 Other current liabilities	7262422739	-	1059539	2458105	2292607	3107598	9756798	7188698	27970875	63663544	136899424	288431913	6719593637
25 Loans from stockholders	86404388	-	4121208	3608461	4835459	6559591	14632123	4154851	5010677	2838797	1680450	2808350	36154421
26 Mort, notes, bonds, 1 yr or more	1439125751	-	2845354	5171179	8554504	15516412	47689489	20064452	24861825	16784287	18247380	33419644	1245971225
27 Other liabilities	2838544733	-	3945665	7584666	6017681	7334711	27740193	10031465	23141263	11073422	14594549	25404825	2701676293
28 Net worth	7155654580	-	-5246015	-864389	6501498	7337633	17100904	16678361	22914939	62898084	120718153	362120498	6545494913
29 Capital stock	2289727277	-	3324233	2523598	4423334	4521193	12863346	6330054	9632676	13214281	24171408	66156218	2142566937
30 Paid-in or capital surplus	4834532414	-	12168303	3464405	5764739	8324723	30480328	19121910	37056785	49835557	98415082	262012824	4307887757
31 Retained earnings, appropriated	133058515	-	2747706	148806	496664	403364	833171	190991	610099	1225333	1491077	5457442	119453861
32 Retained earnings-unappropriated	1519098130	-	-19238860	-5802930	-3769425	-4771846	-25593054	-10991635	-25615660	-4292863	2594015	40158934	1576421455
33 Retained earnings (S Corp)	18785194	-	-3675526	-516145	426056	-52786	1019942	2912642	2223417	3773667	3702883	4013975	4957070
34 Less: Cost of treasury stock	1639546951	-	571872	682123	839870	1087014	2502830	885600	992376	857891	9656313	15678895	1605792167
35 Total receipts	2711269836	124083297	32712139	19571863	20729941	23811114	50800335	22647662	31287780	29988275	42334839	92173990	2221128603
36 Business receipts	1282307615	29154946	31046859	17548069	18660391	21069255	42902474	18566051	22685604	17233485	19454805	39201778	1004783898
37 Interest	944615050	82585497	237268	202627	347190	373905	1403187	889590	3049674	6592790	14052862	32843260	802037200
38 Interest on govt. obligations	42499489	593937	14478	*4944	13221	26131	137274	78216	256389	536541	1456562	3901943	35479851
39 Rents	51005324	1203579	213153	119807	169355	214573	767145	429798	758503	577734	636096	1442840	44472740
40 Royalties	1085812	73951	*45527	*3428	*6956	25995	87544	27217	25540	19510	56370	40117	673655
41 Net S-T cap gain less net LT loss	66044482	730302	71876	10314	8133	50253	142374	101087	251556	533344	1344867	4200072	58600305
42 Net L-T cap gain less net ST loss	41967334	2315376	177661	153976	403467	362372	1160973	566195	883205	870661	908232	1758568	32406650
43 Net gain, noncapital assets	12556716	1184890	78526	74685	67903	98790	198016	87676	178449	189441	220389	432509	9745444
44 Dividends, domestic corporations	12086530	171552	15509	18328	67354	51744	235684	64200	146148	169288	166859	259954	10719911
45 Dividends, foreign corporations	2586041	2314	-	-	*468	*310	2902	2386	19411	10003	23706	60833	2463708
46 Other receipts	254515443	6066952	811283	1435685	985504	1537787	3762760	1835244	3033301	3255479	4014091	8032116	219745240
47 Total deductions	2304339835	115857451	31238827	18977866	19877906	22679012	50245046	22429588	31059874	26498511	36017357	71529405	1857928993
48 Cost of goods	661222720	11921218	4647663	3825661	3704271	4532247	11935548	6303597	8358776	6583296	8341190	20691213	570378040
49 Compensation of officers	45816065	1416109	4702171	2337310	1965271	2188577	3707430	1068820	1380641	1337876	1524816	2318461	21868583
50 Salaries and wages	236285400	7801284	5690547	2758626	4160962	4335270	9599689	4207112	4484040	3864484	4758823	8587165	176037395
51 Repairs	11260768	360204	770627	452309	509014	552647	840053	384728	348704	284789	349326	521170	5887196
52 Bad debts	37299374	2416495	132025	70058	115823	177537	408398	240412	398817	345334	475008	1022136	31497331
53 Rent paid on business property	28954969	1287539	1404419	617941	758699	923985	1164844	390900	646740	455157	476821	829226	19998696
54 Taxes paid	43759198	1719883	1022462	754186	801050	986089	2204935	1018022	1120952	898172	1054401	1861910	30317136
55 Interest paid	501112985	64574689	467110	573578	633230	862832	3039182	1564492	3037734	3978493	7299597	14746046	400336002
56 Contributions or gifts	1889494	37525	9091	11489	10346	11572	30016	13106	28854	29387	42651	100040	1565417
57 Amortization	13452033	336865	28967	31110	32713	56690	135506	97262	184730	148335	231436	474772	11693647
58 Depreciation	58645661	1484426	391388	362694	455723	520618	1467197	679205	883580	741738	865278	1514164	49279649
59 Depletion	205553	*12051	*1758	*2423	*444	1092	12213	*1761	7029	1246	14898	11256	139381
60 Advertising	16230557	290412	638233	264707	273870	391412	513981	172926	332883	216905	273136	574392	12287701
61 Pension, prof sh, stock, annuity	9988411	282863	350956	148146	237263	140563	271267	88634	110724	114744	174628	398052	7670572
62 Employee benefit programs	23220860	721780	258121	192676	214472	231476	521577	264336	456307	313785	430798	830871	18784661
63 Net loss, noncapital assets	7306283	1759741	121792	49318	74294	113652	595844	437941	437870	296819	589272	243092	2586648
64 Other deductions	607689506	19434367	10601496	6525636	5930461	6652750	13797367	5496332	8841491	6887951	9115278	16805439	497600938
65 Total receipts less total deducts	406930001	8225846	1473312	593997	852035	1132102	555288	218074	227906	3489764	6317482	20644586	363199610
66 Constructive taxable income from related foreign corporations	9051521	*12077	-	-	*12698	-	*14935	*223	15316	19475	59859	39653	8877286
67 Net income (less deficit), total	373482032	7643985	1458834	589052	851511	1105971	432949	140081	-13168	2972699	4920779	16782296	336597044
68 Net income, total	413000341	13144772	3424535	1646057	1979187	2391144	5982089	2572104	4092521	5002683	7881426	20180498	344703324
69 Deficit, total	39518308	5500788	1965700	1057005	1127676	1285173	5549140	2432023	4105689	2029984	2960647	3398202	8106281
70 Net income (less def), Form 1120-A	79937	*1710	27552	35286	15389	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	1075119	1075119	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	7590045	-330798	1932086	526458	558520	932227	1320513	560176	384095	478143	229308	293463	705853
73 Statutory special deductions, total	220690177	6105211	234398	180004	278347	320290	1024111	526646	1345349	1966065	3996279	11943572	192769906
74 Net operating loss deduction	13177069	1470038	220557	163442	229147	268528	734395	306534	608109	497631	563593	805977	7309116
75 Dividends received deduction	7409387	115871	11625	14915	45388	38369	171897	43879	96496	115216	122805	185945	6446980
76 Public utility div paid deduction	*2	-	-	-	-	-	-	-	-	*-0	-	-0	1
77 Income subject to tax	181014733	6603498	359872	545855	737830	679922	1966716	1037216	1789529	2231251	3455952	7716755	153890335
78 Total income tax before credits	63604700	2433802	65606	106680	164222	166709	603038	355852	613124	769268	1202093	2671622	54452685
79 Income tax	62650267	2282829	61949	104544	161557	162851	586965	345561	598343	751889	1179627	2642910	53771241
80 Personal holding company tax	7558	*120	*76	*247	*644	*811	2131	*349	*171	*652	1162	37	1158
81 Recapture taxes	1269	-	-	135	-	-	-	*133	*-0	*6	1	-0	993
82 Alternative minimum tax	863443	32126	*399	*1731	1296	2743	15842	10079	16232	16369	20671	28268	717687
83 Foreign tax credit	6626822	70709	-	-	*3893	*219	10104	8842	12277	5429	25992	29666	6459690
84 U.S. Possessions tax credit	5073	-	-	-	-	-	4	-	1816	246	133	1227	1647
85 Nonconventional source fuel credit	230105	12216	-	*251	-	-	*300	*40	*2452	*529	40	1423	212856
86 General business credit	947444	13958	*1846	*1046	5	*1833	1213	1252	1232	4048	7514	10754	902743
87 Prior year minimum tax credit	1018157	18207	*11	*166	245	1645	5744	4508	4951	12557	15080	31389	923653
88 Total income tax after credits	54777098	2318711	63749	105217	160079	163012	585673	341210	590396	746459	1153333	2597163	45952096

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 45
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9251	632	*13	*202	*158	311	349	171	1083	1684	1833	1745	1070
2 Total assets	6243896671	-	*160	*37454	*44495	220514	949162	1271939	19355017	61863582	131984923	268287415	5759882010
3 Cash	465745583	-	*150	*7558	*36872	156509	190898	160549	1385057	3445208	6948426	13184102	440230255
4 Notes and accounts receivable	2867872512	-	10	*27989	*477	*9254	118989	495844	10746842	35948521	75222308	147750775	2597551503
5 Less: Allowance for bad debts	50673643	-	-	-	-	595	*31747	15933	215568	477227	965102	1922513	47044958
6 Inventories	254194	-	-	-	-	-	-	-	-	*16484	2545	2019	233146
7 U.S. govt. obligations, total	560369693	-	-	-	-	*9391	*137752	339250	4159180	12965759	25243367	46974244	470540749
8 Tax-exempt securities	85813914	-	-	-	-	-	*2960	*24589	692790	2614521	5377280	10325823	66775951
9 Other current assets	346212545	-	-	238	*167	*37270	135936	59167	524614	1320926	2850357	6519896	334763974
10 Loans to stockholders	4004898	-	-	-	-	-	*374	-	*655	5609	70185	46977	3881098
11 Mortgage and real estate loans	533713216	-	-	-	-	107	10863	7364	528211	1662703	6618303	20892261	503993406
12 Other investments	897983353	-	-	-	*3155	*243	260190	134513	1003626	2826417	7023411	16540774	870191025
13 Depreciable assets	131196249	-	-	*1733	*5744	*17297	58047	29723	548077	1812785	3998627	7931299	116792918
14 Less: Accumulated depreciation	61169760	-	-	*64	*2470	*11301	*17574	*11627	253934	852683	1806458	3537267	54676383
15 Depletable assets	1473530	-	-	-	-	-	-	-	*455	-	1184	1972	1469920
16 Less: Accumulated depletion	32791	-	-	-	-	-	-	-	*196	-	440	1508	30647
17 Land	9317038	-	-	-	-	-	*1288	*5250	36709	137724	368964	744989	8022115
18 Intangible assets (Amortizable)	67963960	-	-	-	*597	*3239	*5780	*19858	42807	130947	323643	650242	66786846
19 Less: Accumulated amortization	8288788	-	-	-	*66	*3219	*889	*7875	13789	38493	112267	149019	7963171
20 Other assets	392140966	-	-	-	*18	*2318	76295	31266	169481	344383	820591	2332352	388364261
21 Total liabilities	6243896671	-	*160	*37454	*44495	220514	949162	1271939	19355017	61863582	131984923	268287415	5759882010
22 Accounts payable	190609735	-	395	*1	*113	*22623	4370	32403	1374092	4468346	9158370	17133472	158415551
23 Mort, notes, and bonds under 1 yr	390921154	-	405	-	*933	*5313	*5480	*14582	126324	316018	965532	2397483	387089085
24 Other current liabilities	4234938552	-	21	*768983	*16329	*50256	960115	729598	15153808	48886524	104386108	214402824	3849583986
25 Loans from stockholders	3735203	-	10	*6419	*5763	*8048	*12058	*7857	283267	17074	53040	113789	3227877
26 Mort, notes, bonds, 1 yr or more	404922728	-	-	-	*11120	-	*3788	*1188	304740	413511	1119669	2487018	400581693
27 Other liabilities	285626190	-	*1322539	*323075	*108252	*576881	2707639	1275123	2394179	1349897	3066340	2829340	269672926
28 Net worth	733143109	-	*-1323210	*-1061024	*-98016	-442607	-2744288	-788812	-281393	6412212	13235863	28923491	691310893
29 Capital stock	74716906	-	91	*175	*61489	*5390	125661	163376	550544	993166	1942187	3546196	67328632
30 Paid-in or capital surplus	350992906	-	1608	-	*324652	*18426	243289	198949	2465946	2434593	4742019	7780727	332782697
31 Retained earnings, appropriated	5519142	-	-	-	-	-	*2114	*190	29473	49439	121478	432291	4884157
32 Retained earnings-unappropriated	327783876	-	*-1324906	*-1061199	*-484157	*-510343	-3124517	-1145351	-3257530	2690862	6005865	16445669	313549485
33 Retained earnings (S Corp)	3826284	-	-	-	-	*43920	*10266	*-499	136849	534680	832332	1237531	1031205
34 Less: Cost of treasury stock	29696005	-	2	-	-	-	*1101	*5476	206675	290527	408017	518923	28265283
35 Total receipts	599726671	72606870	*5062	*14529	*73494	184982	399169	154537	1604457	5040548	10871537	21861815	486909670
36 Business receipts	89303602	5212984	167	*11556	*43117	*177829	289131	50847	318383	725961	1410267	2523233	78540127
37 Interest	416066034	62689072	*4848	*1323	*19501	*6084	58991	83214	1152523	3725305	8275525	17314344	322735304
38 Interest on govt. obligations	5301748	146356	-	-	-	-	*306	*2668	38581	146710	317083	631973	4018071
39 Rents	20241695	371034	-	-	-	*3	1180	243	4415	13618	28729	90428	19732046
40 Royalties	215320	72	-	-	-	-	-	-	*4	*78	790	424	213952
41 Net S-T cap gain less net LT loss	580053	115380	-	-	-	-	-	*1	*13	696	2774	5580	455608
42 Net L-T cap gain less net ST loss	6329128	56632	-	-	*2187	-	*1509	*6	2053	3561	30428	64322	6168431
43 Net gain, noncapital assets	7145504	720814	-	-	-	-	*3	*103	5625	22819	43648	133212	6219280
44 Dividends, domestic corporations	704838	11339	-	-	-	-	*25001	-	1447	2991	10568	32211	621281
45 Dividends, foreign corporations	580187	30	-	-	-	-	-	-	*-0	*308	1043	156	578649
46 Other receipts	53258562	3283157	47	*1650	*8689	*1067	23048	17455	81413	398500	750683	1065932	47626922
47 Total deductions	532945235	70969144	*27365	*60501	*104564	228796	1246781	639235	2130341	4336396	9216904	17483275	426501933
48 Cost of goods	840787	500	-	-	-	-	-	-	*263	*264	14597	3578	821585
49 Compensation of officers	14437375	769901	151	-	*3857	*19364	61241	20464	166127	450059	753478	1173491	11019242
50 Salaries and wages	64396189	3634708	143	*1500	*9546	*29356	46487	27330	147504	496229	1170117	2459948	56373320
51 Repairs	4212873	150055	27	*103	*217	*871	2452	1201	17361	57018	122767	242664	3618137
52 Bad debts	21630362	1373264	120	*2137	*12140	*356	*7765	*2738	22212	95173	194466	462568	19457423
53 Rent paid on business property	9360694	722703	-	*656	*3421	*9570	*14106	*2891	8743	36200	78294	178904	8305208
54 Taxes paid	10642630	772644	39	*320	*1556	*4792	38597	3592	38227	129684	274906	553455	8824818
55 Interest paid	262491768	53259974	3915	29669	*3167	*5253	12780	26851	562422	1970608	4227643	8538210	193851277
56 Contributions or gifts	914002	20941	-	-	*8	-	*183	*106	2912	8536	18911	46045	816360
57 Amortization	3605340	73181	11	-	*68	*645	*805	*959	6047	11372	32564	55150	3424538
58 Depreciation	32864372	832299	56	*64	*1008	*2828	5586	2613	35388	123908	271871	560848	31027904
59 Depletion	34075	11372	-	-	-	-	-	-	*13	*16	335	47	22292
60 Advertising	4792677	88768	16	*5056	*2765	*476	2833	689	13896	43479	88267	182363	4364070
61 Pension, prof sh, stock, annuity	3054116	116706	-	-	-	*1400	*1798	*2323	8811	35919	78090	159934	2649135
62 Employee benefit programs	7762641	425216	30	-	*484	*1125	*2199	4483	31935	88742	177490	341610	6689326
63 Net loss, noncapital assets	2144428	1189511	8	*4313	*10293	*10602	167715	127718	200119	64589	96089	57907	215563
64 Other deductions	89760907	7527402	*22847	*16685	*56036	142159	882233	415278	868361	724600	1617021	2466552	75021733
65 Total receipts less total deducts	66781436	1637726	*-22302	*-45973	*-31071	-43814	-847611	-484698	-525884	704151	1654633	4378540	60407737
66 Constructive taxable income from related foreign corporations	4112939	-	-	-	-	-	-	-	-	-	28	145	4112766
67 Net income (less deficit), total	65592627	1491370	*-22302	*-45973	*-31071	-43814	-847917	-487366	-564464	557442	1337577	3746713	60502433
68 Net income, total	71062184	3610028	-	*113	*10101	*17380	85812	8771	202557	761289	1788486	3804259	60773387
69 Deficit, total	5469558	2118658	*22302	*46086	*41172	*61194	933729	496136	767022	203848	450909	57547	270954
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	749457	749457	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	853880	3582	-	-	-	*12170	*19100	*-831	16892	95979	176485	235296	295208
73 Statutory special deductions, total	2406558	494682	-	-	*1802	*1536	*23056	*1316	5365	36679	50694	101493	1689935
74 Net operating loss deduction	1858671	486732	-	-	*1802	*1536	*3063	*1316	4329	33936	42109	77898	1205950
75 Dividends received deduction	544760	7950	-	-	-	-	*19993	-	1038	2407	8157	23480	481734
76 Public utility div paid deduction	*2	-	-	-	-	-	-	-	-	*-0	-	-0	1
77 Income subject to tax	67823567	3113583	-	*113	*8299	*3675	*43670	7454	177528	634605	1569285	3469937	58795418
78 Total income tax before credits	23880655	1201910	-	*17	*1639	*644	*14381	1883	56163	214956	535533	1182938	20670590
79 Income tax	23595726	1084398	-	*17	*1639	*644	*14381	1691	55601	213353	532895	1179970	20511137
80 Personal holding company tax	4	-	-	-	-	-	-	-	-	-	4	-	-
81 Recapture taxes	959	-	-	-	-	-	-	-	-	-	1	-	958
82 Alternative minimum tax	189153	9485	-	-	-	-	-	*192	563	1603	2619	3226	171464
83 Foreign tax credit	3339438	157	-	-	-	-	-	-	-	*11	29	266	3338974
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	40013	11730	-	-	-	-	-	-	-	-	-0	85	28198
86 General business credit	409479	2620	-	-	-	-	-	-	*89	732	1147	5045	399847
87 Prior year minimum tax credit	83790	5355	-	-	-	-	-	-	602	2875	4801	6158	63999
88 Total income tax after credits	20007935	1182048	-	*17	*1639	*644	*14381	1883	55473	211338	529556	1171385	16839572

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 6030
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	206	6	-	-	-	-	*4	-	**	*10	20	73	93
2 Total assets	179994114	-	-	-	-	-	*28702	-	**	*399576	1568898	12637566	165359372
3 Cash	3585662	-	-	-	-	-	*18149	-	**	*21562	93253	377896	3074802
4 Notes and accounts receivable	11940938	-	-	-	-	-	*14293	-	**	*28624	154678	860603	10882741
5 Less: Allowance for bad debts	750832	-	-	-	-	-	24824	-	**	*2684	10340	67373	645611
6 Inventories	1656	-	-	-	-	-	-	-	-	-	-	1524	132
7 U.S. govt. obligations, total	32809084	-	-	-	-	-	-	-	-	*41013	215076	1856304	30696691
8 Tax-exempt securities	204062	-	-	-	-	-	-	-	-	*18355	2106	30047	153553
9 Other current assets	2295174	-	-	-	-	-	*2212	-	-	*16321	16617	257847	2002177
10 Loans to stockholders	1555	-	-	-	-	-	-	-	-	-	-	1447	109
11 Mortgage and real estate loans	112093795	-	-	-	-	-	4285	-	**	*250890	873645	7312163	103652812
12 Other investments	14439668	-	-	-	-	-	-	-	-	*15245	183087	1676801	12564535
13 Depreciable assets	3087737	-	-	-	-	-	-	-	-	*6549	33473	284914	2762800
14 Less: Accumulated depreciation	1286714	-	-	-	-	-	-	-	-	*2201	13907	107657	1162949
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	278127	-	-	-	-	-	-	-	-	*614	3319	29716	244478
18 Intangible assets (Amortizable)	235289	-	-	-	-	-	-	-	-	-	1	3202	232085
19 Less: Accumulated amortization	56504	-	-	-	-	-	-	-	-	-	1	482	56020
20 Other assets	1115416	-	-	-	-	-	14587	-	**	*5287	17890	120616	957037
21 Total liabilities	179994114	-	-	-	-	-	*28702	-	**	*399576	1568898	12637566	165359372
22 Accounts payable	2915286	-	-	-	-	-	*49	-	**	*385	10801	114959	2789092
23 Mort, notes, and bonds under 1 yr	54699119	-	-	-	-	-	-	-	-	-	25458	150987	54522675
24 Other current liabilities	70141438	-	-	-	-	-	*609335	-	**	*349115	1279990	10660557	57242440
25 Loans from stockholders	153406	-	-	-	-	-	-	-	-	-	14445	-	138961
26 Mort, notes, bonds, 1 yr or more	37035358	-	-	-	-	-	-	-	-	*3962	8964	146326	36876106
27 Other liabilities	3746814	-	-	-	-	-	221362	-	-	*8714	1029746	140193	2346799
28 Net worth	11302693	-	-	-	-	-	*-802044	-	**	*37399	-800505	1424545	11443299
29 Capital stock	447892	-	-	-	-	-	-	-	-	*518	3832	656	442886
30 Paid-in or capital surplus	4271254	-	-	-	-	-	-	-	-	*4067	6454	69840	4190893
31 Retained earnings, appropriated	1321110	-	-	-	-	-	-	-	-	*2073	10911	121741	1186385
32 Retained earnings-unappropriated	5321737	-	-	-	-	-	*-802044	-	**	*30852	-821702	1232308	5682324
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	*59299	-	-	-	-	-	-	-	-	*110	-	-	59189
35 Total receipts	12781628	81636	-	-	-	-	*5148	-	**	*31876	138034	950906	11574027
36 Business receipts	886918	1707	-	-	-	-	*6	-	-	*719	4340	34095	846050
37 Interest	10978199	60799	-	-	-	-	*4952	-	**	*29026	113049	855881	9914492
38 Interest on govt. obligations	18761	10	-	-	-	-	-	-	-	*991	280	2700	14780
39 Rents	65070	206	-	-	-	-	*539	-	**	*46	477	3339	60463
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	13445	-	-	-	-	-	-	-	-	*172	470	2541	10262
42 Net L-T cap gain less net ST loss	91569	2061	-	-	-	-	-	-	-	*368	933	21728	66479
43 Net gain, noncapital assets	78545	166	-	-	-	-	-	-	-	-	194	4560	73625
44 Dividends, domestic corporations	60833	591	-	-	-	-	-	-	-	*73	541	10055	49572
45 Dividends, foreign corporations	231	-	-	-	-	-	-	-	-	-	-	53	178
46 Other receipts	588057	16096	-	-	-	-	*-350	-	**	*481	17749	15954	538127
47 Total deductions	10938618	58304	-	-	-	-	*132684	-	**	*28510	142677	778834	9797609
48 Cost of goods	182829	-	-	-	-	-	-	-	-	-	-	495	182334
49 Compensation of officers	145508	375	-	-	-	-	-	-	-	*1349	5610	31981	106194
50 Salaries and wages	1400834	8246	-	-	-	-	*292	-	**	*2764	11598	97666	1280268
51 Repairs	124285	548	-	-	-	-	-	-	-	*283	1145	8177	114132
52 Bad debts	200767	871	-	-	-	-	-	-	-	*1395	1598	11429	185474
53 Rent paid on business property	140295	349	-	-	-	-	-	-	-	*31	489	3266	136159
54 Taxes paid	240330	1448	-	-	-	-	23	-	**	*679	2940	26724	208516
55 Interest paid	6418624	35232	-	-	-	-	205	-	**	*16519	55138	441546	5869984
56 Contributions or gifts	37936	665	-	-	-	-	-	-	-	*120	248	4055	32847
57 Amortization	-14739	245	-	-	-	-	-	-	-	*7	169	1413	-16574
58 Depreciation	203935	1137	-	-	-	-	-	-	-	*451	2226	18906	181215
59 Depletion	1	-	-	-	-	-	-	-	-	-	-	-	1
60 Advertising	129744	472	-	-	-	-	-	-	-	*102	1167	9578	118425
61 Pension, prof sh, stock, annuity	37083	13	-	-	-	-	-	-	-	*298	553	7165	29054
62 Employee benefit programs	166361	2125	-	-	-	-	-	-	-	*672	1798	15380	146386
63 Net loss, noncapital assets	36853	413	-	-	-	-	*24131	-	**	*60	18	1532	10700
64 Other deductions	1487972	6165	-	-	-	-	*108034	-	**	*3777	57981	99521	1212494
65 Total receipts less total deducts	1843010	23332	-	-	-	-	*-127536	-	**	*3366	-4643	172072	1776418
66 Constructive taxable income from related foreign corporations	4	-	-	-	-	-	-	-	-	-	-	-	4
67 Net income (less deficit), total	1824253	23322	-	-	-	-	*-127536	-	**	*2375	-4922	169372	1761642
68 Net income, total	1975157	24009	-	-	-	-	-	-	-	*3397	15121	169372	1763258
69 Deficit, total	*150904	687	-	-	-	-	*127536	-	**	*1021	20043	-	1616
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	310444	414	-	-	-	-	-	-	-	*51	377	7192	302410
74 Net operating loss deduction	266320	-	-	-	-	-	-	-	-	-	-	156	266164
75 Dividends received deduction	41874	414	-	-	-	-	-	-	-	*51	377	7036	33996
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1664723	23595	-	-	-	-	-	-	-	*3345	14744	162180	1460858
78 Total income tax before credits	576799	8180	-	-	-	-	-	-	-	*1170	5003	55130	507315
79 Income tax	576235	8180	-	-	-	-	-	-	-	*1119	5003	55130	506803
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*563	-	-	-	-	-	-	-	-	*51	-	-	512
83 Foreign tax credit	37	-	-	-	-	-	-	-	-	-	-	9	28
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	11065	77	-	-	-	-	-	-	-	-	35	760	10193
87 Prior year minimum tax credit	9283	-	-	-	-	-	-	-	-	-	-	11	9273
88 Total income tax after credits	556413	8103	-	-	-	-	-	-	-	*1170	4968	54350	487821

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 6060
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5225	200	***	-	***	-	*83	*25	579	1024	1251	1238	817
2 Total assets	5798844230	-	***	-	***	-	*345259	*209390	10631179	37652291	90864261	190509134	5468629545
3 Cash	443994753	-	***	-	***	-	*14678	*10238	589835	2014044	4529601	9288933	427545498
4 Notes and accounts receivable	2722207436	-	-	-	***	-	-	*138965	6124572	22256954	53311869	111256627	2529117974
5 Less: Allowance for bad debts	47713941	-	-	-	***	-	-	*2772	82326	294474	672217	1401117	45261036
6 Inventories	244752	-	-	-	***	-	-	-	-	*16484	17	495	227755
7 U.S. govt. obligations, total	476565244	-	-	-	***	-	*4604	*30278	2187079	7664144	17237557	33800001	415641581
8 Tax-exempt securities	77751547	-	-	-	***	-	-	*8103	389239	1632103	3909861	8015301	63796939
9 Other current assets	333233801	-	-	-	***	-	*70998	*18354	255269	857923	1928607	4479383	325623267
10 Loans to stockholders	571980	-	-	-	***	-	*208	-	*142	*5052	58883	45530	462166
11 Mortgage and real estate loans	403368525	-	-	-	***	-	-	-	200131	671863	3118048	8839692	390538792
12 Other investments	868057410	-	-	-	***	-	*253716	*4467	754827	1909691	5004227	10548797	849580918
13 Depreciable assets	120793451	-	-	-	***	-	*1606	*4885	269189	1114294	2801958	5831213	110770296
14 Less: Accumulated depreciation	56332549	-	-	-	***	-	-	*3608	133227	519724	1260565	2630720	51784696
15 Depletable assets	1472231	-	-	-	***	-	-	-	-	-	985	1972	1469274
16 Less: Accumulated depletion	32595	-	-	-	***	-	-	-	-	-	440	1508	30647
17 Land	8391334	-	-	-	***	-	-	*86	12834	73270	249958	529891	7525295
18 Intangible assets (Amortizable)	67144518	-	-	-	***	-	-	-	26869	105574	244119	542365	66225590
19 Less: Accumulated amortization	8114027	-	-	-	***	-	-	-	9472	30894	75111	132552	7865998
20 Other assets	387240362	-	-	-	***	-	*-550	*396	46220	175986	476902	1494830	385046578
21 Total liabilities	5798844230	-	***	-	***	-	*345259	*209390	10631179	37652291	90864261	190509134	5468629545
22 Accounts payable	179284615	-	-	-	***	-	-	*24620	1025827	3430142	7758981	14953162	152091793
23 Mort, notes, and bonds under 1 yr	331843212	-	***	-	***	-	-	*14503	64457	253076	711224	1814471	328985076
24 Other current liabilities	3948877259	-	***	-	***	-	*67526	*146573	7910998	29019463	70606483	149488213	3691637320
25 Loans from stockholders	3340607	-	***	-	***	-	161	-	280161	12993	28920	112544	2905817
26 Mort, notes, bonds, 1 yr or more	365584494	-	-	-	***	-	*495	*1057	241295	363691	879799	1922064	362176092
27 Other liabilities	267136388	-	-	-	***	-	*6462	*1044	640758	226501	575683	1945950	263739990
28 Net worth	702777655	-	***	-	***	-	*270615	*21593	467683	4346425	10303171	20272730	667093457
29 Capital stock	67501735	-	***	-	***	-	*40648	*4772	331413	467265	948920	2052852	63594446
30 Paid-in or capital surplus	338434805	-	***	-	***	-	*119752	*4587	1869631	1532396	3246213	5828379	325510336
31 Retained earnings, appropriated	3869412	-	-	-	***	-	-	-	12935	22232	57563	166553	3610128
32 Retained earnings-unappropriated	319518806	-	***	-	***	-	*110247	*14816	-1624490	2273327	5744855	11613445	301769553
33 Retained earnings (S Corp)	3035596	-	-	-	***	-	-	-	83673	338940	694288	1114569	804125
34 Less: Cost of treasury stock	29582699	-	***	-	***	-	33	*2582	205479	287735	388668	503068	28195132
35 Total receipts	497286562	7407707	***	-	***	-	*45148	*18741	817985	2974646	7355094	15566382	463071233
36 Business receipts	78652774	1067754	***	-	***	-	*12169	*1449	117236	388194	930415	1840768	74294056
37 Interest	331057944	5498180	***	-	***	-	*6363	*16787	624710	2225438	5609771	12141283	304916141
38 Interest on govt. obligations	4815648	128719	-	-	***	-	-	*317	21506	95167	233595	483705	3852640
39 Rents	19801777	213214	-	-	***	-	*63	-	1545	9926	21739	74679	19480610
40 Royalties	214924	72	-	-	***	-	-	-	*4	*20	680	213	213935
41 Net S-T cap gain less net LT loss	449050	2272	-	-	***	-	-	-	-	119	2140	2711	441807
42 Net L-T cap gain less net ST loss	6166363	24257	-	-	***	-	*1509	-	*169	2373	11154	39876	6084837
43 Net gain, noncapital assets	6265004	100344	-	-	***	-	-	*37	2675	11713	31023	88002	6031210
44 Dividends, domestic corporations	625921	7728	-	-	***	-	*24999	-	1396	2466	7021	18539	563772
45 Dividends, foreign corporations	578216	29	-	-	***	-	-	-	*-0	*300	624	70	577194
46 Other receipts	48658941	365139	***	-	***	-	45	*150	48744	238930	506933	876536	46615030
47 Total deductions	434947181	6426924	***	-	***	-	*10203	*17515	686042	2468680	5934995	12445525	406921422
48 Cost of goods	617111	500	-	-	***	-	-	-	*263	*264	746	3084	612255
49 Compensation of officers	12288321	206334	***	-	***	-	273	*2830	92460	267553	527612	864925	10325754
50 Salaries and wages	57285773	1024925	***	-	***	-	*675	*1720	65172	275589	727128	1729215	53460740
51 Repairs	3780020	69030	***	-	***	-	*23	*253	9383	34376	85646	178257	3402948
52 Bad debts	19885759	345821	***	-	***	-	-	*1033	13052	53824	122433	314921	19022818
53 Rent paid on business property	8186446	94064	-	-	***	-	17	-	2133	15971	39264	105852	7929051
54 Taxes paid	9147063	173465	***	-	***	-	*297	*421	20645	75814	181572	382294	8312314
55 Interest paid	197330091	2834039	***	-	***	-	*1278	*7643	326645	1210473	2971429	6114680	183861847
56 Contributions or gifts	823957	17295	-	-	***	-	*80	*22	1805	5233	13718	32161	753636
57 Amortization	3505069	26241	***	-	***	-	3	*4	2518	6617	19388	40974	3409311
58 Depreciation	31574043	432493	***	-	***	-	*188	*303	18350	77079	190062	415644	30439807
59 Depletion	22648	11	-	-	***	-	-	-	*1	*3	311	32	22290
60 Advertising	4453321	63988	***	-	***	-	*11	*102	6715	26548	61435	127804	4166696
61 Pension, prof sh, stock, annuity	2743861	41584	-	-	***	-	*2	*61	5298	21480	58680	118024	2498732
62 Employee benefit programs	6947788	150798	***	-	***	-	51	*493	18378	54897	122107	246557	6354477
63 Net loss, noncapital assets	254564	24045	***	-	***	-	-	*135	693	2371	10780	32397	177683
64 Other deductions	76101344	922292	***	-	***	-	*7305	*2493	102532	340588	802685	1738704	72171063
65 Total receipts less total deducts	62339382	980783	***	-	***	-	*34945	*1226	131944	505966	1420099	3120858	56149812
66 Constructive taxable income from related foreign corporations	4107147	-	-	-	***	-	-	-	-	-	28	145	4106974
67 Net income (less deficit), total	61630881	852064	***	-	***	-	*34945	*909	110438	410799	1186532	2637298	56404146
68 Net income, total	62071894	914014	-	-	***	-	*35226	*909	118949	451001	1217196	2669649	56662879
69 Deficit, total	441013	61950	***	-	***	-	*281	-	8510	40201	30664	32351	258733
70 Net income (less def), Form 1120-A	-	-	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	***	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	681890	2385	-	-	***	-	-	-	13450	54284	138785	204209	268777
73 Statutory special deductions, total	1467425	9447	-	-	***	-	*21337	*12	1504	14206	29619	47695	1343605
74 Net operating loss deduction	976463	4038	-	-	***	-	*1345	*12	*503	11876	23552	33717	901420
75 Dividends received deduction	490128	5409	-	-	***	-	*19992	-	1003	2036	5640	13864	442184
76 Public utility div paid deduction	*2	-	-	-	***	-	-	-	-	*-0	-	-0	1
77 Income subject to tax	59940606	902709	-	-	***	-	*13904	*897	104801	383970	1055233	2419648	55057371
78 Total income tax before credits	21037827	314114	-	-	***	-	*4727	*179	33292	130073	359949	824688	19370099
79 Income tax	20877008	313731	-	-	***	-	*4727	*179	33061	129019	358161	822875	19214550
80 Personal holding company tax	3	-	-	-	***	-	-	-	-	-	3	-	-
81 Recapture taxes	958	-	-	-	***	-	-	-	-	-	-	-	958
82 Alternative minimum tax	172945	383	-	-	***	-	-	-	231	1055	1771	1813	167693
83 Foreign tax credit	3333325	4	-	-	***	-	-	-	-	*-0	19	146	3333155
84 U.S. Possessions tax credit	-	-	-	-	***	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	28283	-	-	-	***	-	-	-	-	-	-0	85	28198
86 General business credit	390936	*510	-	-	***	-	-	-	-	408	646	3528	385844
87 Prior year minimum tax credit	52992	*657	-	-	***	-	-	-	*197	1433	3396	4175	43135
88 Total income tax after credits	17232292	312943	-	-	***	-	*4727	*179	33095	128232	355888	816754	15579768

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Banking: Banks, except mutual savings banks and bank holding companies

MINOR INDUSTRY 6090
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3820	425	***	*202	***	311	262	146	503	650	562	434	160
2 Total assets	265058327	-	***	*37454	***	220514	575201	1062548	8723838	23811715	39551764	65140715	125893093
3 Cash	18165168	-	***	*7558	***	156509	158071	150310	795223	1409603	2325572	3517273	9609955
4 Notes and accounts receivable	133724138	-	***	*27989	***	*9254	104696	356880	4622270	13662943	21755761	35633545	57550789
5 Less: Allowance for bad debts	2208870	-	***	-	***	595	*6923	13161	133242	180069	282545	454024	1138311
6 Inventories	7787	-	***	-	***	-	-	-	-	-	2527	-	5259
7 U.S. govt. obligations, total	50995364	-	***	-	***	*9391	*133148	*308972	1972101	5260603	7790734	11317938	24202477
8 Tax-exempt securities	7858305	-	***	-	***	-	*2960	*16485	303551	964062	1465312	2280475	2825459
9 Other current assets	10683569	-	***	238	***	*37270	62726	40814	269345	446681	905132	1782666	7138529
10 Loans to stockholders	3431363	-	***	-	***	-	*166	-	*513	*557	11303	-	3418823
11 Mortgage and real estate loans	18250896	-	***	-	***	107	6578	7364	328080	739950	2626610	4740406	9801802
12 Other investments	15486276	-	***	-	***	*243	6474	130046	248799	901480	1836096	4315177	8045573
13 Depreciable assets	7315061	-	***	*1733	***	*17297	*56442	24839	278888	691942	1163195	1815171	3259821
14 Less: Accumulated depreciation	3550496	-	***	*64	***	*11301	*17574	*8019	120706	330758	531986	798889	1728738
15 Depletable assets	*1300	-	***	-	***	-	-	-	*455	-	198	-	646
16 Less: Accumulated depletion	*196	-	***	-	***	-	-	-	*196	-	-	-	-
17 Land	647578	-	***	-	***	-	*1288	*5165	23875	63840	115686	185382	252342
18 Intangible assets (Amortizable)	584154	-	***	-	***	*3239	*5780	*19858	15938	25372	79523	104674	329171
19 Less: Accumulated amortization	118257	-	***	-	***	*3219	*889	*7875	4316	7599	37154	15986	41153
20 Other assets	3785188	-	***	-	***	*2318	62259	30870	123261	163109	325800	716906	2360646
21 Total liabilities	265058327	-	***	*37454	***	220514	575201	1062548	8723838	23811715	39551764	65140715	125893093
22 Accounts payable	8409834	-	***	*1	***	*22623	4320	7782	348265	1037818	1388588	2065352	3534665
23 Mort, notes, and bonds under 1 yr	4378823	-	***	-	***	*5313	*5480	*79	61867	62942	228850	432025	3581334
24 Other current liabilities	215919856	-	***	*768983	***	*50256	283253	583025	7242810	19517945	32499635	54254053	100704226
25 Loans from stockholders	241190	-	***	*6419	***	*8048	*11897	*7857	*3106	*4081	9675	1245	183099
26 Mort, notes, bonds, 1 yr or more	2302876	-	***	-	***	-	*3292	*131	63445	45858	230907	418628	1529495
27 Other liabilities	14742988	-	***	*323075	***	*576881	2479816	1274079	1753421	1114681	1460911	743197	3586137
28 Net worth	19062760	-	***	*-1061024	***	-442607	-2212858	-810405	-749076	2028389	3733197	7226216	12774137
29 Capital stock	6767279	-	***	*175	***	*5390	85013	158604	219131	525384	989434	1492688	3291301
30 Paid-in or capital surplus	8286846	-	***	-	***	*18426	*123537	194362	596316	898131	1489352	1882507	3081468
31 Retained earnings, appropriated	328619	-	***	-	***	-	*2114	*190	16538	25134	53004	143997	87643
32 Retained earnings-unappropriated	2943333	-	***	*-1061199	***	*-510343	-2432720	-1160167	-1633040	386683	1082712	3599917	6097608
33 Retained earnings (S Corp)	790688	-	***	-	***	*43920	*10266	*-499	*53176	195739	138044	122962	227080
34 Less: Cost of treasury stock	54006	-	***	-	***	-	*1067	*2895	*1196	2682	19349	15855	10962
35 Total receipts	89658481	65117527	***	*14529	***	184982	348873	135797	786471	2034026	3378410	5344527	12264409
36 Business receipts	9763910	4143523	***	*11556	***	*177829	276956	49398	201147	337048	475512	648370	3400021
37 Interest	74029891	57130093	***	*1323	***	*6084	47676	66427	527814	1470841	2552704	4317180	7904671
38 Interest on govt. obligations	467339	17627	***	-	***	-	*306	*2351	17075	50552	83209	145568	150651
39 Rents	374847	157613	***	-	***	*3	578	243	2870	3645	6513	12410	190972
40 Royalties	396	-	***	-	***	-	-	-	-	*59	110	211	17
41 Net S-T cap gain less net LT loss	117558	113108	***	-	***	-	-	*1	*13	*405	163	328	3540
42 Net L-T cap gain less net ST loss	71196	30314	***	-	***	-	-	*6	*1884	820	18341	2717	17115
43 Net gain, noncapital assets	801956	620304	***	-	***	-	*3	*66	2950	11106	12431	40650	114445
44 Dividends, domestic corporations	18084	3020	***	-	***	-	*2	-	*51	452	3006	3617	7936
45 Dividends, foreign corporations	1739	2	***	-	***	-	-	-	-	*8	419	33	1277
46 Other receipts	4011564	2901923	***	*1650	***	*1067	23352	17305	32668	159090	226001	173442	473764
47 Total deductions	87059437	64483916	***	*60501	***	228796	1103893	621720	1444299	1839207	3139233	4258917	9782902
48 Cost of goods	40846	-	***	-	***	-	-	-	-	-	13850	-	26996
49 Compensation of officers	2003545	563193	***	-	***	*19364	*60968	17634	73667	181156	220256	276585	587294
50 Salaries and wages	5709582	2601538	***	*1500	***	*29356	45520	25610	82332	217875	431391	633068	1632312
51 Repairs	308569	80478	***	*103	***	*871	*2429	948	7978	22358	35977	56230	101057
52 Bad debts	1543836	1026572	***	*2137	***	*356	*7765	*1704	9160	39954	70436	136219	249131
53 Rent paid on business property	1033953	628290	***	*656	***	*9570	*14089	*2891	6610	20198	38541	69786	239998
54 Taxes paid	1255238	597731	***	*320	***	*4792	38277	3171	17581	53192	90395	144437	303988
55 Interest paid	58743053	50390703	***	29669	***	*5253	11297	19207	235777	743615	1201076	1981984	4119446
56 Contributions or gifts	52108	2981	***	-	***	-	*103	*84	1107	3183	4945	9829	29876
57 Amortization	115011	46695	***	-	***	*645	*802	*955	3529	4747	13006	12763	31802
58 Depreciation	1086394	398669	***	*64	***	*2828	*5398	2309	17037	46379	79583	126298	406882
59 Depletion	11427	11361	***	-	***	-	-	-	*12	*13	24	15	2
60 Advertising	209611	24308	***	*5056	***	*476	*2821	*586	7181	16829	25666	44981	78949
61 Pension, prof sh, stock, annuity	273172	75108	***	-	***	*1400	*1796	*2262	3513	14141	18857	34746	121349
62 Employee benefit programs	648492	272293	***	-	***	*1125	*2148	3990	13558	33174	53585	79672	188463
63 Net loss, noncapital assets	1853010	1165053	***	*4313	***	*10602	143585	127583	199427	62158	85291	23978	27180
64 Other deductions	12171591	6598945	***	*16685	***	142159	766894	412784	765830	380234	756355	628326	1638176
65 Total receipts less total deducts	2599044	633610	***	*-45973	***	-43814	-755020	-485923	-657827	194819	239177	1085610	2481507
66 Constructive taxable income from related foreign corporations	5789	-	***	-	***	-	-	-	-	-	-	-	5789
67 Net income (less deficit), total	2137494	615983	***	*-45973	***	-43814	-755326	-488274	-674903	144267	155967	940042	2336645
68 Net income, total	7015134	2672005	***	*113	***	*17380	*50586	*7862	83609	306892	556170	965238	2347250
69 Deficit, total	4877640	2056022	***	*46086	***	*61194	805912	496136	758512	162625	400202	25196	10605
70 Net income (less def), Form 1120-A	-	-	***	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	749457	749457	***	-	***	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	171990	1197	***	-	***	*12170	*19100	*-831	*3442	41695	37700	31087	26432
73 Statutory special deductions, total	628690	484821	***	-	***	*1536	*1720	*1304	3862	22422	20698	46606	43920
74 Net operating loss deduction	615888	482694	***	-	***	*1536	*1718	*1304	3826	22060	18557	44025	38366
75 Dividends received deduction	12759	2127	***	-	***	-	*1	-	*36	320	2140	2581	5554
76 Public utility div paid deduction	-	-	***	-	***	-	-	-	-	-	-	-	-
77 Income subject to tax	6218238	2187278	***	*113	***	*3675	*29767	*6558	72727	247290	499308	888109	2277189
78 Total income tax before credits	2266029	879616	***	*17	***	*644	*9653	*1704	22871	83713	170581	303120	793176
79 Income tax	2142482	762487	***	*17	***	*644	*9653	*1511	22539	83216	169731	301965	789784
80 Personal holding company tax	-0	-	***	-	***	-	-	-	-	-	-0	-	-
81 Recapture taxes	1	-	***	-	***	-	-	-	-	-	1	-	-
82 Alternative minimum tax	15645	9102	***	-	***	-	-	*192	332	497	848	1414	3259
83 Foreign tax credit	6076	152	***	-	***	-	-	-	-	*11	10	111	5792
84 U.S. Possessions tax credit	-	-	***	-	***	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	11730	11730	***	-	***	-	-	-	-	-	-	-	-
86 General business credit	7478	*2033	***	-	***	-	-	-	*89	*324	465	757	3810
87 Prior year minimum tax credit	21515	4698	***	-	***	-	-	-	405	1443	1405	1972	11592
88 Total income tax after credits	2219230	861002	***	*17	***	*644	*9653	*1704	22377	81935	168700	300281	771982

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks

MAJOR GROUP 46
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	33840	1653	16013	4172	2851	2391	3252	744	635	442	495	535	658
2 Total assets	2736277945	-	461997	685495	1013683	1640774	7243415	5330531	10433722	16071509	36085383	86392493	2570918944
3 Cash	66043896	-	129424	163357	245159	277361	942322	431332	931134	1352840	2496849	3836587	55237530
4 Notes and accounts receivable	724906454	-	66112	215016	291589	713106	3390396	2076404	4210682	4791215	7266865	18972780	682912290
5 Less: Allowance for bad debts	10790377	-	*2693	-	-	*7230	33349	52724	147940	143728	370018	730060	9302636
6 Inventories	111664	-	-	-	-	-	*3731	*519	*268	*373	3028	10553	93192
7 U.S. govt. obligations, total	92974986	-	-	*36272	-	-	*5819	*14	271045	545123	2164095	4257066	85695552
8 Tax-exempt securities	32748662	-	-	-	*2518	-	*24076	*14371	*14557	29023	80285	303719	32280113
9 Other current assets	271832284	-	22944	23474	107714	139146	683183	259536	985861	737361	982933	3421015	264469117
10 Loans to stockholders	13789405	-	63404	*21656	*27400	*27401	95444	6715	27280	122908	284491	848101	12264605
11 Mortgage and real estate loans	1049842236	-	*14821	*17401	*115093	*166086	828227	1621847	2490942	6237690	18374297	42397736	977578096
12 Other investments	398941434	-	*29519	*48888	139258	223098	654831	454536	1088614	1600339	3385573	9288794	382027985
13 Depreciable assets	31870856	-	267216	238599	138837	106299	704684	395272	506637	450434	826983	1859634	26376260
14 Less: Accumulated depreciation	13621731	-	162777	102483	67592	64850	362559	110554	190154	202318	367288	832263	11158892
15 Depletable assets	25489	-	-	-	-	-	-	-	-	-	-	25410	80
16 Less: Accumulated depletion	13683	-	-	-	-	-	-	-	-	-	-	13678	5
17 Land	2293823	-	-	*5815	*7700	*3573	107230	85582	31495	33860	88157	196756	1733656
18 Intangible assets (Amortizable)	14388492	-	15820	*14206	*1207	20809	23497	70835	91173	235736	408594	515682	12990932
19 Less: Accumulated amortization	3081424	-	7503	*2914	*617	*8459	12105	14500	52487	129242	214084	122081	2517433
20 Other assets	64015480	-	25709	6207	5417	44435	187988	91346	174615	409898	674622	2156742	60238501
21 Total liabilities	2736277945	-	461997	685495	1013683	1640774	7243415	5330531	10433722	16071509	36085383	86392493	2570918944
22 Accounts payable	136588641	-	67490	22786	55402	84759	270413	165542	303462	531355	1374093	2914573	130798766
23 Mort, notes, and bonds under 1 yr	645882364	-	*35649	103236	*80095	329263	2191165	2088346	2764046	3790809	4922161	14521412	615056183
24 Other current liabilities	1064072529	-	127784	556531	580096	620010	1483988	1313459	4276153	6754821	22201544	46684895	979473246
25 Loans from stockholders	18983653	-	168371	*155129	88783	153603	603513	516609	328619	270794	137025	321799	16239407
26 Mort, notes, bonds, 1 yr or more	545183755	-	151289	167179	163604	346246	1108076	1361998	2081794	2005620	3050885	9606276	525140787
27 Other liabilities	163378229	-	2209403	5324978	4209943	5120874	18381916	5940229	15458565	4033693	4318907	4232918	94146803
28 Net worth	162188775	-	-2297991	-5644343	-4164240	-5013981	-16795656	-6055652	-14778917	-1315584	80768	8110619	210063751
29 Capital stock	18331662	-	193106	81010	68250	200742	624267	140274	345642	438552	712759	1232820	14294240
30 Paid-in or capital surplus	102419871	-	478931	70821	152229	111972	755058	382992	737989	686512	1710799	2895456	94437113
31 Retained earnings, appropriated	3095599	-	-	*3590	-	-	*7072	*4076	26248	108674	219505	701533	2024901
32 Retained earnings-unappropriated	47081267	-	-2663706	-5667253	-4543207	-5537073	-18557329	-6706991	-16326505	-2930636	-2599515	3359813	109253669
33 Retained earnings (S Corp)	2992268	-	-234684	*-124815	172582	225215	399885	147200	452718	409946	117910	150248	1276064
34 Less: Cost of treasury stock	11731892	-	*71637	*7696	*14093	*14837	24610	*23203	15008	28632	80690	229251	11222236
35 Total receipts	241600130	7168255	1488399	915926	1158473	822781	3525744	1785542	2642220	2507985	4338276	8480696	206765834
36 Business receipts	73648336	2151093	1267854	819692	961174	560971	2209000	1162580	1490744	1064625	1071361	1442476	59446766
37 Interest	144234305	4310424	119369	18887	52124	52759	281681	151213	436611	1021775	2572227	6035265	129181971
38 Interest on govt. obligations	1686553	4201	*2	-	*198	*101	*1741	*340	1613	2722	8294	21376	1645966
39 Rents	1479534	36553	*2628	*311	*363	*1558	21149	59019	12877	5538	18238	54879	1266420
40 Royalties	110482	38493	-	-	-	*11	-	-	-	*302	222	844	70610
41 Net S-T cap gain less net LT loss	423809	3963	*219	-	*14	*9469	*851	*108	*1139	*12999	4342	15695	375010
42 Net L-T cap gain less net ST loss	1857104	143765	*1978	*8167	*5985	*50022	77152	*11824	70252	25068	28866	60561	1373463
43 Net gain, noncapital assets	2530425	63586	*259	*1118	*962	*331	8544	29586	56378	55812	78479	178649	2056720
44 Dividends, domestic corporations	567360	2889	-	-	*450	-	10041	*1197	2454	2142	4041	9302	534843
45 Dividends, foreign corporations	322135	-	-	-	-	-	-	-	-	-	128	555	321452
46 Other receipts	14740088	413288	96091	67750	137202	147560	915585	369675	570150	317002	552078	661095	10492611
47 Total deductions	223195175	7087930	1538951	1027005	1253906	982217	4365458	2223705	3378681	2644599	4820736	7799206	186072780
48 Cost of goods	10150358	78876	*2612	-	-	-	*5664	*14996	*11334	-	1324	54312	9981239
49 Compensation of officers	3449803	202020	223479	72745	121205	52012	260766	94637	130294	130092	173979	244118	1744457
50 Salaries and wages	25377311	1059644	247448	293967	339280	218147	798412	288813	548603	462735	596683	1016715	19506865
51 Repairs	851335	38406	19055	10496	3314	6356	20167	7727	10368	12390	21899	49600	651557
52 Bad debts	9734123	564245	92941	*13893	*13458	45568	183731	158582	158302	107697	172174	280795	7942736
53 Rent paid on business property	2616524	104688	101458	43549	37677	40788	103107	33984	66984	46485	55741	76839	1905224
54 Taxes paid	3607357	177192	56027	44095	42438	26476	102285	70819	66005	65560	101952	180809	2673700
55 Interest paid	110476312	3209381	157462	170776	120284	134139	489410	326090	702610	694773	1765248	3890759	98815380
56 Contributions or gifts	179362	5015	*1269	*2	*35	*91	1116	849	676	3430	4527	10335	152016
57 Amortization	1477993	24915	*1575	*2017	*626	4141	8412	16804	10121	22824	26570	67371	1292616
58 Depreciation	5014476	119359	32137	24879	17775	5254	70642	48248	57711	60724	72167	138397	4367183
59 Depletion	6078	*115	-	-	-	*2	-	*670	-	*6	10	1390	3886
60 Advertising	3533914	79463	55000	29519	41999	10819	83335	30299	42209	26406	41410	101164	2992290
61 Pension, prof sh, stock, annuity	856321	33613	*5306	*1663	*22705	*207	10310	3674	8598	12794	21954	52688	682807
62 Employee benefit programs	1782212	107140	*2746	*5139	*15077	10233	37053	15290	22443	23425	50309	94126	1399231
63 Net loss, noncapital assets	2368628	46377	*40957	*4897	*43845	*31293	186288	224777	185245	69613	385801	33059	1116477
64 Other deductions	41713069	1237482	499480	309369	434185	396692	2004759	887446	1357178	905646	1328987	1506729	30845116
65 Total receipts less total deducts	18404955	80325	-50552	-111080	-95434	-159436	-839714	-438162	-736462	-136614	-482460	681490	20693054
66 Constructive taxable income from related foreign corporations	882830	-	-	-	-	-	14801	-	-	*7	82	-	867939
67 Net income (less deficit), total	17601231	76124	-50554	-111080	-95632	-159537	-826654	-438502	-738074	-139329	-490672	660114	19915028
68 Net income, total	25747611	600576	222196	146295	110473	119970	380860	184554	309278	296384	532266	1166585	21678173
69 Deficit, total	8146380	524452	272750	257375	206105	279507	1207514	623057	1047353	435713	1022938	506471	1763145
70 Net income (less def), Form 1120-A	*17058	-	*7028	*8674	*1356	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-1922	*-1922	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	796716	*30294	108957	74934	95007	68687	176661	3993	77504	58761	46933	20817	34169
73 Statutory special deductions, total	1624626	35004	*8390	*4500	*6156	*124	36760	60522	31878	21354	69531	32998	1317410
74 Net operating loss deduction	1222497	32415	*8390	*4500	*5815	*124	29739	*59604	30238	19855	66624	25283	939911
75 Dividends received deduction	397350	2013	-	-	*341	-	7020	*918	1641	1499	2907	6349	374663
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	22832174	530996	38220	*26383	*8909	33892	95047	52142	135697	177834	401015	1085384	20246654
78 Total income tax before credits	7988919	184206	5856	*4292	*1336	8770	23260	17327	41763	60250	137509	371568	7132782
79 Income tax	7923786	183245	5829	*4292	*1336	8660	25064	16601	45291	60127	136502	371056	7065783
80 Personal holding company tax	*300	*120	-	-	-	*109	-	-	-	-	23	32	16
81 Recapture taxes	35	-	-	-	-	-	-	-	-	-	-	-0	34
82 Alternative minimum tax	69376	831	*27	-	-	-	*911	*1089	*329	*123	893	494	64679
83 Foreign tax credit	448132	-	-	-	-	-	4571	-	-	-	172	2107	441282
84 U.S. Possessions tax credit	3222	-	-	-	-	-	-	-	-	246	133	1227	1616
85 Nonconventional source fuel credit	*2542	-	-	-	-	-	-	*40	-	-	-	137	2366
86 General business credit	255583	992	-	-	-	-	*107	*27	*95	*56	855	2305	251147
87 Prior year minimum tax credit	73109	104	-	-	-	-	-	*201	*100	*4	358	1207	71135
88 Total income tax after credits	7206330	183110	5856	*4292	*1336	8770	18582	17060	41568	59945	135991	364585	6365236

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Savings and loan associations

MINOR INDUSTRY 6120
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1803	72	*11	*12	52	35	128	40	149	207	343	361	392
2 Total assets	831104102	-	*584	*2139	15798	26914	288015	313462	2636482	7862478	25447215	57890661	736620355
3 Cash	26284749	-	*387	*871	*9901	19185	184453	124539	526418	878437	2004970	2808328	19727260
4 Notes and accounts receivable	52510321	-	*169	*1234	*7119	3231	28937	26981	268857	492996	1910832	4374746	45395218
5 Less: Allowance for bad debts	3244102	-	-	-	-	-	-	-	38447	58334	176819	389931	2580571
6 Inventories	48358	-	-	-	-	-	-	-	-	-	1763	3143	43452
7 U.S. govt. obligations, total	41100985	-	-	-	-	-	-	-	157279	508907	1980494	4181632	34272673
8 Tax-exempt securities	2208578	-	-	-	-	-	-	-	*5697	29023	79723	259957	1834179
9 Other current assets	15434887	-	-	-	-	576	538	*6303	147400	132163	328393	1169828	13649686
10 Loans to stockholders	172080	-	-	-	-	-	-	-	*3940	*13791	55124	7749	91477
11 Mortgage and real estate loans	531952970	-	-	-	-	-	*6810	*111967	1110907	4840641	16419510	38372162	471090973
12 Other investments	137162923	-	*-0	*7	318	*104	21050	*13005	342053	767767	2068259	5380714	128569647
13 Depreciable assets	13958643	-	-	-	-	13	165	*4586	69117	186709	570808	1349450	11777795
14 Less: Accumulated depreciation	6295530	-	-	-	-	13	149	*2964	29860	82427	246987	603983	5329149
15 Depletable assets	80	-	-	-	-	-	-	-	-	-	-	-	80
16 Less: Accumulated depletion	5	-	-	-	-	-	-	-	-	-	-	-	5
17 Land	1495181	-	-	-	-	-	-	*174	8171	24727	68237	160002	1233869
18 Intangible assets (Amortizable)	5010812	-	-	-	-	-	-	-	*182	8016	16409	54501	4931704
19 Less: Accumulated amortization	656639	-	-	-	-	-	-	-	*55	*2861	2422	18725	632577
20 Other assets	13959813	-	*28	*27	*-1540	*3818	46211	28872	64822	122921	368920	781089	12544644
21 Total liabilities	831104102	-	*584	*2139	15798	26914	288015	313462	2636482	7862478	25447215	57890661	736620355
22 Accounts payable	20940386	-	*10	*1440	*4714	*3706	5868	3154	132168	238673	722682	1700098	18127873
23 Mort, notes, and bonds under 1 yr	67908459	-	-	-	-	10	*1488	362	*16247	394820	583124	1859997	65052411
24 Other current liabilities	572131654	-	*68594	*454369	*435297	517460	955220	754504	3146348	5910548	21177654	44524170	494187489
25 Loans from stockholders	2696223	-	-	-	-	-	-	2556	*13493	*43978	26478	245171	2364547
26 Mort, notes, bonds, 1 yr or more	59501767	-	-	-	-	-	1662	-	85732	176565	618830	1944156	56674823
27 Other liabilities	87902865	-	*2208811	*5193357	4171607	5064033	18089538	5545853	14965010	3596475	3900773	3515647	21651762
28 Net worth	20022749	-	*-2276831	*-5647027	-4595820	-5558295	-18765761	-5992968	-15722516	-2498580	-1582325	4101423	78561450
29 Capital stock	4241475	-	-	-	-	73133	3103	-	94842	138494	277750	476386	3177769
30 Paid-in or capital surplus	48259482	-	-	-	-	-	3	-	128378	241021	632875	1599179	45658027
31 Retained earnings, appropriated	1760204	-	-	-	-	-	-	*2026	21602	67380	202651	354261	1112286
32 Retained earnings-unappropriated	-31690472	-	*-2276831	*-5647027	-4595820	-5631424	-18768867	-5994993	-15968037	-2947764	-2653921	1817565	30976648
33 Retained earnings (S Corp)	748105	-	-	-	-	-	-	-	*5882	*7897	8304	25842	700180
34 Less: Cost of treasury stock	3296047	-	-	-	-	3	-	-	*5183	5607	49984	171811	3063459
35 Total receipts	65844177	4243366	*-622	*-8906	30887	56114	88361	136616	504260	675720	2344357	4680735	53093288
36 Business receipts	5767761	308650	-	-	-	-	-	*1378	12710	66703	111206	357257	4909855
37 Interest	53675108	3568298	*2233	*2194	*2981	5309	28290	34891	178517	550930	1909351	4064531	43327583
38 Interest on govt. obligations	119162	3780	-	-	-	-	-	-	*301	2314	7507	17637	87623
39 Rents	575662	28276	-	-	*2	-	763	*567	1017	1760	7201	18877	517199
40 Royalties	*177	-	-	-	-	-	-	-	-	*11	18	-	148
41 Net S-T cap gain less net LT loss	47240	752	-	-	-	-	-	-	-	*4333	3929	2072	36154
42 Net L-T cap gain less net ST loss	551884	33577	-	*7279	*5693	*50022	64065	-	60221	10169	5474	13360	302024
43 Net gain, noncapital assets	964694	52275	-	-	-	-	809	-	300	1477	38070	55182	816581
44 Dividends, domestic corporations	158823	2722	-	-	-	-	-	-	143	430	2654	7802	145072
45 Dividends, foreign corporations	812	-	-	-	-	-	-	-	-	-	128	-	684
46 Other receipts	3982854	245037	*-2855	*-18379	22211	784	-5565	99779	251051	37593	258819	144016	2950364
47 Total deductions	62302249	4300220	*70008	*176439	224247	272569	1030115	621426	1330047	862118	2862921	4248703	46303436
48 Cost of goods	313573	16122	-	-	-	-	-	-	122	-	548	31630	265151
49 Compensation of officers	1231370	183915	-	1	-	-	*20	*1244	11367	32990	86277	152450	763107
50 Salaries and wages	6085547	632288	*51	*168	316	*541	2606	3557	16280	65184	195645	472812	4696098
51 Repairs	424371	33040	-	-	-	-	1	*37	1108	4205	13037	33268	339675
52 Bad debts	2012559	233518	-	-	-	-	79	*74	1241	6018	16595	56008	1699026
53 Rent paid on business property	652866	58194	-	-	-	-	47	-	*797	2249	12357	24393	554830
54 Taxes paid	1178119	64381	-	-	-	-0	*20	*25428	4546	16512	47068	108255	911908
55 Interest paid	35016024	2191224	*21365	*133582	*72651	*71342	168871	*102381	285295	302707	1266866	2305091	28094648
56 Contributions or gifts	89509	3359	-	-	-	-	-	-	248	955	3571	8378	72997
57 Amortization	462601	21469	-	-	-	-	-	*8	*176	878	8461	8899	422710
58 Depreciation	1465776	81254	-	-	-	-	19	*454	2671	10005	35556	78286	1257531
59 Depletion	*16	1	-	-	-	-	-	-	-	*2	3	-	11
60 Advertising	615535	32878	-	-	-	-	23	*46	1068	4823	19653	40874	516171
61 Pension, prof sh, stock, annuity	323502	24626	-	-	-	-	-	*93	1285	6077	16763	39994	234664
62 Employee benefit programs	695627	67129	-	-	-	-	-	*291	2012	7734	28867	60447	529147
63 Net loss, noncapital assets	1521140	30630	*16768	*4742	*36494	*31291	135181	220576	179513	56752	380321	23437	405435
64 Other deductions	10214112	626192	*31823	*37945	114786	169395	723247	267239	822317	345028	731333	804480	5540327
65 Total receipts less total deducts	3541928	-56854	*-70630	*-185345	-193360	-216455	-941754	-484811	-825787	-186398	-518564	432032	6789853
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	3422766	-60634	*-70630	*-185345	-193360	-216455	-941754	-484811	-826087	-188712	-526071	414395	6702229
68 Net income, total	9034960	354768	-	-	-	-	*30251	*18343	40186	82581	356705	699949	7452176
69 Deficit, total	5612194	415402	*70630	*185345	193360	216455	972005	503154	866274	271294	882775	285555	749946
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	175030	-	-	-	-	-	-	-	*364	*1562	2970	11361	158772
73 Statutory special deductions, total	948394	5070	-	-	-	-	*14196	*18157	12527	5680	46451	13998	832314
74 Net operating loss deduction	830104	2597	-	-	-	-	*14196	*18157	*12426	5380	44607	8696	724045
75 Dividends received deduction	114877	1896	-	-	-	-	-	-	100	301	1844	5302	105434
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	7917292	350198	-	-	-	-	*16056	*186	27325	75365	307621	674776	6465765
78 Total income tax before credits	2756791	121897	-	-	-	-	78	*28	4413	25253	104782	229676	2270664
79 Income tax	2739363	121696	-	-	-	-	*4024	*28	8730	25253	104733	229451	2245448
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	1	-	-	-	-	-	-	-	-	-	-	-0	1
82 Alternative minimum tax	26000	201	-	-	-	-	*279	*363	-	-	28	239	24890
83 Foreign tax credit	68	-	-	-	-	-	-	-	-	-	-	-	68
84 U.S. Possessions tax credit	1907	-	-	-	-	-	-	-	-	157	133	-	1616
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	80785	992	-	-	-	-	-	-	*77	-	726	2305	76686
87 Prior year minimum tax credit	32048	102	-	-	-	-	-	-	-	*2	237	111	31597
88 Total income tax after credits	2641982	120803	-	-	-	-	78	*28	4336	25094	103687	227260	2160697

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Personal credit institutions

MINOR INDUSTRY 6140
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3804	*6	*874	*727	*518	767	652	129	67	33	11	9	10
2 Total assets	638620915	-	*44567	*121900	*191040	515678	1436820	907260	1005322	1175835	817713	1525557	630879224
3 Cash	7193652	-	*6520	*7306	*32653	15122	78692	52436	40900	55674	23614	31954	6848782
4 Notes and accounts receivable	298583179	-	*30512	*97577	*93775	388712	1179175	739937	944696	811769	735653	962884	292598488
5 Less: Allowance for bad debts	3443461	-	*16	-	-	*4330	15818	*38758	44198	*25169	83981	60548	3170643
6 Inventories	21399	-	-	-	-	-	-	-	-	-	-	1637	19762
7 U.S. govt. obligations, total	50198121	-	-	-	-	-	-	-	-	-	230	5070	50192821
8 Tax-exempt securities	12335603	-	-	-	-	-	-	-	-	-	-	43597	12292007
9 Other current assets	195273849	-	-	*151	*48708	*46415	21942	44352	11611	166399	14145	52196	194867928
10 Loans to stockholders	915859	-	-	*11450	*3335	*5339	*18031	*1950	*2843	-	-	-	872909
11 Mortgage and real estate loans	*1692988	-	-	-	-	-	*1895	*20456	-	*37748	-	138041	1494848
12 Other investments	55738779	-	-	-	-	*23156	61425	*5730	*20299	*54733	90804	359511	55123121
13 Depreciable assets	4109882	-	*9116	*20722	*23229	53910	132157	54053	39745	69709	25562	55881	3625797
14 Less: Accumulated depreciation	2051677	-	*1830	*16537	*16016	32818	69327	22598	28031	29171	13444	34505	1787400
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	299613	-	-	*1230	*3854	*436	*4752	*33721	*1649	*2800	79	2477	248616
18 Intangible assets (Amortizable)	2530471	-	-	-	-	*2543	*1264	*14146	*6457	*14529	7019	25791	2458723
19 Less: Accumulated amortization	293288	-	-	-	-	*1770	*469	*7087	*5425	*4735	2215	9013	262575
20 Other assets	15515947	-	*266	*-0	*1501	*18963	23101	*8921	*14774	21549	20248	-49417	15456042
21 Total liabilities	638620915	-	*44567	*121900	*191040	515678	1436820	907260	1005322	1175835	817713	1525557	630879224
22 Accounts payable	53607129	-	*476	*134	*3412	*10885	29813	8722	44860	16764	35250	143982	53312833
23 Mort, notes, and bonds under 1 yr	34196087	-	-	*25680	*52179	*133360	557191	*260360	382119	502625	161140	533984	31587450
24 Other current liabilities	408907012	-	*315	*3934	*5292	27659	82292	37651	60326	94277	25139	40671	408529457
25 Loans from stockholders	11410699	-	*58238	*35068	*5293	*13677	*91010	*92838	*101625	*118009	20488	-	10874454
26 Mort, notes, bonds, 1 yr or more	69650510	-	*18073	*3689	*20371	*75622	186324	184749	*229425	287990	381836	299182	67963248
27 Other liabilities	8898353	-	-	*49	*3919	*36931	67650	*83237	85136	*32637	14721	107360	8466712
28 Net worth	51951126	-	*-32535	*53346	*100575	217543	422541	239704	101833	123532	179140	400378	50145069
29 Capital stock	3569748	-	*1864	*12667	*9343	92556	112177	53601	4938	16845	91742	1113	3172903
30 Paid-in or capital surplus	17994165	-	*-156	*2739	*2879	*21959	45524	95400	*24741	43036	133250	191688	17433105
31 Retained earnings, appropriated	*312423	-	-	-	-	-	-	1500	*2716	-	-	226	307981
32 Retained earnings-unappropriated	32475976	-	*-21153	*27162	*61898	*25616	243139	83898	*37214	15691	-66360	174612	31894258
33 Retained earnings (S Corp)	311532	-	*-13090	*10778	*28310	*85906	*25967	*16999	34124	*51427	21499	49611	-
34 Less: Cost of treasury stock	2712718	-	-	-	*1854	*8493	*4267	*11694	*1901	*3467	990	16873	2663178
35 Total receipts	43135578	*2377368	*19676	*61406	*88134	200492	512858	427867	316168	294229	192827	511937	38132615
36 Business receipts	25120592	*1607467	*16645	*46884	*69929	112638	422714	388366	158645	109593	84463	207558	21895692
37 Interest	13902556	*545946	*3014	*4942	*1710	*11295	62944	*27240	*28600	102939	77075	229759	12807092
38 Interest on govt. obligations	*378122	421	-	-	*111	-	-	-	-	-	-	1956	375635
39 Rents	283198	170	-	-	-	*221	*94	*413	*75	*293	456	-	281476
40 Royalties	101209	38493	-	-	-	-	-	-	-	-	-	-	62716
41 Net S-T cap gain less net LT loss	*153734	234	-	-	-	-	*409	*108	-	-	-	-	152983
42 Net L-T cap gain less net ST loss	467978	77609	-	-	*9	-	*713	*1022	*3399	*1668	303	2337	380918
43 Net gain, noncapital assets	163483	218	-	-	-	-	*1203	*264	*60	*10445	55	29	151210
44 Dividends, domestic corporations	64774	-	-	-	-	-	*866	*2	-	-	-0	212	63693
45 Dividends, foreign corporations	18572	-	-	-	-	-	-	-	-	-	-	-	18572
46 Other receipts	2481360	106811	*17	*9581	*16376	*76338	23915	10452	125388	69292	30476	70087	1942627
47 Total deductions	39588718	*2260518	*54342	*49782	*61467	183293	514769	417314	325181	291706	234983	509836	34685528
48 Cost of goods	5122437	62754	-	-	-	-	*922	*290	*3456	-	358	16266	5038391
49 Compensation of officers	256243	*1253	*2625	-	*11015	*5939	36937	21805	17027	17644	3957	11644	126397
50 Salaries and wages	8614725	*320865	*7997	*10560	*13645	43189	128621	97679	70458	66548	33036	115425	7706700
51 Repairs	82739	*624	*206	*217	*969	*1551	5000	1577	1881	2510	862	2304	65038
52 Bad debts	3521343	*316457	*15873	*5503	*10317	*26896	73375	98637	52465	26923	89176	123662	2682060
53 Rent paid on business property	658675	*37435	*4021	*2584	*2284	7702	20649	13014	9064	7177	5763	10792	538188
54 Taxes paid	1097123	*101023	*1428	*2088	*2898	7598	17656	12315	5953	8650	4904	11046	921564
55 Interest paid	11375537	*843001	*5873	*1924	*5383	21616	68599	44550	56079	72147	44129	71849	10140386
56 Contributions or gifts	12645	*1642	-	-	*35	*12	351	*296	*102	*87	64	223	9833
57 Amortization	344587	*1602	-	-	-	*140	*226	*7140	*545	*4922	433	11925	317653
58 Depreciation	457337	*13116	*160	*2295	*1750	2151	16974	5861	3986	9864	3172	8175	389833
59 Depletion	1461	-	-	-	-	-	-	-	-	-	-	-	1461
60 Advertising	468430	*36629	*5046	*3044	*1312	5847	5872	10233	2789	4879	2987	6880	382913
61 Pension, prof sh, stock, annuity	55490	8641	-	-	*134	*97	*924	*1010	1495	*925	631	1740	39894
62 Employee benefit programs	422068	*38389	-	*416	*482	*2251	5367	*2164	8561	2998	1535	4278	355628
63 Net loss, noncapital assets	9426	*1372	-	-	-	-	*1417	*74	*3775	*19	741	1663	366
64 Other deductions	7088452	*475716	*11114	*21152	*11245	58304	131878	100667	87545	66411	43234	111964	5969223
65 Total receipts less total deducts	3546860	*116850	*-34666	*11624	*26667	17200	-1911	10554	-9014	2524	-42156	2101	3447087
66 Constructive taxable income from related foreign corporations	284839	-	-	-	-	-	-	-	-	-	-	-	284839
67 Net income (less deficit), total	3453576	*116429	*-34666	*11624	*26556	17200	-1911	10554	-9014	2524	-42156	145	3356291
68 Net income, total	3874529	*156038	*27	*11624	*28001	*30711	29789	*26771	*23540	*19094	21921	65297	3461715
69 Deficit, total	420952	39609	*34693	-	*1445	*13511	*31700	*16218	32553	*16570	64077	65152	105424
70 Net income (less def), Form 1120-A	*7939	-	*27	*7912	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	49575	-	*-13059	*126	*24777	*19462	*-3621	*8478	-11763	*7716	16418	1041	-
73 Statutory special deductions, total	85859	-	*27	*3586	-	-	*655	*2	*3839	*627	-0	2918	74205
74 Net operating loss deduction	31963	-	*27	*3586	-	-	*57	-	*3839	*627	-	1406	22421
75 Dividends received deduction	52530	-	-	-	-	-	*598	*2	-	-	-0	146	51784
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	3670103	*156038	-	*7912	*2940	*7160	14824	*12271	*3721	*10261	5504	61339	3388135
78 Total income tax before credits	1278702	*54606	-	*1187	*441	*1873	3163	*3866	*1234	*3471	1871	21277	1185712
79 Income tax	1278349	*54606	-	*1187	*441	*1873	2864	*3863	*1216	*3471	1871	21246	1185712
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*352	-	-	-	-	-	*299	3	*19	-	-	31	-
83 Foreign tax credit	115584	-	-	-	-	-	-	-	-	-	-	-	115584
84 U.S. Possessions tax credit	88	-	-	-	-	-	-	-	-	88	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	9070	-	-	-	-	-	-	2	-	-	76	-	8993
87 Prior year minimum tax credit	16332	-	-	-	-	-	-	-	-	-	45	-	16286
88 Total income tax after credits	1137628	*54606	-	*1187	*441	*1873	3163	*3865	*1234	*3383	1750	21277	1044849

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Business credit institutions

MINOR INDUSTRY 6150 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2387	*150	1080	**	*100	*168	510	94	81	39	26	33	106
2 Total assets	236644044	-	5036	**	*45335	*116409	1112952	676266	1406220	1442335	1875355	5604172	224359964
3 Cash	5255486	-	*1118	**	*14723	*30606	122169	*35444	56329	77286	131822	308641	4477349
4 Notes and accounts receivable	165484787	-	*209	**	*29723	*80462	604032	554487	775352	885903	1113015	3148205	158293399
5 Less: Allowance for bad debts	1612663	-	-	-	-	-	*3060	*4723	*12514	*26107	11409	31474	1523375
6 Inventories	20023	-	-	-	-	-	-	-	-	-	-	234	19789
7 U.S. govt. obligations, total	*194906	-	-	-	-	-	-	*14	*73238	-	3480	-	118174
8 Tax-exempt securities	*256432	-	-	-	-	-	-	-	*8844	-	-	-	247588
9 Other current assets	13565359	-	*157	**	*792	*59	167144	*245	29305	126711	156441	722249	12362255
10 Loans to stockholders	5935905	-	*3015	-	*75	*2106	*18385	*738	*1196	*77680	38393	1124	5793193
11 Mortgage and real estate loans	1954278	-	-	-	-	-	*94205	-	*59921	*3590	4531	252543	1539487
12 Other investments	39080644	-	*565	-	*78	*3105	*35752	*78398	320452	118685	296518	781772	37445318
13 Depreciable assets	4934775	-	*281	-	*1198	*1951	112902	*8048	90296	31589	31350	53618	4603541
14 Less: Accumulated depreciation	1079723	-	*271	-	*613	*1885	68238	*6002	15594	11800	13007	19295	943019
15 Depletable assets	24173	-	-	-	-	-	-	-	-	-	-	24173	-
16 Less: Accumulated depletion	13678	-	-	-	-	-	-	-	-	-	-	13678	-
17 Land	64134	-	-	-	-	-	*670	-	*2190	*437	959	93	59785
18 Intangible assets (Amortizable)	1064847	-	-	-	*3	-	*255	*5409	*1973	*17376	251145	26537	762148
19 Less: Accumulated amortization	282697	-	-	-	*3	-	*181	*118	*1009	*3441	167098	4166	106682
20 Other assets	1797058	-	*-39	-	*-641	*5	28917	*4325	*16242	144424	39216	353596	1211014
21 Total liabilities	236644044	-	5036	**	*45335	*116409	1112952	676266	1406220	1442335	1875355	5604172	224359964
22 Accounts payable	21949374	-	*29571	-	*5013	*18	52054	*6066	*53665	147193	258769	374051	21022974
23 Mort, notes, and bonds under 1 yr	148823381	-	*5282	-	*699	*9045	181222	*187892	204222	*450787	940574	2938163	143905495
24 Other current liabilities	11005571	-	*8540	**	*7	*49831	53635	*14015	118350	62593	81893	403215	10213492
25 Loans from stockholders	2331917	-	*1646	-	*2370	*30916	*108669	*29060	*38692	*36156	-0	-	2084407
26 Mort, notes, bonds, 1 yr or more	38055061	-	*16756	-	*29433	*29484	408013	*231783	521049	520170	397406	1255237	34645729
27 Other liabilities	2388323	-	*-4	-	*40	-	*76187	*172137	*60449	*36269	25809	110502	1906934
28 Net worth	12090416	-	-56755	**	*7772	*-2884	233172	35313	409791	189167	170904	523003	10580933
29 Capital stock	1498010	-	*13459	**	*190	*3934	94131	2863	68001	52947	4084	171142	1087258
30 Paid-in or capital surplus	8500053	-	*12135	-	-	*-69	150482	*7376	*167458	*81207	82103	290661	7708700
31 Retained earnings, appropriated	*14138	-	-	-	-	-	*595	-	-	*3586	-	9870	87
32 Retained earnings-unappropriated	1767086	-	*-69981	**	*7582	*-6727	-108241	*20398	33622	22906	78100	69239	1720188
33 Retained earnings (S Corp)	430443	-	*-12367	-	-	-	99533	*4718	141193	*34289	7977	16755	138346
34 Less: Cost of treasury stock	119312	-	-	-	-	*23	*3327	*42	*483	*5768	1360	34663	73646
35 Total receipts	21856024	*128741	81433	**	*27346	*23317	348645	150380	217060	332736	271323	620016	19655028
36 Business receipts	6138419	*31632	*8787	**	*16216	*10573	308345	105279	171262	133542	51977	170658	5130147
37 Interest	13866365	*87026	*64754	-	*10223	*11546	24097	*32727	*21092	105775	170589	292235	13046303
38 Interest on govt. obligations	74586	-	-	-	-	-	-	-	*1231	-	19	1757	71578
39 Rents	57112	*155	-	-	-	-	*4954	-	-	*426	774	3249	47554
40 Royalties	998	-	-	-	-	-	-	-	-	24	-	68	906
41 Net S-T cap gain less net LT loss	42515	*118	-	-	-	-	*38	-	*941	-	-	-	41419
42 Net L-T cap gain less net ST loss	215839	*7729	-	-	-	-	*736	-	*1909	*4881	-	1619	198966
43 Net gain, noncapital assets	320973	15	-	-	-	-	*38	180	*3786	-	5989	97108	213857
44 Dividends, domestic corporations	51402	128	-	-	-	-	-	-	*1927	*1510	82	5	47748
45 Dividends, foreign corporations	223178	-	-	-	-	-	-	-	-	-	-	-	223178
46 Other receipts	864637	*1938	*7892	**	*907	*1197	10438	*12194	*14912	86578	41893	53316	633372
47 Total deductions	20860237	*151294	141864	**	*25589	*30643	345938	137143	245110	318667	250911	561951	18651127
48 Cost of goods	91530	-	*2612	-	-	-	*926	*14706	-	-	-	-	73286
49 Compensation of officers	219746	70	*440	**	*2829	*1587	39714	*3389	13322	7161	3583	11278	136375
50 Salaries and wages	1139592	*398	*725	**	*674	*863	29070	*7202	14118	57087	24009	67081	938366
51 Repairs	25124	*49	*564	**	*328	*366	1305	*223	202	630	219	540	20698
52 Bad debts	810127	11031	*45605	**	-	*450	*56477	*10343	20926	*25622	3222	24466	611985
53 Rent paid on business property	241916	*418	*1817	**	*119	*868	5726	*651	10176	4423	2447	4896	210375
54 Taxes paid	184132	*485	*650	**	*176	*845	6450	*1521	3523	6585	3302	6379	154214
55 Interest paid	12548379	*83230	*62074	**	*9037	*5755	74173	45584	77450	100207	143756	317671	11629441
56 Contributions or gifts	11133	*1	-	-	-	-	*66	*285	*10	*53	61	395	10262
57 Amortization	106221	114	-	-	-	*12	*448	*13	*633	4241	2267	8178	90315
58 Depreciation	1775600	*641	*36	**	*249	*62	11468	*8564	23393	22085	4266	9251	1695584
59 Depletion	811	-	-	-	-	-	-	-	-	-	-	811	-
60 Advertising	829315	*89	*77	-	-	*3	1480	*303	*690	2688	862	18924	804199
61 Pension, prof sh, stock, annuity	58583	-	-	-	-	-	*1310	-	*466	*381	373	928	55125
62 Employee benefit programs	94723	25	-	-	-	*625	*2467	*4	*972	2824	1417	1582	84807
63 Net loss, noncapital assets	52058	*13886	*10743	**	*4848	*2	*1018	*122	-	*218	18	118	21084
64 Other deductions	2671248	*40857	*16521	**	*7328	*19204	113841	44233	79229	84461	61109	89455	2115011
65 Total receipts less total deducts	995787	*-22553	-60431	**	*1756	*-7326	2707	13237	-28050	14069	20411	58065	1003901
66 Constructive taxable income from related foreign corporations	*204523	-	-	-	-	-	-	-	-	*7	-	-	204515
67 Net income (less deficit), total	1125723	*-22553	-60431	**	*1756	*-7326	2707	13237	-29282	14076	20393	56308	1136838
68 Net income, total	1688978	*8325	3	-	*2153	*7791	35219	*15802	37485	48102	21504	96489	1416105
69 Deficit, total	563254	*30878	*60434	**	*396	*15117	*32512	*2565	66767	*34026	1111	40181	279267
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*8169	*8169	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	24663	*-1805	*-11147	-	-	-	25461	*8956	3002	*16169	3630	6000	-25604
73 Statutory special deductions, total	116508	*7922	-	-	*884	-	*4424	-	*5016	*9213	2819	3062	83167
74 Net operating loss deduction	59785	*7832	-	-	*884	-	*4424	-	*3667	*8156	2762	3058	29002
75 Dividends received deduction	56723	90	-	-	-	-	-	-	*1349	*1057	57	4	54165
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1458937	*472	3	-	*1268	*7791	*3830	*6846	*10869	*11072	14787	87427	1314572
78 Total income tax before credits	545152	*266	-0	-	*190	*2687	*769	*2075	*4237	3786	5131	30447	495563
79 Income tax	508117	*151	-0	-	*190	*2687	*769	*2075	*3731	*3742	5057	30430	459285
80 Personal holding company tax	26	-	-	-	-	-	-	-	-	-	23	-	3
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	36539	*105	-	-	-	-	*-0	-	*45	*45	52	17	36275
83 Foreign tax credit	108350	-	-	-	-	-	-	-	-	-	-	-0	108350
84 U.S. Possessions tax credit	4	-	-	-	-	-	-	-	-	-	-	4	-
85 Nonconventional source fuel credit	22	-	-	-	-	-	-	-	-	-	-	22	-
86 General business credit	*590	-	-	-	-	-	*107	-	-	-	-	-	483
87 Prior year minimum tax credit	*23414	-	-	-	-	-	-	*201	*69	-	-	263	22881
88 Total income tax after credits	412773	*266	-0	-	*190	*2687	*662	*1874	*4167	3786	5131	30158	363850

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Other credit agencies; finance not allocable

MINOR INDUSTRY 6199 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	25845	1425	14047	3433	2180	1420	1962	482	338	163	115	131	150
2 Total assets	1029908884	-	411810	561456	761510	981774	4405626	3433543	5385698	5590861	7945099	21372104	979059402
3 Cash	27310010	-	121401	155180	187882	212449	557008	218913	307487	341443	336444	687665	.24184139
4 Notes and accounts receivable	208328168	-	35221	116205	160972	240700	1578252	754999	2221776	2600547	3507366	10486945	186625184
5 Less: Allowance for bad debts	2490150	-	*2676	-	-	*2900	*14470	*9243	52781	34117	97809	248107	2028046
6 Inventories	21884	-	-	-	-	-	*3731	*519	*268	*373	1265	5538	10189
7 U.S. govt. obligations, total	1480974	-	-	*36272	-	-	*5819	-	*40529	*36215	179890	70364	1111884
8 Tax-exempt securities	17948048	-	-	-	*2518	-	*24076	*14371	*16	-	562	165	17906340
9 Other current assets	47558190	-	22787	23323	*58213	92096	493558	208637	797544	312087	483955	1476741	43589248
10 Loans to stockholders	6765562	-	60389	*10206	*23990	*19956	59028	*4026	19302	31437	190974	839228	5507026
11 Mortgage and real estate loans	514242000	-	*14821	*17401	*115093	*166086	725317	1489424	1320114	1355711	1950256	3634990	503452788
12 Other investments	166959088	-	*28954	*48882	*138862	196733	536604	357402	405809	659154	929993	2766797	160889899
13 Depreciable assets	8867556	-	257819	217877	114410	50425	459459	328585	307479	162426	199263	400685	6369127
14 Less: Accumulated depreciation	4194801	-	160677	85946	50962	30135	224845	78990	116669	78921	93851	174481	3099324
15 Depletable assets	1237	-	-	-	-	-	-	-	-	-	-	1237	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	434895	-	-	*4585	*3847	*3137	101808	*51686	19484	5896	18883	34183	191386
18 Intangible assets (Amortizable)	5782361	-	15820	*14206	*1204	*18267	21977	51279	82562	195815	134021	408854	4838356
19 Less: Accumulated amortization	1848800	-	7503	*2914	*614	*6689	11455	7295	45998	118206	42349	90176	1515599
20 Other assets	32742662	-	25455	*6180	*6097	*21649	89759	49229	78777	121003	246237	1071474	31026801
21 Total liabilities	1029908884	-	411810	561456	761510	981774	4405626	3433543	5385698	5590861	7945099	21372104	979059402
22 Accounts payable	40091753	-	37433	*21211	42264	70151	182678	147600	72770	128726	357392	696442	38335087
23 Mort, notes, and bonds under 1 yr	394954437	-	*30368	77556	*27217	186848	1451264	1639733	2161457	2442577	3237323	9189269	374510827
24 Other current liabilities	72028292	-	50335	98227	139500	25060	392841	507289	951129	687403	916859	1716839	66542809
25 Loans from stockholders	2544814	-	108487	*120061	*81120	*109011	403834	392155	174808	*72651	90059	76629	915998
26 Mort, notes, bonds, 1 yr or more	377976417	-	116459	163491	113800	241140	512077	945466	1245588	1020895	1652814	6107701	365856987
27 Other liabilities	64188688	-	*596	*131572	*34377	*19910	148540	139002	347971	368312	377604	499410	62121395
28 Net worth	78124483	-	68131	-50662	323233	329656	1314392	-337701	431976	870297	1313049	3085815	70776299
29 Capital stock	9022428	-	177784	68344	58717	31120	414856	83811	177860	230266	339183	584179	6856310
30 Paid-in or capital surplus	27666171	-	466952	68082	149350	90082	559049	280216	417412	321248	862571	813927	23637282
31 Retained earnings, appropriated	1008833	-	-	*3590	-	-	*6477	*550	*1930	*37708	16854	337176	604548
32 Retained earnings-unappropriated	44528677	-	-295741	-47388	-16867	75462	76640	-816294	-429304	-21469	42666	1298397	44662575
33 Retained earnings (S Corp)	1502188	-	-209227	*-135593	144272	139309	274385	125483	271519	316333	80129	58040	437538
34 Less: Cost of treasury stock	5603815	-	*71637	*7696	*12239	*6317	*17015	*11467	7441	*13790	28355	5904	5421954
35 Total receipts	110764351	418780	1387913	863426	1012106	542857	2575879	1070679	1604732	1205300	1529769	2668008	95884903
36 Business receipts	36621563	203345	1242422	772808	875029	437760	1477941	667557	1148127	754787	823714	707003	27511071
37 Interest	62790276	109154	49367	11751	*37211	24608	166349	56355	208403	262131	415212	1448740	60000994
38 Interest on govt. obligations	1114683	-	*2	-	*87	*101	*1741	*340	*80	*408	769	26	1111129
39 Rents	563561	*7952	*2628	*311	*361	*1338	15338	*58038	11785	3060	9807	32753	420191
40 Royalties	*8098	-	-	-	-	*11	-	-	-	*267	204	776	6840
41 Net S-T cap gain less net LT loss	180320	*2860	*219	-	*14	*9469	*404	-	*199	*8666	413	13623	144454
42 Net L-T cap gain less net ST loss	621403	*24851	*1978	888	*283	-	11639	*10803	*4724	8349	23089	43245	491555
43 Net gain, noncapital assets	1081275	*11078	*259	*1118	*962	*331	*6495	*29141	52233	43890	34366	26330	875072
44 Dividends, domestic corporations	292361	*38	-	-	*450	-	*9175	*1194	*384	*202	1305	1282	278331
45 Dividends, foreign corporations	79574	-	-	-	-	-	-	-	-	-	-	555	79019
46 Other receipts	7411237	59503	91037	76549	*97709	69240	886797	247250	178799	123540	220890	393676	4966248
47 Total deductions	100443971	375899	1272737	800784	942603	495713	2474635	1047822	1478343	1172108	1471920	2478716	86432689
48 Cost of goods	4622818	-	-	-	-	-	*3816	-	*7756	-	418	6416	4604412
49 Compensation of officers	1742443	16782	220414	72745	*107362	44486	184094	68200	88580	72296	80162	68746	718577
50 Salaries and wages	9537447	106093	238674	283238	324645	173554	638115	180375	447747	273916	343993	361396	6165701
51 Repairs	319101	4693	18285	10279	*2018	4439	13862	5889	7176	5046	7781	13488	226145
52 Bad debts	3390094	*3239	*31463	*8390	*3142	*18222	53800	49528	83670	49134	63181	76660	2949666
53 Rent paid on business property	1063067	8641	95620	40965	35274	32218	76685	20319	46947	32636	35173	36758	601831
54 Taxes paid	1147983	11302	53949	42007	39363	18033	78159	31555	51982	33813	46677	55130	686014
55 Interest paid	51536372	91926	68150	35269	33213	35427	177767	133574	283785	219711	310497	1196148	48950905
56 Contributions or gifts	66075	13	*1269	*2	-	*80	700	*267	316	2335	830	1339	58924
57 Amortization	564584	1730	*1575	*2017	*626	3988	7738	9644	8767	12783	15409	38369	461937
58 Depreciation	1315764	24348	31941	22584	15777	3041	42181	33369	27660	18770	29173	42684	1024236
59 Depletion	*3790	*114	-	-	-	*2	-	*670	-	*4	7	579	2414
60 Advertising	1620635	9868	49878	26475	*40687	4969	75960	19717	37663	14017	17909	34486	1289007
61 Pension, prof sh, stock, annuity	418746	345	*5306	*1663	*22572	*110	8076	*2572	5353	5411	4187	10025	353125
62 Employee benefit programs	569794	1597	*2746	*4723	*14595	7356	29219	12831	10899	9868	18491	27820	429649
63 Net loss, noncapital assets	786004	*490	*13445	*155	*2503	-	*48672	*4005	1957	12624	4721	7841	689592
64 Other deductions	21739256	94717	440022	250272	300827	149788	1035793	475308	368086	409746	493312	500831	17220555
65 Total receipts less total deducts	10320380	42881	115176	62641	69503	47144	101244	22857	126388	33191	57849	189292	9452213
66 Constructive taxable income from related foreign corporations	393468	-	-	-	-	-	14801	-	-	-	82	-	378585
67 Net income (less deficit), total	9599165	42881	115174	62641	69415	47044	114304	22517	126308	32783	57163	189267	8719669
68 Net income, total	11149145	81445	222166	134672	80320	81468	285601	123638	208067	146606	132136	304850	9348177
69 Deficit, total	1549980	38563	106993	72031	*10904	34424	171297	101121	81759	113823	74974	115583	628508
70 Net income (less def), Form 1120-A	*9119	-	*7002	*762	*1356	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-10091	*-10091	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	547448	*32099	133162	74808	70230	49225	154821	-13441	85900	33312	23915	2415	-98998
73 Statutory special deductions, total	473866	*22012	*8363	*914	*5272	*124	17485	*42363	10497	5833	20261	13020	327723
74 Net operating loss deduction	300645	*21985	*8363	*914	*4931	*124	*11063	*41447	10306	*5692	19255	12123	164443
75 Dividends received deduction	173221	*27	-	-	*341	-	*6423	*916	*191	*141	1006	897	163280
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	9785842	24289	38217	*18471	*4701	*18941	60337	32839	93783	81135	73103	261843	9078182
78 Total income tax before credits	3408275	7436	5856	*3105	*705	*4210	19251	11358	31879	27740	25725	90168	3180843
79 Income tax	3397956	6792	5829	*3105	*705	*4101	17407	10635	31614	27661	24841	89930	3175337
80 Personal holding company tax	*274	*120	-	-	-	*109	-	-	-	-	-	32	13
81 Recapture taxes	34	-	-	-	-	-	-	-	-	-	-	-	34
82 Alternative minimum tax	6485	*525	*27	-	-	-	*333	*723	*265	*79	813	207	3515
83 Foreign tax credit	224129	-	-	-	-	-	4571	-	-	-	172	2107	217280
84 U.S. Possessions tax credit	1224	-	-	-	-	-	-	-	-	-	-	1224	-
85 Nonconventional source fuel credit	*2521	-	-	-	-	-	-	*40	-	-	-	115	2366
86 General business credit	165138	-	-	-	-	-	-	*25	*18	*56	54	-	164985
87 Prior year minimum tax credit	1316	2	-	-	-	-	-	-	*31	*2	76	833	371
88 Total income tax after credits	3013947	7435	5856	*3105	*705	*4210	14680	11293	31830	27682	25423	85889	2795840

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 47
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	25412	1525	14017	3818	1985	1261	1887	299	245	107	65	65	137
2 Total assets	1827219798	-	436096	534747	683937	900810	4269790	2076494	3912828	3828840	4492545	9510266	1796573444
3 Cash	47077984	-	152972	188564	206033	290696	860280	399257	534428	469484	554776	869750	42551745
4 Notes and accounts receivable	431466685	-	71484	71465	112771	124618	745043	230443	693194	659246	916759	2545721	425295940
5 Less: Allowance for bad debts	1264677	-	-	-	*321	-	*1126	*186	*7542	*1955	1607	8510	1243429
6 Inventories	38431	-	-	-	*11487	-	-	-	*3480	*5622	-	3126	14715
7 U.S. govt. obligations, total	75531597	-	-	*3799	-	*1255	155618	*187174	122456	174721	290004	852200	73744370
8 Tax-exempt securities	1350026	-	-	*23	-	-	*43267	*18470	*115112	*60415	26689	54370	1031680
9 Other current assets	675781293	-	31566	101272	42393	177067	681312	241410	632127	479479	753054	2306995	670334618
10 Loans to stockholders	1362498	-	*27488	*41476	*46108	*15393	93358	*33401	141098	*8250	3229	162501	790197
11 Mortgage and real estate loans	12289764	-	*941	*3785	*25817	*8672	*67710	*6025	*8485	*170088	7156	114328	11876758
12 Other investments	434545097	-	72623	*52855	152206	139841	1056666	654913	1308331	1248281	1636043	1753234	426470103
13 Depreciable assets	23803936	-	189695	189147	102116	353836	613160	185487	288930	392174	266675	656014	20566701
14 Less: Accumulated depreciation	11831535	-	126081	133764	61692	263660	261002	86284	154229	165614	159107	355349	10064753
15 Depletable assets	69453	-	-	-	-	-	-	-	453	-	68956	-	44
16 Less: Accumulated depletion	53279	-	-	-	-	-	-	-	322	-	52913	-	44
17 Land	521598	-	-	*11105	*9724	-	38300	*1889	*23913	*4429	6020	22203	404015
18 Intangible assets (Amortizable)	11651389	-	8124	*8999	*10101	*12541	37139	8830	83730	107678	44290	308652	11021305
19 Less: Accumulated amortization	1523361	-	4984	*8129	*6581	*507	7873	2374	30230	13001	9907	134304	1305471
20 Other assets	126402899	-	*12268	*4151	*33775	*41059	147938	198040	149412	229543	142428	359335	125084949
21 Total liabilities	1827219798	-	436096	534747	683937	900810	4269790	2076494	3912828	3828840	4492545	9510266	1796573444
22 Accounts payable	308948887	-	*6821	*13801	41125	46216	586726	292161	400832	451123	638401	2348591	304123090
23 Mort, notes, and bonds under 1 yr	91068389	-	*20133	*20958	*10270	*52497	286470	114086	446423	332085	435357	696921	88653190
24 Other current liabilities	1072932926	-	43793	54947	69091	105794	485334	283783	661054	764579	994184	1888306	1067582062
25 Loans from stockholders	2732236	-	163908	*146291	*53263	*61584	268417	*101101	113830	*59886	26869	174611	1562476
26 Mort, notes, bonds, 1 yr or more	115026731	-	*494	*16960	97498	*3342	464701	176030	606226	388608	528187	698071	112046615
27 Other liabilities	138081366	-	*4410	-	*369	*2888	101933	121285	117582	224252	277736	533512	136697401
28 Net worth	98429264	-	196538	281790	412321	628490	2076211	988048	1566881	1608307	1591812	3170256	85908610
29 Capital stock	8506307	-	92887	31043	155628	153718	589226	231961	178379	131315	258788	169013	6514351
30 Paid-in or capital surplus	50816557	-	180808	*53656	232025	223188	691574	371936	1234491	659998	772176	1312506	45084199
31 Retained earnings, appropriated	1043074	-	-	-	-	-	-	-	-	1653	251	26819	1014350
32 Retained earnings-unappropriated	41775984	-	-70744	124317	-96676	32467	157826	19888	-143081	415256	222521	1385090	39729122
33 Retained earnings (S Corp)	3137042	-	10762	72831	146432	257983	785093	383158	334200	451347	398227	383551	-86543
34 Less: Cost of treasury stock	6849701	-	*17176	*57	*25088	*38865	147508	*18894	37107	51262	60151	106723	6346869
35 Total receipts	202382390	10340274	1966773	1863454	960018	2530833	5558090	1840592	2887927	2228732	1813486	3587570	166804640
36 Business receipts	93014913	3676260	1906106	1207427	907879	2426273	5114774	1462662	2381859	1777532	1284118	2937402	67932622
37 Interest	88683471	5787706	3497	*3290	14712	14375	32834	23996	98728	69903	171581	186253	82276595
38 Interest on govt. obligations	345006	12426	*106	*323	*1983	*1012	32540	*6134	11458	8216	43125	7442	220240
39 Rents	556228	*58721	-	*727	*3204	*51	*8136	*548	*4149	*8117	3587	10596	458393
40 Royalties	78016	1614	-	-	*105	-	-	-	*2204	*1	8	1718	72365
41 Net S-T cap gain less net LT loss	1822038	*243560	*38773	*5068	*4461	*18438	*8311	*24839	20148	15216	17498	64694	1361031
42 Net L-T cap gain less net ST loss	1784905	27087	*1248	*13591	*1319	*1608	47500	*11361	95712	39434	27394	43973	1474679
43 Net gain, noncapital assets	392405	*13805	*119	*6	*2	*6044	*26380	*91	*5653	*17020	1836	59284	262165
44 Dividends, domestic corporations	587546	*10823	-	*1581	*2375	*996	7329	*662	6250	2167	1639	11146	542578
45 Dividends, foreign corporations	295308	-	-	-	-	-	*21	-	*365	-	215	1861	292845
46 Other receipts	14822554	508272	16925	*631442	*23978	62036	280263	310299	261402	291126	262484	263201	11911126
47 Total deductions	185495467	9501595	1915249	1741672	947822	2436413	5335400	1678788	2585156	2070408	1592203	3278784	152411977
48 Cost of goods	3788342	*257801	-	-	*33690	*401878	*1321190	*11223	*278065	*16895	3330	21667	1442603
49 Compensation of officers	9510893	201647	448262	395258	291089	508811	785775	204736	362254	365966	227099	390118	5329880
50 Salaries and wages	35216991	1739874	270330	178213	202979	535687	1127521	767755	586807	549657	488793	1022832	27746543
51 Repairs	668594	21935	4882	*6384	3683	9914	11793	5711	6857	9545	5759	23098	559034
52 Bad debts	1599554	*42575	*3099	*13821	*4220	*1610	22120	*5513	8681	*4760	731	27984	1464439
53 Rent paid on business property	3319397	144027	65707	43691	47372	88309	142805	47456	53737	64588	42999	72265	2506443
54 Taxes paid	3461204	143621	71120	38418	25955	65352	131370	48462	66783	65614	57307	123953	2623250
55 Interest paid	78883446	5582646	34423	*20856	8206	6945	63701	26338	100326	62217	187767	376088	72413933
56 Contributions or gifts	208380	5887	*113	*21	*38	*31	1576	*243	4289	1935	1160	5937	187149
57 Amortization	629672	29450	1188	*591	*432	1728	1376	1411	8283	4798	2236	14310	563868
58 Depreciation	2450814	92367	11103	11905	12249	29346	53485	19062	32069	32990	30399	74711	2051128
59 Depletion	58969	-	-	-	-	-	-	-	40	-	-	-	58929
60 Advertising	1841925	52854	9778	7399	*2250	49298	27959	6368	23278	13905	7872	47954	1593010
61 Pension, prof sh, stock, annuity	1145421	57866	46378	*51991	*20110	14590	52873	7816	15538	25012	13673	25689	813887
62 Employee benefit programs	1716776	41856	18313	*16506	*7726	12060	49929	24766	153751	27539	23377	39486	1301465
63 Net loss, noncapital assets	128135	*3079	*1232	-	*6482	*7917	*5200	*1777	1328	*386	514	4019	96202
64 Other deductions	40866955	1084113	929323	956620	281343	702936	1536727	500151	883070	824599	499187	1008674	31660212
65 Total receipts less total deducts	16886922	838679	51524	121783	12196	94420	222690	161804	302772	158324	221283	308786	14392663
66 Constructive taxable income from related foreign corporations	991351	*9919	-	-	-	-	*15	-	-	10891	-	1059	969468
67 Net income (less deficit), total	17533267	836171	51418	121460	10212	93408	190165	155670	291314	160998	178157	302403	15141890
68 Net income, total	20178890	1083211	186936	150266	97067	202605	666351	309983	587213	325064	325032	583255	15661908
69 Deficit, total	2645623	247040	135518	*28806	86855	109197	476186	154313	295899	164066	146874	280852	520018
70 Net income (less def), Form 1120-A	*-921	-	*333	-	*-1255	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-44381	-44381	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	964588	8265	73459	89679	*54490	86946	171576	130670	218737	71031	3999	-112503	168240
73 Statutory special deductions, total	950990	51332	*451	*11836	*1701	*6463	17219	*6983	11856	17549	23867	19286	782446
74 Net operating loss deduction	559034	*43756	*451	*10765	*39	*5766	*12923	*6520	*7476	*16032	22723	11626	420958
75 Dividends received deduction	391956	*7576	-	*1071	*1662	*697	4296	*464	4380	1517	1144	7661	361488
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	16846198	960220	*11249	*22911	*16053	*17790	119720	64662	253989	119467	188317	440713	14631107
78 Total income tax before credits	5880543	335745	*2558	*3645	*3180	*4384	40073	21926	86842	41282	65565	153258	5122084
79 Income tax	5873347	335459	*2558	*3456	*3067	*4384	39567	21926	86739	40822	64957	152758	5117653
80 Personal holding company tax	*416	-	-	*188	-	-	-	-	-	*186	-	-	42
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	6932	*229	-	-	-	-	*150	-	*111	*274	608	500	5061
83 Foreign tax credit	763080	*65265	-	-	-	-	*22	*3514	*1115	*586	879	3432	688268
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*101109	-	-	-	-	-	-	-	-	*20	-	-	101088
86 General business credit	35545	942	-	-	-	-	-	*2	-0	*278	349	185	33788
87 Prior year minimum tax credit	8243	852	-	-	-	-	*1139	*309	*106	*381	125	1452	3879
88 Total income tax after credits	4972566	268686	*2558	*3645	*3180	*4384	38913	18102	85621	40016	64213	148189	4295061

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Security, commodity brokers and services: Security brokers, dealers, and flotation companies

MINOR INDUSTRY 6210
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	10468	750	5278	*1429	965	684	870	141	117	59	37	40	97
2 Total assets	1734348945	-	195948	*222483	315960	498978	1986415	1036114	2043088	2102093	2521619	5861889	1717564357
3 Cash	36052220	-	64344	*94610	105473	112006	469392	230593	294672	223463	294215	546374	33617080
4 Notes and accounts receivable	413763225	-	*42563	*24650	*73965	*88309	347948	82727	357308	397015	426308	2158414	409764019
5 Less: Allowance for bad debts	1187679	-	-	-	*321	-	-	-	*7202	*776	281	2421	1176676
6 Inventories	*15779	-	-	-	-	-	-	-	-	*5622	-	1400	8757
7 U.S. govt. obligations, total	68945278	-	-	-	-	*1006	*48354	*84415	*29318	*36013	126935	339820	68279418
8 Tax-exempt securities	1266613	-	-	-	-	-	*7881	*18470	*80835	*46805	26689	54252	1031680
9 Other current assets	657215748	-	*7540	*47466	*23159	159109	405188	138013	266411	358348	384166	1104664	654321686
10 Loans to stockholders	1056150	-	*20218	*7545	*12544	*7863	*29722	*26923	*18570	*1076	3022	152513	776154
11 Mortgage and real estate loans	11971246	-	*941	-	*16275	-	*11159	*4825	*3393	*61125	-	112232	11761296
12 Other investments	420019246	-	*11797	*5639	*47971	61779	493011	294896	861087	704081	1137973	1030643	415370369
13 Depreciable assets	16444365	-	89612	*89601	*14088	150714	181330	72549	147861	208093	91258	202832	15196428
14 Less: Accumulated depreciation	8157488	-	53508	*49792	*7147	122923	88689	36936	80559	63541	48792	109742	7495860
15 Depletable assets	497	-	-	-	-	-	-	-	453	-	-	-	44
16 Less: Accumulated depletion	366	-	-	-	-	-	-	-	322	-	-	-	44
17 Land	298872	-	-	-	*810	-	*19485	*163	*4167	*4128	842	2103	267174
18 Intangible assets (Amortizable)	4868530	-	*1389	*2050	*1049	*177	24533	*2234	38516	23506	14160	132751	4628164
19 Less: Accumulated amortization	880697	-	*371	*1312	*485	*104	1571	*1856	17096	7943	1408	79267	769285
20 Other assets	112657407	-	*11423	*2026	*28582	*41042	38672	119099	45677	105079	66531	215323	111983953
21 Total liabilities	1734348945	-	195948	*222483	315960	498978	1986415	1036114	2043088	2102093	2521619	5861889	1717564357
22 Accounts payable	293178955	-	*6513	*6092	*37888	*31811	251419	125507	173917	229539	425856	1988341	289902071
23 Mort, notes, and bonds under 1 yr	88238848	-	*9579	*14536	*9075	*35610	182240	*45738	172671	251103	267917	415133	86835246
24 Other current liabilities	1044642903	-	*2235	*11159	51861	86138	295041	194277	366528	404556	460461	1040130	1041730515
25 Loans from stockholders	1999484	-	*11484	*79679	*29401	*7145	99019	*36311	86992	*56416	19145	59604	1514288
26 Mort, notes, bonds, 1 yr or more	107921302	-	*324	*16738	*45521	-	291285	*59408	461755	131378	214111	446159	106254621
27 Other liabilities	120471720	-	*4214	-	*369	*550	*3246	*117324	90545	94801	118707	198536	119843428
28 Net worth	77895733	-	161599	*94278	141846	337724	864164	457549	690678	934299	1015421	1713986	71484188
29 Capital stock	7090971	-	46294	*13342	119737	42885	334771	116244	139684	107883	175881	64846	5929403
30 Paid-in or capital surplus	38475982	-	102644	*8616	195329	162671	321071	165646	699655	413185	444403	558319	35404443
31 Retained earnings, appropriated	961914	-	-	-	-	-	-	-	-	1653	-	26819	933442
32 Retained earnings-unappropriated	35865381	-	-17463	*50700	-191292	*7024	36835	21642	-409504	228769	209204	986083	34943382
33 Retained earnings (S Corp)	1694171	-	39684	*21621	*30660	153280	196517	159518	280491	227949	246034	160581	177836
34 Less: Cost of treasury stock	6192686	-	*9559	-	*12588	*28137	*25029	*5502	*19647	45141	60101	82663	5904318
35 Total receipts	169352496	9862893	1109499	*1068363	249339	1091173	2231319	1085013	1701889	1230280	981105	2006917	146734707
36 Business receipts	63589086	3221596	1067031	*436017	207891	1018212	1899269	870864	1320213	979164	667582	1534590	50366658
37 Interest	87105920	5780421	*2567	*1219	6343	*8181	20460	10652	79347	44011	139048	123150	80890522
38 Interest on govt. obligations	317970	*12376	-	-	-	*1012	29313	*3956	9097	6911	43117	3952	208235
39 Rents	519868	58634	-	-	*1811	*51	*728	*59	*2150	*2907	1052	4312	448164
40 Royalties	35667	1614	-	-	*105	-	-	-	*386	-	-	386	33175
41 Net S-T cap gain less net LT loss	1751233	*240382	*23683	*253	*4444	*8406	*8311	*15863	16726	*10971	15774	62719	1343701
42 Net L-T cap gain less net ST loss	1585234	*25005	-	*146	*1075	*1608	*13458	*11353	91081	16375	11491	28335	1385309
43 Net gain, noncapital assets	185752	13786	-	*6	-	-	*25950	*11	*5649	*12636	495	48007	79212
44 Dividends, domestic corporations	527528	10719	-	*1346	*2089	*719	2050	*320	5524	*1475	1456	9705	492125
45 Dividends, foreign corporations	289141	-	-	-	-	-	3	-	*355	-	215	1239	287329
46 Other receipts	13445097	498359	*16218	*629376	*25582	52985	231777	171934	171362	155830	100877	190521	11200277
47 Total deductions	156022079	9028150	1136767	*1004045	298295	1055997	2339003	1079001	1655833	1214324	929994	1939630	134341039
48 Cost of goods	1416746	*14028	-	-	*10716	*31266	*149854	*11223	*20906	*746	3330	7690	1166987
49 Compensation of officers	6314767	179651	*197810	*91593	*16586	175368	301850	125455	202095	189997	143069	154587	4536707
50 Salaries and wages	29444800	1680396	*190201	*102968	*46808	261669	574673	598528	425599	323374	271319	694871	24274393
51 Repairs	545472	21561	*3768	*2620	*476	5043	5858	2387	3039	3914	2718	8602	485487
52 Bad debts	1466789	*42444	-	-	*1923	*558	*15463	*3779	5104	*4205	335	25062	1367916
53 Rent paid on business property	2425928	132661	25802	*12255	*13799	33784	77009	24981	40223	33780	26398	46154	1959082
54 Taxes paid	2667882	138880	40879	*16165	8223	30374	57309	29901	42799	42392	33992	75369	2151596
55 Interest paid	77195157	5572523	*32188	*17493	*3485	3846	37170	11161	69720	34461	134399	327905	70950805
56 Contributions or gifts	101966	*5868	*53	-	*38	*31	*1289	*224	2586	760	776	5632	84709
57 Amortization	462075	24073	*384	*481	*179	*95	1037	*391	3985	769	826	1567	428288
58 Depreciation	1715245	90466	*6159	*5936	*3156	9719	25110	8058	14379	13968	10965	23918	1503409
59 Depletion	58968	-	-	-	-	-	-	-	40	-	-	-	58928
60 Advertising	1300536	49076	*6755	*5968	*2064	*25379	5353	*2812	19855	5632	4604	14141	1158899
61 Pension, prof sh, stock, annuity	864826	54853	*16942	*6355	*1829	*7294	18275	*3179	9534	15022	7729	18634	705179
62 Employee benefit programs	1219248	39718	*7662	*5089	*1101	*8969	23647	4710	143649	14900	12129	22825	934848
63 Net loss, noncapital assets	100296	*2640	-	-	*6482	*7917	*3124	*1019	*580	*6	129	3828	74571
64 Other deductions	28721380	979311	608164	*737123	181431	454685	1041983	251193	651738	530398	277275	508844	22499234
65 Total receipts less total deducts	13330417	834742	-27269	*64318	-48956	35176	-107684	6012	46057	15956	51111	67286	12393668
66 Constructive taxable income from related foreign corporations	880431	-	-	-	-	-	-	-	-	-	-	160	880271
67 Net income (less deficit), total	13892878	822366	-27269	*64318	-48956	34164	-136997	2056	36959	9045	7993	63494	13065705
68 Net income, total	15746597	998246	72101	*74927	*22013	126361	176443	89039	262664	103258	116519	309917	13395109
69 Deficit, total	1853719	175880	99370	*10609	*70969	*92197	313441	*86983	225705	94213	108526	246423	329404
70 Net income (less def), Form 1120-A	*493	-	-	-	*493	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-59742	*-59742	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	-101186	*-17630	-6648	*50627	*-1739	19890	-111442	-19103	55732	-12809	-71668	-201930	215533
73 Statutory special deductions, total	796280	50835	-	*1255	*1462	*6269	11955	*4506	10127	3959	11725	6944	687243
74 Net operating loss deduction	446491	*43332	-	*313	-	*5766	*10808	*4282	*6262	*2927	10709	291	361802
75 Dividends received deduction	349789	7503	-	*942	*1462	*503	1147	*224	3865	*1032	1015	6652	325441
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	14092376	925013	*9513	*13194	*10751	*15429	39651	*34735	142585	53057	84640	302656	12461153
78 Total income tax before credits	4924522	323508	*2161	*2167	*2137	*4030	12845	*11825	48555	18082	29472	104793	4364947
79 Income tax	4919675	323422	*2161	*1979	*2137	*4030	12884	*11825	48482	18007	29075	104793	4360880
80 Personal holding company tax	*230	-	-	*188	-	-	-	-	-	-	-	-	42
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	5387	*29	-	-	-	-	-	-	*73	*75	397	-	4813
83 Foreign tax credit	726094	61893	-	-	-	-	*9	-	*1087	20	432	280	662373
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	65974	-	-	-	-	-	-	-	-	-	-	-	65974
86 General business credit	33682	942	-	-	-	-	-	-	-0	-	6	-	32734
87 Prior year minimum tax credit	4475	693	-	-	-	-	*41	-	*106	-	99	-	3536
88 Total income tax after credits	4094297	259981	*2161	*2167	*2137	*4030	12795	*11825	47361	18062	28935	104513	3600330

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Security, commodity brokers and services: Commodity contracts brokers and dealers; security and commodity exchanges; and allied services

MINOR INDUSTRY 6299
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	14944	775	8739	2389	1020	576	1017	158	127	48	28	25	40
2 Total assets	92870853	-	240148	312264	367977	401832	2283375	1040380	1869740	1726747	1970926	3648377	79009087
3 Cash	11025764	-	88628	93954	100560	178690	390889	168664	239756	246021	260561	323376	8934665
4 Notes and accounts receivable	17703460	-	*28921	*46816	*38807	*36309	397095	147716	335887	262231	490451	387308	15531921
5 Less: Allowance for bad debts	76998	-	-	-	-	-	*1126	*186	*339	*1179	1326	6089	66753
6 Inventories	*22652	-	-	-	*11487	-	-	-	*3480	-	-	1726	5958
7 U.S. govt. obligations, total	6586319	-	-	*3799	-	249	*107263	*102759	*93139	*138708	163069	512379	5464953
8 Tax-exempt securities	83413	-	-	*23	-	-	*35386	-	*34277	*13610	-	117	-
9 Other current assets	18565544	-	*24026	*53806	*19234	17958	276124	103398	365716	121131	368888	1202331	16012933
10 Loans to stockholders	306348	-	*7270	*33931	*33564	*7530	63636	*6478	*122528	*7173	207	9988	14043
11 Mortgage and real estate loans	318519	-	-	*3785	*9542	*8672	*56551	*1200	*5092	*108963	7156	2096	115461
12 Other investments	14525851	-	*60826	*47216	*104236	*78062	563655	360016	447244	544200	498070	722591	11099734
13 Depreciable assets	7359571	-	100083	*99546	*88028	203122	431831	112938	141069	184081	175417	453183	5370273
14 Less: Accumulated depreciation	3674047	-	72573	*83973	*54545	140737	172314	49348	73670	102073	110315	245606	2568893
15 Depletable assets	68956	-	-	-	-	-	-	-	-	-	68956	-	-
16 Less: Accumulated depletion	52913	-	-	-	-	-	-	-	-	-	52913	-	-
17 Land	222726	-	-	*11105	*8914	-	*18815	*1726	*19746	*302	5178	20099	136841
18 Intangible assets (Amortizable)	6782858	-	6735	*6948	*9053	*12364	12606	*6596	45214	84172	30129	175901	6393141
19 Less: Accumulated amortization	642664	-	4613	*6817	*6096	*403	6303	*518	13134	*5058	8499	55037	536186
20 Other assets	13745492	-	*845	*2125	*5194	*17	109266	78941	103735	124464	75897	144012	13100995
21 Total liabilities	92870853	-	240148	312264	367977	401832	2283375	1040380	1869740	1726747	1970926	3648377	79009087
22 Accounts payable	15769931	-	*308	*7709	*3237	*14405	335306	166653	226915	221584	212545	360249	14221019
23 Mort, notes, and bonds under 1 yr	2829541	-	*10554	*6422	*1195	*16887	104229	*68348	273752	*80982	167439	281788	1817944
24 Other current liabilities	28290022	-	41558	*43788	*17230	*19656	190292	89506	294526	360022	533723	848176	25851547
25 Loans from stockholders	732752	-	152424	*66612	*23863	*54439	169397	*64790	*26837	*3470	7724	115007	48189
26 Mort, notes, bonds, 1 yr or more	7105430	-	*170	*222	*51977	*3342	173416	*116622	144471	257230	314075	251913	5791993
27 Other liabilities	17609646	-	*195	-	-	*2337	98687	*3961	27037	129451	159029	334975	16853973
28 Net worth	20533531	-	34939	187512	270475	290767	1212046	530500	876202	674008	576391	1456269	14424422
29 Capital stock	1415337	-	46593	17701	35891	110833	254455	115716	38694	23432	82907	104167	584948
30 Paid-in or capital surplus	12340575	-	78164	*45040	*36696	*60517	370503	206290	534836	246813	327773	754187	9679756
31 Retained earnings, appropriated	81159	-	-	-	-	-	-	-	-	-	251	-	80909
32 Retained earnings-unappropriated	5910604	-	-53280	*73617	*94616	*25443	120991	-1755	266423	186487	13317	399006	4785739
33 Retained earnings (S Corp)	1442871	-	-28922	*51210	*115772	*104703	588576	223640	53709	223397	152194	222970	-264379
34 Less: Cost of treasury stock	657015	-	*7616	*57	*12500	*10728	*122479	*13391	*17460	*6121	50	24060	442551
35 Total receipts	33029894	477381	857274	795091	710679	1439660	3326771	755579	1186038	998453	832381	1580653	20069933
36 Business receipts	29425827	454664	839075	*771410	*699988	1408062	3215506	591797	1061646	798368	616536	1402812	17565964
37 Interest	1577551	7285	*930	*2072	*8369	*6194	12374	13344	19381	25891	32533	63103	1386074
38 Interest on govt. obligations	27036	*50	*106	*323	*1983	-	3227	*2178	*2361	*1306	8	3489	12005
39 Rents	36360	*87	-	*727	*1393	-	*7408	*489	*1999	*5210	2535	6285	10228
40 Royalties	*42349	-	-	-	-	-	-	-	*1818	*1	8	1332	39190
41 Net S-T cap gain less net LT loss	70805	*3178	*15090	*4814	*17	*10032	-	*8976	*3422	*4245	1725	1975	17331
42 Net L-T cap gain less net ST loss	199671	*2082	*1248	*13445	*245	-	*34042	*8	*4631	*23059	15903	15638	89369
43 Net gain, noncapital assets	206653	*19	*119	-	*2	*6044	*430	*80	*4	*4384	1341	11277	182953
44 Dividends, domestic corporations	60018	*104	-	*236	*285	*277	*5279	*342	*725	*692	184	1440	50453
45 Dividends, foreign corporations	6167	-	-	-	-	-	*18	-	*11	-	-	622	5516
46 Other receipts	1377457	9912	*707	*2066	*-1603	*9051	48487	138365	90040	135296	161608	72680	710850
47 Total deductions	29473388	473445	778482	737627	649527	1380416	2996397	599787	929323	856084	662209	1339154	18070938
48 Cost of goods	2371596	*243773	-	-	*22975	*370612	*1171336	-	*257159	*16150	-	13976	275616
49 Compensation of officers	3196126	*21995	250452	*303665	*274503	333443	483925	79281	160159	175970	84030	235530	793174
50 Salaries and wages	5772191	59477	80129	*75245	*156171	274018	552848	169227	161208	226283	217474	327960	3472150
51 Repairs	123122	*374	*1114	*3764	*3206	*4871	5935	3323	3818	5631	3041	14496	73547
52 Bad debts	132765	131	*3099	*13821	*2297	*1052	*6657	*1735	*3577	*555	396	2922	96524
53 Rent paid on business property	893469	*11366	39905	*31436	*33573	54525	65797	22475	13513	30808	16601	26110	547360
54 Taxes paid	793322	4740	30240	22252	17732	34978	74061	18561	23983	23222	23314	48584	471654
55 Interest paid	1688290	*10123	*2235	*3363	*4721	*3099	26531	15177	30607	27756	53367	48183	1463128
56 Contributions or gifts	106414	*19	*60	*21	-	-	*286	*19	1703	*1175	385	305	102440
57 Amortization	167596	*5377	*804	*110	*253	*1634	340	*1020	4297	4029	1409	12743	135580
58 Depreciation	735570	1900	4944	*5969	*9093	19627	28375	11004	17690	19022	19435	50792	547719
59 Depletion	1	-	-	-	-	-	-	-	-	-	-	-	1
60 Advertising	541390	*3778	3023	*1431	*186	*23920	22607	3556	3422	8274	3269	33814	434111
61 Pension, prof sh, stock, annuity	280595	*3013	*29435	*45636	*18281	*7296	34597	*4637	6003	9990	5944	7055	108708
62 Employee benefit programs	497528	*2138	*10651	*11417	*6624	*3091	26283	20057	10102	12640	11248	16661	366617
63 Net loss, noncapital assets	27839	*439	*1232	-	-	-	*2075	*757	*748	*380	385	191	21632
64 Other deductions	12145575	104802	321159	219497	99912	248251	494744	248958	231332	294201	221912	499831	9160978
65 Total receipts less total deducts	3556505	3936	78793	57465	61152	59244	330374	155792	256715	142369	170172	241499	1998994
66 Constructive taxable income from related foreign corporations	110920	*9919	-	-	-	-	*15	-	-	10891	-	899	89196
67 Net income (less deficit), total	3640389	13805	78687	57142	59168	59244	327163	153614	254354	151953	170164	238909	2076185
68 Net income, total	4432293	84964	114835	75339	*75054	*76244	489908	220945	324549	221806	208512	273338	2266799
69 Deficit, total	791905	71159	36148	*18197	*15885	*17000	162745	67330	70195	*69853	38348	34429	190614
70 Net income (less def), Form 1120-A	*-1414	-	*333	-	*-1748	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	15361	15361	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1065774	25895	80106	*39053	*56229	*67056	283018	149774	163005	83840	75667	89426	-47294
73 Statutory special deductions, total	154710	*497	*451	*10581	*238	*194	*5264	*2478	*1730	*13590	12142	12342	95203
74 Net operating loss deduction	112543	*424	*451	*10452	*39	-	*2115	*2238	*1214	*13105	12013	11334	59156
75 Dividends received deduction	42167	*73	-	*129	*200	*194	*3149	*240	*515	*485	128	1008	36047
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2753822	*35207	*1735	*9718	*5303	*2361	80070	*29928	111404	66410	103678	138056	2169954
78 Total income tax before credits	956021	12237	*397	*1477	*1044	*354	27228	*10101	38287	23199	36094	48465	757138
79 Income tax	953671	*12036	*397	*1477	*930	*354	26683	*10101	38257	22815	35882	47965	756773
80 Personal holding company tax	*186	-	-	-	-	-	-	-	-	*186	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	1545	*199	-	-	-	-	*150	-	*38	*198	211	500	249
83 Foreign tax credit	36986	*3372	-	-	-	-	*13	*3514	*28	*566	447	3152	25895
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*35134	-	-	-	-	-	-	-	-	*20	-	-	35114
86 General business credit	1863	-	-	-	-	-	-	*2	-	*278	343	185	1055
87 Prior year minimum tax credit	3769	159	-	-	-	-	*1098	*309	-	*381	26	1452	343
88 Total income tax after credits	878269	8705	*397	*1477	*1044	*354	26118	*6276	38260	21954	35278	43676	694731

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 48
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7057	232	1010	845	415	498	1588	580	564	294	207	270	556
2 Total assets	3977918141	-	27087	128438	165343	356583	4073173	4203528	9080823	10452609	14802420	43503286	3891124850
3 Cash	75062144	-	7684	62661	72886	174177	1064668	936701	1451617	1283219	1177639	2228573	66602319
4 Notes and accounts receivable	156846050	-	5377	15903	13048	14137	226029	215025	550778	606858	822653	2455480	151920762
5 Less: Allowance for bad debts	1500852	-	-	-	-	-	*2550	*1779	11120	13474	9574	23861	1438495
6 Inventories	1129466	-	-	-	-	-	*1	*391	*1038	8	486	6509	1121034
7 U.S. govt. obligations, total	246370021	-	*222	*1066	7975	39133	882718	887255	1776656	2586035	2854812	8548784	228785366
8 Tax-exempt securities	343707041	-	-	-	*51	*2550	164431	280448	746149	583234	1687512	5116335	335126331
9 Other current assets	169531386	-	1554	9647	43195	50670	391925	573658	1083159	1395466	1362279	3028217	161591617
10 Loans to stockholders	2627445	-	*819	*18163	*101	*1013	*7300	*4417	*1931	*1356	4820	5479	2582045
11 Mortgage and real estate loans	195972158	-	-	-	-	*866	41612	32764	105069	109899	198110	631525	194852314
12 Other investments	2320577183	-	8840	14687	14036	55463	981916	1082260	2840086	3321462	5831482	17400793	2289026159
13 Depreciable assets	58090133	-	*36196	*15025	16823	15853	152717	135418	220000	215001	472363	1231954	55578783
14 Less: Accumulated depreciation	13563633	-	*34497	*11212	*10299	8926	46438	56631	72072	52075	154025	420951	12696509
15 Depletable assets	87857	-	-	-	-	-	*13	*51	-	-	-	-	87793
16 Less: Accumulated depletion	22880	-	-	-	-	-	-	-	-	-	-	-	22880
17 Land	1878376	-	-	-	*54	*88	11379	5314	10154	12114	27902	67775	1743596
18 Intangible assets (Amortizable)	14829205	-	*8	-	*58	*1091	8018	20640	94924	104174	91012	289293	14219987
19 Less: Accumulated amortization	2601395	-	*1	-	*42	*274	2684	6656	18434	21752	26942	64427	2460183
20 Other assets	408898437	-	886	2498	7457	10742	192118	94255	300887	321084	461891	3001807	404504811
21 Total liabilities	3977918141	-	27087	128438	165343	356583	4073173	4203528	9080823	10452609	14802420	43503286	3891124850
22 Accounts payable	50011537	-	*176	8587	15869	7937	116237	169920	266926	254733	313061	1061828	47796263
23 Mort, notes, and bonds under 1 yr	76934704	-	*941	-	*49	*7042	15402	*15415	65683	25260	104045	198485	76502381
24 Other current liabilities	761624207	-	12634	77911	65160	177335	1588722	1957405	4197983	4276889	6178663	18349955	724741550
25 Loans from stockholders	6999834	-	*133	*37342	-	*14442	*44990	*25345	*33064	*3085	16422	14453	6810558
26 Mort, notes, bonds, 1 yr or more	94786060	-	*37	-	*18633	*14573	86978	101064	142077	223057	282423	603364	93313856
27 Other liabilities	2179119750	-	7179	22245	277642	47724	617635	676125	1684922	2190125	3843289	11703204	2158049661
28 Net worth	808442048	-	5988	-17648	-212010	87531	1603210	1258254	2690166	3479461	4064518	11571998	783910579
29 Capital stock	31697556	-	2046	22845	208452	16196	319955	426015	673312	336680	422756	1289491	27979807
30 Paid-in or capital surplus	312424180	-	1229	23469	81416	48186	558801	563679	1404979	1880323	2045564	5519396	300297138
31 Retained earnings, appropriated	48727494	-	*88	239	609	1089	66892	42083	78442	228420	144209	322522	47842898
32 Retained earnings-unappropriated	430409021	-	3259	-60025	-501868	23869	664526	234379	562049	1053278	1512851	4497599	422419104
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	14816202	-	*634	*4176	*619	*1810	6965	7902	28616	19239	60863	57010	14628368
35 Total receipts	1150205155	18920235	70549	200203	142127	280400	2455226	3219593	6586930	6771572	9085423	27175990	1075296907
36 Business receipts	832409305	13595120	68329	181166	117149	226591	2060678	2884446	5645376	5514088	7337569	22465429	772313361
37 Interest	154653664	4132678	425	8966	19107	15791	170986	171914	374175	436446	631016	1836769	146855390
38 Interest on govt. obligations	8835186	38996	-	-	*13	*145	7482	14450	29260	35965	68413	159044	8481418
39 Rents	9705569	14082	-	-	*456	*120	6155	5300	21393	8079	24458	44916	9580612
40 Royalties	149217	8776	-	-	-	-	-	*1	-	*1	737	23	139679
41 Net S-T cap gain less net LT loss	4481417	55220	*-0	*20	*186	131	4122	2559	13366	14380	32244	73669	4285520
42 Net L-T cap gain less net ST loss	21500771	211448	*1	*1	1744	389	15380	14608	83026	79293	97272	294595	20703016
43 Net gain, noncapital assets	975445	*4695	-	-	*1011	-	*18	*38	*2321	*406	1575	28138	937242
44 Dividends, domestic corporations	6543011	31290	*37	*84	1405	247	7734	6503	17514	26926	30873	73547	6346851
45 Dividends, foreign corporations	590378	1028	-	-	-	-	130	*83	*88	*172	841	6736	581300
46 Other receipts	110361190	826902	1756	9966	1055	36987	182542	119690	400410	655817	860424	2193124	105072517
47 Total deductions	1086900956	18400340	72473	183634	174832	277584	2384903	3298797	6581495	6455608	9083173	26961524	1013026593
48 Cost of goods	591913114	10068920	14562	12332	34655	109640	976603	1868077	3617480	3894487	5175918	15663179	550477260
49 Compensation of officers	3125778	*45650	*7154	*7357	*12230	12960	30257	39264	62411	42638	66952	172688	2626217
50 Salaries and wages	72140366	673830	7844	39228	16255	33267	318465	383110	589193	690191	1085588	2584075	65719320
51 Repairs	505534	*5427	*463	*1309	*835	620	4510	14995	4867	3164	11517	14126	443701
52 Bad debts	2301182	76208	-	-	*276	-	4947	4654	21041	8756	14839	85113	2085346
53 Rent paid on business property	6110825	70374	*1619	*4528	1365	2662	29999	34007	33933	44277	62014	215261	5610785
54 Taxes paid	15202692	184189	2455	4395	5886	4826	39504	121371	132787	116789	202274	503205	13885013
55 Interest paid	22242551	286018	*40	*1786	*66	904	8229	13653	27051	13389	50958	104528	21735929
56 Contributions or gifts	370436	*2730	*209	-	*655	*109	307	420	2694	856	3529	5895	353033
57 Amortization	6408716	137940	248	191	225	959	7938	14430	47784	44347	50216	191167	5913270
58 Depreciation	8983300	47235	*1257	*1615	*2963	1722	8850	19361	27132	27267	47765	148883	8649252
59 Depletion	38239	-	-	-	-	-	-	*-0	-	*72	-	24	38143
60 Advertising	3148590	30747	*2781	*21	*1815	2487	12014	28793	40537	25730	41029	80320	2882316
61 Pension, prof sh, stock, annuity	3259879	69504	*342	*14	*3028	*4	3316	4891	9754	7255	17206	75002	3069561
62 Employee benefit programs	9479568	86741	*1484	*2964	*578	1046	57469	42218	92801	42060	60463	236420	8855324
63 Net loss, noncapital assets	826504	2056	-	-	*529	-	*630	2609	2697	2262	7387	12349	795985
64 Other deductions	340843682	6612771	32015	107894	93471	106377	881866	706943	1869333	1492067	2185517	6869288	319886139
65 Total receipts less total deducts	63304199	519895	-1924	16570	-32706	2816	70323	-79203	5435	315964	2250	214465	62270314
66 Constructive taxable income from related foreign corporations	2119672	*3	-	-	-	-	-	-	*65	-	66	193	2119345
67 Net income (less deficit), total	56588685	480902	-1924	16570	-32719	2672	62841	-93653	-23760	279999	-66097	55614	55908240
68 Net income, total	62951123	689604	3860	22123	20519	27136	209162	205747	443211	483565	538048	1467954	58840194
69 Deficit, total	6362439	208702	5784	5554	53237	24465	146320	299400	466971	203566	604145	1412341	2931954
70 Net income (less def), Form 1120-A	*-103	-	*-103	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*23214	*23214	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	7722648	56492	1249	19868	5355	14639	74896	61311	135444	133795	110181	328673	6780746
74 Net operating loss deduction	4258765	44660	924	18410	1477	6045	36300	28148	73737	81364	59497	226073	3682130
75 Dividends received deduction	3178987	6866	*26	*42	980	159	5084	3938	11623	17189	20178	52024	3060877
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	55695967	640268	2611	2265	15896	12561	133465	146075	318048	352265	436728	1166483	52469303
78 Total income tax before credits	19869222	225526	394	388	4824	3600	42237	51512	108664	117588	153922	412639	18747928
79 Income tax	19458308	223434	391	342	4691	2427	37754	49366	104289	113916	149453	401308	18370937
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	419863	2092	*3	*46	133	1169	4483	2146	4375	3338	4467	11331	386280
83 Foreign tax credit	1550189	3535	-	-	-	-	*10	*5	*7	*36	113	757	1545727
84 U.S. Possessions tax credit	31	-	-	-	-	-	-	-	-	-	-	-	31
85 Nonconventional source fuel credit	68649	486	-	-	-	-	-	-	-	-	37	-	68126
86 General business credit	212187	8141	-	-	-	-	*14	*89	-	-	59	247	203638
87 Prior year minimum tax credit	787050	*1563	-	*1	65	113	797	1436	1728	1445	3877	17028	758998
88 Total income tax after credits	17251115	211802	394	386	4759	3487	41416	49984	106929	116107	149836	394607	16171407

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Life insurance

MINOR INDUSTRY 6355
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1685	91	158	148	126	168	318	128	115	74	58	68	234
2 Total assets	2620772287	-	7018	24240	46832	120164	807344	921404	1971401	2514190	4261771	11385482	2598712443
3 Cash	35662613	-	4291	15086	26110	53936	210272	160267	267409	118768	287498	581533	33937441
4 Notes and accounts receivable	79219057	-	*75	2043	1652	7258	39940	17834	31384	21543	9261	117108	78970959
5 Less: Allowance for bad debts	977254	-	-	-	-	-	-	-	-	-	18	3037	974198
6 Inventories	100899	-	-	-	-	-	-	*391	-	8	-	-	100500
7 U.S. govt. obligations, total	123673253	-	*38	*1066	4793	11614	188147	221694	472083	647789	832485	1605212	119688332
8 Tax-exempt securities	158529546	-	-	-	-	*546	37619	92335	235105	100593	446185	1215284	156401880
9 Other current assets	80224364	-	1287	1754	10521	26685	83353	59241	166072	82716	226110	457853	79108772
10 Loans to stockholders	158255	-	-	-	-	-	-	*3244	-	*622	-	1702	152687
11 Mortgage and real estate loans	169530583	-	-	-	-	*866	17854	23427	*53877	95615	168797	489011	168681136
12 Other investments	1612704684	-	*733	3481	2903	15062	175419	247135	645968	1326160	2089955	5435112	1602762755
13 Depreciable assets	16105014	-	-	*18	*8	*3	11265	11764	16565	33835	45015	86160	15900382
14 Less: Accumulated depreciation	3630235	-	-	-	-	-	-	*264	-	*3972	3094	11214	3611691
15 Depletable assets	2550	-	-	-	-	-	-	-	-	-	-	-	2550
16 Less: Accumulated depletion	641	-	-	-	-	-	-	-	-	-	-	-	641
17 Land	375141	-	-	-	-	-	-	*868	-	-	434	1820	372019
18 Intangible assets (Amortizable)	6335115	-	-	-	-	-	-	-	-	-	2536	215	6332364
19 Less: Accumulated amortization	1095764	-	-	-	-	-	-	-	-	-	2279	13	1093473
20 Other assets	343855107	-	594	791	845	4192	43474	83467	82938	90513	158887	1408737	341980669
21 Total liabilities	2620772287	-	7018	24240	46832	120164	807344	921404	1971401	2514190	4261771	11385482	2598712443
22 Accounts payable	18215069	-	-	-	-	-	-	-	*2414	*233	1493	30622	18180306
23 Mort, notes, and bonds under 1 yr	55684732	-	-	-	-	-	-	-	-	*31	312	15452	55668937
24 Other current liabilities	213169941	-	3343	3838	3837	8323	53907	71553	227712	261297	397410	2311703	209827016
25 Loans from stockholders	702898	-	-	-	-	-	-	-	-	-	-	4938	697960
26 Mort, notes, bonds, 1 yr or more	46090416	-	-	-	-	-	-	*779	-	*206	37065	77822	45974544
27 Other liabilities	1939217016	-	6338	19682	20820	43942	387960	425148	1014932	1520290	2670403	6828061	1926279439
28 Net worth	347692216	-	-2662	720	22174	67899	365477	423924	726342	732132	1155088	2116884	342084239
29 Capital stock	8041784	-	204	1439	5375	10626	45931	55556	118610	92088	204023	376106	7131828
30 Paid-in or capital surplus	156048360	-	266	1768	4260	9977	58216	84487	227211	192399	346746	833202	154289826
31 Retained earnings, appropriated	36334457	-	-	239	*192	760	15127	17431	33709	93334	66864	121962	35984839
32 Retained earnings-unappropriated	151829581	-	-3126	-2613	12663	47015	250170	270772	364025	360117	579666	787620	149163272
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	4561965	-	*6	*113	*316	*480	*3967	*4322	*17212	*5806	42212	2005	4485526
35 Total receipts	655748105	16282493	13146	25639	31059	67876	355377	450626	1116666	919975	1897330	6038078	628549840
36 Business receipts	421199951	11264712	11946	20750	26495	56196	283275	354097	827550	656898	1132993	4009186	402555853
37 Interest	115166970	3959314	194	978	2127	5778	41532	38847	106094	122014	266056	673653	109950383
38 Interest on govt. obligations	687539	31762	-	-	-	*36	295	2676	1921	*1301	5221	3170	641157
39 Rents	7881009	12439	-	-	-	*43	*82	3231	*2277	2049	8949	15757	7836182
40 Royalties	114669	8776	-	-	-	-	-	*1	-	-	-	-	105892
41 Net S-T cap gain less net LT loss	2310101	29319	-	*20	*11	*85	1102	2460	2325	7155	6594	23633	2237397
42 Net L-T cap gain less net ST loss	12767885	167484	-	*1	*74	*12	2336	7675	7058	17835	22406	38145	12504859
43 Net gain, noncapital assets	377767	4637	-	-	-	-	-	*25	*3	*35	5	4917	368145
44 Dividends, domestic corporations	3600609	26875	-	*68	*30	*118	1936	2754	3818	12144	9173	9804	3533889
45 Dividends, foreign corporations	70924	512	-	-	-	-	*45	*2	*51	-	216	9	70088
46 Other receipts	91570680	776662	1006	3822	2322	5608	24774	38858	165569	100545	445716	1259805	88745994
47 Total deductions	625794385	15830433	14667	25976	26080	53748	295189	404689	1093475	859544	2143979	6008628	599037978
48 Cost of goods	312126038	8381626	2884	7947	7992	15863	101342	125606	426847	369557	1297538	2279481	299109356
49 Compensation of officers	955330	8779	*4	-	*45	*4	*230	*3565	*465	*6526	954	3468	931291
50 Salaries and wages	11478059	346587	-	-	-	-	-	*3696	-	*12009	10767	9504	11095495
51 Repairs	155225	3964	-	-	-	*5	*69	*184	*289	*426	584	698	149006
52 Bad debts	1350319	67793	-	-	-	-	*89	*396	*959	*317	1217	1349	1278200
53 Rent paid on business property	2118683	58654	-	-	*9	*25	613	1596	4844	7199	7013	29067	2009663
54 Taxes paid	5162451	140717	80	146	318	574	3698	5629	21078	18525	26299	67504	4877884
55 Interest paid	13836568	259873	*-0	*1	*13	*19	2064	703	*1022	*3356	14263	23392	13531863
56 Contributions or gifts	119706	2307	-	-	-	*101	*8	*5	*-0	*93	658	366	116167
57 Amortization	5195233	119295	52	176	165	343	3264	7593	38698	29098	40351	147212	4808986
58 Depreciation	4351839	34739	-	*6	*8	*42	376	1473	3722	4975	4840	14038	4287622
59 Depletion	20498	-	-	-	-	-	-	-	-	-	-	5	20494
60 Advertising	1184111	26477	-	-	*-0	*23	213	364	933	1539	3848	18292	1132422
61 Pension, prof sh, stock, annuity	2016837	61541	-	*14	-	-	499	1150	4049	4329	6042	18760	1920452
62 Employee benefit programs	4515248	61137	-	*41	-	*4	98	*886	1589	2870	2625	7446	4438552
63 Net loss, noncapital assets	208067	1600	-	-	-	-	-	*75	34	*32	186	2023	204116
64 Other deductions	261000173	6255343	11647	17646	17529	36747	182628	251770	588947	398692	726795	3386020	249126410
65 Total receipts less total deducts	29953720	452059	-1521	-337	4979	14128	60188	45937	23191	60431	-246649	29450	29511862
66 Constructive taxable income from related foreign corporations	234286	-	-	-	-	-	-	-	-	-	-	-	234286
67 Net income (less deficit), total	29500466	420298	-1521	-337	4979	14092	59893	43260	21271	59130	-251870	26280	29104991
68 Net income, total	31983821	600410	1207	2582	5355	15730	66759	63199	116598	76242	116163	247794	30671782
69 Deficit, total	2483355	180112	2728	2919	*376	1638	6866	19938	95328	*17112	368033	221514	1566792
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	3225576	11897	980	1641	3437	9362	35538	36217	57956	43730	35683	88226	2900910
74 Net operating loss deduction	1721777	*3155	681	*195	*522	*858	942	*5665	*6092	*1339	2903	37158	1662268
75 Dividends received deduction	1229456	3776	-	*30	*18	*69	1083	1326	1779	7150	5088	3708	1205428
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	29098905	595326	227	944	1935	6370	29527	27802	59801	35777	84257	168258	28088680
78 Total income tax before credits	10255681	208360	34	175	358	1832	10991	11178	22866	13998	30178	59923	9895789
79 Income tax	10170592	208091	34	144	292	1266	8316	9282	20379	11864	29130	57928	9823867
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	87190	*269	-	*31	67	561	2675	1896	2487	1801	1047	1995	74361
83 Foreign tax credit	649565	3502	-	-	-	-	*6	*-0	*5	-	27	37	645987
84 U.S. Possessions tax credit	31	-	-	-	-	-	-	-	-	-	-	-	31
85 Nonconventional source fuel credit	27144	486	-	-	-	-	-	-	-	-	37	-	26621
86 General business credit	144002	8141	-	-	-	-	-	-	-	-	59	-	135803
87 Prior year minimum tax credit	485610	*199	-	-	*23	48	72	*84	*996	*191	715	502	482780
88 Total income tax after credits	8949328	196033	34	175	335	1784	10913	11093	21864	13807	29341	59385	8604566

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet; Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Life insurance: Life insurance, stock companies

MINOR INDUSTRY 6352
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	1569	***	***	145	121	163	295	128	113	62	52	61	183
2 Total assets	1709984972	***	***	23906	44779	116400	748793	921404	1940749	2191469	3839155	10162694	1689988708
3 Cash	12597988	***	***	14967	24529	53788	202555	160267	267409	108411	256648	556670	10948555
4 Notes and accounts receivable	42757081	***	***	2043	1652	7257	38868	17834	31384	19606	9228	114721	42514413
5 Less: Allowance for bad debts	718575	***	***	-	-	-	-	-	-	-	18	3037	715520
6 Inventories	94201	***	***	-	-	-	-	*391	-	8	-	-	93803
7 U.S. govt. obligations, total	67002466	***	***	*851	*4601	10662	185308	221694	472083	554445	779900	1398127	63374758
8 Tax-exempt securities	104940921	***	***	-	-	*2	29040	92335	235105	75734	364937	1130017	103013751
9 Other current assets	50784541	***	***	1754	10521	26633	82151	59241	165110	70212	217550	433040	49717042
10 Loans to stockholders	137188	***	***	-	-	-	-	*3244	-	*622	-	1702	131620
11 Mortgage and real estate loans	92629665	***	***	-	-	*657	16669	23427	*53877	94701	144550	364184	91931600
12 Other investments	1063107132	***	***	3481	2632	13248	145408	247135	616218	1162481	1881421	4746621	1054287753
13 Depreciable assets	11654300	***	***	*18	-	*3	11213	11764	16565	25523	40971	77249	11470994
14 Less: Accumulated depreciation	2887161	***	***	-	-	-	-	*264	-	*3972	3094	11214	2868617
15 Depletable assets	2550	***	***	-	-	-	-	-	-	-	-	-	2550
16 Less: Accumulated depletion	641	***	***	-	-	-	-	-	-	-	-	-	641
17 Land	288165	***	***	-	-	-	-	*868	-	-	434	1610	285253
18 Intangible assets (Amortizable)	5080131	***	***	-	-	-	-	-	-	-	2536	215	5077380
19 Less: Accumulated amortization	760723	***	***	-	-	-	-	-	-	-	2279	13	758432
20 Other assets	263275742	***	***	791	845	4150	37582	83467	82998	83698	146372	1352800	261482446
21 Total liabilities	1709984972	***	***	23906	44779	116400	748793	921404	1940749	2191469	3839155	10162694	1689988708
22 Accounts payable	7688710	***	***	-	-	-	-	-	*2414	*233	1493	30622	7653947
23 Mort, notes, and bonds under 1 yr	20978526	***	***	-	-	-	-	-	-	*31	312	15452	20962731
24 Other current liabilities	164449492	***	***	3804	3835	8252	51101	71553	226863	251659	390292	2205198	161233593
25 Loans from stockholders	644419	***	***	-	-	-	-	-	-	-	-	4938	639481
26 Mort, notes, bonds, 1 yr or more	37769983	***	***	-	-	-	-	*779	-	*206	37065	77822	37654111
27 Other liabilities	1217964938	***	***	19686	18770	42956	349001	425148	986698	1292733	2341832	5884459	1206597421
28 Net worth	260488904	***	***	416	22174	65192	348692	423924	724774	646607	1068162	1944203	255247423
29 Capital stock	6846798	***	***	1439	5375	10626	45931	55556	118610	92088	204023	374599	5938349
30 Paid-in or capital surplus	126069862	***	***	1768	4260	8714	54083	84487	227211	192393	316041	818154	124362483
31 Retained earnings, appropriated	17056555	***	***	163	*192	755	14773	17431	32254	54481	62709	113965	16759830
32 Retained earnings-unappropriated	115065192	***	***	-2841	12663	45577	237871	270772	363912	313451	527600	639491	112659824
33 Retained earnings (S Corp)	-	***	***	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	4549502	***	***	*113	*316	*480	*3967	*4322	*17212	*5806	42212	2005	4473063
35 Total receipts	438466477	***	***	25511	30779	67007	340826	450626	1115132	848904	1805776	5584159	411902389
36 Business receipts	287427132	***	***	20638	26333	55551	277815	354097	826629	613912	1090238	3657345	269227916
37 Interest	70057778	***	***	962	2033	5594	37854	38847	105841	105329	227586	595375	64978854
38 Interest on govt. obligations	477813	***	***	-	-	2	294	2676	1921	*1301	4991	2827	432039
39 Rents	2508180	***	***	-	-	*43	*82	3231	*2277	1912	8283	13210	2466702
40 Royalties	109450	***	***	-	-	-	-	*1	-	-	-	-	100674
41 Net S-T cap gain less net LT loss	1103727	***	***	*20	*11	*85	1095	2460	2325	6748	6594	22148	1033188
42 Net L-T cap gain less net ST loss	7044320	***	***	*1	*74	*12	2288	7675	7052	12484	16433	32812	6798005
43 Net gain, noncapital assets	318623	***	***	-	-	-	-	*25	*3	*35	5	4826	309092
44 Dividends, domestic corporations	2096933	***	***	*68	*13	*114	1790	2754	3818	11620	8624	8530	2032727
45 Dividends, foreign corporations	56206	***	***	-	-	-	*35	*2	*51	-	216	9	55380
46 Other receipts	67266315	***	***	3822	2315	5607	19572	38858	165216	95563	442805	1247077	64467811
47 Total deductions	412329597	***	***	25867	25798	52743	280631	404689	1088904	790670	2042404	5558632	386214171
48 Cost of goods	198449396	***	***	7858	7921	15702	99362	125606	425685	338504	1258519	2011157	185774580
49 Compensation of officers	447366	***	***	-	-	*4	*230	*3565	*465	*6526	954	3468	423376
50 Salaries and wages	7387429	***	***	-	-	-	-	*3696	-	*12009	10767	9504	7004865
51 Repairs	107316	***	***	-	-	*5	*1	*184	*289	*426	584	601	101262
52 Bad debts	972624	***	***	-	-	-	*89	*396	*959	*296	1196	1232	900663
53 Rent paid on business property	1401768	***	***	-	1	*24	503	1596	4844	5154	6781	26382	1297828
54 Taxes paid	3692219	***	***	145	304	562	3603	5629	21015	17009	25249	58102	3419804
55 Interest paid	8127388	***	***	*1	*13	*18	246	703	*1022	*3356	13626	22376	7826154
56 Contributions or gifts	66430	***	***	-	-	*101	*8	*5	*-0	*93	658	366	62891
57 Amortization	3298086	***	***	176	155	292	3086	7593	38583	26961	37730	133909	2930254
58 Depreciation	2299498	***	***	*6	*8	*37	366	1473	3722	3210	4402	11641	2239895
59 Depletion	2171	***	***	-	-	-	-	-	-	-	-	5	2166
60 Advertising	798159	***	***	-	*-0	*20	203	364	933	1232	3771	17917	747244
61 Pension, prof sh, stock, annuity	1250888	***	***	*14	-	-	*378	1150	4049	3582	5296	15546	1159331
62 Employee benefit programs	823425	***	***	*41	-	*4	*48	*886	1589	2304	2445	6062	748911
63 Net loss, noncapital assets	121559	***	***	-	-	-	-	*75	34	*32	174	494	119150
64 Other deductions	183083873	***	***	17626	17396	35975	172509	251770	585717	369974	670253	3239869	171455796
65 Total receipts less total deducts	26136880	***	***	-357	4981	14265	60195	45937	26228	58234	-236628	25527	25688218
66 Constructive taxable income from related foreign corporations	224330	***	***	-	-	-	-	-	-	-	-	-	224330
67 Net income (less deficit), total	25883397	***	***	-357	4981	14263	59901	43260	24307	56933	-241619	22701	25480508
68 Net income, total	27062990	***	***	2562	5330	15667	64943	63199	116598	72295	113404	243333	25764306
69 Deficit, total	1179594	***	***	2919	*349	1404	5042	19938	92291	*15363	355024	220632	283797
70 Net income (less def), Form 1120-A	-	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	***	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	-	***	***	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	2272899	***	***	1629	3409	9297	36118	36217	57956	41268	33910	85314	1954905
74 Net operating loss deduction	1127735	***	***	*195	*522	*795	*733	*5665	*6092	*1339	2903	37152	1068504
75 Dividends received deduction	885099	***	***	*30	*6	*67	997	1326	1779	6996	4942	3251	861931
76 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	24157656	***	***	936	1925	6370	28911	27802	59801	34238	83172	166613	23152599
78 Total income tax before credits	8487841	***	***	173	357	1832	10727	11178	22866	13283	29702	59113	8130303
79 Income tax	8443786	***	***	143	290	1266	8163	9282	20379	11365	28755	57386	8098720
80 Personal holding company tax	-	***	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	***	***	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	43496	***	***	*31	67	561	2564	1896	2487	1585	946	1727	31362
83 Foreign tax credit	558819	***	***	-	-	-	*6	*-0	*5	-	27	37	555241
84 U.S. Possessions tax credit	31	***	***	-	-	-	-	-	-	-	-	-	31
85 Nonconventional source fuel credit	11757	***	***	-	-	-	-	-	-	-	37	-	11235
86 General business credit	114013	***	***	-	-	-	-	-	-	-	59	-	105813
87 Prior year minimum tax credit	472839	***	***	-	*23	48	72	*84	*996	*191	714	502	470010
88 Total income tax after credits	7330381	***	***	173	334	1784	10649	11093	21864	13092	28865	58574	6987972

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Life insurance: Life insurance, mutual companies

MINOR INDUSTRY 6353
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	117	***	***	*3	*5	*5	*23	-	*3	*11	6	7	51
2 Total assets	910787315	-	***	*334	*2053	*3764	*58551	-	*30652	*322720	422616	1222788	908723734
3 Cash	23064625	-	***	*119	*1581	*148	*7718	-	-	*10357	30850	24863	22988886
4 Notes and accounts receivable	36461976	-	***	-	-	*1	*1072	-	-	*1937	33	2387	36456546
5 Less: Allowance for bad debts	258678	-	***	-	-	-	-	-	-	-	-	-	258678
6 Inventories	6698	-	***	-	-	-	-	-	-	-	-	-	6698
7 U.S. govt. obligations, total	56670787	-	***	*215	*192	*952	*2839	-	-	*93344	52585	207084	56313574
8 Tax-exempt securities	53588626	-	***	-	-	*545	*8579	-	-	*24858	81248	85267	53388129
9 Other current assets	29439823	-	***	-	-	*53	*1202	-	*961	*12504	8561	24812	29391730
10 Loans to stockholders	21066	-	***	-	-	-	-	-	-	-	-	-	21066
11 Mortgage and real estate loans	76900918	-	***	-	-	*209	*1185	-	-	*915	24247	124826	76749536
12 Other investments	549597552	-	***	-	*271	*1815	*30011	-	*29750	*163679	208533	688491	548475002
13 Depreciable assets	4450714	-	***	-	*8	-	*52	-	-	*8311	4044	8911	4429388
14 Less: Accumulated depreciation	743075	-	***	-	-	-	-	-	-	-	-	-	743075
15 Depletable assets	-	-	***	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	***	-	-	-	-	-	-	-	-	-	-
17 Land	86976	-	***	-	-	-	-	-	-	-	-	210	86767
18 Intangible assets (Amortizable)	1254984	-	***	-	-	-	-	-	-	-	-	-	1254984
19 Less: Accumulated amortization	335041	-	***	-	-	-	-	-	-	-	-	-	335041
20 Other assets	80579365	-	***	*-0	-	*42	*5892	-	*-60	*6815	12515	55937	80498223
21 Total liabilities	910787315	-	***	*334	*2053	*3764	*58551	-	*30652	*322720	422616	1222788	908723734
22 Accounts payable	10526359	-	***	-	-	-	-	-	-	-	-	-	10526359
23 Mort, notes, and bonds under 1 yr	34706206	-	***	-	-	-	-	-	-	-	-	-	34706206
24 Other current liabilities	48720449	-	***	*34	*2	*72	*2807	-	*849	*9638	7118	106505	48593423
25 Loans from stockholders	58479	-	***	-	-	-	-	-	-	-	-	-	58479
26 Mort, notes, bonds, 1 yr or more	8320433	-	***	-	-	-	-	-	-	-	-	-	8320433
27 Other liabilities	721252078	-	***	*-4	*2051	*986	*38959	-	*28235	*227557	328571	943602	719682018
28 Net worth	87203312	-	***	*304	-	*2707	*16785	-	*1568	*85525	86926	172681	86836816
29 Capital stock	1194986	-	***	-	-	-	-	-	-	-	-	1507	1193479
30 Paid-in or capital surplus	29978498	-	***	-	-	*1264	*4133	-	-	-	6	30705	15048 29927343
31 Retained earnings, appropriated	19277903	-	***	*76	-	*5	*354	-	*1455	*38852	4155	7997	19225009
32 Retained earnings-unappropriated	36764388	-	***	*228	-	*1438	*12299	-	*113	*46667	52065	148129	36503448
33 Retained earnings (S Corp)	-	-	***	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	12464	-	***	-	-	-	-	-	-	-	-	-	12464
35 Total receipts	217281628	***	***	*128	*280	*869	*14551	-	*1534	*71071	91554	453919	216647451
36 Business receipts	133772820	-	***	*112	*162	*645	*5460	-	*921	*42986	42755	351841	133327936
37 Interest	45109193	-	***	*16	*94	*185	*3678	-	*253	*16685	38471	78277	44971529
38 Interest on govt. obligations	209727	-	***	-	-	*35	*1	-	-	-	229	343	209118
39 Rents	5372829	-	***	-	-	-	-	-	-	*136	666	2547	5369480
40 Royalties	5219	-	***	-	-	-	-	-	-	-	-	-	5219
41 Net S-T cap gain less net LT loss	1206374	***	***	-	-	-	*7	-	*-0	*407	-	1485	1204209
42 Net L-T cap gain less net ST loss	5723565	-	***	-	-	-	*48	-	*5	*5351	5973	5334	5706854
43 Net gain, noncapital assets	59144	-	***	-	-	-	-	-	-	-	-	91	59053
44 Dividends, domestic corporations	1503675	-	***	-	*18	*4	*145	-	-	*524	549	1274	1501162
45 Dividends, foreign corporations	*14718	-	***	-	-	-	*10	-	-	-	-	-	14708
46 Other receipts	24304366	-	***	*1	*6	*-0	*5202	-	*354	*4982	2911	12728	24278183
47 Total deductions	213464788	-	***	*109	*281	*1005	*14558	-	*4570	*68874	101574	449996	212823807
48 Cost of goods	113676642	-	***	*88	*71	*161	*1980	-	*1162	*31053	39019	268324	113334775
49 Compensation of officers	507964	-	***	-	*45	-	-	-	-	-	-	-	507915
50 Salaries and wages	4090630	-	***	-	-	-	-	-	-	-	-	-	4090630
51 Repairs	47908	-	***	-	-	-	*67	-	-	-	-	97	47744
52 Bad debts	377695	-	***	-	-	-	-	-	-	*21	21	117	377536
53 Rent paid on business property	716914	-	***	-	*8	*1	*110	-	-	*2044	232	2685	711835
54 Taxes paid	1470232	-	***	*1	*14	*12	*95	-	*63	*1516	1050	9402	1458080
55 Interest paid	5709180	-	***	-	-	*1	*1818	-	-	-	637	1016	5705709
56 Contributions or gifts	53276	-	***	-	-	-	-	-	-	-	-	-	53276
57 Amortization	1897147	-	***	-	*11	*51	*177	-	*115	*2137	2621	13302	1878732
58 Depreciation	2052341	-	***	-	-	*5	*10	-	-	*1765	437	2397	2047727
59 Depletion	18327	-	***	-	-	-	-	-	-	-	-	-	18327
60 Advertising	385952	-	***	-	-	*3	*10	-	-	*307	77	376	385178
61 Pension, prof sh, stock, annuity	765949	-	***	-	-	-	*121	-	-	*747	746	3214	761121
62 Employee benefit programs	3691823	-	***	-	-	-	*51	-	-	*566	180	1385	3689641
63 Net loss, noncapital assets	86508	-	***	-	-	-	-	-	-	-	12	1529	84966
64 Other deductions	77916300	-	***	*19	*133	*772	*10119	-	*3230	*28717	56543	146152	77670614
65 Total receipts less total deducts	3816840	***	***	*19	*-2	*-136	*-7	-	*-3036	*2197	-10021	3923	3823644
66 Constructive taxable income from related foreign corporations	9956	-	***	-	-	-	-	-	-	-	-	-	9956
67 Net income (less deficit), total	3617069	***	***	*19	*-2	*-171	*-8	-	*-3036	*2197	-10250	3580	3624482
68 Net income, total	4920831	***	***	*19	*25	*63	*1816	-	-	*3946	2759	4461	4907477
69 Deficit, total	1303762	-	***	-	*27	*234	*1824	-	*3036	*1749	13009	882	1282995
70 Net income (less def), Form 1120-A	-	-	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	-	-	***	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	952677	-	***	*12	*28	*65	*-580	-	-	*2462	1774	2912	946005
74 Net operating loss deduction	594042	-	***	-	-	*63	*209	-	-	-	-	6	593764
75 Dividends received deduction	344357	-	***	-	*12	*2	*87	-	-	*154	146	458	343498
76 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	4941249	***	***	*8	*10	-	*616	-	-	*1539	1085	1646	4936081
78 Total income tax before credits	1767840	***	***	*1	*2	-	*264	-	-	*715	477	810	1765485
79 Income tax	1726806	***	***	*1	*2	-	*153	-	-	*499	376	542	1725147
80 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	***	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	43693	-	***	-	-	-	*110	-	-	*216	101	268	42998
83 Foreign tax credit	90746	-	***	-	-	-	-	-	-	-	-	-	90746
84 U.S. Possessions tax credit	-	-	***	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	15387	-	***	-	-	-	-	-	-	-	-	-	15387
86 General business credit	29989	-	***	-	-	-	-	-	-	-	-	-	29989
87 Prior year minimum tax credit	12772	-	***	-	-	-	-	-	-	-	1	-	12770
88 Total income tax after credits	1618947	***	***	*1	*2	-	*264	-	-	*715	475	810	1616593

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Mutual property and casualty insurance companies

MINOR INDUSTRY 6356
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1723	29	*30	*20	40	142	691	212	185	100	55	102	116
2 Total assets	356895308	-	*905	*3737	15175	105205	1703657	1513476	2927858	3467526	4038676	16161736	326957357
3 Cash	9115515	-	*484	*1955	9318	53398	413584	320441	458645	406712	193517	605719	6651743
4 Notes and accounts receivable	20454827	-	*386	*835	*591	2641	74693	58759	221669	190605	220247	881732	18802669
5 Less: Allowance for bad debts	114171	-	-	-	-	-	*165	*1345	*5331	*10129	2318	3779	91104
6 Inventories	16607	-	-	-	-	-	*1	-	-	-	-	2955	13652
7 U.S. govt. obligations, total	40383014	-	-	-	*1265	17039	414545	448798	719718	1094420	941436	4225569	32520225
8 Tax-exempt securities	44989698	-	-	-	*51	*1937	97155	105191	387660	181056	601533	2173309	41441805
9 Other current assets	19702065	-	-	*73	*411	9868	127858	230743	340678	605116	280404	933524	17173390
10 Loans to stockholders	*400414	-	-	-	-	*281	*-0	-	-	-	-	-	400133
11 Mortgage and real estate loans	17407147	-	-	-	-	-	*6730	-	*11285	*2995	2465	25621	17358050
12 Other investments	191556156	-	*125	*868	*2489	17103	495396	369014	725092	924202	1639298	6529102	180853466
13 Depreciable assets	7424814	-	*58	*14	*1446	5458	51770	22769	59983	41369	97279	457929	6686738
14 Less: Accumulated depreciation	1026396	-	-	*7	*472	2604	24693	11901	21002	8039	19539	132668	805472
15 Depletable assets	*1811	-	-	-	-	-	*13	*51	-	-	-	-	1747
16 Less: Accumulated depletion	31	-	-	-	-	-	-	-	-	-	-	-	31
17 Land	271336	-	-	-	*54	*88	3965	1265	*2481	*725	3420	19587	239751
18 Intangible assets (Amortizable)	1144679	-	-	-	-	*171	489	*286	*2416	*115	3431	92127	1045643
19 Less: Accumulated amortization	312638	-	-	-	-	*140	370	*277	*777	*65	1005	21287	288716
20 Other assets	5480462	-	*-148	-	*23	-36	42687	-30317	25339	38443	78510	372294	4953667
21 Total liabilities	356895308	-	*905	*3737	15175	105205	1703657	1513476	2927858	3467526	4038676	16161736	326957357
22 Accounts payable	6361318	-	*71	*1109	*795	5338	36963	55765	65638	133787	39873	415401	5606578
23 Mort, notes, and bonds under 1 yr	2120582	-	*927	-	*49	*6774	*237	*3744	*5198	*1546	2512	57503	2042092
24 Other current liabilities	190303987	-	*1746	*663	*3756	67441	715993	840663	1534351	1850110	2479560	9174296	173635408
25 Loans from stockholders	350938	-	*15	-	-	-	*2098	*3367	*146	-	13970	4943	326399
26 Mort, notes, bonds, 1 yr or more	4943362	-	-	-	*1011	*317	*7522	*25749	*8060	-	19290	63147	4818267
27 Other liabilities	50189164	-	*17	-	*1676	*2859	94698	147193	356084	181209	215637	993835	48195957
28 Net worth	102625957	-	*-1871	*1964	7887	22476	846147	436996	958381	1300874	1267835	5452610	92332656
29 Capital stock	1082590	-	-	-	-	-	*8179	*34381	*19999	*8678	10157	199872	801323
30 Paid-in or capital surplus	22358561	-	*835	*4216	*118	*7272	54875	65088	156353	*257691	133381	552483	21126248
31 Retained earnings, appropriated	2716397	-	-	-	-	*134	13395	*5474	*31029	*110227	38371	89946	2427821
32 Retained earnings-unappropriated	76477927	-	*-2706	*1812	7769	15069	769858	332053	751018	924279	1086177	4610360	67982239
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	9517	-	-	*4063	-	-	*161	-	*18	-	251	50	4974
35 Total receipts	132613075	1127848	*5849	*660	3857	88584	677523	871840	1722007	1435614	2293063	8608959	115777271
36 Business receipts	108548516	*1035729	*5232	*-0	*1895	54177	488103	763767	1522646	1068090	2027677	7312585	94268615
37 Interest	13696231	*57975	*44	*363	628	5270	73566	69665	124153	152640	150949	655675	12405303
38 Interest on govt. obligations	1690655	*1276	-	-	*4	*103	5119	7351	14565	20935	30395	86370	1524537
39 Rents	665801	*1085	-	-	*75	*76	1388	938	4501	*1517	5171	16363	634686
40 Royalties	*37	-	-	-	-	-	-	*1	-	-	-	15	22
41 Net S-T cap gain less net LT loss	435362	11523	-	-	-	*4	1416	*-751	2417	*3958	5290	30508	380997
42 Net L-T cap gain less net ST loss	3088652	*23691	-	-	*28	*38	9420	4231	17300	27454	27355	155519	2823616
43 Net gain, noncapital assets	21397	-	-	-	-	-	*18	*8	*133	*17	147	980	20094
44 Dividends, domestic corporations	965450	*1837	*3	*16	*17	*53	5079	1631	5904	8905	7756	42716	891531
45 Dividends, foreign corporations	69175	184	-	-	-	-	*59	*8	*37	-	500	6083	62304
46 Other receipts	3431799	*-5451	*571	*281	*1210	28861	93353	24990	30353	152098	37822	302146	2765566
47 Total deductions	122777580	1128644	*7689	*985	4234	85980	645916	872446	1659283	1228382	2149346	8222903	106771772
48 Cost of goods	72714764	*891316	*6017	*72	*1301	62635	292077	419109	1042285	620571	1410335	5419067	62549978
49 Compensation of officers	397676	*2927	-	-	*130	1578	9808	8422	14671	13062	14431	54149	278498
50 Salaries and wages	14766165	*73874	*291	*88	*1720	5867	128829	124112	162022	194993	304232	1258768	12511369
51 Repairs	46221	840	*23	-	*11	*62	736	699	933	*194	1629	1163	39930
52 Bad debts	189137	*2522	-	-	-	-	4414	2822	9933	4789	3123	11585	149950
53 Rent paid on business property	792846	*2543	*44	*21	*69	*74	7856	3480	4786	6820	10289	76113	680750
54 Taxes paid	2826836	*19934	*166	*8	*162	727	17265	38229	46712	28317	47692	200236	2427387
55 Interest paid	1194940	1081	*40	-	*30	*438	987	3408	3282	*814	6654	20336	1157871
56 Contributions or gifts	91192	120	*1	-	-	*5	137	76	105	*530	733	2618	86867
57 Amortization	368514	*17818	-	-	-	*116	609	1100	867	*622	1119	11197	335065
58 Depreciation	867580	*6155	*1	-	*48	181	2634	3684	5926	5111	11868	56768	775202
59 Depletion	*11	-	-	-	-	-	-	*-0	-	-	-	1	9
60 Advertising	420118	*2069	*-0	-	*21	202	4389	1191	3884	4065	4474	17794	382030
61 Pension, prof sh, stock, annuity	264025	6537	-	-	*13	*4	968	2154	2148	*2003	2826	20264	227108
62 Employee benefit programs	1365614	*13383	*334	*15	*53	*263	11480	5159	11681	10789	22010	111171	1179278
63 Net loss, noncapital assets	23229	332	-	-	-	-	*163	*969	*340	*85	239	3172	17930
64 Other deductions	26448712	87194	*772	*781	675	13827	163564	257831	349706	335618	307693	958502	23972549
65 Total receipts less total deducts	9835495	-796	*-1840	*-325	-377	2604	31607	-606	62724	207232	143717	386057	9005498
66 Constructive taxable income from related foreign corporations	133395	-	-	-	-	-	-	-	-	-	64	49	133282
67 Net income (less deficit), total	8278235	-2072	*-1840	*-325	-381	2501	26488	-7957	48159	186296	113387	299735	7614244
68 Net income, total	9126693	*13424	*23	*34	558	4453	70541	55394	100879	221076	144852	697427	7818032
69 Deficit, total	848457	*15495	*1864	*359	*939	*1953	44053	63352	52720	*34780	31465	397692	203788
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	1276508	*11747	*2	*11	*234	1409	14583	11109	19809	45834	21708	148445	1001617
74 Net operating loss deduction	750464	*10461	-	-	*222	*1372	11060	*9979	*15679	*39669	15912	114043	532067
75 Dividends received deduction	522344	*1286	*2	*11	*12	*37	3523	1130	4130	6165	5444	33102	467502
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	7902123	*2020	*21	*29	*324	3076	56759	44513	82008	175376	123673	556057	6858267
78 Total income tax before credits	2780522	*1998	*3	*4	*45	721	16178	15047	28697	54514	43433	194565	2425315
79 Income tax	2743992	*612	*3	*4	*45	559	15627	14826	27765	53844	42102	191052	2397552
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	43580	1386	-	-	-	*162	551	*221	*932	*670	1331	3513	34813
83 Foreign tax credit	82434	-	-	-	-	-	*3	-	*1	*23	48	151	82208
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	1239	-	-	-	-	-	-	-	-	-	-	-	1239
86 General business credit	28802	-	-	-	-	-	*14	-	-	-	-0	86	28702
87 Prior year minimum tax credit	115624	-	-	-	-	*30	338	*509	*166	*1211	2184	16305	94881
88 Total income tax after credits	2552424	*1998	*3	*4	*45	691	15823	14538	28530	53280	41201	178023	2218285

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Stock property and casualty insurance companies and other insurance companies

MINOR INDUSTRY 6359
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3648	113	822	677	248	188	579	239	263	121	94	99	206
2 Total assets	1000250545	-	19164	100461	103336	131214	1562173	1768648	4181564	4470894	6501973	15956069	965455050
3 Cash	30284015	-	2909	45620	37458	66843	440812	455992	725562	757739	696624	1041321	26013135
4 Notes and accounts receivable	57172165	-	*4916	*13025	*10804	4238	111396	138431	297725	394710	593145	1456640	54147134
5 Less: Allowance for bad debts	409427	-	-	-	-	-	*2384	*434	*5789	*3345	7238	17045	373192
6 Inventories	1011960	-	-	-	-	-	-	-	*1038	-	486	3554	1006882
7 U.S. govt. obligations, total	82313754	-	*185	-	*1917	*10479	280025	216763	584855	843827	1080891	2718004	76576808
8 Tax-exempt securities	140187797	-	-	-	-	*67	29657	82922	123384	301585	639794	1727742	137282646
9 Other current assets	69604957	-	*267	7820	32263	14117	180714	283674	576410	707634	855765	1636840	65309455
10 Loans to stockholders	2068776	-	*819	*18163	*101	*732	*7300	*1172	*1931	*734	4820	3778	2029225
11 Mortgage and real estate loans	9034428	-	-	-	-	-	*17028	*9336	39906	*11288	26849	116893	8813128
12 Other investments	516316344	-	7982	*10338	8645	23297	311101	466111	1469026	1071100	2102229	5436579	505409938
13 Depreciable assets	34560305	-	*36137	*14993	*15369	*10391	89682	100885	143452	139798	330069	687865	32991663
14 Less: Accumulated depreciation	8907002	-	*34497	*11205	*9827	*6322	21745	44466	51070	40065	131391	277069	8279345
15 Depletable assets	83496	-	-	-	-	-	-	-	-	-	-	-	83496
16 Less: Accumulated depletion	22208	-	-	-	-	-	-	-	-	-	-	-	22208
17 Land	1231900	-	-	-	-	-	*7414	*3181	*7673	*11389	24049	46369	1131825
18 Intangible assets (Amortizable)	7349411	-	*8	-	*58	*921	7529	*20353	92508	104059	85045	196951	6841980
19 Less: Accumulated amortization	1192993	-	*1	-	*42	*134	2314	*6379	17657	21687	23657	43127	1077994
20 Other assets	59562868	-	*440	*1707	6590	6586	105957	41105	192609	192128	224494	1220776	57570475
21 Total liabilities	1000250545	-	19164	100461	103336	131214	1562173	1768648	4181564	4470894	6501973	15956069	965455050
22 Accounts payable	25435150	-	*104	*7478	15075	2599	79275	114155	198873	120713	271695	615805	24009379
23 Mort, notes, and bonds under 1 yr	19129390	-	*14	-	-	*268	*15165	*11671	60486	23683	101222	125529	18791352
24 Other current liabilities	358150279	-	7545	73410	57567	101571	818821	1045189	2435920	2165482	3301693	6863956	341279126
25 Loans from stockholders	5945998	-	*118	*37342	-	*14442	*42892	*21979	*32918	*3085	2452	4571	5786199
26 Mort, notes, bonds, 1 yr or more	43752283	-	*37	-	*17622	*14256	79456	74536	134017	222851	226068	462395	42521045
27 Other liabilities	189713571	-	824	2563	255145	924	134977	103784	313907	488626	957249	3881307	183574265
28 Net worth	358123875	-	10521	-20332	-242072	-2844	391586	397334	1005443	1446455	1641595	4002505	349493684
29 Capital stock	22573182	-	1842	21406	203077	5570	265846	336078	534702	235915	208576	713513	20046657
30 Paid-in or capital surplus	134017260	-	128	17486	77038	30937	445710	414103	1021415	1430232	1565437	4133711	124881064
31 Retained earnings, appropriated	9676640	-	*88	-	*417	*195	*38370	*19178	*13705	*24860	38974	110615	9430239
32 Retained earnings-unappropriated	202101513	-	9092	-59224	-522300	-38215	-355502	-368446	-552994	-231119	-152992	-900380	205273593
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	10244720	-	*629	-	*303	*1330	*2838	*3580	*11386	13433	18400	54954	10137868
35 Total receipts	361843975	1509894	51554	173905	107211	123940	1422325	1897127	3748256	4415983	4895030	12528953	330969796
36 Business receipts	302660837	1294679	51151	160415	88760	116218	1289300	1766582	3295181	3789100	4176899	11143659	275488894
37 Interest	25790463	115389	188	7626	16352	4742	55888	63401	143928	161793	214011	507441	24499704
38 Interest on govt. obligations	6456992	5959	-	-	*10	*5	2067	4422	12774	13728	32798	69504	6315724
39 Rents	1158760	558	-	-	*381	-	4684	*1131	14615	*4513	10338	12796	1109744
40 Royalties	34511	-	-	-	-	-	-	-	-	*1	737	8	33765
41 Net S-T cap gain less net LT loss	1735954	*14378	*-0	-	*175	*42	1604	*851	8624	3267	20360	19528	1667126
42 Net L-T cap gain less net ST loss	5644235	20273	*1	-	*1642	*339	3624	2702	58669	34004	47510	100931	5374541
43 Net gain, noncapital assets	576281	*59	-	-	*1011	-	-	*5	*2185	*355	1423	22242	549002
44 Dividends, domestic corporations	1976953	*2577	*34	*1	*1357	*76	720	2118	7792	5877	13944	21027	1921430
45 Dividends, foreign corporations	450279	332	-	-	-	-	25	*73	-	*172	124	644	448908
46 Other receipts	15358711	55691	*180	*5863	*-2476	*2518	64414	55842	204488	403174	376886	631173	13560957
47 Total deductions	338328991	1441263	50117	156673	144519	137856	1443798	2021662	3828737	4367682	4789848	12729994	307216842
48 Cost of goods	207072312	795979	5661	4313	25362	31143	583184	1323362	2148348	2904359	2468045	7964631	188817927
49 Compensation of officers	1772772	*33944	*7150	*7357	*12055	*11378	20219	27277	47275	23050	51567	115071	1416428
50 Salaries and wages	45896142	253369	*7553	39140	14534	27400	189636	255302	427171	483189	770589	1315803	42112456
51 Repairs	304089	*623	*440	*1309	*824	*552	3705	14112	3645	2544	9304	12266	254765
52 Bad debts	761725	*5893	-	-	*276	-	*445	*1436	10150	*3651	10500	72179	657197
53 Rent paid on business property	3199297	9178	*1575	*4507	*1287	*2563	21530	28931	24303	30258	44713	110081	2920372
54 Taxes paid	7213406	23538	2209	*4241	5406	3525	18541	77513	64996	69947	128283	235464	6579742
55 Interest paid	7211042	*25063	-	*1785	*22	*448	5179	9542	22748	9219	30041	60800	7046195
56 Contributions or gifts	159538	*303	*208	-	*655	*3	*162	*340	2589	*233	2137	2910	149998
57 Amortization	844970	*827	196	*16	60	500	4065	5737	8219	14627	8745	32759	769218
58 Depreciation	3763882	6340	*1255	*1610	*2907	*1499	5840	14204	17484	17181	31057	78077	3586428
59 Depletion	17730	-	-	-	-	-	-	-	-	*72	-	18	17640
60 Advertising	1544361	2201	*2781	*21	*1794	*2262	7412	27239	35719	20127	32708	44234	1367864
61 Pension, prof sh, stock, annuity	979016	*1425	*342	-	*3015	-	*1849	*1587	3557	*923	8338	35979	922001
62 Employee benefit programs	3598706	12222	*1150	*2908	*525	*779	45891	36173	79532	28401	35829	117802	3237494
63 Net loss, noncapital assets	595208	124	-	-	*529	-	*466	*1565	2323	*2146	6962	7154	573939
64 Other deductions	53394796	270234	19596	89468	75267	55804	535675	197342	930679	757756	1151029	2524765	46787180
65 Total receipts less total deducts	23514984	68631	1437	17232	-37307	-13916	-21473	-124534	-80481	48301	105182	-201042	23752954
66 Constructive taxable income from related foreign corporations	1751991	*3	-	-	-	-	-	-	*65	-	2	144	1751776
67 Net income (less deficit), total	18809983	62675	1437	17232	-37317	-13921	-23540	-128956	-93190	34573	72386	-270402	19189006
68 Net income, total	21840609	75770	2630	19508	14605	6953	71862	87154	225734	186247	277033	522733	20350380
69 Deficit, total	3030626	*13095	1193	2276	51922	20874	95402	216110	318923	151674	204647	793135	1161374
70 Net income (less def), Form 1120-A	*-103	-	*-103	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*23214	*23214	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	3220564	32848	*267	*18216	1684	*3868	24776	13986	57679	44230	52790	92001	2878219
74 Net operating loss deduction	1786524	*31044	*243	*18216	*734	*3815	24298	*12503	51966	40356	40682	74873	1487794
75 Dividends received deduction	1427186	*1804	*24	*1	*950	*53	477	1482	5714	3874	9646	15214	1387947
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	18694939	42922	2363	1292	13637	3115	47179	73760	176238	141111	228798	442168	17522356
78 Total income tax before credits	6833018	15169	357	209	4420	1047	15067	25287	57101	49076	80310	158150	6426824
79 Income tax	6543725	14731	354	194	4354	602	13811	25258	56145	48208	78221	152328	6149518
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	289093	*437	*3	*15	*67	446	1257	*29	956	867	2089	5822	277106
83 Foreign tax credit	818190	33	-	-	-	-	*1	*4	*1	*12	39	569	817531
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	40266	-	-	-	-	-	-	-	-	-	-	-	40266
86 General business credit	39384	-	-	-	-	-	-	*89	-	-	-	161	39134
87 Prior year minimum tax credit	185815	*1364	-	*1	*42	*35	*387	*843	*566	*43	978	222	181336
88 Total income tax after credits	5749363	13772	357	*207	4379	1012	14680	24352	56534	49020	79294	157198	5348556

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance agents, brokers, and service

MAJOR GROUP 49
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	78717	4418	47811	9829	7125	5433	3341	439	212	47	29	19	14
2 Total assets	67250495	-	1223959	1549009	2554940	3778588	6763971	3062600	3184408	1520896	2017615	2984304	38610206
3 Cash	8789644	-	370016	513531	826866	950718	1856590	797469	598734	450398	280749	455944	1688629
4 Notes and accounts receivable	12060387	-	132895	142533	459474	897781	1678355	1003726	1021355	312225	550850	619705	5241489
5 Less: Allowance for bad debts	102764	-	-	*138	*2278	*4760	11986	15521	9109	*16543	2315	5850	34264
6 Inventories	*14457	-	-	-	-	-	-	-	-	*4726	9730	-	-
7 U.S. govt. obligations, total	1119283	-	-	-	-	*27164	*13098	*42985	*90138	*85946	76256	36589	747107
8 Tax-exempt securities	2237469	-	-	-	*258	-	*118348	*5369	*34768	*5283	19258	119532	1934653
9 Other current assets	4720718	-	61587	112406	193132	318207	580794	245796	319744	177574	210651	467306	2033521
10 Loans to stockholders	1069500	-	212931	201778	100507	97080	284959	138543	*27310	*5465	902	24	-
11 Mortgage and real estate loans	352483	-	*13421	-	*17470	*16243	*43989	-	*81561	*47961	770	1330	129738
12 Other investments	32207070	-	*76953	112970	304195	492484	850510	256210	439294	239954	351191	658638	28424671
13 Depreciable assets	9881810	-	1055175	846500	884972	958857	1538011	602288	508527	213856	319848	253654	2700121
14 Less: Accumulated depreciation	5847809	-	762673	601783	596565	598433	957266	309374	288452	114666	146472	134511	1337613
15 Depletable assets	*17046	-	*279	*11945	*505	-	*60	-	*4258	-	-	-	-
16 Less: Accumulated depletion	*6432	-	*279	*5114	*151	-	-	-	*888	-	-	-	-
17 Land	354441	-	*2787	*23423	*1712	90827	28569	35937	53897	*6720	10951	9466	90153
18 Intangible assets (Amortizable)	4764744	-	227523	215208	336370	446605	784768	234878	280555	*90425	202317	552425	1393670
19 Less: Accumulated amortization	1576906	-	201118	96709	134853	188769	324341	47840	84340	*24442	56250	97586	320658
20 Other assets	-2804646	-	34462	72459	163325	274584	279515	72133	107054	36014	189178	47638	-4081011
21 Total liabilities	67250495	-	1223959	1549009	2554940	3778588	6763971	3062600	3184408	1520896	2017615	2984304	38610206
22 Accounts payable	13645389	-	192813	274604	706563	993528	2571434	1242038	1048105	432962	477853	349289	5356199
23 Mort, notes, and bonds under 1 yr	2532480	-	98337	226955	161059	296608	539274	246634	303423	75694	36384	342699	205413
24 Other current liabilities	7470599	-	224285	184346	290208	466930	1022369	590597	566230	358437	431792	964055	2371351
25 Loans from stockholders	1006121	-	353606	101306	72966	208586	144259	*37104	68302	*1066	11993	-	6933
26 Mort, notes, bonds, 1 yr or more	9586370	-	311526	386043	396232	479589	919703	232694	417075	122781	242372	200500	5877853
27 Other liabilities	9212888	-	55012	201480	92589	225885	225133	29518	63807	164848	272028	280614	7601974
28 Net worth	23796649	-	-11620	174275	835323	1107461	1341799	684014	717466	365107	545194	847146	17190483
29 Capital stock	1951213	-	109234	76340	192498	186706	188997	43198	128058	61820	100237	103721	760405
30 Paid-in or capital surplus	10924075	-	192040	174824	165808	168982	370178	235586	425383	134513	426775	479228	8150759
31 Retained earnings, appropriated	119181	-	*891	*4583	*866	*3770	*29427	*477	*1880	-	-	-	77286
32 Retained earnings-unappropriated	11520619	-	8883	107693	553857	553510	562020	192728	112288	105857	114848	269644	8939292
33 Retained earnings (S Corp)	1417796	-	-189514	35452	157052	387262	558628	273499	81827	*93381	8940	11269	-
34 Less: Cost of treasury stock	2136235	-	133153	*224617	234758	192768	367453	61474	31970	*30463	105605	16715	737258
35 Total receipts	54746419	814532	7641780	5061421	5102512	6157231	7930617	2988611	2320081	1326060	2155837	1528826	11718912
36 Business receipts	50682837	755328	7608930	4849008	4888456	5952832	7627806	2885431	1976569	1200711	2057464	1351665	9528639
37 Interest	1143565	6259	8729	13293	23398	30699	69111	30383	34283	39654	25692	28615	833449
38 Interest on govt. obligations	54122	*1348	-	-	*304	*5082	5354	*2796	*2158	*420	1817	7109	27732
39 Rents	133285	-	*2436	*8111	*3442	*6633	15225	*14922	*4418	*4495	5288	2862	65454
40 Royalties	*11900	-	-	-	-	-	*1	-	*1360	7136	-	-	3404
41 Net S-T cap gain less net LT loss	45986	*117	-	-	-	*633	*6134	*154	*1277	*1742	2506	1374	32048
42 Net L-T cap gain less net ST loss	478127	*23025	*1863	*7679	28270	*13950	13830	*20612	26113	*33402	11871	122766	174746
43 Net gain, noncapital assets	63532	*15374	*1331	*3165	*227	*21696	1913	3090	*7251	*138	2145	3931	3271
44 Dividends, domestic corporations	97910	*458	*38	*1739	3779	*3537	17748	*3400	2865	*553	1372	1534	60887
45 Dividends, foreign corporations	161109	177	-	-	-	-	*55	-	*185	*2698	588	-	157405
46 Other receipts	1874045	12445	18452	178424	154636	122169	173441	27822	263600	35112	47094	8971	831876
47 Total deductions	50418173	768248	6984200	4875671	4961937	5728335	7322539	2845028	2201674	1266118	2111729	1318179	10034516
48 Cost of goods	7790529	*96894	1490064	1666607	*426683	771925	458629	*657077	383675	*110645	488817	51997	1187516
49 Compensation of officers	6380242	41146	1469939	856226	763911	868204	1193249	297349	268401	58941	52161	107193	403520
50 Salaries and wages	13847332	172726	1169999	957242	1167128	1469677	2655414	888752	648556	475143	461255	427417	3354024
51 Repairs	342825	6741	46555	30206	30659	47771	59782	15003	14476	9315	14217	10599	57501
52 Bad debts	119025	*4965	3176	11351	9883	28406	22653	10168	6877	664	1743	1923	17217
53 Rent paid on business property	1939817	23622	341614	147757	205198	198264	275255	97889	80401	41964	60109	43400	424345
54 Taxes paid	1845395	22693	230121	161164	171242	220618	275275	87542	75957	39189	48138	45952	467504
55 Interest paid	955003	6258	45452	48753	47212	69664	107760	35243	41465	11662	22848	16693	501992
56 Contributions or gifts	50693	*136	2102	2432	4163	2817	6983	3675	2390	1129	1302	2490	21075
57 Amortization	280153	*3766	10208	15586	20993	27907	48151	12753	11690	3711	15717	31804	77866
58 Depreciation	855727	16257	94338	63238	77934	78647	140268	61473	41347	12518	35857	29224	204626
59 Depletion	*2099	-	*676	-	-	-	*41	*3	*1379	-	-	-	-
60 Advertising	662130	12831	105492	44571	48916	232070	74548	28800	10711	9094	13141	12990	68967
61 Pension, prof sh, stock, annuity	703592	*3482	118359	32568	82048	68496	103051	41687	41158	12533	11273	13769	175167
62 Employee benefit programs	1008358	11218	78248	78687	101958	108879	119833	59981	47414	30026	40381	30644	301088
63 Net loss, noncapital assets	37515	*159	*1400	*891	*3646	*206	2220	*2548	740	*386	6769	6065	12486
64 Other deductions	13597739	345355	1776456	758392	1800363	1534782	1779426	545085	525039	449199	838003	486019	2759622
65 Total receipts less total deducts	4328246	46283	657580	185750	140575	428896	608078	143583	118407	59942	44108	210648	1684396
66 Constructive taxable income from related foreign corporations	80021	-	-	-	-	-	-	-	*362	*1662	-	2062	75935
67 Net income (less deficit), total	4354146	44936	657580	185750	140271	423813	602724	140787	116610	61184	42291	205600	1732599
68 Net income, total	5408419	88196	854318	252620	258504	468140	747504	180632	167965	95519	64643	233210	1997167
69 Deficit, total	1054274	43260	196738	66870	118233	44327	144780	39845	51354	*34335	22352	27610	264568
70 Net income (less def), Form 1120-A	3098	*1128	*1613	*704	*-347	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-1404	*-1404	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1906470	*43686	650289	128441	67207	329436	492412	91498	64415	*29776	1611	7700	-
73 Statutory special deductions, total	194863	*12114	20145	*14597	21483	25516	31282	*6891	11603	1594	10537	10180	28922
74 Net operating loss deduction	140236	*11673	*20118	*13383	19152	23040	16672	*3830	9454	*1157	9114	9082	3561
75 Dividends received deduction	54626	*440	*26	*1213	2331	*2476	14610	*3060	2149	*437	1424	1099	25361
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2998727	*19945	70896	75864	126901	88800	153792	69474	88444	64562	52923	215371	1971755
78 Total income tax before credits	976777	6869	10706	12948	25375	19274	43955	22785	30042	21086	18147	75301	690290
79 Income tax	974612	*6396	10706	12948	25375	19274	43089	22749	29954	21067	17988	74959	690107
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	2040	*358	-	-	-	-	*872	*36	*88	*4	159	342	182
83 Foreign tax credit	50161	-	-	-	-	-	-	-	*21	*2869	1	4	47266
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*2958	-	-	-	-	-	-	-	*1171	-	-	-	1787
86 General business credit	7758	-	*411	12	-	-	-	*669	-	7	10	3	6645
87 Prior year minimum tax credit	1767	*641	*11	-	-	-	*34	*380	-	*156	478	68	-
88 Total income tax after credits	914133	6228	10283	12935	25375	19274	43921	21736	28850	18054	17658	75226	634592

MAJOR GROUP 50
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	518131	31061	218025	93415	68529	49651	47780	5462	2851	768	318	184	87
2 Total assets	415514302	-	6779949	15508548	24160722	34777301	96674412	37914056	43456008	26153522	22151843	29002950	78934991
3 Cash	30011892	-	2156530	2956568	3014758	3277240	6361963	2094959	2693731	1666363	1398783	1548848	2842149
4 Notes and accounts receivable	22928153	-	374021	562137	1205398	1165091	4497811	1836899	2368520	1341867	1326645	2127973	6121793
5 Less: Allowance for bad debts	772994	-	80877	*26468	16592	50673	66230	45508	33580	30788	36691	298079	87508
6 Inventories	17607370	-	*32909	234486	647907	1531162	4359795	2150086	1729168	1319962	1180131	1628020	2793744
7 U.S. govt. obligations, total	2019367	-	*26266	*25487	214755	*91090	471117	187080	295020	127996	242785	157413	180358
8 Tax-exempt securities	926026	-	*2967	*10399	*43689	114427	221102	*134059	157264	*169080	58410	3734	10896
9 Other current assets	26548821	-	559073	968714	1536689	2054443	6352547	2291958	2715934	1673122	1356321	1905666	5134352
10 Loans to stockholders	6260042	-	445708	804751	639318	900623	1745013	405248	363765	312622	362123	203164	77708
11 Mortgage and real estate loans	15093639	-	179205	713120	797457	1327298	3263721	556044	1263351	580727	565785	1184193	4662736
12 Other investments	68716107	-	419205	983296	1895702	3069562	10015966	4329787	6596557	5130099	4922881	6975409	24377643
13 Depreciable assets	220824482	-	6149844	10221049	15439403	22324011	59231537	23282463	24463223	13977887	10385273	11650606	23699186
14 Less: Accumulated depreciation	75418540	-	4469582	4958876	6337433	8024150	20100535	7312698	8181434	4920305	3422460	3157478	4533588
15 Depletable assets	754785	-	*42452	*51191	*40987	*71724	189009	*9375	29712	*48613	3100	204646	63976
16 Less: Accumulated depletion	296761	-	*6000	*36605	*5638	*28236	66781	*1990	*12094	*48547	1647	73194	16029
17 Land	58644786	-	687791	2758673	4290556	6058966	17055748	6609300	6739577	3255562	2636419	2743800	5808393
18 Intangible assets (Amortizable)	7492958	-	218894	87956	229983	277455	1130722	516089	720456	471696	363894	595511	2880301
19 Less: Accumulated amortization	1854549	-	130138	50625	87685	113714	383375	171721	238058	160089	74547	112162	332436
20 Other assets	16028718	-	171680	203295	611471	730979	2395281	1042625	1784897	1237656	884639	1714879	5251316
21 Total liabilities	415514302	-	6779949	15508548	24160722	34777301	96674412	37914056	43456008	26153522	22151843	29002950	78934991
22 Accounts payable	13460553	-	293246	237532	518077	755181	2040323	805848	1572845	706736	640283	1630497	4259986
23 Mort, notes, and bonds under 1 yr	32534841	-	1889759	692417	1592064	2469879	8243277	2458529	3551005	1827247	1695017	2003099	6112549
24 Other current liabilities	19723190	-	593025	811016	1126907	1523333	3473426	1840473	2296210	1502909	1243627	1371356	3940908
25 Loans from stockholders	39637006	-	3176014	2751455	4171142	5725392	12008283	2903365	3303409	1665277	894931	1263654	1774085
26 Mort, notes, bonds, 1 yr or more	160109210	-	2243447	4397088	7620893	14188433	42474806	16683060	18816895	10643564	8645397	11608466	22787161
27 Other liabilities	27164196	-	311616	1531389	1278493	1214523	5329072	1530444	2494842	2352789	1571798	2748960	6800270
28 Net worth	122885304	-	-1727158	5087649	7853146	8900560	23105226	11692338	11420803	7455000	7460791	8376917	33260032
29 Capital stock	43658654	-	2022182	2065683	2914529	3128242	8303047	3129786	3862001	3061781	2087010	3613004	9471388
30 Paid-in or capital surplus	114638694	-	4131459	2710980	4016485	6161363	20420469	10248238	12565309	9104136	9201859	7436905	28641490
31 Retained earnings, appropriated	2365790	-	147647	*139794	494438	398505	674181	*100678	296104	*68536	5976	39931	-
32 Retained earnings-unappropriated	-31175121	-	-4576526	994376	910169	1235018	-3090906	-2750822	-5816018	-5697119	-4839349	-3379632	-4164313
33 Retained earnings (S Corp)	111310	-	-3175798	-391375	-85527	-1281631	-1667072	1180750	897394	1124135	1127616	976207	1406611
34 Less: Cost of treasury stock	6714023	-	276122	431809	396949	740938	1534493	216293	383986	206468	122322	309498	2095145
35 Total receipts	152662045	5289907	21090913	11385970	12742353	13396684	27982356	10305799	11621980	7659549	5903558	7866817	17416160
36 Business receipts	128855834	3253853	19948260	10471660	11571355	11658776	24222270	8776230	9335953	5820955	4610036	5987249	13199238
37 Interest	4416721	259404	71442	125853	182300	203067	517271	201179	339576	258244	252407	512392	1493585
38 Interest on govt. obligations	196901	3422	*10443	*1110	5308	9914	48617	21701	24322	28406	8237	25793	9626
39 Rents	3578773	112878	189090	109265	158873	179998	604547	268355	552040	236116	223297	221878	722439
40 Royalties	167670	*261	*27975	*3405	*6755	*3909	60479	*129	20486	*797	32476	4250	6747
41 Net S-T cap gain less net LT loss	146461	*11791	*10925	*2900	*522	9647	26959	16857	10874	13775	15381	3329	23499
42 Net L-T cap gain less net ST loss	4524129	972669	127816	116676	230937	198278	719984	296867	374692	387533	192183	459775	446720
43 Net gain, noncapital assets	1092907	311819	76816	69029	55181	69795	141919	53426	95578	89018	67246	17076	46003
44 Dividends, domestic corporations	245478	972	1748	8446	17805	20376	76899	10823	18162	36004	19794	13947	20502
45 Dividends, foreign corporations	14913	*849	-	-	*154	*9	*1105	*385	*2204	*621	2551	3896	3139
46 Other receipts	9422258	361989	626397	477627	513165	1042914	1562304	659845	848093	788080	479950	617232	1444662
47 Total deductions	146209470	5337555	20125061	10881482	12061246	12705456	26876753	9867106	11423668	7174517	5615963	7661309	16479353
48 Cost of goods	41745250	1240001	3130347	2146723	3199531	3205294	8719949	3397984	3553920	2158605	1793391	3272442	5927065
49 Compensation of officers	7607828	109295	2478924	999512	707854	707891	1205151	336375	310474	194451	165410	129796	262696
50 Salaries and wages	21230502	397273	3891883	1285039	2381060	2038627	4399560	1356012	1559980	858120	691364	705950	1665632
51 Repairs	4114093	116134	698555	403448	467412	485386	722285	334389	269467	176020	136441	130210	174346
52 Bad debts	1230764	308021	19172	28857	46639	73184	154916	48929	156116	85849	36467	114404	158211
53 Rent paid on business property	4396514	206864	885318	374440	456735	569212	558277	144778	363344	128996	133946	132715	441891
54 Taxes paid	6948764	284335	636053	496380	528505	651178	1540488	615887	633012	402420	285447	280174	594885
55 Interest paid	11259253	681298	210763	284078	409535	607544	2083735	970068	1230460	941972	617049	965432	2257318
56 Contributions or gifts	87922	1117	5299	8895	4010	8222	15759	6253	9216	8387	7227	8681	4856
57 Amortization	555167	49178	14568	8896	10241	17528	59500	41450	72357	38594	32047	58962	151845
58 Depreciation	5536337	269294	241937	254258	336470	394053	1128731	499219	617492	380651	298825	346683	768723
59 Depletion	41595	*315	*970	*2420	*419	*578	12086	*297	2278	*60	7169	3879	11125
60 Advertising	1889051	19846	464569	178108	175231	96121	294734	72916	133167	87442	57237	117739	191942
61 Pension, prof sh, stock, annuity	631757	1033	178268	61909	94730	48475	91465	21538	23227	16148	18398	48164	28402
62 Employee benefit programs	1169282	37879	142113	87960	83509	96972	237241	83280	77344	72676	51869	58643	139794
63 Net loss, noncapital assets	1415704	436870	67460	38798	*9409	54971	214219	56273	45452	101212	78743	94103	218194
64 Other deductions	36349685	1178803	7058861	4221763	3149956	3650222	5438656	1881458	2366361	1522913	1204932	1193333	3482427
65 Total receipts less total deducts	6452576	-47648	965852	504488	681107	691227	1105603	438692	198312	485033	287595	205508	936807
66 Constructive taxable income from related foreign corporations	38901	650	-	-	*12698	-	*105	-	*175	-	8233	9576	7464
67 Net income (less deficit), total	6294576	-50420	955409	503378	688497	681313	1057091	416991	174165	456626	287590	189291	934645
68 Net income, total	16043279	1408664	2014776	1012607	1197749	1312277	3044013	987112	1110590	1023266	641813	741641	1548771
69 Deficit, total	9748703	1459084	1059367	509229	509252	630964	1986922	570120	936425	566640	354224	552350	614126
70 Net income (less def), Form 1120-A	64678	-	17145	26542	20991	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	86980	86980	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	2893312	-247317	1151578	276437	303702	418844	402339	225072	70178	134481	23432	61645	72922
73 Statutory special deductions, total	3814554	630427	161097	114418	185921	197548	595125	171460	362469	283333	202667	261452	648636
74 Net operating loss deduction	3637845	629696	160364	106532	175851	182510	538795	163380	349686	257982	188486	250928	633634
75 Dividends received deduction	176693	716	*732	7885	10071	15038	56330	8080	12783	25352	14181	10524	15002
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	5992954	602047	197639	386634	419062	420512	1117095	403479	442144	499763	358163	339391	807025
78 Total income tax before credits	1905079	222076	36022	75846	88645	100200	341013	138758	156936	177484	130659	122831	314609
79 Income tax	1801033	199733	32573	74009	86667	98636	332722	134097	149295	171266	122919	116684	282433
80 Personal holding company tax	2258	-	*63	*16	*204	*669	*920	*349	-	-	38	-	-
81 Recapture taxes	*275	-	-	135	-	-	-	*133	*-0	*6	-	-	-
82 Alternative minimum tax	89624	16592	*204	*1686	*1163	*597	6906	4086	6585	6212	7548	5921	32124
83 Foreign tax credit	8858	*595	-	-	*3836	*219	*55	*21	*44	*97	506	3240	243
84 U.S. Possessions tax credit	4	-	-	-	-	-	4	-	-	-	-	-	-
85 Nonconventional source fuel credit	13838	-	-	*251	-	-	*264	-	*1280	-	-	784	11260
86 General business credit	18590	*625	*58	*1033	5	*1829	1042	*420	793	2959	3485	1550	4791
87 Prior year minimum tax credit	35821	5758	-	*165	*148	*997	1716	1529	1648	4563	2175	634	16488
88 Total income tax after credits	1827968	215099	35964	74397	84656	97155	337932	136787	153170	169866	124493	116622	281826

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Real estate operators and lessors of buildings

MINOR INDUSTRY 6511
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	219034	12902	65525	46569	36481	27992	25186	2578	1253	316	133	73	26
2 Total assets	184907387	-	2224346	7940160	12811831	19762777	49019503	17838859	19075064	10920513	9206350	11117771	24990213
3 Cash	11207491	-	408040	896958	952766	1307869	2811146	834262	1096926	645307	564536	817366	872315
4 Notes and accounts receivable	6256281	-	40158	187099	472005	353857	1342681	785523	771812	474325	343490	765103	720228
5 Less: Allowance for bad debts	352027	-	*25	*215	*3651	*1762	*40688	*418	9193	2097	20804	251381	21791
6 Inventories	311915	-	-	-	*10190	*11	*61340	*10132	73813	23463	89491	40882	2593
7 U.S. govt. obligations, total	790223	-	*6210	*12767	*26148	*13480	225993	*83892	140280	64603	59509	37666	119676
8 Tax-exempt securities	554708	-	-	*4687	*35089	103197	130925	*133094	72641	*43325	26136	3734	1881
9 Other current assets	7712002	-	164512	252793	446814	706723	1843688	702399	888412	433563	475359	461327	1336413
10 Loans to stockholders	3410571	-	133445	340039	351375	485201	1175767	205649	220220	147485	164664	124348	62378
11 Mortgage and real estate loans	4793815	-	64507	487454	330502	688296	1337611	161890	581287	271515	50922	657900	161933
12 Other investments	24751026	-	41364	495412	813686	1454710	4032276	1659715	2734069	2354469	1931807	2570712	6662806
13 Depreciable assets	135004115	-	3425260	7099733	11254598	16572173	38219596	13632008	13222436	7078379	5719863	6556326	12223743
14 Less: Accumulated depreciation	45853318	-	2537095	3542744	4610398	5891568	12207266	4012497	4408166	2594916	1766124	2159311	2123234
15 Depletable assets	145585	-	*24598	*1	*2446	*52501	*41382	*4023	*9695	*66	1269	6053	3550
16 Less: Accumulated depletion	84065	-	*4848	-	*2446	*25918	*39070	*913	*796	-	492	6033	3550
17 Land	29575481	-	369674	1585526	2513730	3682484	8814171	3033064	2983239	1439352	1138458	1075364	2940418
18 Intangible assets (Amortizable)	2495025	-	66421	44917	74453	185793	630943	279139	299288	329567	216370	127970	240164
19 Less: Accumulated amortization	774388	-	25301	30238	34963	82081	185238	81059	88559	79776	47132	46507	73533
20 Other assets	4962946	-	47426	105970	179488	157810	824246	408957	487660	291885	259028	336253	1864222
21 Total liabilities	184907387	-	2224346	7940160	12811831	19762777	49019503	17838859	19075064	10920513	9206350	11117771	24990213
22 Accounts payable	3553839	-	52751	53370	176423	204564	407180	285837	405148	266158	246633	885823	569952
23 Mort, notes, and bonds under 1 yr	11332240	-	141009	321189	645894	847763	3150979	760644	952979	598733	548496	588406	2776148
24 Other current liabilities	6055047	-	194522	241188	376429	590523	1210570	583527	810653	461013	442437	416372	727813
25 Loans from stockholders	17927947	-	721070	1223931	1979496	3187179	5805983	1391579	1263411	870471	335706	611338	537783
26 Mort, notes, bonds, 1 yr or more	85491624	-	1527072	2568248	4972466	9312865	25292161	9924479	10259836	4731733	3993467	5030231	7879066
27 Other liabilities	9334586	-	59988	436469	323323	599365	1634621	398353	1038888	1459396	584879	1178486	1620818
28 Net worth	51212104	-	-472066	3095765	4337800	5020518	11518009	4494441	4344151	2533008	3054730	2407116	10878632
29 Capital stock	17295800	-	869200	1233730	1408725	1868066	4549195	1376897	1852473	985933	991069	1343424	817088
30 Paid-in or capital surplus	38932621	-	858466	1396667	1721056	2648059	6043524	2845043	3872776	3247593	4491195	1836712	9971528
31 Retained earnings, appropriated	195836	-	-	-	*30824	*8078	*108528	*42806	*1805	-	3537	258	-
32 Retained earnings-unappropriated	-4456826	-	-1529101	674296	1132291	1475435	1337925	81438	-1514043	-1715398	-2747337	-597249	-1055083
33 Retained earnings (S Corp)	2232432	-	-547454	103914	306116	-390628	437056	233235	352890	170140	398684	6877	1161601
34 Less: Cost of treasury stock	2987759	-	123176	312843	261211	588491	958219	84979	221751	155261	82418	182907	16502
35 Total receipts	35514078	2456947	2803417	1972425	2482198	3036904	6739525	2314501	2977602	2741873	1962766	2482846	3543073
36 Business receipts	27847703	1414194	2562164	1548065	2102551	2598988	5460193	1793664	2333276	1951326	1600708	1853565	2629010
37 Interest	1452077	71037	11690	35156	44991	83115	217884	96527	179606	122244	94615	185300	309913
38 Interest on govt. obligations	93188	2391	-	*1034	3453	8028	33787	12318	13460	12571	2999	2821	326
39 Rents	332639	13428	*15227	*15551	36688	31950	55581	46199	12492	47994	33612	21209	2709
40 Royalties	14421	*12	-	*47	*2040	*584	*3280	*129	*4225	*87	1807	198	2010
41 Net S-T cap gain less net LT loss	38813	*4851	*472	*696	*90	5491	10571	6210	2896	1527	3045	1632	1334
42 Net L-T cap gain less net ST loss	2500745	609101	64085	73716	146201	139340	377075	131118	169588	293506	112234	191511	193271
43 Net gain, noncapital assets	699169	257296	*26522	62046	40902	57927	71847	35103	29695	66108	7195	12148	32379
44 Dividends, domestic corporations	155162	*603	*755	*4290	11031	13350	55695	7987	12781	21099	15727	4036	7808
45 Dividends, foreign corporations	7866	29	-	-	-	*9	*1052	*21	*2164	*434	2413	301	1443
46 Other receipts	2372296	84006	122501	231824	94249	98122	452560	185226	217420	224977	88412	210126	362871
47 Total deductions	32555211	2535894	2716182	1809471	2207230	2690164	6159042	2057628	2740992	2388335	1731854	2415826	3102594
48 Cost of goods	3491447	*60319	*77571	*205740	232794	227455	741561	237466	245431	195445	246484	521497	499683
49 Compensation of officers	1873021	22112	374266	112947	164802	249560	416068	122454	104819	82406	89560	47245	86781
50 Salaries and wages	3966676	178087	408538	178590	526762	284605	915054	233618	278795	301540	188960	194846	277281
51 Repairs	1340561	94464	77042	68482	96603	166172	289811	96373	108286	91148	70358	86016	95807
52 Bad debts	522862	258997	*7795	*255	24078	*7432	24935	4231	56853	29398	10728	69956	28203
53 Rent paid on business property	958077	161860	94138	89339	44525	118486	132679	34396	65116	40123	62299	65367	49750
54 Taxes paid	2691243	208402	169919	192700	215537	290300	563374	172052	226654	184511	125927	144089	197777
55 Interest paid	4902274	420266	91350	160665	194948	307604	829936	392794	577703	528132	280828	400797	717251
56 Contributions or gifts	45360	796	*655	584	1221	6363	9763	3472	7094	6171	5365	3853	24
57 Amortization	218156	35749	5059	2606	2417	9115	21228	17849	21470	24580	15621	18207	44255
58 Depreciation	2803652	214926	84686	117590	178003	224258	553958	217745	289780	191357	166071	216548	348729
59 Depletion	4307	-	-	*5	*363	-	*276	*278	*396	*36	1753	1146	54
60 Advertising	222539	6299	40150	10521	8752	23031	40096	8834	8763	14704	12054	26849	22488
61 Pension, prof sh, stock, annuity	175881	*349	*25128	*746	*19162	15743	39114	8057	10017	9554	7238	35711	5064
62 Employee benefit programs	266952	25620	14006	17349	9592	20653	54555	9722	18989	40788	17351	27377	10949
63 Net loss, noncapital assets	743134	351215	*48467	*18775	*44	34533	95009	15417	28055	9757	30229	64362	47270
64 Other deductions	8329069	496434	1197410	632576	487626	704854	1431622	482871	692774	638686	401029	491960	671228
65 Total receipts less total deducts	2958867	-78948	87235	162954	274969	346740	580483	256873	236610	353538	230912	67021	440480
66 Constructive taxable income from related foreign corporations	*21135	-	-	-	*12698	-	*30	-	*175	-	8233	-	-
67 Net income (less deficit), total	2886815	-81339	87235	161920	284213	338712	546726	244555	223325	340967	236145	64200	440154
68 Net income, total	5960593	745655	328324	290132	426600	546177	1117872	386455	473500	501139	331212	262669	550858
69 Deficit, total	3073779	826994	241089	128212	142387	207465	571146	141899	250175	160172	95067	198469	110704
70 Net income (less def), Form 1120-A	30507	-	-378	16964	13920	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-51603	-51603	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	379331	-49526	194742	46425	75601	123522	-7795	13758	6539	-27008	8544	-5258	-214
73 Statutory special deductions, total	1942281	437175	24802	57054	73429	95367	241934	79118	169892	114570	103129	89308	456502
74 Net operating loss deduction	1832197	436707	24746	54882	67165	85185	200482	73464	160948	99933	91795	86242	450648
75 Dividends received deduction	110069	*453	*56	*2172	6264	10183	41452	5654	8944	14637	11334	3066	5854
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	3099126	288234	64708	144460	229948	279458	693556	263881	278098	385286	212779	164171	94545
78 Total income tax before credits	990592	104487	15725	27957	52738	69869	212925	90181	99134	135357	76134	58853	47233
79 Income tax	940244	93035	12497	27628	52109	69140	209045	88020	94268	132350	72860	56274	33019
80 Personal holding company tax	1817	-	*36	*16	-	*515	*902	*348	-	-	-	-	-
81 Recapture taxes	*139	-	-	-	-	-	-	*133	-	*6	-	-	-
82 Alternative minimum tax	39202	7207	*10	*314	*17	*214	2764	1670	4165	3000	3274	2353	14214
83 Foreign tax credit	4438	11	-	-	*3836	*10	*36	*6	*14	*6	484	24	9
84 U.S. Possessions tax credit	4	-	-	-	-	-	4	-	-	-	-	-	-
85 Nonconventional source fuel credit	*1159	-	-	-	-	-	-	-	*1152	-	-	7	-
86 General business credit	9380	*51	*58	8	-	*1262	*437	*413	*14	*1961	2397	1304	1475
87 Prior year minimum tax credit	13554	*290	-	*162	*148	-	1378	1281	701	4186	1037	614	3758
88 Total income tax after credits	962057	104135	15668	27788	48754	68597	211070	88481	97252	129203	72216	56905	41990

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Lessors of mining, oil, and similar property

MINOR INDUSTRY 6516 RETURNS WITH AND WITHOUT NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1636	-	*1077	*23	*172	*111	227	-	*13	*4	3	7	**
2 Total assets	2492014	-	*34932	*3714	*61808	*66505	500746	-	*208977	*166086	200536	1248709	**
3 Cash	168101	-	*8321	*3346	*27843	*3915	52255	-	*31782	*2203	28045	10390	-
4 Notes and accounts receivable	100563	-	*568	-	*2810	*114	*6936	-	*1012	*5745	8498	74880	**
5 Less: Allowance for bad debts	*273	-	-	-	-	-	-	-	-	*33	-	239	**
6 Inventories	1676	-	-	-	-	-	-	-	-	-	-	1676	**
7 U.S. govt. obligations, total	*89450	-	-	-	-	-	*25806	-	*20741	-	27371	15531	**
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	89395	-	*2183	*368	*244	*195	*71776	-	*1920	*3975	2276	6457	**
10 Loans to stockholders	*19073	-	-	-	*19073	-	-	-	-	-	-	-	-
11 Mortgage and real estate loans	*18661	-	-	-	-	-	-	-	*18661	-	-	-	-
12 Other investments	588518	-	*547	-	-	-	*182908	-	*115841	*54797	77238	157187	**
13 Depreciable assets	966531	-	*35339	*22	*875	*10077	130770	-	*15047	*100889	768	672744	**
14 Less: Accumulated depreciation	157998	-	*28974	*22	*302	*2618	40302	-	*11482	*1490	537	72270	**
15 Depletable assets	254124	-	*12215	*407	-	*2947	*25872	-	*13193	-	1047	198443	-
16 Less: Accumulated depletion	90700	-	-	*407	-	-	*12942	-	*9376	-	845	67129	-
17 Land	237725	-	-	-	*6503	*51875	*25572	-	*10603	-	498	142674	**
18 Intangible assets (Amortizable)	*22420	-	-	-	*4741	-	*17083	-	*5	-	-	590	-
19 Less: Accumulated amortization	*9023	-	-	-	-	-	*8869	-	*3	-	-	151	-
20 Other assets	193772	-	*4733	-	*22	-	*23881	-	*1033	*-0	56177	107926	**
21 Total liabilities	2492014	-	*34932	*3714	*61808	*66505	500746	-	*208977	*166086	200536	1248709	**
22 Accounts payable	40185	-	*2051	-	*1130	-	*5888	-	*457	*549	-	30110	**
23 Mort, notes, and bonds under 1 yr	*74018	-	*736	-	*6805	-	*11221	-	*55	-	20120	35081	**
24 Other current liabilities	70916	-	*1442	-	*5	*22869	*10129	-	*3743	*3047	21331	8350	-
25 Loans from stockholders	*7501	-	-	-	-	-	*7501	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	842862	-	*13312	-	*23455	*14523	*83045	-	-	*98386	20120	590022	**
27 Other liabilities	186688	-	-	-	*-0	-	*20441	-	*29241	*2890	-	134116	**
28 Net worth	1269844	-	*17392	*3714	*30413	*29113	362522	-	*175481	*61214	138965	451030	**
29 Capital stock	219695	-	*31573	*469	*2868	*9370	16040	-	*14999	*2	6313	138060	**
30 Paid-in or capital surplus	510783	-	*92321	-	*10832	*5243	*70372	-	*1158	*128701	3	202153	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	669745	-	*-40372	*3245	*16713	*17850	*274424	-	*159324	*-67489	133989	172061	**
33 Retained earnings (S Corp)	*-55082	-	*-66130	-	-	-	*11048	-	-	-	-	-	-
34 Less: Cost of treasury stock	75297	-	-	-	-	*3350	*9362	-	-	-	1341	61244	**
35 Total receipts	678011	-	*88683	*16939	*7000	*5417	157796	-	*49962	*11008	118822	222385	**
36 Business receipts	210548	-	*41214	*217	*1770	*2357	*48992	-	*1709	*3255	-	111035	**
37 Interest	79101	-	-	*482	*465	*2	*4960	-	*3629	*4672	15268	49623	**
38 Interest on govt. obligations	*1169	-	-	-	-	-	*715	-	*435	-	-	19	-
39 Rents	32757	-	-	*10270	*100	*594	*13438	-	*2701	-	2102	3552	-
40 Royalties	108854	-	*27698	*617	*4246	*1611	*31601	-	*12890	-	27497	2694	-
41 Net S-T cap gain less net LT loss	*5752	-	-	-	-	-	-	-	*5676	-	76	-	-
42 Net L-T cap gain less net ST loss	145579	-	*19332	*1246	-	-	*39662	-	*15865	*154	29486	39835	**
43 Net gain, noncapital assets	*1141	-	-	-	*418	-	*22	-	-	*69	-	632	**
44 Dividends, domestic corporations	14627	-	-	-	-	-	*5741	-	*1908	-	1922	5056	**
45 Dividends, foreign corporations	*84	-	-	-	-	-	-	-	*7	-	77	-	-
46 Other receipts	78400	-	*440	*4108	*-0	*854	*12665	-	*5143	*2858	42395	9938	**
47 Total deductions	447767	-	*70642	*3219	*8338	*2955	100636	-	*13849	*6973	58155	183000	**
48 Cost of goods	*65580	-	*15309	-	-	-	*12569	-	-	-	-	37703	**
49 Compensation of officers	31028	-	*19045	-	*3579	*309	*1204	-	*1306	*503	512	4571	**
50 Salaries and wages	19739	-	-	*41	-	*51	*4343	-	*2130	*1310	830	11033	**
51 Repairs	1358	-	*532	-	*282	*42	*328	-	*29	*11	-	133	**
52 Bad debts	*591	-	-	-	-	-	*114	-	-	*25	-	451	**
53 Rent paid on business property	31142	-	*6066	*28	*390	*36	*811	-	*8	*75	159	23569	**
54 Taxes paid	36693	-	*2386	*1362	*1119	*966	11134	-	*3188	*446	4862	11229	**
55 Interest paid	60491	-	*2061	-	*325	*157	*10983	-	-	*3151	3213	40600	**
56 Contributions or gifts	4740	-	-	-	-	*5	*1209	-	*71	-	10	3445	**
57 Amortization	*3730	-	-	-	-	-	*105	-	*23	*12	173	3418	-
58 Depreciation	21022	-	*398	-	*43	*146	*8182	-	*500	*2	1551	10201	**
59 Depletion	22453	-	*970	*93	-	*281	*11237	-	*1765	-	5374	2733	-
60 Advertising	*454	-	*295	-	-	-	*79	-	*20	*1	-	59	**
61 Pension, prof sh, stock, annuity	*1555	-	-	-	-	-	*72	-	*257	-	192	1033	**
62 Employee benefit programs	*1499	-	-	-	-	-	*6	-	*78	*42	2	1370	**
63 Net loss, noncapital assets	*133	-	-	-	-	-	*85	-	*21	-	27	-	-
64 Other deductions	145559	-	*23580	*1694	*2599	*961	38174	-	*4454	*1395	41250	31452	**
65 Total receipts less total deducts	230245	-	*18041	*13721	*-1338	*2462	57160	-	*36113	*4035	60668	39385	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	229076	-	*18041	*13721	*-1338	*2462	56445	-	*35678	*4035	60668	39366	**
68 Net income, total	256596	-	*18895	*13721	-	*2462	81771	-	*35678	*4035	60668	39366	**
69 Deficit, total	*27520	-	*855	-	*1338	-	*25327	-	-	-	-	-	-
70 Net income (less def), Form 1120-A	*4188	-	*4188	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*-2958	-	*14707	-	-	-	*-17666	-	-	-	-	-	-
73 Statutory special deductions, total	19452	-	*4188	-	-	*39	*4019	-	*1335	*4035	1345	4490	**
74 Net operating loss deduction	*8647	-	*4188	-	-	*39	-	-	-	*4035	-	385	-
75 Dividends received deduction	10805	-	-	-	-	-	*4019	-	*1335	-	1345	4105	**
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	215332	-	-	*13721	-	*2423	*70648	-	*34343	-	59322	34876	**
78 Total income tax before credits	73461	-	-	*4665	-	*363	*23727	-	*11677	*133	20763	12134	**
79 Income tax	73133	-	-	*4665	-	*363	*23536	-	*11677	-	20763	12129	**
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*328	-	-	-	-	-	*191	-	-	*133	-	5	**
83 Foreign tax credit	*13	-	-	-	-	-	-	-	*1	-	12	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*1169	-	-	-	-	-	*264	-	*128	-	-	778	-
86 General business credit	*15	-	-	-	-	-	*15	-	-	-	-	-	-
87 Prior year minimum tax credit	*775	-	-	-	-	-	*229	-	*546	-	-	-	-
88 Total income tax after credits	71489	-	-	*4665	-	*363	*23219	-	*11001	*133	20751	11356	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Lessors of railroad property, and of real property, not elsewhere classified

MINOR INDUSTRY 6518
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3594	82	*1110	*914	*663	*303	504	*9	*9	-	**	-	-
2 Total assets	1868311	-	*71080	*151966	*219137	*195598	870712	*50278	*309541	-	**	-	-
3 Cash	157155	-	*6684	*740	*17581	*20146	105097	*689	*6218	-	**	-	-
4 Notes and accounts receivable	201337	-	-	*4869	*1194	-	*119704	*6848	*68722	-	**	-	-
5 Less: Allowance for bad debts	1630	-	-	-	-	-	-	-	1630	-	**	-	-
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total	*22916	-	-	-	-	*2965	*19951	-	-	-	-	-	-
8 Tax-exempt securities	*23578	-	-	-	-	-	*23578	-	-	-	-	-	-
9 Other current assets	87350	-	-	*3890	*1119	-	*13958	*4640	*63744	-	**	-	-
10 Loans to stockholders	*12319	-	-	-	*3571	*16	*2376	*6355	-	-	-	-	-
11 Mortgage and real estate loans	*16763	-	-	-	-	-	*16763	-	-	-	-	-	-
12 Other investments	89841	-	-	*66	*3953	-	*45748	*6262	*33812	-	**	-	-
13 Depreciable assets	905042	-	*31749	*61843	*134238	*106315	536137	*4585	*30174	-	**	-	-
14 Less: Accumulated depreciation	661985	-	*28944	*41742	*101789	*69395	410902	*2003	*7210	-	**	-	-
15 Depletable assets	*35979	-	-	-	*26101	*9878	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*3192	-	-	-	*3192	-	-	-	-	-	-	-	-
17 Land	838877	-	*61590	*122300	*115012	*121965	353179	*22781	*42050	-	**	-	-
18 Intangible assets (Amortizable)	3183	-	-	*219	*223	*130	*839	*182	*1591	-	**	-	-
19 Less: Accumulated amortization	1001	-	-	*219	*51	*130	*239	*62	*299	-	**	-	-
20 Other assets	141778	-	-	-	*21178	*3707	44524	-	*72369	-	**	-	-
21 Total liabilities	1868311	-	*71080	*151966	*219137	*195598	870712	*50278	*309541	-	**	-	-
22 Accounts payable	17980	-	*1170	-	*15	-	*5438	-	*11357	-	**	-	-
23 Mort, notes, and bonds under 1 yr	148834	-	*1381	*29481	*692	*21400	*8728	*6195	*80958	-	**	-	-
24 Other current liabilities	87754	-	*10	*5528	*1558	*358	7160	*2717	*70425	-	**	-	-
25 Loans from stockholders	156918	-	*25437	*27262	*18094	-	*57705	*28419	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	506393	-	-	*22106	*22514	*114499	223237	*14163	*109873	-	**	-	-
27 Other liabilities	104148	-	-	*90	*3631	-	*100427	-	-	-	-	-	-
28 Net worth	846283	-	*43082	*67499	*172633	*59341	468016	*-1216	*36928	-	**	-	-
29 Capital stock	364302	-	*30717	*32354	*113825	*74576	71470	*9	*41351	-	**	-	-
30 Paid-in or capital surplus	353344	-	*1685	*22998	*14825	*16492	220217	*18149	*58979	-	**	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	108299	-	*7018	*543	*49764	*17764	106907	*-10295	*-63402	-	**	-	-
33 Retained earnings (S Corp)	*59124	-	*3663	*12534	*5393	*-49491	*87026	-	-	-	-	-	-
34 Less: Cost of treasury stock	*38787	-	-	*930	*11174	-	*17604	*9079	-	-	-	-	-
35 Total receipts	434390	5102	*5810	*41921	*24945	*13579	183987	*2330	*156717	-	**	-	-
36 Business receipts	227896	*2106	-	*31127	-	-	*52833	*1713	140117	-	**	-	-
37 Interest	19332	*36	*20	*474	*163	*79	6943	*467	*11150	-	**	-	-
38 Interest on govt. obligations	*1177	-	-	-	*108	-	*1068	-	-	-	-	-	-
39 Rents	144869	*470	*5777	*9484	*23522	*12932	91760	-	*924	-	**	-	-
40 Royalties	*375	*4	-	-	*371	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*1793	-	-	-	-	-	*1793	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	8419	*639	-	*826	*298	*330	*6285	*41	-	-	-	-	-
43 Net gain, noncapital assets	*482	-	-	-	*138	-	*344	-	-	-	-	-	-
44 Dividends, domestic corporations	*861	-	-	-	*171	*79	*540	-	70	-	**	-	-
45 Dividends, foreign corporations	*154	-	-	-	*154	-	-	-	-	-	-	-	-
46 Other receipts	29033	*1848	*12	*10	*19	*159	22420	*110	*4455	-	**	-	-
47 Total deductions	355503	3868	*1492	*25575	*18736	*9504	128005	*2738	*165585	-	**	-	-
48 Cost of goods	*143084	-	-	-	-	-	*13466	-	129618	-	**	-	-
49 Compensation of officers	19826	-	-	*1387	*7491	-	*8968	-	*1980	-	**	-	-
50 Salaries and wages	16130	-	-	*645	*1470	*784	*9873	-	*3359	-	**	-	-
51 Repairs	8744	*94	*247	*972	*1007	*164	6104	-	*157	-	**	-	-
52 Bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
53 Rent paid on business property	1806	-	-	*33	-	*3	*1010	-	*760	-	**	-	-
54 Taxes paid	33296	473	*663	*4276	*3618	*838	22302	*119	*1007	-	**	-	-
55 Interest paid	44485	*1131	*69	*5396	*55	*3499	18700	*2525	*13111	-	**	-	-
56 Contributions or gifts	*269	-	-	-	-	-	*269	-	-	-	-	-	-
57 Amortization	*799	*262	-	-	-	*10	*58	*18	*451	-	**	-	-
58 Depreciation	31828	*1239	*41	*1109	*2578	*2864	20034	*38	*3924	-	**	-	-
59 Depletion	*56	-	-	-	*56	-	-	-	-	-	-	-	-
60 Advertising	*685	-	-	*53	-	-	*34	-	598	-	**	-	-
61 Pension, prof sh, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
62 Employee benefit programs	*1040	-	-	*619	-	*55	*352	-	*14	-	-	-	-
63 Net loss, noncapital assets	*5122	-	-	-	-	-	-	-	*5122	-	**	-	-
64 Other deductions	48334	668	*474	*11084	*2461	*1289	26835	*38	*5485	-	**	-	-
65 Total receipts less total deducts	78887	1234	*4318	*16346	*6209	*4075	55982	*-408	*-8868	-	**	-	-
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	77710	1234	*4318	*16346	*6100	*4075	54913	*-408	*-8868	-	**	-	-
68 Net income, total	99486	*1640	*4318	*16983	*7584	*4075	63914	-	*972	-	-	-	-
69 Deficit, total	21776	*406	-	*637	*1484	*1	*9001	*408	*9839	-	**	-	-
70 Net income (less def), Form 1120-A	*-43	-	*69	-	*-112	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	1234	1234	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*15149	-	-	*16767	-	-	*-1618	-	-	-	-	-	-
73 Statutory special deductions, total	32247	*45	*745	-	*227	*55	31118	-	56	-	**	-	-
74 Net operating loss deduction	31530	*45	*745	-	-	-	*30740	-	-	-	-	-	-
75 Dividends received deduction	*717	-	-	-	*227	*55	*378	-	56	-	**	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	50725	*1594	*3573	*126	*7584	*4075	*32801	-	*972	-	-	-	-
78 Total income tax before credits	14402	*306	*562	*19	*2368	*749	10074	-	*323	-	-	-	-
79 Income tax	13886	*273	*536	*19	*2368	*749	*9617	-	*323	-	-	-	-
80 Personal holding company tax	*26	-	*26	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*457	-	-	-	-	-	*457	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Total income tax after credits	14402	*306	*562	*19	*2368	*749	10074	-	*323	-	-	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Condominium management and cooperative housing associations

MINOR INDUSTRY 6530
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	47259	793	23208	8887	5348	3498	4219	798	367	113	26	**	**
2 Total assets	33426354	-	809210	1497147	1812765	2425210	9702308	5549165	5783334	3730796	2116419	**	**
3 Cash	5342889	-	594623	1015499	968023	855334	1140031	322291	248483	97868	100737	**	**
4 Notes and accounts receivable	682789	-	48184	58830	65864	121749	233754	36235	72253	26072	19848	**	**
5 Less: Allowance for bad debts	119259	-	*7761	*26253	12521	48717	12485	*548	*3103	*3251	4620	-	**
6 Inventories	*57	-	-	-	-	-	-	*57	-	-	-	-	-
7 U.S. govt. obligations, total	525120	-	*7311	-	*138982	*74440	126135	54240	66630	48604	8779	-	-
8 Tax-exempt securities	*16024	-	-	*4892	*4877	-	-	-	*688	-	5567	**	-
9 Other current assets	1045702	-	57856	115948	62688	116055	288242	116916	131893	112816	43288	**	**
10 Loans to stockholders	31521	-	*1278	*947	*11349	-	*938	-	*13945	*3065	-	-	-
11 Mortgage and real estate loans	122517	-	-	-	*1725	-	*69946	*35739	*15107	-	-	-	-
12 Other investments	609477	-	*17118	*25244	*22761	*131950	144571	66876	94518	51113	55326	-	**
13 Depreciable assets	32074319	-	211055	419158	986450	1699878	10201142	5907106	6185341	3989090	2475099	**	**
14 Less: Accumulated depreciation	13416606	-	144945	179510	527193	838651	4579721	2296606	2447999	1427250	974732	**	**
15 Depletable assets	*3314	-	-	-	-	-	*538	-	*2776	-	-	-	-
16 Less: Accumulated depletion	*313	-	-	-	-	-	-	-	*313	-	-	-	-
17 Land	5748013	-	*16208	*43059	83534	248347	1796109	1165233	1305414	739413	350695	**	**
18 Intangible assets (Amortizable)	324395	-	*4393	*1066	*7197	18444	131483	86446	36577	28717	10072	-	**
19 Less: Accumulated amortization	118966	-	*709	*522	*4017	6237	49466	31461	14923	5914	5715	-	-
20 Other assets	555359	-	4599	*18788	3046	52619	211094	86640	76048	70451	32073	**	**
21 Total liabilities	33426354	-	809210	1497147	1812765	2425210	9702308	5549165	5783334	3730796	2116419	**	**
22 Accounts payable	831417	-	65863	78141	85457	188512	212364	62348	67069	39969	31694	**	**
23 Mort, notes, and bonds under 1 yr	665005	-	*6904	*1922	*9812	151113	224386	107146	120060	36511	7151	-	-
24 Other current liabilities	1107564	-	63864	65434	195553	132287	195759	130260	183500	102302	38605	**	**
25 Loans from stockholders	181327	-	*65554	*11156	*11788	*15028	*33603	*709	*194	*122	43174	-	-
26 Mort, notes, bonds, 1 yr or more	13040022	-	*95544	*103221	186467	736412	4291008	2412723	2467552	1649207	1097888	**	**
27 Other liabilities	730701	-	47526	*88226	96295	46469	263110	68023	66872	31464	22717	**	**
28 Net worth	16870320	-	463956	1149047	1227393	1155390	4482079	2767956	2878087	1871222	875191	**	**
29 Capital stock	2782238	-	26076	109821	227632	192301	748252	452590	572423	394045	59098	**	**
30 Paid-in or capital surplus	19907410	-	134696	315965	456923	833015	5900188	3865717	4127089	2689433	1584384	**	**
31 Retained earnings, appropriated	1785413	-	140733	*139764	453341	372958	525411	*57872	24702	*68193	2439	-	-
32 Retained earnings-unappropriated	-7503959	-	213419	579775	90037	-242472	-2684036	-1581066	-1833817	-1275887	-769912	**	**
33 Retained earnings (S Corp)	*-7815	-	*-50892	*3844	-	*6424	*32810	-	-	-	-	-	-
34 Less: Cost of treasury stock	92968	-	*76	*122	*540	*6838	40546	27157	12309	4561	819	-	-
35 Total receipts	13299807	124342	1660920	1669317	1540414	1733503	2973763	1514254	1082131	582486	418678	**	**
36 Business receipts	11751355	114588	1438208	1514889	1259344	1435917	2719440	1412334	952670	512331	391633	**	**
37 Interest	290899	*7372	22127	41063	47926	46691	61528	26259	18822	9974	9137	**	**
38 Interest on govt. obligations	12808	*24	*9395	-	*540	*187	*742	*230	*915	*510	265	**	-
39 Rents	59868	32	*2735	*5072	*9470	*3386	8204	4105	20770	*6080	14	-	-
40 Royalties	*27150	-	-	-	-	-	*23819	-	*3332	-	-	-	-
41 Net S-T cap gain less net LT loss	*2218	-	-	*66	-	-	*1681	*409	*13	*23	26	-	-
42 Net L-T cap gain less net ST loss	11862	*47	-	*5840	*2268	-	*728	*2313	*410	*38	218	-	-
43 Net gain, noncapital assets	1272	*70	-	*46	-	*549	*533	*42	*7	*16	8	**	-
44 Dividends, domestic corporations	*2717	-	-	*16	-	*823	*596	*949	*95	-	238	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	1139659	*2209	188455	102326	220865	245949	156492	67613	85098	53515	17138	-	**
47 Total deductions	13663181	100572	1703591	1649817	1497902	1749140	3060088	1612331	1174389	678693	436659	**	**
48 Cost of goods	921399	34749	*98226	*150740	*240655	*201100	*23397	*133595	25010	*12011	1916	**	-
49 Compensation of officers	77582	*1159	*34327	*22386	*6009	*4578	*900	*7099	*985	-	138	-	**
50 Salaries and wages	1744767	*14391	131966	200064	118566	171645	551251	220262	171939	87719	76963	**	**
51 Repairs	1806277	6162	394575	262965	277967	259009	269425	183916	77249	40483	34525	**	**
52 Bad debts	98568	8027	*5757	*21331	*14696	*31317	12467	2136	1011	*747	1079	-	**
53 Rent paid on business property	93521	857	*11606	*8668	*5724	*9386	29616	*6257	*18226	*2066	1116	-	-
54 Taxes paid	1395892	4527	37206	55939	48503	116338	460425	275919	209937	118482	68617	**	**
55 Interest paid	1019049	*4221	10902	8771	16482	46656	346132	203529	196389	121371	64597	**	**
56 Contributions or gifts	*4838	2	*7	*4622	-	-	*96	*45	*66	-	-	-	-
57 Amortization	35244	*7	*115	*107	*203	1646	14440	7856	7367	2887	616	-	-
58 Depreciation	915675	1601	12742	19186	36274	58327	290629	168764	168738	103259	56155	**	**
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	12157	-	*1173	*553	*378	*3909	4165	*1062	*423	*127	366	-	**
61 Pension, prof sh, stock, annuity	28865	*7	-	-	-	-	14548	5503	3946	*445	4417	**	**
62 Employee benefit programs	162054	*210	*2238	*21952	*6402	*5974	45260	28652	23244	13830	14292	**	**
63 Net loss, noncapital assets	6220	-	-	-	-	*1104	*4098	*361	*656	-	-	-	-
64 Other deductions	5341073	24652	962751	872534	726042	838150	993238	367376	269203	175266	111862	**	**
65 Total receipts less total deducts	-363375	23769	-42671	19500	42512	-15637	-86325	-98078	-92258	-96207	-17981	**	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	-376182	23745	-52066	19500	41972	-15824	-87067	-98307	-93173	-96717	-18246	**	**
68 Net income, total	398721	*26844	46603	75777	57816	39267	98280	15064	26039	*1914	11118	-	-
69 Deficit, total	774903	*3099	98669	56277	15844	55091	185347	113371	119212	98631	29364	**	**
70 Net income (less def), Form 1120-A	-22823	-	-13865	-6158	*-2800	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*30	*30	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*39136	*-1910	*-20497	*26606	-	*6635	*28303	-	-	-	-	-	-
73 Statutory special deductions, total	124379	*15286	19790	*4459	*6223	*4174	39805	*3656	18803	*1914	10268	-	-
74 Net operating loss deduction	119386	*15286	19790	*1645	*6223	*3598	39384	*2707	18736	*1914	10102	-	-
75 Dividends received deduction	4993	-	-	*2814	-	*576	*420	*949	*67	-	166	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	206480	*11558	19876	44694	51593	28457	30575	11408	7303	-	1016	-	-
78 Total income tax before credits	38107	*4065	3029	6997	7814	4310	5793	3305	2253	*15	525	-	-
79 Income tax	37666	*3896	3029	6997	7814	4310	5762	3265	2247	-	345	-	-
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	441	*170	-	-	-	-	*30	*40	*6	*15	180	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*45	-	-	-	-	-	*45	-	-	-	-	-	-
87 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Total income tax after credits	38062	*4065	3029	6997	7814	4310	5747	3305	2253	*15	525	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Subdividers and developers

MINOR INDUSTRY 6550
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	64645	4134	23477	10099	8276	8248	8415	1034	639	170	77	46	30
2 Total assets	86081076	-	778081	1700199	2997858	5830544	17579048	7142475	9622657	5825025	5309974	7578210	21717005
3 Cash	4204591	-	188706	267623	167052	413971	761302	300907	463823	394291	329933	365089	551893
4 Notes and accounts receivable	6895722	-	144894	39050	306265	411668	1325956	422308	514952	345743	512381	880751	1991754
5 Less: Allowance for bad debts	157164	-	*71201	-	-	-	*1699	*862	*3765	8123	933	38994	31588
6 Inventories	16333011	-	*32909	234486	637717	1531152	4247164	2131204	1601719	1257011	1087369	1380962	2191318
7 U.S. govt. obligations, total	245118	-	-	-	*126	*205	*26652	*7416	-	*14789	130990	5347	59594
8 Tax-exempt securities	203404	-	-	-	-	*11230	*30523	*965	*23298	*121809	6612	-	8966
9 Other current assets	6969562	-	72492	118927	269331	527262	1367227	718988	594129	371283	369321	531078	2029524
10 Loans to stockholders	1013418	-	41822	182285	92482	212497	218489	31226	73550	108100	25731	27237	-
11 Mortgage and real estate loans	4176273	-	*33310	*97758	*86500	172201	768972	120846	315075	97806	186557	118454	2178794
12 Other investments	16524234	-	126771	147743	244793	543727	2402205	646927	1809748	1219284	1083725	1557023	6742288
13 Depreciable assets	18272015	-	141687	430766	510004	1068568	3130922	1672040	2495911	1245993	1154504	1916847	4504773
14 Less: Accumulated depreciation	4483235	-	97637	182987	80306	215894	780124	356644	507809	399850	379995	447582	1034406
15 Depletable assets	202267	-	*4122	-	-	*3148	*84280	-	*1222	*48547	523	-	60426
16 Less: Accumulated depletion	*78108	-	-	-	-	*2318	*14603	-	-	*48547	161	-	12479
17 Land	10813074	-	130838	343851	722754	746673	3135538	1177699	1322029	630152	456452	664829	1482259
18 Intangible assets (Amortizable)	1026635	-	8192	2742	9991	10234	77803	39850	132447	32461	24585	251351	436981
19 Less: Accumulated amortization	227490	-	6191	1898	2162	5441	47057	17049	71540	18610	10030	11583	35929
20 Other assets	4147747	-	27366	*19855	33311	401660	845499	246655	857867	412885	332410	377402	592837
21 Total liabilities	86081076	-	778081	1700199	2997858	5830544	17579048	7142475	9622657	5825025	5309974	7578210	21717005
22 Accounts payable	3540147	-	38824	35047	37366	189219	781204	322092	370756	256838	257548	424725	826529
23 Mort, notes, and bonds under 1 yr	11124016	-	*13984	131114	293664	948968	2521076	1065654	1401519	702067	568770	737342	2739860
24 Other current liabilities	5997217	-	45861	151749	114367	398620	919550	627109	526552	443856	409469	567489	1792595
25 Loans from stockholders	9599282	-	825820	446860	902469	1224845	2840254	905750	970032	427503	206125	252805	596818
26 Mort, notes, bonds, 1 yr or more	26970702	-	101701	709398	834973	1461794	6151767	2407618	3698898	2204414	1956555	2706218	4737364
27 Other liabilities	5715236	-	39702	756472	108922	370381	1604512	294863	725376	517334	563270	450508	283897
28 Net worth	23134476	-	-287809	-530441	706098	1236717	2760684	1519390	1929523	1273013	1348236	2439122	10739942
29 Capital stock	10199064	-	243162	253684	326063	469649	1146735	271873	664287	665718	652883	1475463	4029548
30 Paid-in or capital surplus	27162822	-	610986	260578	470695	1739709	4028465	1381771	1998531	1919817	1226411	1872877	11652982
31 Retained earnings, appropriated	*19819	-	-	-	-	*17469	-	-	*2007	*343	-	-	-
32 Retained earnings-unappropriated	-11103514	-	-149796	-837650	-34932	-52524	-959746	-287866	-826911	-1740965	-1125750	-1627009	-3460364
33 Retained earnings (S Corp)	-882710	-	-934533	-147159	-16943	-908047	-1295884	179877	134663	448382	617937	771837	267161
34 Less: Cost of treasury stock	2261006	-	*57628	59894	*38785	*29538	158886	26265	43055	20281	23244	54046	1749384
35 Total receipts	38574129	1352934	1482905	893225	2090688	2933185	8083823	3840077	3475319	2347496	2272303	3311971	6490203
36 Business receipts	33518282	936390	1345126	823992	2000845	2729546	7303431	3604144	2998857	1980453	1889064	2839812	5066623
37 Interest	1101493	111694	8238	13611	18170	20080	83880	23773	46324	51344	59003	108366	557010
38 Interest on govt. obligations	27389	-	*9	-	*214	*1029	*2241	*147	*2048	11302	3558	3194	3648
39 Rents	823277	27118	*4473	*3957	*14654	22365	104969	42010	103730	71500	94964	67509	266026
40 Royalties	*6103	-	-	-	-	-	*1398	-	-	9	3164	824	708
41 Net S-T cap gain less net LT loss	25652	*5206	*1287	-	-	*541	*2649	-	*466	*6769	1616	-	7118
42 Net L-T cap gain less net ST loss	581692	*166811	*21815	*22916	*21941	*4633	80620	52317	49560	*17784	23514	14785	104995
43 Net gain, noncapital assets	164436	*34955	*33960	-	*2848	*4113	38535	*2875	35155	3602	1717	427	6250
44 Dividends, domestic corporations	19491	*128	*46	-	-	*1829	*4825	*68	*1230	*1737	537	12	9078
45 Dividends, foreign corporations	*2632	810	-	-	-	-	*53	-	-	*12	61	-	1695
46 Other receipts	2303683	69823	67951	28749	32017	149048	461221	114743	237948	202983	195105	277043	467052
47 Total deductions	37516173	1351083	1420857	912792	1973508	2772021	7848505	3663185	3480279	2350636	2321050	3302161	6120095
48 Cost of goods	25277552	863584	890851	527694	1592142	1980252	5554155	2701102	2330082	1340757	1480477	2156988	3859468
49 Compensation of officers	814717	29454	*116254	*28067	*26147	88436	189330	85045	55812	37604	45179	41673	71715
50 Salaries and wages	2008116	31257	57105	*46381	62312	168843	345260	200365	230478	136268	193648	232636	303561
51 Repairs	247822	4271	11149	5578	7090	12917	60307	21520	26570	22230	16469	22441	37279
52 Bad debts	343470	30089	-	*5565	*241	*10472	73151	3495	26656	36300	16338	33565	107597
53 Rent paid on business property	282185	2513	25755	10488	12421	28659	60525	13409	23035	25402	16355	23334	40290
54 Taxes paid	774047	17248	19647	30490	37334	49671	155761	67886	64547	48918	46622	61777	174146
55 Interest paid	2312866	139987	7971	47257	63772	102076	457743	198074	218115	168631	137696	241839	529704
56 Contributions or gifts	7479	*139	*26	*42	*207	*558	973	949	738	*558	1178	432	1680
57 Amortization	108192	*5322	*350	2205	1168	1059	5174	4269	13101	5282	6300	22602	41361
58 Depreciation	492144	8602	4313	11367	16377	28567	75442	45856	55086	43009	37680	45357	120488
59 Depletion	*8859	-	-	-	-	*175	*543	-	*80	*19	8	-	8034
60 Advertising	262046	7532	*3232	1725	5404	4603	33120	27282	30019	20412	23317	54192	51208
61 Pension, prof sh, stock, annuity	65552	*229	*13945	*162	*3985	*14945	9956	3309	1957	737	3674	5371	7281
62 Employee benefit programs	141799	*1027	*15154	*1806	*2432	10364	25458	5504	9133	8803	8198	22746	31173
63 Net loss, noncapital assets	337807	*38762	*214	*8341	*689	*16092	44172	*23805	*2766	73513	35701	6642	87110
64 Other deductions	4031518	171067	254891	185623	141786	254332	757435	261313	392104	382193	252209	330565	648001
65 Total receipts less total deducts	1057956	1851	62048	-19566	117180	161163	235318	176892	-4960	-3141	-48748	9810	370108
66 Constructive taxable income from related foreign corporations	9674	650	-	-	-	-	-	-	-	-	-	8942	81
67 Net income (less deficit), total	1040240	2501	62039	-19566	116966	160135	233077	176745	-7008	-14442	-52306	15558	366541
68 Net income, total	3888813	290367	287938	139555	245449	294769	881590	329947	245929	224440	119578	225111	604140
69 Deficit, total	2848572	287866	225898	159121	128483	134634	648512	153202	252937	238883	171885	209552	237599
70 Net income (less def), Form 1120-A	6470	-	*732	*1777	*3960	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	39583	39583	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	851784	-124893	75577	-29567	105281	157132	226827	161726	-1707	102533	18197	70110	90568
73 Statutory special deductions, total	601187	63080	*33547	*28126	14215	25604	110213	21997	71295	42955	26628	36706	126821
74 Net operating loss deduction	587528	62978	*33515	*28126	14215	24309	106804	*21949	70434	41703	26252	36698	120546
75 Dividends received deduction	13659	*102	*32	-	-	*1295	*3409	*48	*861	*1253	376	8	6275
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	993308	149831	10462	22532	*24966	30664	134330	58031	48340	19725	34012	76395	384020
78 Total income tax before credits	342384	56364	1757	3823	4573	6116	41888	20797	17404	8076	13667	27127	140791
79 Income tax	322414	52049	1569	3380	*4540	6097	40242	19397	16174	6610	11587	26307	134463
80 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	-	-	-
81 Recapture taxes	*136	-	-	135	-	-	-	-	*-0	-	-	-	-
82 Alternative minimum tax	18959	*4310	*188	308	*34	-	*1392	*1317	*921	*1465	1927	820	6276
83 Foreign tax credit	*3775	580	-	-	-	-	*6	-	-	*2	11	3152	24
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	8524	-	-	-	-	-	-	-	-	-	-	-	8524
86 General business credit	2306	539	-	-	-	-	*498	*3	*390	-	-	56	820
87 Prior year minimum tax credit	*9345	2553	-	-	-	-	*95	-	*135	-	68	6	6488
88 Total income tax after credits	318435	52691	1757	3823	4573	6116	41289	20794	16879	8074	13588	23914	124935

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Other real estate

MINOR INDUSTRY 6599
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	181963	13150	103629	26923	17589	9498	9229	1043	570	165	78	58	31
2 Total assets	106739159	-	2862300	4215362	6257322	6496666	19002096	7333280	8456435	5511102	5318564	9058259	32227773
3 Cash	8931664	-	950155	772401	881493	676005	1492131	636810	846500	526694	375532	356003	1417941
4 Notes and accounts receivable	8791461	-	140216	272288	357260	277702	1468780	585984	939769	489982	442427	407239	3409811
5 Less: Allowance for bad debts	142641	-	*1890	-	*419	*193	*11358	*43680	15889	17284	10334	7464	34129
6 Inventories	960710	-	-	-	-	-	*51291	*8693	*53636	39488	3271	204499	599832
7 U.S. govt. obligations, total	346539	-	*12745	*12721	*49500	-	*46580	*41532	*67369	-	16135	98869	1088
8 Tax-exempt securities	128312	-	*2967	*821	*3723	-	*36076	-	*60636	*3946	20095	-	49
9 Other current assets	10644809	-	262030	476788	756493	704208	2767656	749016	1035836	751485	466077	906804	1768415
10 Loans to stockholders	1773139	-	269163	281480	161468	202907	347443	162018	56050	53972	171728	51579	15330
11 Mortgage and real estate loans	5965609	-	81388	127908	378729	466801	1070430	237569	333222	211406	328307	407839	2322009
12 Other investments	26153010	-	233405	314830	810509	939175	3208259	1950007	1808569	1450435	1774785	2690487	10972549
13 Depreciable assets	33602460	-	2304754	2209526	2553238	2867000	7012971	2066724	2514313	1563535	1035039	2504689	6970670
14 Less: Accumulated depreciation	10845397	-	1631987	1011871	1017446	1006024	2082220	644949	798768	496799	301071	478315	1375948
15 Depletable assets	113515	-	*1517	*50782	*12440	*3250	*36937	*5352	*2826	*-0	262	150	-
16 Less: Accumulated depletion	*40382	-	*1152	*36198	-	-	*166	*1077	*1609	-	148	32	-
17 Land	11431615	-	109481	663936	849023	1207621	2931179	1210523	1076242	446645	690315	860933	1385717
18 Intangible assets (Amortizable)	3621301	-	139888	39013	133378	62855	272572	110473	250548	80951	112867	215600	2203156
19 Less: Accumulated amortization	723682	-	97937	17748	46492	19825	92505	42091	62733	55789	11670	53921	222973
20 Other assets	6027116	-	87556	58683	374425	115184	446038	300373	289919	462435	204950	893297	2794257
21 Total liabilities	106739159	-	2862300	4215362	6257322	6496666	19002096	7333280	8456435	5511102	5318564	9058259	32227773
22 Accounts payable	5476985	-	132587	70974	217686	172886	628248	135572	718059	143222	104407	289839	2863504
23 Mort, notes, and bonds under 1 yr	9190727	-	1725745	208711	635196	500635	2326888	518890	995433	489936	550480	642271	596541
24 Other current liabilities	6404693	-	287327	347117	438995	378677	1130258	496861	701337	492691	331784	379145	1420500
25 Loans from stockholders	11764032	-	1538133	1042246	1259295	1298340	3263237	576908	1069772	367180	309926	399511	639483
26 Mort, notes, bonds, 1 yr or more	33257608	-	505819	994115	1581018	2548339	6433588	1924077	2280736	1959824	1577367	3281994	10170731
27 Other liabilities	11092837	-	164400	250132	746322	198308	1705961	769206	634465	341705	400932	985850	4895556
28 Net worth	29552278	-	-1491712	1302065	1378810	1399481	3513916	2911767	2056633	1716544	2043669	3079649	11641457
29 Capital stock	12797554	-	821454	435624	835417	514280	1771355	1028417	716468	1016082	377647	656056	4624751
30 Paid-in or capital surplus	27771715	-	2433306	714772	1342154	918846	4157703	2137558	2506775	1118592	1899866	3525163	7016980
31 Retained earnings, appropriated	364721	-	*6915	*31	*10273	-	*40241	-	*267589	-	-	39672	-
32 Retained earnings-unappropriated	-8888867	-	-3077694	574167	-343704	18966	-1166380	-953033	-1737169	-897379	-330340	-1327435	351134
33 Retained earnings (S Corp)	-1234639	-	-1580451	-364508	-380093	60110	-939128	767639	409840	505613	110996	197493	-22150
34 Less: Cost of treasury stock	1258206	-	95242	*58020	85238	112721	349876	*68814	106871	*26364	14500	11301	329258
35 Total receipts	64161630	1350582	15049179	6792142	6597110	5674096	9843462	2634637	3880248	1976686	1130989	1849615	7382884
36 Business receipts	55300050	786575	14561548	6553370	6206844	4891968	8637381	1964375	2909324	1373590	728631	1182838	5503605
37 Interest	1473819	69266	29367	35066	70584	53101	142076	54153	80044	70012	74385	169103	626662
38 Interest on govt. obligations	61170	*1007	*1040	*76	*993	*670	10063	*9007	7464	*4024	1415	19760	5652
39 Rents	2185364	71831	160878	64930	74438	108771	330595	176041	411423	110541	92605	129608	453704
40 Royalties	10768	*245	*278	*2741	*98	*1714	*381	-	*39	*701	9	533	4030
41 Net S-T cap gain less net LT loss	72233	*1734	*9166	*2139	*431	*3616	10266	*10238	*1825	5456	10618	1697	15047
42 Net L-T cap gain less net ST loss	1275833	196071	22585	*12133	60228	53975	215614	111079	139269	76051	26731	213643	148454
43 Net gain, noncapital assets	226407	19498	16334	*6937	10876	7206	30638	15406	30721	19222	58326	3869	7374
44 Dividends, domestic corporations	52621	*241	*947	*4140	*6603	4295	9503	*1819	2077	13167	1370	4843	3616
45 Dividends, foreign corporations	*4178	*10	-	-	-	-	-	*365	*33	*175	-	3596	-
46 Other receipts	3499188	204103	247038	110610	166015	548782	456945	292155	298030	303747	136900	120125	614739
47 Total deductions	61671635	1346137	14212297	6480610	6355533	5481673	9580478	2531224	3848573	1749879	1068245	1760323	7256664
48 Cost of goods	11846188	*281348	2048390	1262549	1133940	796486	2374802	325820	823779	610392	64513	556254	1567915
49 Compensation of officers	4791654	56570	1935031	834724	499826	365007	588681	121777	145573	73938	30021	36306	104200
50 Salaries and wages	13475074	173537	3294273	859317	1671949	1412699	2573780	701767	873280	331282	230963	267435	1084791
51 Repairs	709332	11143	215010	65452	84463	47081	96312	32580	57176	22148	15089	21620	41260
52 Bad debts	265273	*10908	*5620	*1706	7624	*23963	44248	39066	71596	19378	8322	10431	22411
53 Rent paid on business property	3029783	41635	747752	265883	393674	412642	333635	90717	256200	61329	54018	20446	351851
54 Taxes paid	2017593	53685	406232	211613	222394	193066	327491	99912	127678	50064	39418	63078	222962
55 Interest paid	2920087	115693	98412	61988	133952	147552	420240	173146	225143	120687	130716	282195	1010362
56 Contributions or gifts	25236	*180	4611	3647	2582	1295	3449	1788	1247	1659	674	951	3152
57 Amortization	189046	7837	9045	3978	6453	5699	18495	11458	29945	5834	9337	14735	66229
58 Depreciation	1272014	42926	139758	105006	103194	79891	180485	66815	99464	43024	37368	74577	299507
59 Depletion	5921	*315	-	*2322	-	*122	*31	*18	*37	*5	34	-	3036
60 Advertising	1391170	6015	419721	165256	160697	64578	217239	35738	93344	52198	21500	36639	118246
61 Pension, prof sh, stock, annuity	359904	*448	139195	61001	71584	17787	27775	4669	7050	5412	2878	6049	16057
62 Employee benefit programs	595939	11022	110715	46233	65082	59926	111609	39403	25886	9213	12025	7150	97672
63 Net loss, noncapital assets	323289	46893	*18778	*11682	*8676	*3242	70854	16689	8832	17942	12787	23099	83814
64 Other deductions	18454132	485982	4619755	2518251	1789443	1850637	2191352	769860	1002343	325373	398581	339357	2163199
65 Total receipts less total deducts	2489995	4445	836882	311533	241576	192424	262984	103413	31675	226807	62744	89293	126220
66 Constructive taxable income from related foreign corporations	*8092	-	-	-	-	-	*76	-	-	-	-	634	7382
67 Net income (less deficit), total	2436917	3438	835842	311457	240583	191753	252997	94407	24210	222784	61329	70167	127950
68 Net income, total	5439071	344158	1328699	476439	460300	425527	800587	255646	328471	291738	119238	214496	393772
69 Deficit, total	3002153	340720	492857	164982	219716	233774	547590	161240	304261	68954	57909	144329	265822
70 Net income (less def), Form 1120-A	46380	-	26399	13958	6022	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	97736	97736	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1610870	-70988	887049	216206	122820	131555	174288	49588	65346	58955	-3309	-3206	-17433
73 Statutory special deductions, total	1095008	114840	78025	24779	91827	72308	168037	66690	101087	119859	61296	130948	65313
74 Net operating loss deduction	1058558	114680	77380	21880	88247	69379	161385	65261	99567	110397	60337	127604	62441
75 Dividends received deduction	36450	*160	*644	*2899	*3580	*2928	6652	*1430	1519	9462	959	3344	2873
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1427983	150831	99020	161102	104970	75435	155185	70159	73088	94752	51034	63948	328459
78 Total income tax before credits	446133	56854	14947	32385	21152	18793	46606	24475	26145	33904	19570	24717	126585
79 Income tax	413690	50481	14941	31321	19836	17976	44520	23415	24606	32305	17364	21974	114951
80 Personal holding company tax	*415	-	-	-	*204	*154	*18	*1	-	-	38	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	30238	4905	*6	*1064	*1112	*383	2072	*1060	1493	1599	2167	2743	11634
83 Foreign tax credit	632	*3	-	-	-	*209	*13	*15	*29	*89	-	64	211
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	*2987	-	-	*251	-	-	-	-	-	-	-	-	2736
86 General business credit	6843	35	-	*1026	5	*567	*46	*4	*389	*997	1088	191	2496
87 Prior year minimum tax credit	12147	*2915	-	3	-	*997	15	*249	*266	*377	1069	15	6242
88 Total income tax after credits	423523	53901	14947	31106	21147	17019	46532	24208	25462	32441	17412	24447	114901

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies

MAJOR GROUP 51
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets											
		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	72137	8311	23123	8838	7924	5465	6796	1789	1775	1408	1469	2033	3206
2	Total assets	5637542551	-	657963	1414790	2904941	3716047	14881204	12785499	28186798	52175095	104941965	328319938	5087558311
3	Cash	92517230	-	129273	259499	538983	547896	1130146	747626	1027981	1175159	1405063	3615762	81939841
4	Notes and accounts receivable	222180705	-	53023	129486	184551	201308	682308	506678	1786340	1602515	3324501	9376432	204333562
5	Less: Allowance for bad debts	453060	-	*3704	*4351	*417	*2881	*3854	5912	38193	47376	49658	21873	274841
6	Inventories	1347837	-	-	*13037	-	-	*90210	*88657	77150	78359	213525	264127	522773
7	U.S. govt. obligations, total	321570084	-	-	*565	*22779	79842	399425	414516	1407248	3102133	6762295	20737259	288644021
8	Tax-exempt securities	445512054	-	-	*57222	*33399	*83150	385207	369369	2415170	5138773	14087328	50265255	372677181
9	Other current assets	132202159	-	77463	96803	180648	257263	1402607	1193259	1904928	2198629	3297167	10385083	111208309
10	Loans to stockholders	14275647	-	*7084	*78655	81315	153704	363906	137772	170327	103338	268070	454934	12456543
11	Mortgage and real estate loans	148712139	-	*27528	*45080	*65320	*158431	509718	176584	250995	524749	1459786	4748929	140745019
12	Other investments	4127500907	-	333880	634232	1384699	1562672	8092078	8097521	17678119	35842194	70795328	220319143	3762761041
13	Depreciable assets	95682720	-	100290	183762	279931	438928	1254130	501889	1108391	1946289	2240866	5281640	82346605
14	Less: Accumulated depreciation	13775150	-	85373	103432	76408	135035	476325	154760	349891	515753	463903	1032321	10381949
15	Depletable assets	269663	-	*1874	-	*13948	*92862	*42721	*4529	*8142	*48464	10787	6459	39877
16	Less: Accumulated depletion	100121	-	*1248	-	*556	*47203	-	*42	*7624	*23640	3261	670	15876
17	Land	20726464	-	*3208	*7416	79835	173938	613244	224674	388668	383794	477510	1164556	17209622
18	Intangible assets (Amortizable)	7116849	-	10926	*18638	29881	78285	163123	43729	208845	281904	434770	652442	5194305
19	Less: Accumulated amortization	1494796	-	6318	*16087	705	47201	40639	13279	35433	61789	62834	124876	1085634
20	Other assets	23751221	-	10059	14265	87738	120089	273199	452689	185634	397352	744626	2227658	19237913
21	Total liabilities	5637542551	-	657963	1414790	2904941	3716047	14881204	12785499	28186798	52175095	104941965	328319938	5087558311
22	Accounts payable	105992718	-	211626	82145	40093	202037	195148	347996	480558	1169702	2206587	7123800	93933027
23	Mort, notes, and bonds under 1 yr	64336321	-	*43670	217437	104599	261789	869903	533321	1006301	425847	1369595	3093276	56410583
24	Other current liabilities	101660736	-	57997	4371	144816	163940	742844	473383	819437	1119387	1463506	4770522	91900533
25	Loans from stockholders	13310334	-	259165	410518	443541	387937	1550604	563469	880186	821615	540170	920044	6533085
26	Mort, notes, bonds, 1 yr or more	109510896	-	*138561	203908	246523	484229	2631437	1508418	2493018	2987146	4378447	8215949	86223260
27	Other liabilities	35962113	-	35507	181498	50394	145936	376866	458740	927366	757818	1244452	3076277	28707258
28	Net worth	5206769432	-	-88563	314912	1874975	2070178	8514403	8900172	21579932	44893579	93739208	301120070	4723850565
29	Capital stock	2110864979	-	904688	246502	822487	830198	2712192	2195444	3894741	8190967	18647672	56201974	2016218114
30	Paid-in or capital surplus	3892316132	-	7182229	430654	792125	1592605	7440959	7120530	18222688	34935483	79515891	236588607	3498494361
31	Retained earnings, appropriated	72188236	-	*2599079	*599	*751	-	53485	*43488	177951	768611	999658	3934346	63610267
32	Retained earnings-unappropriated	691702485	-	-10615120	-240838	392458	-569295	-2204674	-835465	-746863	69640	2176794	17580750	686695098
33	Retained earnings (S Corp)	7300493	-	-86292	-108238	35516	314465	933141	928533	320429	1160179	1217858	1255169	1329733
34	Less: Cost of treasury stock	1567602893	-	*73147	*13767	168363	97796	420700	552358	289014	231300	8818664	14440776	1542497007
35	Total receipts	309947026	8943223	448663	130360	550964	438203	2949133	2352988	3624186	4453827	8166722	21672275	256216482
36	Business receipts	14392788	510308	247213	*7560	171260	65983	1378815	1343855	1536720	1129612	1683991	2494323	3823146
37	Interest	135417289	5399954	28956	31015	36048	51130	272313	227691	613777	1041462	2124414	6929623	118660905
38	Interest on govt. obligations	26079973	387188	*3927	*3512	5415	9877	41235	30128	148997	314101	1009591	3049206	21076799
39	Rents	15310239	610312	*19000	*1393	*3017	26211	110754	81412	159212	301771	332499	1017281	12647376
40	Royalties	353207	24735	*17552	*24	*96	*22075	*27064	*27087	*1486	11195	22138	32858	166898
41	Net S-T cap gain less net LT loss	58544719	300270	*21959	*2326	2950	11935	95998	56568	204739	474535	1270122	4035731	52067588
42	Net L-T cap gain less net ST loss	5493170	880750	44755	*7863	133025	98125	285617	210916	231357	302372	520218	712576	2065596
43	Net gain, noncapital assets	356498	54798	-	*1365	*10519	*924	19239	1342	5643	4228	25459	12219	220762
44	Dividends, domestic corporations	3340386	113781	13686	6477	41540	26588	90930	41614	97456	98505	98571	118268	2592969
45	Dividends, foreign corporations	622011	*230	-	-	*314	*300	1591	1918	16568	6203	18340	47629	528917
46	Other receipts	50036745	660898	51615	68826	146779	125054	625576	330457	608233	769843	1061378	3222561	42365525
47	Total deductions	79175359	3792638	575529	207901	373597	320209	2713213	1876930	2758860	2550864	3576648	7027126	53401842
48	Cost of goods	4994340	*178227	*10077	-	*9712	*43510	453513	354240	514039	402399	863813	1624038	540771
49	Compensation of officers	1304147	46450	*74263	*6212	65125	19335	170991	75995	80680	95729	85736	101058	482572
50	Salaries and wages	4076708	123229	102901	*3438	44714	10509	253830	495339	403396	332409	265024	370229	1671691
51	Repairs	565514	21506	*1090	*364	2894	1731	19064	5701	25308	17338	36725	50872	382920
52	Bad debts	684365	47217	*13518	-	*29208	*28412	12264	9829	25588	42435	54588	49348	371957
53	Rent paid on business property	1211198	15262	*8703	*3321	6932	15180	41295	29896	39599	92648	43718	109843	804802
54	Taxes paid	2051156	135210	26648	9414	25468	12846	77416	70348	108183	78915	84378	174362	1247966
55	Interest paid	14804652	1549115	15054	17661	44759	38382	273567	166250	373400	283871	428086	854336	10760172
56	Contributions or gifts	78699	1699	*99	*139	*1437	*302	4092	1561	6676	5113	5996	20658	30928
57	Amortization	494992	18434	1169	*3828	128	3781	9323	9455	28449	22688	72087	56008	269642
58	Depreciation	2940634	107616	10560	6737	7324	8769	59635	29230	72442	103679	108394	215418	2210832
59	Depletion	24497	*249	*112	*4	*26	*513	*86	*792	*3320	*1092	7384	5915	5006
60	Advertising	362270	5903	*596	*34	895	*141	18558	5060	69087	10849	24179	31860	195107
61	Pension, prof sh, stock, annuity	337326	*660	*2303	-	*14641	*7390	8453	*6706	3638	5082	14034	22805	251613
62	Employee benefit programs	302022	11729	*15185	*1419	*5139	*1161	17853	34317	30618	29317	26908	29942	98434
63	Net loss, noncapital assets	385369	81690	*10736	*417	*90	*8664	19573	22240	2289	58371	13968	35590	131740
64	Other deductions	44557470	1448441	282515	154913	115106	119582	1273701	559972	972149	968927	1441631	3274843	33945688
65	Total receipts less total deducts	230771667	5150586	-126866	-77541	177367	117993	235920	476058	865326	1902964	4590073	14645148	202814639
66	Constructive taxable income from related foreign corporations	825807	1505	-	-	-	-	*13	*223	*14713	6916	51450	26618	724369
67	Net income (less deficit), total	205517501	4764903	-130793	-81053	171952	108117	194699	446153	731042	1595778	3631933	11622561	182462209
68	Net income, total	211608833	5664494	142448	62033	284773	243635	848387	695305	1271707	2017595	3991138	12183592	184203725
69	Deficit, total	6091332	899592	273241	143085	112822	135519	653689	249151	540665	421817	359205	561031	1741515
70	Net income (less def), Form 1120-A	-3873	*582	*1535	*-634	*-5356	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120-F	263175	263175	-	-	-	-	-	-	-	-	-	-	-
72	Net income (less def), Form 1120S	175077	-169307	-52197	*-43032	38115	16145	58426	109773	-63630	88115	-23152	80508	135314
73	Statutory special deductions, total	203975938	4825159	43066	14786	55931	74464	245773	218162	786733	1471760	3528802	11189490	181521811
74	Net operating loss deduction	1500020	221105	30310	*9851	25012	49507	96902	43736	133189	87306	175041	205088	422972
75	Dividends received deduction	2665015	90310	10840	4704	30004	19999	64564	27419	62882	66815	74815	84808	2127855
76	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Income subject to tax	8825145	736439	39258	31684	142709	102693	303926	293930	373679	382756	449520	999477	4969074
78	Total income tax before credits	3103506	257469	10070	9545	39222	29837	98119	101661	132715	136621	160759	353087	1774402
79	Income tax	3023456	250164	9892	9480	38782	28827	94388	99131	127175	131338	154913	346175	1733191
80	Personal holding company tax	4580	-	*13	*43	*440	*33	*1210	-	*171	*466	1097	5	1101
81	Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Alternative minimum tax	86454	2540	*165	-	-	*977	2521	2530	4181	4815	4377	6454	57895
83	Foreign tax credit	466964	*1158	-	-	*57	-	5447	*5303	11090	1830	24292	19859	397929
84	U.S. Possessions tax credit	1816	-	-	-	-	-	-	-	1816	-	-	-	-
85	Nonconventional source fuel credit	996	-	-	-	-	-	*36	-	*1	*508	3	417	31
86	General business credit	8302	*639	*1376	-0	-	*4	*51	*44	*256	*17	1610	1419	2886
87	Prior year minimum tax credit	28377	*3936	-	-	-	*33	*534	2058	*654	*766	3133	3268	4841	9154
88	Total income tax after credits	2597050	251737	8694	9545	39133	29299	90528	95659	118785	131133	131586	326551	1364401

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

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Regulated investment companies

MINOR INDUSTRY 6742
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	9098	293	***	***	49	90	560	461	813	1005	1192	1768	2787
2 Total assets	4931874647	-	***	***	19598	65213	1468221	3413781	13703025	37580227	85694695	284781088	4505139939
3 Cash	49183850	-	***	***	*1451	3173	34041	34223	163029	190838	518362	1682273	46555873
4 Notes and accounts receivable	178546049	-	***	***	*241	*699	22245	54691	283407	647507	1873411	7114560	168549117
5 Less: Allowance for bad debts	*1751	-	***	***	-	-	-	-	*702	-	113	935	-
6 Inventories	-	-	***	***	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total	311272809	-	***	***	*716	*10866	125716	303203	1033169	2815693	6456807	20197507	280328567
8 Tax-exempt securities	442822260	-	***	***	-	-	*104015	*184936	1957081	4719989	13741514	50096690	372018034
9 Other current assets	91054235	-	***	***	*580	915	30167	117743	869700	861514	1937699	7486754	79747938
10 Loans to stockholders	78921	-	***	***	-	-	-	*879	*693	*6181	9455	11425	50289
11 Mortgage and real estate loans	*977580	-	***	***	-	*2980	-	-	-	-	84879	-	889720
12 Other investments	3857508799	-	***	***	16341	46460	1149366	2712036	9359432	28318536	61048095	198143677	3556709368
13 Depreciable assets	10005	-	***	***	*132	-	-	*108	*329	*408	695	1472	6861
14 Less: Accumulated depreciation	5554	-	***	***	*7	-	-	*3	*166	*96	349	900	4034
15 Depletable assets	-	-	***	***	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	***	***	-	-	-	-	-	-	-	-	-
17 Land	-	-	***	***	-	-	-	-	-	-	-	-	-
18 Intangible assets (Amortizable)	100570	-	***	***	*149	*389	4271	5602	10385	15082	15883	22914	25706
19 Less: Accumulated amortization	61729	-	***	***	*9	*248	1757	1923	4571	7643	10318	15849	19398
20 Other assets	388603	-	***	***	*2	*-22	156	2286	31238	12219	18675	41500	281898
21 Total liabilities	4931874647	-	***	***	19598	65213	1468221	3413781	13703025	37580227	85694695	284781088	4505139939
22 Accounts payable	92674373	-	***	***	*700	*597	35367	52476	247411	869048	1790648	5962721	83715254
23 Mort, notes, and bonds under 1 yr	2202146	-	***	***	-	-	*27	-	*1084	9222	89525	263932	1838356
24 Other current liabilities	42546749	-	***	***	*975	1081	21691	25622	110084	252995	657009	2891044	38584751
25 Loans from stockholders	*57255	-	***	***	-	-	-	-	*56123	-	-	1132	-
26 Mort, notes, bonds, 1 yr or more	1277400	-	***	***	-	-	-	-	*28588	*264	124103	367163	757282
27 Other liabilities	3699302	-	***	***	-	*10	*323	*2571	67411	130620	197483	1036997	2263512
28 Net worth	4789417423	-	***	***	17922	63525	1410812	3333112	13192324	36318078	82835927	274258099	4377980785
29 Capital stock	2058573136	-	***	***	*1478	*440	465866	650434	2087676	6462401	16507804	49228971	1983165973
30 Paid-in or capital surplus	3522193494	-	***	***	18853	62382	1242131	2680567	10695094	27699799	70138583	217188791	3192462898
31 Retained earnings, appropriated	68727521	-	***	***	*96	-	*13309	*42614	126543	724256	939534	3637690	63243216
32 Retained earnings-unappropriated	704845599	-	***	***	-2505	703	-310474	67600	366923	1546248	3858184	18186928	681131908
33 Retained earnings (S Corp)	-	-	***	***	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	1564922327	-	***	***	-	-	*20	*108103	*83913	*114625	8608177	13984280	1542023210
35 Total receipts	234279726	1939017	***	***	1436	5033	84129	167844	729800	1810472	4734804	15330082	209475034
36 Business receipts	-	-	***	***	-	-	-	-	-	-	-	-	-
37 Interest	108148543	1181462	***	***	763	2879	40539	79642	347365	791128	1716527	5896280	98090530
38 Interest on govt. obligations	25815619	376980	***	***	-	*219	11844	*11787	117476	273510	979572	3001652	21042580
39 Rents	-	-	***	***	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	***	***	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	57845750	218059	***	***	*366	*1417	19108	35935	156067	443406	1242161	3975546	51753303
42 Net L-T cap gain less net ST loss	-	-	***	***	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	1448	-	***	***	-	-	*13	*226	-	*86	230	25	867
44 Dividends, domestic corporations	-	-	***	***	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	***	***	-	-	-	-	-	-	-	-	-
46 Other receipts	42468365	162516	***	***	308	518	12625	40254	108891	302343	796313	2456579	38587755
47 Total deductions	32658120	221507	***	***	521	1021	14439	31894	128376	330359	759493	2293624	28876431
48 Cost of goods	-	-	***	***	-	-	-	-	-	-	-	-	-
49 Compensation of officers	17735	-	***	***	-	-	-	-	-	*174	137	2162	15262
50 Salaries and wages	44943	120	***	***	*2	*21	148	234	780	900	3832	9125	29723
51 Repairs	-	-	***	***	-	-	-	-	-	-	-	-	-
52 Bad debts	-	-	***	***	-	-	-	-	-	-	-	-	-
53 Rent paid on business property	2570	-	***	***	-	-	-	*-0	*-0	-	25	764	1780
54 Taxes paid	331484	377	***	***	*3	*39	208	505	1322	2953	11144	30085	284848
55 Interest paid	456552	*3837	***	***	-	*2	*22	*-0	1601	1667	19280	75664	354480
56 Contributions or gifts	-	-	***	***	-	-	-	-	-	-	-	-	-
57 Amortization	49374	469	***	***	*6	*34	715	1031	1169	3388	3059	4582	34911
58 Depreciation	765	-	***	***	-	-	-	-	*6	*-0	9	187	562
59 Depletion	-	-	***	***	-	-	-	-	-	-	-	-	-
60 Advertising	57264	*169	***	***	-	-	-	-	*155	-	295	312	56332
61 Pension, prof sh, stock, annuity	-	-	***	***	-	-	-	-	-	-	-	-	-
62 Employee benefit programs	-	-	***	***	-	-	-	-	-	-	-	-	-
63 Net loss; noncapital assets	859	-	***	***	-	-	*744	-	-	-	-	1	114
64 Other deductions	31696573	216535	***	***	509	925	12602	30123	123342	321278	721710	2170741	28098419
65 Total receipts less total deducts	201621606	1717510	***	***	915	4013	69689	135950	601424	1480113	3975311	13036458	180598603
66 Constructive taxable income from related foreign corporations	-	-	***	***	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	175805987	1340530	***	***	915	3794	57845	124163	483947	1206603	2995739	10034806	159556023
68 Net income, total	176859672	1341793	***	***	915	4023	59295	127403	494975	1218676	3042795	10132683	160435495
69 Deficit, total	1053685	*1263	***	***	-	*229	1449	3239	11028	12073	47056	97877	879472
70 Net income (less def), Form 1120-A	-	-	***	***	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	***	***	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	-	-	***	***	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	178677936	1341778	***	***	915	4023	59299	126470	494923	1220652	3045557	10154006	162228693
74 Net operating loss deduction	-	-	***	***	-	-	-	-	-	-	-	-	-
75 Dividends received deduction	-	-	***	***	-	-	-	-	-	-	-	-	-
76 Public utility div paid deduction	-	-	***	***	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1550	*15	***	***	*-0	-	-	*958	*59	*1	25	82	410
78 Total income tax before credits	490	*2	***	***	*-0	-	-	-	*41	*-0	87	241	119
79 Income tax	109	*2	***	***	*-0	-	-	-	*9	*-0	4	15	79
80 Personal holding company tax	1	-	***	***	-	-	-	-	-	-	1	-	-
81 Recapture taxes	-	-	***	***	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	-	-	***	***	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	***	***	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	***	***	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	***	***	-	-	-	-	-	-	-	-	-
86 General business credit	-	-	***	***	-	-	-	-	-	-	-	-	-
87 Prior year minimum tax credit	-	-	***	***	-	-	-	-	-	-	-	-	-
88 Total income tax after credits	490	*2	***	***	*-0	-	-	-	*41	*-0	87	241	119

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Real estate investment trusts

MINOR INDUSTRY 6743
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	666	51	***	***	*4	*10	57	33	49	51	54	96	254
2 Total assets	391674916	-	***	***	*1458	*6774	170947	237810	743140	1991689	4039144	16547595	367935658
3 Cash	28579234	-	***	***	*852	*1322	18929	*20893	74778	69479	115869	715239	27561857
4 Notes and accounts receivable	9691626	-	-	***	-	*922	*524	*1917	*2465	83146	89366	356709	9156576
5 Less: Allowance for bad debts	100694	-	-	***	-	-	*49	*572	-	*2761	49	2220	95042
6 Inventories	-	-	-	***	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total	2476001	-	-	***	-	-	*774	*3062	*33544	-	2059	213371	2223191
8 Tax-exempt securities	-	-	-	***	-	-	-	-	-	-	-	-	-
9 Other current assets	5217050	-	***	***	-	*46	*710	*1856	*7897	103658	32735	445713	4624433
10 Loans to stockholders	1501752	-	-	***	-	-	-	-	-	*19228	2955	943	1478627
11 Mortgage and real estate loans	144901906	-	-	***	-	-	*7087	*30285	*39950	*377392	730899	4324848	139391364
12 Other investments	99792045	-	-	***	-	*2774	131600	115479	413013	369719	1669680	5824884	91264643
13 Depreciable assets	86186292	-	-	***	*493	*2301	*18162	*54966	*149772	1035945	1273350	3915924	79735076
14 Less: Accumulated depreciation	10783696	-	-	***	*284	*1225	*9703	*14675	*22137	267487	194752	603112	9670250
15 Depletable assets	-	-	-	***	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	***	-	-	-	-	-	-	-	-	-
17 Land	18299852	-	-	***	*397	*627	*2655	*19583	*40478	166276	282480	829852	16957387
18 Intangible assets (Amortizable)	1425857	-	-	***	*1	*6	*235	*1142	*1109	*34919	25913	88290	1274242
19 Less: Accumulated amortization	296310	-	-	***	*1	*3	*132	*170	*402	*16733	9766	25032	244070
20 Other assets	4784000	-	-	***	-	*3	*156	*4045	*2674	18909	18404	462185	4277623
21 Total liabilities	391674916	-	***	***	*1458	*6774	170947	237810	743140	1991689	4039144	16547595	367935658
22 Accounts payable	2257712	-	-	***	-	*47	*1460	*406	3890	17596	48780	98569	2086962
23 Mort, notes, and bonds under 1 yr	23570026	-	-	***	*15	-	*1672	*11342	*15806	*40620	80784	410234	23009553
24 Other current liabilities	31284566	-	***	***	*3	*55	5724	*2613	3591	22844	39151	259598	30950983
25 Loans from stockholders	134137	-	-	***	*24	-	-	-	*251	-	1774	107560	24528
26 Mort, notes, bonds, 1 yr or more	49855686	-	-	***	*29	*428	*2697	*27665	*52172	660338	966795	2595521	45549717
27 Other liabilities	9823532	-	-	***	-	*15	*2734	*411	*36806	20620	48495	216429	9498023
28 Net worth	274749256	-	-	***	*1386	*6228	156660	195373	630624	1229672	2853367	12859684	256815892
29 Capital stock	21864352	-	***	***	*4121	*4565	18095	80398	33769	390453	663543	2233567	18433976
30 Paid-in or capital surplus	262515346	-	-	***	*2392	*7885	276934	153064	821407	1136543	2976990	11706186	245433944
31 Retained earnings, appropriated	220966	-	-	***	*656	-	-	-	-	-	20	210995	9295
32 Retained earnings-unappropriated	-9675377	-	***	***	*-5752	*-5707	-138350	-38081	-222478	-297241	-780454	-1273312	-6912982
33 Retained earnings (S Corp)	-	-	-	***	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	176030	-	-	***	*30	*515	*19	*9	*2074	*84	6731	17753	148341
35 Total receipts	34732035	4867591	***	***	*105	*5294	106515	61637	162150	325789	541125	1544925	27116470
36 Business receipts	-	-	-	***	-	-	-	-	-	-	-	-	-
37 Interest	17009181	3912649	***	***	*11	*185	19321	3674	13312	36768	101100	383303	12538825
38 Interest on govt. obligations	269	-	-	***	-	-	-	-	-	-	-	-	269
39 Rents	14588788	601252	***	***	*92	*5033	75135	52266	132517	270498	294247	945397	12212218
40 Royalties	-	-	-	***	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	74392	*2606	-	***	-	-	-	-	*1979	*161	331	1501	67814
42 Net L-T cap gain less net ST loss	816914	*296651	***	***	-	*16	*9002	*1853	*5903	*7309	93253	32077	370583
43 Net gain, noncapital assets	29880	*732	-	***	-	-	-	-	*61	*514	318	1747	26508
44 Dividends, domestic corporations	-	-	-	***	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	***	-	-	-	-	-	-	-	-	-
46 Other receipts	2212611	53701	***	***	*2	*60	*3057	*3844	8379	10539	51876	180900	1900252
47 Total deductions	14405239	1709030	***	***	*272	*4593	86353	47881	145672	247690	329354	896160	10938085
48 Cost of goods	-	-	-	***	-	-	-	-	-	-	-	-	-
49 Compensation of officers	141942	*6675	-	***	-	-	*6	-	*2975	*3450	1041	15743	112052
50 Salaries and wages	484748	30488	***	***	*32	*18	*303	*255	*4690	*8369	7197	30128	403266
51 Repairs	417233	19364	***	***	*32	*1	*803	*673	*3582	8438	19884	21944	342509
52 Bad debts	100093	*3378	***	***	-	-	*530	*48	*1713	*8404	10433	1648	73914
53 Rent paid on business property	722808	*1741	-	***	-	*8	*26	*963	*2986	*37043	3598	42706	633736
54 Taxes paid	861022	53342	***	***	*30	*32	873	*1147	5639	21886	20837	56747	700465
55 Interest paid	5653647	1207139	***	***	*8	*39	*9489	*3309	*18029	57825	98225	199635	4059914
56 Contributions or gifts	-	-	-	***	-	-	-	-	-	-	-	-	-
57 Amortization	207546	10726	-	***	*-0	*1	*70	*130	12536	4112	6074	17757	156141
58 Depreciation	2074950	95381	***	***	*21	*81	*713	*2283	7134	35409	42759	127041	1764118
59 Depletion	-	-	-	***	-	-	-	-	-	-	-	-	-
60 Advertising	72003	3294	-	***	*1	-	*19	*33	*185	*1099	2279	2962	62131
61 Pension, prof sh, stock, annuity	-	-	-	***	-	-	-	-	-	-	-	-	-
62 Employee benefit programs	-	-	-	***	-	-	-	-	-	-	-	-	-
63 Net loss, noncapital assets	97973	3004	-	***	-	*7	-	-	*12	*4920	2652	17968	69411
64 Other deductions	3571274	274497	***	***	*148	*4406	73521	39040	86193	56737	114375	361883	2560427
65 Total receipts less total deducts	20326796	3158561	***	***	*-168	*700	20163	13756	16478	78099	211771	648765	16178385
66 Constructive taxable income from related foreign corporations	-	-	-	***	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	20326527	3158561	***	***	*-168	*700	20163	13756	16478	78099	211771	648765	16178116
68 Net income, total	20507445	3188349	***	***	-	*700	22044	15992	38899	98262	231628	692677	16218608
69 Deficit, total	180919	*29788	-	***	*168	-	1881	*2236	*22421	*20163	19857	43912	40492
70 Net income (less def), Form 1120-A	-	-	-	***	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	***	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	-	-	-	***	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	21234793	3227267	***	***	-	*944	25028	16257	95809	100070	241172	755650	16772043
74 Net operating loss deduction	107929	*55302	-	***	-	*8	-	*133	*70	*3082	7783	11450	30075
75 Dividends received deduction	-	-	-	***	-	-	-	-	-	-	-	-	-
76 Public utility div paid deduction	-	-	-	***	-	-	-	-	-	-	-	-	-
77 Income subject to tax	6044	-	-	***	-	-	-	*152	*9	*186	1608	774	3313
78 Total income tax before credits	3442	7	-	***	-	-	-	*24	*140	*100	458	357	2357
79 Income tax	1913	-	-	***	-	-	-	*24	*3	*40	415	266	1164
80 Personal holding company tax	-	-	-	***	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	***	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	1130	7	-	***	-	-	-	-	-	*60	43	90	930
83 Foreign tax credit	-	-	-	***	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	***	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	***	-	-	-	-	-	-	-	-	-
86 General business credit	81	-	-	***	-	-	-	-	-	-	81	-	-
87 Prior year minimum tax credit	47	-	-	***	-	-	-	-	-	-	-	47	-
88 Total income tax after credits	3314	7	-	***	-	-	-	*24	*140	*100	376	310	2357

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Small business investment companies ✓

MINOR INDUSTRY 6744
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8284	1549	*2820	*827	1063	1074	764	102	66	*11	5	4	**
2 Total assets	6473936	-	*83047	*141714	437952	727524	1382060	759975	961660	*391149	331346	1257511	**
3 Cash	492450	-	*21534	*43884	*41512	65428	79766	82133	81564	*49959	6732	19937	**
4 Notes and accounts receivable	367976	-	*6080	*31400	*3753	*30856	31952	*87280	*151871	*464	22045	2275	**
5 Less: Allowance for bad debts	*5117	-	-	*2834	*417	*1826	-	-	*18	-	22	-	-
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total	*79126	-	-	-	-	-	*4403	-	*33038	*41078	-	606	**
8 Tax-exempt securities	*31288	-	-	-	*1936	-	*17812	-	*1374	*10167	-	-	-
9 Other current assets	513361	-	*10412	*10245	*35429	*53416	161968	*61525	87387	*56350	3818	32811	**
10 Loans to stockholders	175323	-	*807	-	*11909	*27750	*18826	*29	*6943	*154	-	108905	-
11 Mortgage and real estate loans	*116846	-	-	-	*6421	-	*83317	-	*26430	*678	-	-	-
12 Other investments	3883284	-	*42232	*38096	*257349	365174	845339	*427877	384760	*230695	219918	1071843	**
13 Depreciable assets	675412	-	*17011	*28675	*14713	191383	53610	*116306	185342	*2938	64941	491	**
14 Less: Accumulated depreciation	210085	-	*15158	*8165	*4146	50812	13103	*43561	65985	*1352	7673	130	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	194580	-	-	-	*25968	*40944	*46286	*19554	*50441	-	11386	-	-
18 Intangible assets (Amortizable)	23138	-	*1274	-	*159	*469	*14975	*1260	*4126	*222	398	257	**
19 Less: Accumulated amortization	8392	-	*1145	-	*127	*217	*5149	*484	*883	*222	83	81	**
20 Other assets	144746	-	-	*413	*43492	*4959	*42058	*8055	*15270	*18	9886	20596	**
21 Total liabilities	6473936	-	*83047	*141714	437952	727524	1382060	759975	961660	*391149	331346	1257511	**
22 Accounts payable	143900	-	*417	*684	*328	*5059	*14047	*91712	*28745	*100	2808	-	-
23 Mort, notes, and bonds under 1 yr	524679	-	-	*21315	*277	*47121	159550	*102091	*116872	*52563	23	24868	**
24 Other current liabilities	393154	-	-	*41	*28454	67997	91885	*84622	38156	*7088	2161	72749	**
25 Loans from stockholders	656028	-	*34664	*49830	*90341	*111086	117063	*25379	*109661	*66595	51411	-	-
26 Mort, notes, bonds, 1 yr or more	1339609	-	*3233	*36889	*58703	*178368	379091	*152676	344485	*68674	59712	57779	**
27 Other liabilities	350876	-	-	*25376	-	*85454	*50247	*4947	*61071	*13020	8408	102351	**
28 Net worth	3065689	-	*44733	*7580	259849	232438	570177	298548	262670	*183108	206823	999762	**
29 Capital stock	876773	-	*48000	*5620	229210	147346	296566	*33428	101919	*1972	12709	2	**
30 Paid-in or capital surplus	1920878	-	*37946	*1609	*63737	253418	179689	*176448	300583	*125799	129253	652395	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	-202875	-	*-7474	*102	*-80577	*-145643	67389	*9313	-122171	*67112	9074	-	-
33 Retained earnings (S Corp)	508239	-	*-32366	*248	*47479	-22682	60588	*79365	*-15968	*-11776	55787	347564	**
34 Less: Cost of treasury stock	37325	-	*1372	-	-	-	*34055	*7	*1692	-	-	199	**
35 Total receipts	1286118	175519	*82812	*10172	*74897	23111	189034	531864	133442	*43020	17664	4583	**
36 Business receipts	823293	*115528	*75595	*7095	*6888	*1240	*67142	*486818	*31087	*28587	2847	466	**
37 Interest	63793	4178	*6	*278	*3400	*2110	22685	*9934	*11542	*6131	3529	-	-
38 Interest on govt. obligations	7742	-	*70	-	*146	*693	*2488	-	*195	*4147	-	3	**
39 Rents	19800	*52	-	*1334	*2197	*228	*7090	*3010	*2575	-	3313	-	-
40 Royalties	*8	-	-	-	-	*8	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*55740	27670	*20513	-	-	*725	*4480	-	*1234	*1119	-	-	-
42 Net L-T cap gain less net ST loss	79585	*16930	-	-	*7804	*7265	*27872	*2300	*13780	*1573	2062	-	-
43 Net gain, noncapital assets	*6925	-	-	-	-	-	*6760	-	*165	-	-	-	-
44 Dividends, domestic corporations	21030	*1346	-	*416	-	*2164	*9358	*23	*6252	*1160	311	-	-
45 Dividends, foreign corporations	*386	-	-	-	-	-	*82	-	-	*304	-	-	-
46 Other receipts	207816	*9816	*-13371	*1049	*54461	*8678	41078	*29779	66611	*-1	5601	4115	**
47 Total deductions	1216181	179332	*87443	*13364	21172	46904	156346	516431	135455	*34803	19852	5080	**
48 Cost of goods	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Compensation of officers	95798	*22541	*29659	-	-	*887	*7762	*12747	*10260	*10646	653	644	**
50 Salaries and wages	373475	*29267	*15866	-	-	*834	*24685	*283328	14652	*3913	744	186	**
51 Repairs	8104	*237	-	*64	*207	*13	961	*2498	*3471	*221	430	2	**
52 Bad debts	26020	*3	-	-	-	*23888	*166	*355	*54	-	1554	-	-
53 Rent paid on business property	32980	*5482	*535	*979	*736	-	*7640	*14312	2224	*863	187	22	**
54 Taxes paid	44881	*6711	*3865	*334	*1932	*1266	5050	*17377	3292	*3977	1019	60	**
55 Interest paid	111723	*8820	*22	*2360	*7139	*4435	25785	*22906	25360	*4862	7340	2694	**
56 Contributions or gifts	1937	*38	-	-	-	-	*950	-	*872	*76	2	-	-
57 Amortization	2643	*1	-	-	*32	*8	*1658	*212	*412	29	240	51	**
58 Depreciation	25322	*2050	*2302	*497	*724	*633	4536	*7119	3383	*241	3810	27	**
59 Depletion	*22	*20	-	-	-	*1	-	-	*1	-	-	-	-
60 Advertising	4212	*760	-	-	*83	-	*74	*1758	*1336	*201	1	-	-
61 Pension, prof sh, stock, annuity	*707	-	-	-	-	-	*146	-	*339	*186	35	-	-
62 Employee benefit programs	23800	*7778	*3185	-	-	-	*1091	*9600	*1099	*961	86	-	-
63 Net loss, noncapital assets	*1469	*624	-	-	-	*20	*89	*708	*26	-	-0	-	-
64 Other deductions	463087	95000	*32010	*9130	*10319	14919	75753	143511	68674	*8625	3753	1392	**
65 Total receipts less total deducts	69936	-3813	*-4631	*-3192	53725	-23794	32689	15432	-2013	*8217	-2188	-497	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	62194	-3813	*-4701	*-3192	53579	-24487	30200	15432	-2208	*4071	-2188	-500	**
68 Net income, total	353816	*56175	*30118	*264	*61235	*14052	84574	*56923	25424	*16718	6285	2048	-
69 Deficit, total	291622	59988	*34820	*3456	*7656	*38539	54374	*41491	*27631	*12647	8473	2548	**
70 Net income (less def), Form 1120-A	*-730	*110	-	*-840	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*36293	*36293	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	-20963	*-32816	*-2965	*248	*46814	*-24913	11410	*16234	*-14118	*-11995	-8363	-500	**
73 Statutory special deductions, total	30218	*8876	-	*291	*125	*2212	*8677	*16	*4960	*501	4560	-	-
74 Net operating loss deduction	14854	*7977	-	-	*125	*697	*1241	-	*565	-	4249	-	-
75 Dividends received deduction	15364	*900	-	*291	-	*1515	*7436	*16	*4395	*501	311	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	134240	*31369	-	*16	*11014	*4466	*29193	*22558	*17632	*16377	1616	-	-
78 Total income tax before credits	45157	*12218	-	*2	*2139	*1287	*9490	*7667	*6080	*5627	647	-	-
79 Income tax	43483	*10796	-	*2	*2139	*1287	*9462	*7667	*5953	*5627	549	-	-
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*253	-	-	-	-	-	*29	-	*127	-	97	-	-
83 Foreign tax credit	*49	-	-	-	-	-	*8	-	-	*41	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	7	-	-	-	-	-	-	-	-	-	7	-	-
87 Prior year minimum tax credit	*952	-	-	-	-	*329	*622	-	-	-	-	-	-
88 Total income tax after credits	44150	*12218	-	*2	*2139	*958	*8860	*7667	*6080	*5586	639	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Other holding and investment companies, except bank holding companies

MINOR INDUSTRY 6749
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	54088	6418	20264	7962	6808	4291	5416	1193	848	342	218	165	165
2 Total assets	307519051	-	573756	1264673	2445934	2916537	11859976	8373934	12778974	12212029	14876780	25733744	214482714
3 Cash	14261696	-	107712	215041	495168	477972	997410	610376	708610	864884	764099	1198313	7822111
4 Notes and accounts receivable	33575053	-	46773	98085	180557	168830	627587	362790	1348597	871399	1339680	1902887	26627870
5 Less: Allowance for bad debts	345499	-	*3704	*1518	-	*1055	*3805	*5340	37472	44615	49473	18718	179799
6 Inventories	1347837	-	-	*13037	-	-	*90210	*88657	77150	78359	213525	264127	522773
7 U.S. govt. obligations, total	7742147	-	-	-	*22063	*68975	268532	*108251	307496	245362	303429	325775	6092264
8 Tax-exempt securities	2658506	-	-	*57222	*31462	*83150	263380	*184434	456716	408617	345814	168564	659147
9 Other current assets	35417514	-	66533	85852	144638	202885	1209762	1012136	939944	1177107	1322915	2419804	26835938
10 Loans to stockholders	12519650	-	*6276	*78655	69406	125953	345080	*136865	162691	77776	255659	333661	10927627
11 Mortgage and real estate loans	2715808	-	*27528	*44999	*58899	*155450	419314	146299	184616	146679	644007	424081	463935
12 Other investments	166316780	-	291464	590578	1111010	1148265	5965773	4842128	7520914	6923244	7857635	15278739	114787030
13 Depreciable assets	8811012	-	83278	154783	264593	245244	1182358	330509	772949	906998	901881	1363752	2604667
14 Less: Accumulated depreciation	2775816	-	70215	95197	71972	82998	453519	96521	261603	246818	261129	428179	707665
15 Depletable assets	269663	-	*1874	-	*13948	*92862	*42721	*4529	*8142	*48464	10787	6459	39877
16 Less: Accumulated depletion	100121	-	*1248	-	*556	*47203	-	*42	*7624	*23640	3261	670	15876
17 Land	2232032	-	*3208	*7297	*53470	132367	564303	185537	297749	217518	183644	334704	252235
18 Intangible assets (Amortizable)	5567283	-	9463	*18638	29572	77422	143642	35726	193225	231681	392577	540981	3894356
19 Less: Accumulated amortization	1128365	-	5160	*16087	*568	46733	33601	10701	29576	37191	42668	83912	822167
20 Other assets	18433871	-	9974	13286	44244	115148	230829	438302	136451	366206	697660	1703378	14678392
21 Total liabilities	307519051	-	573756	1264673	2445934	2916537	11859976	8373934	12778974	12212029	14876780	25733744	214482714
22 Accounts payable	10916733	-	211067	*81449	39064	196334	144274	203402	200513	282958	364352	1062509	8130811
23 Mort, notes, and bonds under 1 yr	38039469	-	*43670	*196122	104308	214668	708653	419887	872539	323442	1199263	2394241	31562674
24 Other current liabilities	27436267	-	57474	3351	115383	94807	623544	360526	667606	836460	765185	1547131	22364799
25 Loans from stockholders	12462915	-	224501	360689	353176	276851	1433541	538091	714151	755020	486985	811352	6508557
26 Mort, notes, bonds, 1 yr or more	57038201	-	*135329	*166695	187791	305433	2249650	1328076	2067773	2257869	3227838	5195486	39916261
27 Other liabilities	22088403	-	35507	*155747	50394	60457	323561	450811	762078	593558	990066	1720500	16945723
28 Net worth	139537064	-	-133792	300620	1595817	1767987	6376753	5073139	7494314	7162722	7843091	13002524	89053889
29 Capital stock	29550719	-	856369	237245	587677	677847	1931665	1431183	1671376	1336140	1463616	4739435	14618165
30 Paid-in or capital surplus	105686414	-	7143793	425138	707143	1268921	5742204	4110450	6405604	5973342	6271065	7041235	60597519
31 Retained earnings, appropriated	3239749	-	*2599079	*335	-	-	*40176	*874	*51408	*44355	60105	85661	357756
32 Retained earnings-unappropriated	-3264862	-	-10607333	-240318	481292	-418648	-1823239	-874297	-769137	-1246480	-910010	667134	12476172
33 Retained earnings (S Corp)	6792254	-	-53926	*-108486	-11963	337147	872553	849168	336398	1171955	1162071	907605	1329733
34 Less: Cost of treasury stock	2467211	-	*71774	*13293	168333	97281	386606	444239	201335	116591	203756	438545	325456
35 Total receipts	39649148	1961097	363861	119670	474526	404765	2569454	1591643	2598794	2274546	2873129	4792685	19624977
36 Business receipts	13569495	394781	171619	*465	*164372	64743	1311673	857037	1505633	1101025	1681144	2493858	3823146
37 Interest	10195772	301666	27714	30511	31874	45956	189769	134440	241558	207436	303258	650039	8031551
38 Interest on govt. obligations	256342	10208	*3856	*3512	5268	8965	26903	18341	31326	36444	30019	47551	33949
39 Rents	701652	9007	*18926	-	*729	20950	28529	26136	24120	31273	34939	71885	435159
40 Royalties	353199	24735	*17552	*24	*96	*22067	*27064	*27087	*1486	11195	22138	32858	166898
41 Net S-T cap gain less net LT loss	568837	51936	*1173	*2217	2585	*9793	72410	20632	45458	29849	27629	58684	246471
42 Net L-T cap gain less net ST loss	4596671	567169	*44489	*7863	125221	90845	248744	206763	211674	293490	424903	680499	1695013
43 Net gain, noncapital assets	318245	54066	-	*1365	*10519	*924	12466	*1116	5416	3628	24911	10447	193387
44 Dividends, domestic corporations	3319356	112434	13686	*6061	41540	24424	81572	41591	91203	97345	98260	118268	2592969
45 Dividends, foreign corporations	621625	*230	-	-	*314	*300	1509	1918	16568	5899	18340	47629	528917
46 Other receipts	5147954	434865	64847	67653	92008	115797	568817	256581	424352	456962	207587	580967	1877518
47 Total deductions	30895819	1682769	487744	194277	351632	267691	2456076	1280723	2349357	1938012	2467950	3832262	13587327
48 Cost of goods	4994340	*178227	*10077	-	*9712	*43510	453513	354240	514039	402399	863813	1624038	540771
49 Compensation of officers	1048672	17235	*44603	*6212	65125	18448	163223	63248	67446	81459	83905	82509	355257
50 Salaries and wages	3173543	63355	87033	*3381	44680	9636	228694	211521	383273	319227	253251	330789	1238702
51 Repairs	140177	1906	*1089	*298	2655	1716	17300	2531	18255	8679	16411	28926	40411
52 Bad debts	558253	43837	*13494	-	*29208	*4525	11568	9426	23821	34031	42601	47700	298043
53 Rent paid on business property	452840	8038	*8168	*2342	6196	15172	33629	14620	34388	54741	39908	66351	169285
54 Taxes paid	813768	74780	22771	9068	23503	11509	71285	51320	97930	50100	51378	87470	262654
55 Interest paid	8582730	329319	15029	15269	37611	33907	238271	140034	328410	219518	303241	576342	6345779
56 Contributions or gifts	76762	1661	*99	*139	*1437	*302	3142	1561	5805	5038	5994	20658	30928
57 Amortization	235429	7238	1167	*3821	*90	3738	6880	8082	14332	15159	62714	33618	78590
58 Depreciation	839598	10184	*8257	6230	6579	8055	54386	19827	61919	68030	61815	88163	446153
59 Depletion	24475	229	*112	*4	*26	*512	*86	*792	*3319	*1092	7384	5915	5006
60 Advertising	228790	1680	*596	*34	*811	*141	18465	3269	67410	9549	21604	28586	76644
61 Pension, prof sh, stock, annuity	336618	*660	*2303	-	*14641	*7390	8307	*6706	3298	4896	13999	22805	251613
62 Employee benefit programs	278222	3951	*12000	*1419	*5139	*1161	16762	24717	29518	28355	26822	29942	98434
63 Net loss, noncapital assets	285068	78061	*10736	*417	*90	*8636	18740	21532	2252	53451	11316	17621	62215
64 Other deductions	8826536	862409	250209	145644	104129	99333	1111824	347297	693940	582288	601793	740827	3286842
65 Total receipts less total deducts	8753329	278328	-123883	-74607	122894	137074	113379	310920	249437	336534	405179	960423	6037651
66 Constructive taxable income from related foreign corporations	825807	1505	-	-	-	-	*13	*223	*14713	6916	51450	26618	724369
67 Net income (less deficit), total	9322793	269624	-127739	-78119	117626	128109	86490	292802	232824	307005	426610	939490	6728070
68 Net income, total	13887900	1078178	110682	61510	222623	224860	682475	494987	712409	683939	710430	1356185	7549622
69 Deficit, total	4565107	808553	238421	139629	104998	96751	595985	202185	479585	376933	283820	416695	821551
70 Net income (less def), Form 1120-A	-3143	*471	*1535	*206	*-5356	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	226882	226882	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	196041	-136491	-49232	*-43280	-8699	41059	47016	93539	-49513	100110	-14789	81008	135314
73 Statutory special deductions, total	4032992	247237	41150	14239	54891	67286	152769	75419	191041	150538	237513	279834	2521075
74 Net operating loss deduction	1377237	157827	30310	*9826	24887	48802	95660	43603	132553	84224	163010	193638	392897
75 Dividends received deduction	2649651	89411	10840	*4413	30004	18484	57129	27403	58487	66314	74504	84808	2127855
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	8683310	705055	39258	31666	131694	98227	274733	270262	355979	366192	446271	998621	4965351
78 Total income tax before credits	3054416	245241	10070	9542	37083	28550	88629	93970	126454	130894	159567	352490	1771926
79 Income tax	2977951	239365	9892	9477	36643	27540	84927	91440	121211	125671	153945	345893	1731948
80 Personal holding company tax	4580	-	*13	*43	*440	*33	*1210	-	*171	*466	1097	5	1101
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	85071	2532	*165	-	-	*977	2492	2530	4054	4755	4237	6364	56965
83 Foreign tax credit	466916	*1158	-	-	*57	-	5439	*5303	11090	1789	24292	19859	397929
84 U.S. Possessions tax credit	1816	-	-	-	-	-	-	-	1816	-	-	-	-
85 Nonconventional source fuel credit	996	-	-	-	-	-	*36	-	*1	*508	3	417	31
86 General business credit	8214	*639	*1376	-0	-	*4	*51	*44	*256	*17	1521	1419	2886
87 Prior year minimum tax credit	27378	*3936	-	-	*33	205	1435	*654	*766	3133	3268	4794	9154
88 Total income tax after credits	2549096	239509	8694	9542	36993	28341	81668	87968	112525	125447	130483	326001	1361926

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services

DIVISION 80
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	1592854	110656	1051120	217894	97187	52722	50227	6415	3653	1250	745	540	447
2 Total assets	1259381543	-	27870577	34070712	34166956	36782538	102946340	43910283	56773805	43747398	54048907	84631302	740432724
3 Cash	112107735	-	8613008	8170214	7075240	6013643	14024396	6103797	6752706	6161760	7149594	9074599	32968778
4 Notes and accounts receivable	214176671	-	1995442	4018021	5434623	6345142	22028280	10145755	13241646	9825575	11140137	16623648	113378401
5 Less: Allowance for bad debts	11319063	-	18534	37258	59566	67902	682998	377941	689999	723711	681587	950117	7029449
6 Inventories	32572535	-	1030391	1310216	1515164	1708571	3828565	1358684	2438002	1367258	1451687	1786491	14777505
7 U.S. govt. obligations, total	3968174	-	*3970	*10916	*53311	136864	590969	62852	290038	209116	370590	454183	1785362
8 Tax-exempt securities	3597479	-	*9175	*44405	*32879	*19012	117915	55542	75878	70675	819947	204607	2147443
9 Other current assets	92408084	-	1254806	2000937	1933186	1787427	6542816	3642880	4569038	3424994	4482310	7783744	54985946
10 Loans to stockholders	14343120	-	2629089	2650203	1510567	1132760	1951075	530672	512987	297784	152590	189445	2785948
11 Mortgage and real estate loans	5029027	-	239465	282318	326009	346696	505872	283926	272922	64591	131855	131965	2443407
12 Other investments	246152073	-	1123390	1814405	2430179	2669243	8246209	3584571	5939167	5204939	7343815	11964334	195831820
13 Depreciable assets	548062980	-	38889815	32065789	26437092	28435113	72913387	27306815	30680608	18833195	20531999	31910303	220058864
14 Less: Accumulated depreciation	254197909	-	29321240	21382443	15874120	15892744	37065445	13682190	13983544	8076517	8497882	11516232	78905552
15 Depletable assets	402852	-	82639	*32899	*70341	51658	*43787	*14380	*12087	*14	702	17396	76949
16 Less: Accumulated depletion	150811	-	59456	*11657	*24099	*5511	*6608	*6868	*623	*14	702	7773	27500
17 Land	32013980	-	211165	625465	1123824	2043056	5159719	1776812	1856319	1232660	1435584	1770816	14778560
18 Intangible assets (Amortizable)	152061833	-	1736468	2491570	1790809	1935922	4648404	2267488	4317642	4120557	6929635	12257628	109565711
19 Less: Accumulated amortization	29262773	-	923939	874912	577689	780709	2007631	735075	1442840	821359	1637045	2128987	17332586
20 Other assets	97415557	-	374922	859624	969203	904297	2107628	1578181	1931773	2555880	2925677	5065252	78143120
21 Total liabilities	1259381543	-	27870577	34070712	34166956	36782538	102946340	43910283	56773805	43747398	54048907	84631302	740432724
22 Accounts payable	90888980	-	1993376	2933160	3381305	3685368	10886664	5088336	6483067	4481270	4604840	7021507	40330085
23 Mort, notes, and bonds under 1 yr	101440421	-	3168855	3864131	3652893	3488817	10815087	4609863	5776017	4082699	4978449	5690484	51313126
24 Other current liabilities	160092125	-	5350500	4491858	5563168	3823483	13345076	6656270	9197550	6574698	8720157	10819196	85550169
25 Loans from stockholders	50413273	-	11635891	6645965	5793917	4004940	9970840	2338062	1796474	948813	912273	1275545	5090554
26 Mort, notes, bonds, 1 yr or more	338562482	-	6270003	7795814	8145075	9982165	29449784	13717942	14320502	10251919	13283298	20751459	204594520
27 Other liabilities	104318367	-	558981	918306	1087093	1298966	3911434	1981994	2582310	3405105	3881293	5540854	79152031
28 Net worth	413665895	-	-1107030	7421478	6543506	10498800	24567456	9517815	16617884	14002893	17668596	33532257	274402240
29 Capital stock	75248267	-	4366753	3105934	2990119	3638543	9016318	3756153	5249429	4716674	4499454	5808099	28100793
30 Paid-in or capital surplus	344102880	-	6309799	4683764	5174063	5102964	17802073	10473544	17316177	16829496	21283553	33314614	205812833
31 Retained earnings, appropriated	977659	-	30971	*75009	*109378	*68373	180100	136302	109831	86987	26598	15664	138446
32 Retained earnings-unappropriated	18366227	-	-3346152	1965498	-279008	568213	-3232698	-5773494	-8989167	-8284019	-8225052	-4814253	58776360
33 Retained earnings (S Corp)	5389390	-	-6900639	-1223903	-687476	2009410	2770238	1893451	3499903	1083032	810829	583574	1550972
34 Less: Cost of treasury stock	30418529	-	1567761	1184824	763571	888702	1968574	968140	568290	429278	726786	1375440	19977163
35 Total receipts	1638587903	33698841	233744429	145745010	112030654	91512123	212122829	66964283	80843310	51284022	62492377	80741059	467408968
36 Business receipts	1536597024	30175530	228737300	142295432	109572076	85985151	206234573	63725791	77286014	47570461	57292671	74585529	413136496
37 Interest	18064755	371747	191553	229947	203763	219757	515307	358712	390319	504339	676520	1113009	13289781
38 Interest on govt. obligations	1101653	22385	12585	12896	4839	13623	41055	21363	16613	24974	84914	88170	758234
39 Rents	3218308	31253	61259	39953	69144	68276	127937	81795	123410	85187	141748	175175	2213170
40 Royalties	10565027	123433	*8117	*50472	*22711	*31279	239959	145945	201657	162150	366316	770333	8442655
41 Net S-T cap gain less net LT loss	649774	*7263	33003	29081	72605	27825	23746	5811	33100	11217	96506	42778	266839
42 Net L-T cap gain less net ST loss	9452039	665925	176459	147112	186023	258436	375352	264342	352300	255142	314254	641154	5815539
43 Net gain, noncapital assets	5484488	577463	429121	133688	141937	233627	545273	250135	246620	311280	256552	366262	1992531
44 Dividends, domestic corporations	411486	2107	4955	20575	25017	13161	53937	10244	7035	19036	27059	55305	173055
45 Dividends, foreign corporations	2449286	*6174	-	-	-	*3	*2277	*8748	15772	11627	46721	96432	2261533
46 Other receipts	50594062	1715559	4090077	2785854	1732540	4660984	3963413	2091395	2170469	2328609	3189115	2806913	19059134
47 Total deductions	1589010688	33225616	225219706	141951035	108753926	89045436	208716315	66058245	80598598	51358564	61303018	79337734	443442496
48 Cost of goods	476468909	9647083	36714719	35086215	30411316	26590281	70710279	22452663	29363313	18965273	23381636	28013730	145132401
49 Compensation of officers	131312382	2299154	51127975	25534859	14413192	9920697	15202678	2560653	2407856	1218335	1032453	1406968	4187561
50 Salaries and wages	345666768	6714800	43502298	30235503	25197672	22010974	47060431	15808582	17876650	10415875	13230240	17166401	96447344
51 Repairs	14230667	299646	1707622	1156790	1013884	957626	2033084	567749	661123	372350	425981	636680	4398133
52 Bad debts	9074546	222527	213829	252017	305848	262290	847569	367441	376796	1083135	324000	479683	4339411
53 Rent paid on business property	55164218	1144053	12052093	6459369	3971808	3041995	6940524	1923464	2338573	1589156	1701899	2478910	11522373
54 Taxes paid	56177447	1098126	8369266	5231853	4104071	3656284	8041448	2325628	2770037	1674410	1873091	2995846	14037388
55 Interest paid	39371150	904248	1181368	1124715	1022679	1198723	3415036	1314216	1540601	1123961	1353322	2215027	22977254
56 Contributions or gifts	504667	7598	48293	36760	23461	19057	44702	12146	17165	14981	19483	27764	233257
57 Amortization	9199570	289196	189230	207456	166832	164783	627312	329089	495682	442947	523669	890491	4872883
58 Depreciation	56868229	1019382	3210112	2755130	2088511	2287472	6029586	2212611	2905133	1735119	1938119	3628610	27058444
59 Depletion	71516	*1603	*18400	*232	-	*483	*2676	*22844	-	*229	19844	3692	1513
60 Advertising	21305223	365683	2969563	1395357	1006490	995869	2785070	1213338	1175043	598972	620060	1048864	7130915
61 Pension, prof sh, stock, annuity	13769118	181774	4045028	1946937	1209285	894398	1563340	336941	540902	246749	308732	336239	2158793
62 Employee benefit programs	25043828	442906	2556679	1632942	1442554	1337986	3156319	1037847	1467969	888005	1190689	1489739	8400194
63 Net loss, noncapital assets	2147296	173722	67454	65186	66611	79075	155293	88359	109912	249231	163146	206566	722742
64 Other deductions	332635154	8414115	57245778	28829714	22309713	15627443	40100968	13484675	16551843	10739835	13196656	16312525	89821890
65 Total receipts less total deducts	49577216	473225	8524724	3793974	3276728	2466687	3406514	906038	244712	-74542	1189359	1403326	23966471
66 Constructive taxable income from related foreign corporations	1994885	*14783	-	-	-	-	*531	*12237	*8311	33159	20180	111252	1794433
67 Net income (less deficit), total	50470448	465624	8512139	3781079	3271889	2453063	3365989	896912	236410	-66358	1124624	1426407	25002670
68 Net income, total	91879768	2981638	14008904	6713698	5788524	5057590	10261337	3753952	3727637	2451929	3170895	4060863	29902802
69 Deficit, total	41409320	2516014	5496765	2932619	2516635	2604527	6895347	2857040	3491227	2518287	2046271	2634456	4900132
70 Net income (less def), Form 1120-A	66370	-2971	62846	25691	-19196	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-47514	-47514	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	28441549	539976	8531977	3756333	3319916	2775369	4763948	1722749	1393991	617244	427062	101558	491427
73 Statutory special deductions, total	8618808	527692	1103521	559629	421934	283576	691770	379737	429617	325006	425423	796931	2673974
74 Net operating loss deduction	7530074	524154	1100519	545299	404815	274902	649534	368144	422702	309733	395892	726241	1808139
75 Dividends received deduction	1087212	3539	3002	14330	17118	8674	42235	11593	6914	15273	29531	70690	864313
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	43636649	1109738	1242465	1055084	1007084	1056483	2511203	1051701	1471819	1360426	2119607	2943569	26707470
78 Total income tax before credits	14804587	378267	271723	225634	226181	277466	807579	368101	509865	474238	746415	1055393	9463726
79 Income tax	14568298	366580	273596	224319	223912	275300	791276	355723	500869	465943	731016	1023208	9336555
80 Personal holding company tax	*522	*118	*94	*20	*7	*282	-	-	-	-	-	-	-
81 Recapture taxes	197	-	-	-	-	-	-	-	-	-	-	-	197
82 Alternative minimum tax	232810	9861	*951	*59	*1971	1883	16290	11806	8588	8075	15387	31611	126328
83 Foreign tax credit	2095136	*13801	*61	*18	*14	*68	3144	7947	8846	21781	30910	100893	1907653
84 U.S. Possessions tax credit	10901	-	35	-	7	-	451	1449	3728	2613	2618	-	-
85 Nonconventional source fuel credit	522	-	-	-	-	-	-	-	-	-	413	22	87
86 General business credit	489027	4730	2627	2956	693	4898	14642	7577	8839	10100	14509	31232	386223
87 Prior year minimum tax credit	98360	*10618	*392	*605	*247	*2627	4578	5537	6467	8394	4616	5494	48785
88 Total income tax after credits	12110639	349118	268608	222055	225219	269872	784764	345592	481985	431349	693349	917752	7120977

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Hotel and other lodging places

MAJOR GROUP 52
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	30636	972	8439	3908	4875	4649	6350	855	316	106	63	41	59
2 Total assets	126056558	-	288189	634493	1676191	3377480	13582929	5646293	4949116	3746366	4469644	6155142	81530713
3 Cash	5444520	-	49819	76956	131907	273111	866844	479708	418270	296258	336380	266099	2249169
4 Notes and accounts receivable	7192731	-	*754	*8477	53944	92778	319832	327548	216446	229332	163917	471946	5307758
5 Less: Allowance for bad debts	492927	-	*307	-	-	25	*1095	7922	2792	30953	19469	17797	412568
6 Inventories	1250274	-	*2095	*9062	26803	46243	71895	82413	46686	71005	40498	56918	796656
7 U.S. govt. obligations, total	*79933	-	-	-	-	-	*30916	*6379	-	208	-	27915	14514
8 Tax-exempt securities	*10571	-	-	-	-	-	-	*36	-	-	10139	-	396
9 Other current assets	4055006	-	*1870	*63720	35572	62982	413624	240889	207736	126843	235542	168015	2498213
10 Loans to stockholders	1101570	-	*27086	*4853	53208	87172	214232	77199	65840	*18308	5495	40520	507656
11 Mortgage and real estate loans	2320256	-	*148018	-	*113572	*51709	183224	*33483	*62407	*27119	17059	1841	1681824
12 Other investments	21077875	-	*751	*38508	*131125	*141842	694224	460145	677678	464407	526475	1014340	16928381
13 Depreciable assets	82912227	-	548714	765115	1977105	3591036	13296150	5163084	4580871	2992790	3516407	4116365	42364591
14 Less: Accumulated depreciation	25082987	-	385549	439486	1177628	1534074	4631796	2023676	1936662	1054098	1229481	1121037	9549499
15 Depletable assets	*57829	-	-	-	-	-	*1249	-	-	-	-	-	56580
16 Less: Accumulated depletion	*25289	-	-	-	-	-	*110	-	-	-	-	-	25179
17 Land	10724336	-	*25092	71104	248823	515275	1716002	587399	460848	361815	540851	627438	5569691
18 Intangible assets (Amortizable)	11452664	-	*4048	*6351	35350	72844	313891	115436	148704	75205	163242	299855	10217737
19 Less: Accumulated amortization	2607710	-	*1962	*1008	12800	28591	105052	29016	43089	14712	33037	40788	2297656
20 Other assets	6585679	-	*-132239	*30840	59209	5177	198898	133189	46175	182838	195626	243514	5622452
21 Total liabilities	126056558	-	288189	634493	1676191	3377480	13582929	5646293	4949116	3746366	4469644	6155142	81530713
22 Accounts payable	7024940	-	*24758	*34710	24029	128601	384439	179387	193802	189480	124174	144651	5596909
23 Mort, notes, and bonds under 1 yr	7512106	-	*6228	*55831	188862	191597	553306	306367	335988	401610	556296	494244	4421778
24 Other current liabilities	7890580	-	34870	60263	103142	207380	614070	201009	290456	542799	350207	361609	5124774
25 Loans from stockholders	5682826	-	240410	194610	469314	682029	1926287	571810	375887	253820	256656	84671	627334
26 Mort, notes, bonds, 1 yr or more	55752803	-	*115233	608041	633002	1527679	8201207	2827535	2604734	2294617	2005380	2923768	32011607
27 Other liabilities	4655017	-	*12374	*23086	65400	*13463	388299	88402	106427	233517	438976	257146	3027928
28 Net worth	37538286	-	-145682	-342047	192443	626731	1515322	1471783	1041823	-169477	737954	1889054	30720382
29 Capital stock	12791247	-	72888	156655	229483	440506	1015280	527290	329377	297340	696035	567259	8459136
30 Paid-in or capital surplus	31832921	-	*530944	*115798	835929	570807	2042657	860455	1168155	1530702	1637698	2683162	19856615
31 Retained earnings, appropriated	*35754	-	-	-	-	-	-	*15008	-	-	1372	226	19148
32 Retained earnings-unappropriated	-2621581	-	-33758	-67332	17636	-315485	-449966	-174242	-317078	-1898044	-1452362	-1252157	3321208
33 Retained earnings (S Corp)	-3155013	-	-708559	-539134	-859063	-12797	-912675	274448	-105968	*-53055	-129734	-92494	-15984
34 Less: Cost of treasury stock	1345042	-	*7197	*8035	*31542	*56300	179973	*31176	32664	*46420	15054	16941	919740
35 Total receipts	95320057	1290504	1230737	762994	1451173	2740373	8439266	3741142	3119542	2521192	2246553	2501906	65274676
36 Business receipts	84280770	1052077	1145226	736085	1362502	2627590	8173476	3487939	2892846	1597591	1905995	2059381	57240061
37 Interest	2127360	69163	*1920	*2121	3638	9665	24475	54855	28189	34690	46347	121910	1730389
38 Interest on govt. obligations	11613	-	-	-	-	*90	*4609	*768	*1197	*2301	469	500	1677
39 Rents	618041	4254	*182	-	-	*4681	7231	*5853	14196	16927	34923	25127	504667
40 Royalties	1636360	309	-	-	-	-	-	-	*1146	*6352	160	1424	1626970
41 Net S-T cap gain less net LT loss	41773	-	-	-	-	*276	*949	-	*465	*1400	793	11164	26726
42 Net L-T cap gain less net ST loss	1555853	*83362	*11602	*3896	*19202	*56165	70821	*34129	30636	33974	29336	164358	1018371
43 Net gain, noncapital assets	707813	*2769	*15982	*207	*13675	*10336	30630	*72269	11588	1953	13460	15020	519925
44 Dividends, domestic corporations	34561	*728	-	*569	*139	*983	*1671	*18	*129	*816	1415	2602	25491
45 Dividends, foreign corporations	309642	2000	-	-	-	-	-	-	*5802	-	107	-	301733
46 Other receipts	3996271	75842	55823	*20116	52015	30587	125403	85311	133349	825189	213549	100421	2278665
47 Total deductions	91808927	1348815	1141962	821657	1388938	2627858	8162370	3495922	3041223	2659494	2182065	2389019	62549604
48 Cost of goods	34787991	165112	*134595	*64297	130426	307221	1421842	632517	651296	368143	615099	485896	29811546
49 Compensation of officers	933253	20748	*18797	*21037	126658	99102	250169	76358	45617	22736	20693	30447	200890
50 Salaries and wages	15841473	402898	195414	175721	240546	531176	1429417	829507	600547	315790	355893	447740	10316824
51 Repairs	1336237	22573	45318	37657	57181	115667	278409	130479	103331	46412	49086	39391	410733
52 Bad debts	1042302	26375	*26	*889	*444	2869	9498	13633	13852	727494	4926	5967	236330
53 Rent paid on business property	2349059	30792	174659	*141340	117301	192319	220360	132272	49825	50833	86503	97070	1055785
54 Taxes paid	4024351	83597	66046	52551	89276	191642	495962	224568	170214	83420	108202	173306	2285567
55 Interest paid	5661526	186334	41075	25853	66248	172619	755470	249873	255246	200800	196178	232921	3278909
56 Contributions or gifts	42131	81	*111	-	*453	*427	611	*437	1027	843	4124	175	33842
57 Amortization	622126	10433	*5470	*232	4203	5182	39677	13937	8439	10618	12156	18507	493272
58 Depreciation	5380001	73663	42153	36963	72237	166264	619612	235658	248264	143944	165614	197896	3377732
59 Depletion	*1515	-	-	-	-	*20	-	-	-	-	-0	274	1221
60 Advertising	1794279	63804	15059	23093	55341	45188	175806	78408	83592	44872	47768	61067	1100281
61 Pension, prof sh, stock, annuity	316076	*1446	-	-	*2931	*2899	4807	*3484	4151	1422	3800	17086	274050
62 Employee benefit programs	941035	27285	*1310	*16313	*5108	14789	55014	36129	48385	36043	39984	48196	612479
63 Net loss, noncapital assets	212857	*11242	*4300	-	*82	*32681	3882	*828	5132	70983	5430	13978	64318
64 Other deductions	16522715	222431	397631	225711	420502	747793	2401834	837832	752304	535140	466610	519103	8995824
65 Total receipts less total deducts	3511130	-58311	88774	-58663	62234	112515	276896	245220	78319	-138301	64488	112887	2725071
66 Constructive taxable income from related foreign corporations	181280	-	-	-	-	-	-	-	-	-	709	-	180571
67 Net income (less deficit), total	3680798	-58311	88774	-58663	62234	112425	272287	244452	77122	-140602	64728	112387	2903965
68 Net income, total	5654392	134313	148841	*32235	136440	235345	596979	326445	193716	78962	159605	270181	3341330
69 Deficit, total	1973595	192624	60067	90898	74206	122920	324692	81993	116594	219565	94877	157794	437365
70 Net income (less def), Form 1120-A	*12724	-	*2883	*10385	*-544	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	75563	75563	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	352392	*-69569	75971	-42542	-6254	96670	185409	119972	31042	*-25974	-8182	10072	-14223
73 Statutory special deductions, total	1023200	*75008	*202	*3896	*41964	*16872	57831	47020	64828	21950	109797	214867	368966
74 Net operating loss deduction	951535	*74438	*202	*3498	*41867	*16184	56661	47007	64735	21368	108647	212955	303973
75 Dividends received deduction	71665	*570	-	*398	*97	*688	*1170	*13	*93	*581	1149	1912	64993
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	3549930	*57543	*16990	*7863	29678	63830	115755	112361	43350	48417	46612	41933	2965598
78 Total income tax before credits	1255009	23289	*3961	*1179	6885	16913	35088	40846	16892	17112	17930	21142	1053772
79 Income tax	1219703	*19748	*3961	*1179	6889	16274	34746	38326	14621	16467	15922	14341	1037228
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	33639	*2827	-	-	-	*639	*341	*2520	1686	*645	2008	6592	16380
83 Foreign tax credit	177348	51	-	-	-	-	1	-	91	*2455	134	-	174616
84 U.S. Possessions tax credit	3029	-	-	-	-	-	286	830	201	-	1712	-	-
85 Nonconventional source fuel credit	87	-	-	-	-	-	-	-	-	-	-	-	87
86 General business credit	44368	-	-0	-	*124	18	*514	*717	*224	*195	361	199	42017
87 Prior year minimum tax credit	13586	2086	-	-	-	*527	*46	*99	*473	*2186	971	212	6986
88 Total income tax after credits	1016590	21151	*3961	*1179	6761	16368	34242	39199	15903	12277	14754	20731	830065

MAJOR GROUP 53
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	95807	6898	63338	13907	6010	3137	2284	113	68	*16	10	8	17
2 Total assets	36772923	-	1721671	2296609	2042592	2192718	4068466	787051	1102015	*530788	709386	1251040	20070587
3 Cash	2981621	-	407799	288944	307441	306926	567321	159332	135675	*40982	27478	84620	655103
4 Notes and accounts receivable	5460235	-	82977	258126	219851	322329	641857	65734	173729	*65850	139657	121758	3368368
5 Less: Allowance for bad debts	169201	-	-	*6406	*1833	*3132	*2683	*1436	4482	*1550	5767	4843	137070
6 Inventories	2618891	-	76695	80415	85373	100566	229056	*16890	43323	*42503	62828	57529	1823712
7 U.S. govt. obligations, total	*50505	-	-	*1008	-	-	*49497	-	-	-	-	-	-
8 Tax-exempt securities	*19524	-	-	-	*199	-	*1827	*5768	-	-	-	601	11129
9 Other current assets	1226235	-	103136	50887	50753	55944	220411	37928	59037	*31678	69211	131938	415314
10 Loans to stockholders	362196	-	45461	84087	47719	36290	46963	*1341	-	4375	-	-	95961
11 Mortgage and real estate loans	398762	-	*52904	*20321	*2576	*35445	*31933	-	-	-	-	-	255583
12 Other investments	4192630	-	*44952	*105375	91205	65872	350657	*112797	154450	*83161	85131	90019	3009009
13 Depreciable assets	20934353	-	2614726	2645025	1914195	2013258	3018044	540708	777856	*336239	335535	982092	5756675
14 Less: Accumulated depreciation	11016430	-	1878456	1528312	997925	1092579	1668362	273044	440890	*171476	134738	545306	2285343
15 Depletable assets	*19113	-	*2485	-	-	*16628	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*5814	-	*557	-	-	*5257	-	-	-	-	-	-	-
17 Land	2421327	-	*11872	*36762	74789	109857	197496	*40641	22332	*17420	24921	27518	1857718
18 Intangible assets (Amortizable)	5315039	-	179158	222592	137700	163739	294953	26134	131983	*80817	94545	358069	3625349
19 Less: Accumulated amortization	933373	-	94800	71904	47481	26881	97140	*7947	57756	*22274	34446	57651	415093
20 Other assets	2897311	-	73320	109691	158030	93712	186636	*62203	106758	*23062	45031	4696	2034171
21 Total liabilities	36772923	-	1721671	2296609	2042592	2192718	4068466	787051	1102015	*530788	709386	1251040	20070587
22 Accounts payable	2060122	-	71919	124024	124668	127542	206085	43650	78935	*26059	30423	121657	1105159
23 Mort, notes, and bonds under 1 yr	2239196	-	117924	105121	140933	71165	249450	53049	48467	*17503	9841	92077	1333667
24 Other current liabilities	2327450	-	170319	169478	140557	91459	321017	63843	88506	*60820	39646	170255	1011551
25 Loans from stockholders	2122532	-	882098	531659	256890	211953	200655	*6806	*8720	69	13885	9797	-
26 Mort, notes, bonds, 1 yr or more	10899839	-	314918	670031	716406	591511	964439	189276	275514	*148806	157203	300131	6571603
27 Other liabilities	3943707	-	50790	92441	98709	113800	304815	*76756	68130	*44424	168624	125381	2799836
28 Net worth	13180077	-	113705	603855	564428	985288	1822006	353671	533743	*233107	289764	431741	7248771
29 Capital stock	2246663	-	348542	202608	192443	202170	191725	90491	65719	*108133	25318	80935	738577
30 Paid-in or capital surplus	5328157	-	172760	282188	123142	138689	413463	345870	110172	*69251	137709	223851	3311061
31 Retained earnings, appropriated	*32184	-	-	-	*25	-	*9323	*18122	*4714	-	-	-	-
32 Retained earnings-unappropriated	5773061	-	99223	308568	199730	388273	764505	-90988	144150	*-22079	105835	267273	3608571
33 Retained earnings (S Corp)	1047276	-	-314403	-125742	164814	338244	564544	*-2617	*213461	*82690	25150	101135	-
34 Less: Cost of treasury stock	1247264	-	*192417	*63768	*115726	82088	121554	*7208	*4473	*4889	4249	241454	409438
35 Total receipts	45911866	456761	8384129	5551844	3636608	3648785	6249765	864391	1718317	*765475	490483	1877196	12268113
36 Business receipts	43757455	442579	8302348	5434668	3554218	3556169	6140606	842575	1652221	*732201	457386	1815836	10826650
37 Interest	589898	*191	3130	5011	4689	10244	18574	9153	6363	*6308	6382	4101	515753
38 Interest on govt. obligations	16472	-	-	-	-	-	5849	*514	*48	*87	662	119	9194
39 Rents	53960	*2303	-	*85	*1064	*3355	6140	*2477	*6316	*32	858	337	30993
40 Royalties	*348629	-	-	*8129	-	-	-	-	*2549	*9467	-	31163	297322
41 Net S-T cap gain less net LT loss	34789	-	-	*8035	*1671	*889	*1074	*382	*7	*22	325	-	22383
42 Net L-T cap gain less net ST loss	309379	-	*3117	*496	*6611	*32177	9345	*20	*8514	*217	1411	-	247469
43 Net gain, noncapital assets	93555	*7863	*27092	*478	*16039	10329	4135	*84	*1323	*187	1379	859	23787
44 Dividends, domestic corporations	19096	-	-	*3620	*408	*183	1825	*1446	*74	*2361	27	-	9153
45 Dividends, foreign corporations	31849	-	-	-	-	-	-	-	-	-	-	-	31849
46 Other receipts	656783	*3825	48441	91324	51907	35439	62217	7740	40902	*14592	22054	24782	253561
47 Total deductions	43558869	461360	8084437	5414239	3468554	3517778	5983133	839342	1687851	*727221	491914	1849555	11033484
48 Cost of goods	13496463	98583	2027744	1802947	953063	1005860	2814614	217117	516109	*252775	184349	429900	3193402
49 Compensation of officers	2609705	*10498	892264	489805	332466	297334	420988	*20392	31513	*11342	9319	13299	80484
50 Salaries and wages	8670092	138122	1565396	801801	700781	909590	843343	240949	326721	*144090	123514	494930	2380854
51 Repairs	707778	8641	122584	76173	107879	67713	83940	15550	27515	*18743	6369	24888	147783
52 Bad debts	234791	*21	4182	31736	15810	23414	36779	*3045	4746	*1738	2012	5739	105570
53 Rent paid on business property	2781375	31762	936358	344424	211519	198245	236660	35455	245088	*27324	15908	200901	297730
54 Taxes paid	1870511	21930	390825	215947	160245	151200	235686	33688	82725	*34335	14525	57965	471441
55 Interest paid	1267056	12743	56384	72251	79270	56319	94530	24184	26714	*20130	9663	30897	783971
56 Contributions or gifts	22418	*272	908	3113	1920	2167	3218	*196	406	*102	150	710	9255
57 Amortization	357227	*1454	18535	14951	6048	9318	25011	4361	11001	*2814	1665	8170	253898
58 Depreciation	1646070	9849	190865	231848	132951	128958	194214	39828	67493	*24164	22642	98920	504339
59 Depletion	*468	-	-	-	-	*463	-	-	-	-	-	-	5
60 Advertising	1017980	9479	140898	218883	67511	75082	98973	9075	18284	*2781	6517	103607	266892
61 Pension, prof sh, stock, annuity	232310	*571	*16551	*24819	*11496	35691	44360	*1532	6421	*1809	3427	9575	76057
62 Employee benefit programs	490798	*2969	47787	42158	36776	30062	62138	13124	23627	*22633	13892	35377	160255
63 Net loss, noncapital assets	77491	-	*8107	*117	*14423	*1013	*7394	*633	*98	*585	571	8426	36124
64 Other deductions	8076334	114467	1665048	1043264	636396	525349	781286	180213	299389	*161855	77390	326253	2265424
65 Total receipts less total deducts	2352997	-4600	299692	137606	168054	131007	266631	25049	30466	*38253	-1430	27641	1234628
66 Constructive taxable income from related foreign corporations	19832	-	-	-	-	-	-	-	-	-	-	-	19832
67 Net income (less deficit), total	2356357	-4600	299692	137606	168054	131007	260783	24535	30418	*38167	-2093	27522	1245266
68 Net income, total	3200976	39788	561169	264651	252065	232706	325411	66733	68578	*49952	22646	59509	1257769
69 Deficit, total	844620	44388	261477	127045	84011	101699	64628	*42198	*38160	*11786	24739	31987	12503
70 Net income (less def), Form 1120-A	18361	*143	17674	*544	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-1736	*-1736	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	836080	15457	257357	47252	141471	133895	174583	*45671	*4476	*33725	-4431	-13377	-
73 Statutory special deductions, total	182465	*12	37933	39694	19510	*19101	12900	*8141	*4988	*4067	3865	1269	30984
74 Net operating loss deduction	168484	*12	37933	37160	*19225	*18994	*11587	*7111	*4937	*2178	3847	1269	24233
75 Dividends received deduction	13981	-	-	*2534	*286	*107	1313	*1031	*52	*1889	19	-	6751
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1697517	*1522	50565	63113	63245	47311	108402	*12921	45143	*13163	18780	46567	1226785
78 Total income tax before credits	549776	*295	7694	10252	12809	10413	30573	*4220	15353	*4528	6395	16838	430405
79 Income tax	545078	*295	7048	9614	12084	10413	29841	*4149	15343	*4477	6395	16149	429270
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	4059	-	*646	-	*725	-	*732	*71	*10	*51	-	689	1135
83 Foreign tax credit	*14819	-	-	-	-	-	-	-	-	*22	20	116	14660
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	4655	-	3	-	*108	-	*166	*153	*95	-	3	231	3895
87 Prior year minimum tax credit	*1173	-	-	-	-	-	*189	*23	-	-	16	-	945
88 Total income tax after credits	529130	*295	7691	10252	12700	10413	30218	*4044	15258	*4506	6356	16491	410905

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 54
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	443094	35290	290797	54007	26643	15239	16242	2407	1295	449	292	244	188
2 Total assets	443235989	-	6958425	8396535	9366052	10832082	33873329	16647674	19993723	15726445	20751102	37278328	263412293
3 Cash	48081823	-	2404234	2342657	2125076	2102595	5432008	2650655	2642751	2553720	2977502	4915112	17935513
4 Notes and accounts receivable	108366848	-	672221	1473421	2310751	2705725	10597871	5176788	5789650	4375921	5280817	8825376	61158308
5 Less: Allowance for bad debts	3382798	-	*2042	*5019	13497	18733	181834	104649	180910	202432	179597	339385	2154702
6 Inventories	9719096	-	172061	302407	486862	490127	1582187	512697	916688	672177	774882	768241	3040767
7 U.S. govt. obligations, total	1976071	-	*2933	*2974	-	*32161	139867	*18288	151060	93663	185234	316098	1033794
8 Tax-exempt securities	795757	-	*7480	*10727	-	*13525	*56115	*32468	*21455	*51203	137556	199712	265517
9 Other current assets	41085155	-	328550	545091	613999	423181	2526110	1581391	1682262	1550527	1647396	3787307	26399341
10 Loans to stockholders	3530061	-	681652	521463	410848	392640	673157	259956	148275	173787	30455	45717	192112
11 Mortgage and real estate loans	812546	-	*15713	*47293	*61589	*102948	71464	*165230	*92072	*29017	99959	118923	8339
12 Other investments	75293456	-	179264	471846	648194	978520	2851104	1220940	2090575	1730794	2938618	5786849	56396750
13 Depreciable assets	140411056	-	7867725	6286035	5617744	7720702	18956175	8618368	8840665	4930799	5874952	11104212	54593678
14 Less: Accumulated depreciation	72032108	-	5628756	4233828	3453281	4855271	10879643	4679339	4368984	2396419	2728543	4640658	24167386
15 Depletable assets	168493	-	*10837	*30919	*26973	*24623	*41999	*14367	*209	-	-	16845	1720
16 Less: Accumulated depletion	41121	-	*6389	*10625	*1736	*173	*6117	*6855	*189	-	-	7475	1562
17 Land	2939222	-	*29495	82429	90193	231942	578856	183058	255798	76005	105644	161862	1143940
18 Intangible assets (Amortizable)	50572710	-	357648	635212	448650	360159	1352739	733126	1865652	1602904	3197109	5050835	34968677
19 Less: Accumulated amortization	14554307	-	172508	326826	152822	120164	571111	281585	659767	388959	808594	1208070	9863903
20 Other assets	49494030	-	38307	220361	146508	247577	652381	552771	706460	873737	1217711	2376825	42461391
21 Total liabilities	443235989	-	6958425	8396535	9366052	10832082	33873329	16647674	19993723	15726445	20751102	37278328	263412293
22 Accounts payable	42179015	-	619571	921010	1415178	1375575	5384933	2633596	2748663	2234767	2229619	3502752	19113351
23 Mort, notes, and bonds under 1 yr	37842500	-	910693	1058277	1085381	1078801	3865806	1847473	2303424	1609252	1755539	2211724	20116131
24 Other current liabilities	77013575	-	1388474	1282223	2549557	1194298	5067946	2842240	3782200	2336808	3243568	5267901	48058360
25 Loans from stockholders	14862017	-	3065238	1881952	1866125	1057137	2674257	536933	403790	263986	154484	576003	2382111
26 Mort, notes, bonds, 1 yr or more	73912649	-	1541119	1512076	1873853	2217927	5613889	3388232	3951968	2331228	4075771	6737856	40668729
27 Other liabilities	53049564	-	232194	237519	357065	631874	1473055	869846	641533	1054282	1499903	2628800	43423493
28 Net worth	144376669	-	-798863	1503477	218893	3276470	9793443	4529354	6162146	5896122	7792218	16353293	89650118
29 Capital stock	25260833	-	1412198	756296	1026376	935160	3732567	1500704	2238043	1577077	1814428	2480060	7787926
30 Paid-in or capital surplus	114392995	-	1948775	1629117	2158631	1435354	6078695	3319516	5027950	6418183	8580997	14303324	63492451
31 Retained earnings, appropriated	236100	-	*7293	*26979	10	*17618	*30342	*81416	*16981	*18994	8254	9113	19099
32 Retained earnings-unappropriated	16236957	-	-1665713	-195644	-2130385	408820	-2247759	-1533562	-2709469	-2274822	-2858845	-13422	31457758
33 Retained earnings (S Corp)	6180160	-	-2040980	-283984	-691764	698012	2858508	1682309	1840116	278902	640052	296761	902229
34 Less: Cost of treasury stock	17930376	-	460436	429287	143975	218494	658911	521029	251476	122212	392668	722543	14009345
35 Total receipts	558872052	9414515	48330030	38462536	32495174	30536409	84450501	27789342	33389371	19754438	28612026	39463671	166174042
36 Business receipts	523831799	8391307	47649541	37487408	31881018	29660850	82442178	26663431	32200129	18771823	26238832	36652059	145793222
37 Interest	6104115	73069	27734	59980	49868	81106	195124	171767	141795	210834	276680	449378	4366780
38 Interest on govt. obligations	741366	3808	*731	3116	*535	2885	8431	8459	6668	12384	22294	65439	606616
39 Rents	860838	1341	8509	*3448	27892	7070	29802	23488	21838	9838	34547	49021	644043
40 Royalties	5262178	*24757	*3074	*3057	*1	*22206	*12008	118877	79362	111080	296918	378151	4212688
41 Net S-T cap gain less net LT loss	185665	*3512	*6371	*8108	*6169	*24010	2178	*5262	7359	3007	15772	29098	74819
42 Net L-T cap gain less net ST loss	3452927	155497	28836	26948	85663	15251	162488	139021	188313	92485	101049	190449	2266926
43 Net gain, noncapital assets	1833375	245121	193068	48903	23726	68445	212833	61877	97064	119112	72051	164390	526785
44 Dividends, domestic corporations	219062	*76	*786	8180	11476	6786	36390	4548	2632	5894	7504	36421	98368
45 Dividends, foreign corporations	1720291	1953	-	-	-	*3	*15	*5535	*1615	*3410	16246	75946	1615568
46 Other receipts	14660437	514074	411380	813387	408827	647797	1349053	587078	642595	414571	1530133	1373317	5968226
47 Total deductions	535549230	9112539	46343497	37384950	31564799	29516910	83440297	27145386	33201568	19496305	28060991	38151101	152130887
48 Cost of goods	191083559	2747842	11083559	13481336	12531247	12812104	37813863	11906766	15429022	8922511	13334426	13743405	37277479
49 Compensation of officers	27965826	364621	7212729	4153207	2456351	2454993	4686585	1198931	1095093	495498	481601	939878	2426339
50 Salaries and wages	119530501	2000381	8212552	7744404	8045720	5757766	15510291	5512584	6122273	3838584	5955212	9170875	41659861
51 Repairs	3718980	55943	310897	179086	152899	193609	539476	168924	176867	114038	129581	247445	1450216
52 Bad debts	2137308	52240	45859	127902	44599	80395	303693	138496	94866	127451	129094	187398	805313
53 Rent paid on business property	15020710	183155	1790697	1204236	880989	681671	2056821	683393	690234	440600	615022	873288	4920605
54 Taxes paid	18938944	317573	1593358	1281197	1280872	1203014	3150450	951648	1071372	578443	704628	1383580	5422808
55 Interest paid	10368505	164950	304937	281975	209479	283963	841260	394487	480310	329757	438489	744714	5894184
56 Contributions or gifts	159071	1626	9247	6536	6058	5982	15909	6282	5869	7282	5735	8203	80341
57 Amortization	3202252	93001	52215	68260	58280	49284	153626	75228	141462	147520	194204	356643	1812529
58 Depreciation	19770641	291154	776026	678112	546280	776271	1984382	870342	1071357	663353	859909	1739929	9513527
59 Depletion	39483	-	*17489	-	-	-	*20	-	-	*50	19751	1933	240
60 Advertising	8585039	66450	1110616	294862	203743	287739	1298392	823364	624407	212141	294174	369492	2999659
61 Pension, prof sh, stock, annuity	3263033	52363	533520	290605	191086	150659	388633	136775	176929	97529	113294	176923	954717
62 Employee benefit programs	8274369	157632	388387	343917	396701	422159	1181069	340695	545930	328363	391377	778318	2999822
63 Net loss, noncapital assets	869135	39485	8996	25610	11209	12497	60762	21638	44705	103010	95657	125880	319688
64 Other deductions	102621873	2524125	12892413	7223704	4549286	4344803	13455065	3915834	5430873	3090176	4298836	7303198	33593560
65 Total receipts less total deducts	23322822	301976	1986533	1077585	930376	1019498	1010204	643955	187803	258133	551035	1312570	14043154
66 Constructive taxable income from related foreign corporations	1508838	13863	-	-	-	-	-	*4491	*2083	*20707	4026	77568	1386100
67 Net income (less deficit), total	24090294	312030	1985802	1074470	929841	1016613	1001773	639987	183218	266456	532767	1324699	14822638
68 Net income, total	38986840	1145634	3747975	2070790	1775772	1861225	4070359	1794130	1553635	1134262	1297502	2183881	16351675
69 Deficit, total	14896546	833603	1762173	996320	845931	844612	3068587	1154142	1370417	867807	764735	859182	1529037
70 Net income (less def), Form 1120-A	6324	*-236	-3320	5238	*4641	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-10341	-10341	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	10687291	305024	2131486	1173049	1089628	1101709	2128706	886524	652236	280607	288519	196913	452890
73 Statutory special deductions, total	3114793	183721	261151	150990	93934	90760	223256	198621	187665	108716	101399	339969	1174611
74 Net operating loss deduction	2425226	181714	260573	145323	85795	86552	194849	191936	184133	103015	94453	285231	611654
75 Dividends received deduction	689567	*2007	*578	5667	8139	4208	28407	6685	3532	5701	6947	54739	562957
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	21943263	369818	348881	359481	320997	430144	1018817	509865	640838	704435	857340	1645349	14737296
78 Total income tax before credits	7517190	126846	65947	64168	65525	114527	325852	178460	221396	244161	301478	587036	5221794
79 Income tax	7408358	122883	65895	64168	64972	114009	319737	172141	218219	241777	295162	572264	5157131
80 Personal holding company tax	*334	-	*52	-	-	*282	-	-	-	-	-	-	-
81 Recapture taxes	197	-	-	-	-	-	-	-	-	-	-	-	197
82 Alternative minimum tax	107770	3640	-	-	*553	*235	6115	6343	3466	2383	6261	14571	64203
83 Foreign tax credit	1602700	*12169	-	-	*14	*61	*1383	*472	2196	12899	10119	69166	1494220
84 U.S. Possessions tax credit	747	-	35	-	7	-	87	619	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	370912	*3186	*112	*1238	*114	*2179	8772	5531	5546	7041	11624	19974	305595
87 Prior year minimum tax credit	44532	*7452	-	*604	-	*1092	1587	1753	2242	*3306	1916	3568	21013
88 Total income tax after credits	5498299	104039	65801	62325	65390	111195	314024	170086	211412	220915	277819	494327	3400966

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Business services:
Advertising

MINOR INDUSTRY 7310
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	35693	2017	24116	4010	2536	942	1638	249	97	44	13	13	20
2 Total assets	39441333	-	572174	669201	853775	678287	3329945	1743525	1514753	1518172	872155	1876560	25812786
3 Cash	3337578	-	212453	177772	218667	88630	613056	379797	215625	307211	98081	168912	857373
4 Notes and accounts receivable	11451685	-	85507	171157	223044	293636	1456254	834831	682576	635521	406939	493573	6168648
5 Less: Allowance for bad debts	139928	-	*35	-	*814	*6932	9070	9985	6280	17051	3021	5659	81082
6 Inventories	503063	-	*21477	*6785	*33045	*20978	67150	*18832	82840	*19458	26821	82644	123032
7 U.S. govt. obligations, total	*21420	-	-	-	-	*9087	*3329	-	*522	*8482	-	-	-
8 Tax-exempt securities	*386	-	*345	-	-	-	-	-	-	-	-	-	41
9 Other current assets	5300159	-	36779	46686	36680	21970	189357	150001	96170	151195	26349	94991	4449982
10 Loans to stockholders	309862	-	57553	*62322	*38798	*66	102982	*5791	*9558	*455	5555	888	25893
11 Mortgage and real estate loans	*14527	-	-	-	*418	-	*8088	-	-	-	-	371	5650
12 Other investments	7344302	-	27	*4121	82344	*43392	380372	*32201	66344	56688	84508	252764	6341543
13 Depreciable assets	9453020	-	545366	352464	428636	388896	1172726	554755	410938	356378	109140	511298	4622424
14 Less: Accumulated depreciation	4512846	-	413547	217292	233859	242109	747327	290969	210603	174644	57256	264773	1660469
15 Depletable assets	*55856	-	-	*18364	-	-	*37492	-	-	-	-	-	-
16 Less: Accumulated depletion	*16524	-	-	*10407	-	-	*6117	-	-	-	-	-	-
17 Land	247476	-	*1475	*17053	*11309	*8319	*80635	*14803	*26473	*5544	1271	30120	50474
18 Intangible assets (Amortizable)	3704851	-	27916	*136071	*3884	*20599	36168	*61401	*144630	130638	116830	324680	2702033
19 Less: Accumulated amortization	623346	-	7872	*90672	*692	*5689	6063	*22495	*26127	17478	18142	57338	370779
20 Other assets	2989792	-	4731	*-5223	*12316	*37445	-49087	14560	22087	55775	75079	244087	2578022
21 Total liabilities	39441333	-	572174	669201	853775	678287	3329945	1743525	1514753	1518172	872155	1876560	25812786
22 Accounts payable	10815216	-	138705	159733	180143	184547	1316052	647308	661857	567277	381099	433601	6144895
23 Mort, notes, and bonds under 1 yr	4326367	-	45123	115467	43566	66870	340860	107974	57653	68501	44145	185832	3250377
24 Other current liabilities	5544042	-	100649	147937	123000	69075	682655	319986	184141	314551	182937	337621	3081491
25 Loans from stockholders	802600	-	282800	*95908	81717	*75404	88020	*3106	*3036	*40079	-	118369	14160
26 Mort, notes, bonds, 1 yr or more	6215872	-	136020	*55435	117464	140464	300699	315243	120446	117623	92678	399234	4420566
27 Other liabilities	3230384	-	6833	*-959	*38631	*-25673	94274	155081	23950	*94811	71390	146191	2625856
28 Net worth	8506853	-	-137954	95679	269255	167600	507386	194827	463669	315331	99907	255712	6275441
29 Capital stock	1354557	-	107301	38577	58376	12556	44356	38325	129626	15981	84907	44573	779980
30 Paid-in or capital surplus	9532573	-	25426	*66447	74411	*143795	161384	184525	86983	244178	35706	373591	8136128
31 Retained earnings, appropriated	*60274	-	-	-	-	-	*651	*53009	-	-	1065	-	5549
32 Retained earnings-unappropriated	-2075392	-	-107186	35294	122001	-97748	172510	-55285	42753	18170	-39602	-156330	-2009969
33 Retained earnings (S Corp)	567338	-	-110732	*4398	37694	*109475	195977	*29570	207820	*56769	21437	3840	11089
34 Less: Cost of treasury stock	932496	-	*52763	*49036	*23227	*477	67492	*55316	*3513	*19767	3605	9962	647336
35 Total receipts	48853439	327460	5210462	4326067	2717350	1728745	12497848	3033048	3629319	1876658	980444	1458660	11067377
36 Business receipts	47265462	247544	5083872	4311100	2700138	1722131	12358292	2896121	3597347	1793516	963452	1383278	10208672
37 Interest	374628	*7680	8566	5860	4000	*1662	23481	12672	6188	9168	3495	13327	278528
38 Interest on govt. obligations	5330	*246	*122	-	*98	*251	*1826	*109	*770	*575	503	-	831
39 Rents	40123	395	*4278	*61	*211	-	*2728	*111	*2784	*118	131	50	29256
40 Royalties	*41489	-	-	-	-	-	*351	-	*1583	8	142	-	39405
41 Net S-T cap gain less net LT loss	*12821	1003	-	-	-	-	*140	-	1	*7	-	-	11670
42 Net L-T cap gain less net ST loss	248858	*22775	*115	*17	*654	*2309	*1730	80663	*59	*28896	2	12574	99064
43 Net gain, noncapital assets	166979	*11243	*32838	*236	-	*324	36558	*119	*842	*25807	16	23305	35692
44 Dividends, domestic corporations	24618	*20	-	*63	*2228	*38	*433	-	2	*130	1	17936	3767
45 Dividends, foreign corporations	*170324	-	-	-	-	-	*2	-	-	-	-	4227	166095
46 Other receipts	502806	*36554	80672	*8730	10022	*2029	72308	43255	19743	18434	12702	3961	194398
47 Total deductions	47707010	301709	5134065	4300472	2535317	1697007	12367884	2939372	3552113	1803693	946412	1427185	10701779
48 Cost of goods	20739431	*36309	2102714	2255792	1308957	820764	5701089	1051787	2581668	705364	505863	510559	3158566
49 Compensation of officers	2828346	*24801	612603	345486	201911	148897	651867	130980	83148	74864	25070	86516	442202
50 Salaries and wages	7803715	*39928	507105	476302	329288	213106	1458562	524021	262287	462158	201837	302548	3026574
51 Repairs	218544	*1701	15311	14688	16193	13258	37570	7390	10956	12015	4022	10401	75042
52 Bad debts	123019	*2657	*6524	*7393	*2644	*11636	26587	9448	6734	13461	7149	3364	25422
53 Rent paid on business property	1537334	20663	176087	94923	119751	45673	212723	101036	56574	62307	21846	35722	590030
54 Taxes paid	1051960	6699	107820	91163	64281	42586	207220	63724	34438	56883	18142	38665	320340
55 Interest paid	922567	*9250	27058	15583	18678	18786	45776	42952	20873	18509	9604	47919	647579
56 Contributions or gifts	17689	17	705	*928	411	*259	2147	*356	*439	*3562	390	173	8301
57 Amortization	187721	*2639	2414	*1595	*780	*2715	6868	7599	11351	9620	8966	35665	97509
58 Depreciation	771655	17246	68242	36988	48795	37175	103601	53316	36000	34335	14838	49311	271808
59 Depletion	1	-	-	-	-	-	-	-	-	1	-	-	-
60 Advertising	2085524	*1642	454497	20342	14031	56695	659745	563817	257494	9232	1316	19363	27352
61 Pension, prof sh, stock, annuity	286651	*1592	27294	*22664	*17750	*20102	48091	12150	4376	8988	8201	6990	108452
62 Employee benefit programs	434937	*4946	33627	19703	17304	17622	73881	16015	22967	26382	6059	20039	176392
63 Net loss, noncapital assets	35160	-	*49	*4465	*1275	*1195	*533	*891	*322	*31	379	2025	23995
64 Other deductions	8662755	131621	992015	892456	373268	246538	3131625	353888	162487	305981	112731	257928	1702217
65 Total receipts less total deducts	1146429	25750	76397	25595	182033	31738	129964	93676	77206	72964	34032	31475	365597
66 Constructive taxable income from related foreign corporations	117493	-	-	-	-	-	-	-	-	-	-	15665	101829
67 Net income (less deficit), total	1258592	25504	76275	25595	181935	31487	128138	93568	76436	72390	33529	47140	466596
68 Net income, total	2159084	*66369	195825	118853	213418	86880	302846	147703	96721	111876	40777	85306	692510
69 Deficit, total	900492	*40865	119550	93259	*31483	*55393	174708	*54135	*20284	39487	7247	38167	225914
70 Net income (less def), Form 1120-A	-442	-	-642	*-34	*234	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-1402	*-1402	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	686892	*2927	94513	*20737	149344	*55306	113113	*42729	58085	*46180	32335	50435	21188
73 Statutory special deductions, total	279438	*9276	*31425	*33710	*18797	*6290	12214	*68680	*652	*13955	138	19523	64777
74 Net operating loss deduction	256795	*9262	*31425	*33666	*17238	*6263	*11910	*68680	*651	13864	137	1587	62112
75 Dividends received deduction	22644	*14	-	*44	*1559	*27	*304	-	1	*91	-0	17936	2666
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1002192	*19835	23453	*25289	33194	*25306	120905	32673	37850	*47248	8303	21563	606573
78 Total income tax before credits	331715	*6744	3518	*4373	6155	*6236	37995	13201	12778	*16350	2885	7901	213578
79 Income tax	328067	*6744	3518	*4373	6155	*6236	37906	11514	12778	*16350	2813	7534	212146
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	3443	-	-	-	-	-	*90	*1687	*-0	-	73	367	1227
83 Foreign tax credit	*109979	-	-	-	-	-	-	-	*538	-	-	7031	102409
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*853	-	-	-	*50	*74	-	-	-	153	-	-	577
87 Prior year minimum tax credit	*850	-	-	-	-	-	-	*218	*632	-	-	-	-
88 Total income tax after credits	220033	*6744	3518	*4373	6105	*6163	37995	12983	11608	*16196	2885	870	110592

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Business services:
Business services, except
advertising

MINOR INDUSTRY 7389
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets											
		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	407400	33273	266681	49998	24108	14297	14604	2158	1199	405	279	231	168
2	Total assets	403794656	-	6386251	7727334	8512277	10153795	30543384	14904150	18478971	14208273	19878947	35401769	237599507
3	Cash	44744246	-	2191781	2164885	1906409	2013965	4818953	2270858	2427125	2246510	2879420	4746200	17078140
4	Notes and accounts receivable	96915163	-	586715	1302264	2087708	2412089	9141617	4341957	5107074	3740400	4873878	8331802	54989661
5	Less: Allowance for bad debts	3242870	-	*2006	*5019	12682	11801	172764	94664	174630	185381	176576	333726	2073620
6	Inventories	9216033	-	150585	295621	453817	469149	1515037	493865	833848	652719	748061	685597	2917734
7	U.S. govt. obligations, total	1954651	-	*2933	*2974	-	*23074	136537	*18288	150538	*85181	185234	316098	1033794
8	Tax-exempt securities	795370	-	*7135	*10727	-	*13525	*56115	*32468	*21455	*51203	137556	199712	265476
9	Other current assets	35784996	-	291772	498405	577320	401211	2336754	1431389	1586092	1399332	1621047	3692316	21949359
10	Loans to stockholders	3220199	-	624099	459141	372050	392574	570174	254165	138717	173333	24900	44829	166218
11	Mortgage and real estate loans	798019	-	*15713	*47293	*61170	*102948	63377	*165230	*92072	*29017	99959	118552	2689
12	Other investments	67949154	-	179237	467726	565850	935128	2470732	1188739	2024232	1674107	2854110	5534085	50055207
13	Depreciable assets	130958036	-	7322359	5933571	5189108	7331806	17783449	8063613	8429728	4574420	5765813	10592915	49971255
14	Less: Accumulated depreciation	67519262	-	5215209	4016537	3219422	4613161	10132317	4388371	4158381	2221775	2671287	4375885	22506917
15	Depletable assets	112637	-	*10837	*12555	*26973	*24623	*4508	*14367	*209	-	-	16845	1720
16	Less: Accumulated depletion	24597	-	*6389	*218	*1736	*173	-	*6855	*189	-	-	7475	1562
17	Land	2691746	-	*28019	65376	78884	223623	498221	168255	229325	70461	104373	131742	1093466
18	Intangible assets (Amortizable)	46867860	-	329732	499140	444766	339560	1316571	671725	1721022	1472265	3080280	4726155	32266644
19	Less: Accumulated amortization	13930961	-	164636	236154	152129	114475	565048	259090	633640	371482	790452	1150731	9493125
20	Other assets	46504238	-	33576	225584	134191	210132	701469	538211	684373	817962	1142632	2132738	39883368
21	Total liabilities	403794656	-	6386251	7727334	8512277	10153795	30543384	14904150	18478971	14208273	19878947	35401769	237599507
22	Accounts payable	31363799	-	480866	761277	1235036	1191029	4068881	1986289	2086805	1667490	1848520	3069151	12968456
23	Mort, notes, and bonds under 1 yr	33516133	-	865570	942811	1041815	1011931	3524945	1739499	2245770	1540751	1711395	2025892	16865755
24	Other current liabilities	71469533	-	1287825	1134286	2426557	1125223	4385291	2522254	3598060	2022257	3060631	4930281	44976868
25	Loans from stockholders	14059417	-	2782438	1786044	1784409	981733	2586237	533826	400754	223908	154484	457634	2367951
26	Mort, notes, bonds, 1 yr or more	67696777	-	1405099	1456641	1756389	2077463	5313191	3072989	3831522	2213605	3983093	6338622	36248163
27	Other liabilities	49819181	-	225361	238478	318434	657547	1378781	714765	617583	959471	1428513	2482610	40797638
28	Net worth	135869816	-	-660909	1407798	-50362	3108869	9286057	4334527	5698477	5580791	7692311	16097581	83374677
29	Capital stock	23906277	-	1304897	717719	968000	922604	3688212	1462379	2108417	1561096	1729522	2435487	7007945
30	Paid-in or capital surplus	104860422	-	1923350	1562670	2084220	1291559	5917311	3134991	4940967	6174005	8545292	13929733	55356323
31	Retained earnings, appropriated	175826	-	*7293	*26979	10	*17618	*29691	*28407	*16981	*18994	7189	9113	13550
32	Retained earnings-unappropriated	18312350	-	-1558527	-230938	-2252386	506568	-2420269	-1478278	-2752222	-2292992	-2819243	142908	33467727
33	Retained earnings (S Corp)	5612822	-	-1930248	-288382	-729459	588537	2662531	1652739	1632296	222132	618615	292921	891140
34	Less: Cost of treasury stock	16997880	-	407674	380251	120748	218017	591419	465712	247963	102445	389063	712580	13362009
35	Total receipts	510018613	9087055	43119567	34136469	29777824	28807664	71952652	24756293	29760051	17877780	27631581	38005010	155106665
36	Business receipts	476566337	8143763	42565670	33176309	29180880	27938719	70083886	23767310	28602782	16978308	25275380	35268781	135584550
37	Interest	5729487	65389	19168	54120	45868	79443	171643	159095	135607	201666	273185	436051	4088252
38	Interest on govt. obligations	736035	3562	*609	3116	*437	2634	6605	8351	5898	11809	21790	65439	605786
39	Rents	820715	*946	*4231	*3387	27682	7070	27074	23377	19054	9719	34416	48971	614788
40	Royalties	5220689	*24757	*3074	*3057	*1	*22206	*11657	118877	77779	111072	296776	378151	4173282
41	Net S-T cap gain less net LT loss	172843	*2509	*6371	*8108	*6169	*24010	2038	*5262	7358	*2999	15772	29098	63148
42	Net L-T cap gain less net ST loss	3204069	132722	28721	26931	85009	12942	160758	58358	188254	63590	101047	177875	2167862
43	Net gain, noncapital assets	1666396	233878	160230	48667	23726	68121	176275	61757	96222	93306	72035	141085	491093
44	Dividends, domestic corporations	194444	*55	*786	8117	9248	6747	35958	4548	2630	5764	7503	18485	94602
45	Dividends, foreign corporations	1549966	1953	-	-	-	*3	*13	*5535	*1615	*3410	16246	71719	1449473
46	Other receipts	14157631	477520	330707	804657	398805	645769	1276745	543823	622852	396137	1517431	1369356	5773828
47	Total deductions	487842220	8810830	41209431	33084478	29029481	27819903	71072413	24206014	29649455	17692612	27114579	36723916	141429108
48	Cost of goods	170344128	2711533	8980845	11225543	11222290	11991341	32112774	10854978	12847354	8217147	12828564	13232846	34118913
49	Compensation of officers	25137479	339819	6600126	3807721	2254440	2306096	4034717	1067950	1011945	420634	456532	853363	1984137
50	Salaries and wages	111726785	1960453	7705446	7268102	7716432	5544660	14051729	4988563	5859986	3376426	5753375	8868327	38633287
51	Repairs	3500436	54242	295586	164398	136706	180351	501906	161534	165911	102023	125560	237044	1375174
52	Bad debts	2014289	49584	39335	120509	41955	68759	277107	129048	88131	113990	121946	184034	779892
53	Rent paid on business property	13483376	162492	1614611	1109313	761238	635998	1844098	582357	633660	378293	593176	837567	4330574
54	Taxes paid	17886984	310875	1485538	1190035	1216592	1160428	2943230	887924	1036935	521560	686485	1344915	5102468
55	Interest paid	9445938	155700	277879	266392	190801	265177	795485	351535	459437	311247	428885	696795	5246604
56	Contributions or gifts	141382	1608	8542	5608	5647	5723	13763	5926	5431	3720	5344	8030	72040
57	Amortization	3014531	90362	49802	66665	57501	46568	146758	67629	130111	137900	185238	320978	1715020
58	Depreciation	18998986	273908	707783	641124	497485	739096	1880781	817026	1035357	629018	845071	1690618	9241719
59	Depletion	39482	-	*17489	-	-	-	*20	-	-	*49	19751	1933	240
60	Advertising	6499515	64808	656118	274520	189713	231045	638647	259547	366913	202909	292858	350129	2972307
61	Pension, prof sh, stock, annuity	2976382	50771	506226	267941	173336	130557	340543	124624	172553	88541	105093	169933	846265
62	Employee benefit programs	7839432	152686	354760	324214	379397	404537	1107187	324680	522964	301981	385317	758278	2823431
63	Net loss, noncapital assets	833975	39485	8947	21145	9934	11302	60229	20747	44382	102979	95278	123855	295693
64	Other deductions	93959118	2392504	11900399	6331248	4176018	4098265	10323440	3561946	5268386	2784194	4186105	7045270	31891344
65	Total receipts less total deducts	22176393	276226	1910136	1051991	748343	987760	880239	550279	110597	185168	517003	1281095	13677557
66	Constructive taxable income from related foreign corporations	1391345	13863	-	-	-	-	-	*4491	*2083	*20707	4026	61903	1284271
67	Net income (less deficit), total	22831702	286526	1909527	1048875	747906	985126	873634	546420	106782	194066	499238	1277559	14356043
68	Net income, total	36827755	1079265	3552149	1951937	1562354	1774345	3767513	1646427	1456915	1022386	1256725	2098574	15659165
69	Deficit, total	13996053	792738	1642623	903062	814448	789219	2893879	1100007	1350133	828320	757488	821015	1303122
70	Net income (less def), Form 1120-A	6767	*-236	-2678	5273	*4408	-	-	-	-	-	-	-	-
71	Net income (less def), Form 1120-F	-8939	-8939	-	-	-	-	-	-	-	-	-	-	-
72	Net income (less def), Form 1120S	10000399	302097	2036973	1152312	940284	1046404	2015592	843795	594151	234427	256184	146478	431702
73	Statutory special deductions, total	2835355	174445	229726	117280	75137	84470	211042	129940	187013	94760	101261	320446	1109834
74	Net operating loss deduction	2168431	172452	229148	111657	68558	80289	182939	123255	183482	89150	94315	283644	549542
75	Dividends received deduction	666923	*1993	*578	5623	6579	4181	28103	6685	3531	5610	6946	36803	560292
76	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Income subject to tax	20941070	349983	325427	334192	287803	404839	897912	477192	602989	657188	849037	1623786	14130723
78	Total income tax before credits	7185475	120102	62429	59795	59370	108290	287857	165259	208617	227812	298592	579135	5008216
79	Income tax	7080291	116139	62377	59795	58817	107772	281831	160627	205441	225428	292349	564730	4944985
80	Personal holding company tax	*334	-	*52	-	-	*282	-	-	-	-	-	-	-
81	Recapture taxes	197	-	-	-	-	-	-	-	-	-	-	-	197
82	Alternative minimum tax	104327	3640	-	-	*553	*235	6026	4657	3466	2383	6188	14204	62975
83	Foreign tax credit	1492721	*12169	-	-	*14	*61	*1383	*472	1658	12899	10119	62135	1391811
84	U.S. Possessions tax credit	747	-	35	-	7	-	87	619	-	-	-	-	-
85	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	General business credit	370059	*3186	*112	*1238	*64	*2106	8772	5531	5546	6888	11624	19974	305019
87	Prior year minimum tax credit	43682	*7452	-	*604	-	*1092	1587	1534	1610	*3306	1916	3568	21013
88	Total income tax after credits	5278266	97295	62282	57953	59285	105032	276028	157104	199804	204718	274933	493457	3290373

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
Miscellaneous repair services

MAJOR GROUP 55
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	149625	9941	89645	25118	13403	6898	3929	339	242	56	15	23	15
2 Total assets	65427798	-	3057020	4019154	4665025	4705152	7399671	2322768	3768588	2046633	1226298	4978919	27238569
3 Cash	4857615	-	591787	693005	741040	430763	689885	184917	160147	127153	104715	170062	964141
4 Notes and accounts receivable	7731308	-	396231	578766	623450	837514	1187217	338417	540131	203891	157827	745784	2122080
5 Less: Allowance for bad debts	240834	-	*1051	*6893	*5176	10436	17732	7597	16548	5829	6461	15080	148032
6 Inventories	4931351	-	445353	515159	669160	647816	1011293	317285	382960	87635	58128	330218	466342
7 U.S. govt. obligations, total	61967	-	*299	*1140	*14845	-	*16654	-	-	-	5884	-	23146
8 Tax-exempt securities	*107561	-	-	*5916	*988	-	-	-	-	-	-	-	100657
9 Other current assets	2095352	-	100250	117717	173243	103262	261320	51493	189564	55017	131590	208178	703719
10 Loans to stockholders	807904	-	192209	170537	163835	118112	123322	*8874	15502	*6929	3903	2401	2279
11 Mortgage and real estate loans	374105	-	*9704	*55908	*43505	*83295	*5717	*180	-	172	-	-	175624
12 Other investments	4405802	-	*34740	*46047	122660	109917	269839	25255	225913	136640	51854	389481	2993456
13 Depreciable assets	59245379	-	4033137	3715658	4004564	3527468	5996137	2244370	3204257	1652216	780933	3588979	26497659
14 Less: Accumulated depreciation	25131685	-	2970409	2370081	2417719	1903040	2916610	1028143	1206758	521129	256634	1264900	8276264
15 Depletable assets	100114	-	*53687	-	*33955	*843	-	-	*11630	-	-	-	-
16 Less: Accumulated depletion	56457	-	*38334	-	*17609	*80	-	-	*434	-	-	-	-
17 Land	2418262	-	39187	171674	292673	432980	447894	107370	109481	59985	66128	164540	526350
18 Intangible assets (Amortizable)	3153507	-	133466	324645	137459	316191	260827	80817	135841	166569	123387	631846	842458
19 Less: Accumulated amortization	597656	-	42727	114170	43355	55564	70412	*28369	20165	*8494	41579	123938	48883
20 Other assets	1164204	-	79491	114127	127506	66112	134319	27898	37067	85877	46622	151348	293835
21 Total liabilities	65427798	-	3057020	4019154	4665025	4705152	7399671	2322768	3768588	2046633	1226298	4978919	27238569
22 Accounts payable	4916307	-	426571	411159	552149	544882	745146	170242	330268	124789	76375	499133	1035594
23 Mort, notes, and bonds under 1 yr	13318137	-	212173	270151	382345	445574	1251540	587790	710030	308546	393519	496273	8260197
24 Other current liabilities	4684244	-	258715	201181	225260	213453	373530	217261	218406	81700	78869	446975	2368894
25 Loans from stockholders	3473041	-	1098795	739488	583088	234398	372317	45882	63851	*11699	1394	103959	218169
26 Mort, notes, bonds, 1 yr or more	20493249	-	762014	1062148	1343373	1786575	2300144	562116	1446712	905892	272653	1564986	8486637
27 Other liabilities	3330782	-	-27321	21405	56983	71665	201389	27006	111193	124232	105728	402508	2235994
28 Net worth	15212039	-	326073	1313623	1521828	1408606	2155606	712472	888126	489775	297760	1465084	4633085
29 Capital stock	2189517	-	353742	303566	361533	370110	285920	58676	73919	53055	25486	62386	241125
30 Paid-in or capital surplus	5350888	-	312569	450204	253318	230941	157664	534800	257245	178774	92596	889974	1992803
31 Retained earnings, appropriated	90706	-	*1113	*8488	*13900	*12792	*34193	-	*9669	*217	802	-	9531
32 Retained earnings-unappropriated	7066793	-	-42588	928193	507777	643491	1303424	237282	190727	187218	153861	496934	2460474
33 Retained earnings (S Corp)	1741012	-	-105163	-145442	479701	234526	561383	-86384	371492	*92344	26679	153723	158154
34 Less: Cost of treasury stock	1226877	-	*193599	231385	94401	83255	186978	31902	14926	*21834	1664	137932	229001
35 Total receipts	110683914	3888023	19709922	12600081	10891937	10976537	13520720	3684656	4158236	1725491	1240343	4874029	23413940
36 Business receipts	107380498	3670742	19645711	12389388	10757157	10772577	13202205	3594933	3969779	1596407	1147050	4506094	22128455
37 Interest	785914	11055	4606	12404	16487	20380	23681	4578	7464	14471	4638	31620	634531
38 Interest on govt. obligations	5884	13	-	-	*61	-	*1044	-	*1466	*70	928	252	2049
39 Rents	162277	*2725	*1410	*11811	5314	14630	6827	*3054	*4327	*9846	3570	12741	86022
40 Royalties	48558	499	-	-	-	*7553	-	-	-	*1	22	38580	1903
41 Net S-T cap gain less net LT loss	5151	-	*423	*1002	*262	-	*1535	-	*673	-	-	547	708
42 Net L-T cap gain less net ST loss	241333	*20206	*20773	*6164	11403	*8170	19322	*228	9690	*18825	4165	120539	1846
43 Net gain, noncapital assets	981170	53914	14025	33678	8749	25562	188670	47952	88945	60907	39285	98568	320915
44 Dividends, domestic corporations	7692	-	*17	*264	*259	*894	2262	*228	*485	-	40	2683	561
45 Dividends, foreign corporations	*4821	-	-	-	-	-	-	*757	*3	-	-	3961	99
46 Other receipts	1060617	128870	22957	145370	92245	126771	75173	32926	75403	24964	40645	58444	236850
47 Total deductions	108740682	4071680	19194071	12410255	10556202	10789622	13183616	3615461	4010574	1716484	1209958	4721123	23261636
48 Cost of goods	50977977	1872530	8627915	5772345	5432974	5983789	7196932	2269012	2049893	721047	591909	2425076	8034557
49 Compensation of officers	5179121	90305	1791117	1141482	743337	448190	579268	85643	84171	26015	9163	48934	131495
50 Salaries and wages	13217254	416000	2498830	1933844	1285476	1360544	1417155	387118	442721	189073	128355	524649	2633488
51 Repairs	1889156	55893	197780	119369	123716	100656	143666	23751	52765	12754	20845	37958	1000003
52 Bad debts	300554	5463	43917	37686	42974	22237	46009	6673	14148	9108	5494	8607	58238
53 Rent paid on business property	4709947	163932	1230392	693149	387958	320419	612516	69321	128068	70095	21917	180549	831631
54 Taxes paid	3558069	116037	747703	470316	407081	370123	407253	91362	102291	49735	35685	175342	585141
55 Interest paid	3165773	136555	129109	121605	149046	195829	304424	74424	157694	92048	38796	171124	1595120
56 Contributions or gifts	28507	*325	3112	2539	2098	2388	4488	*152	812	309	1004	3816	7465
57 Amortization	152467	7851	12690	15901	9550	26854	15607	2477	8543	8391	6854	20044	17706
58 Depreciation	8415544	293111	346544	297012	268590	282628	844076	260953	504856	264433	147058	533066	4373216
59 Depletion	2	-	-	-	-	-	-	-	-	-	2	-	-
60 Advertising	1341693	107047	274488	170825	157713	125518	124630	35982	55320	26297	6835	48195	208843
61 Pension, prof sh, stock, annuity	337203	8202	15303	48658	23011	15713	78545	9438	16944	5129	1607	17774	96880
62 Employee benefit programs	1092702	31251	132999	150143	102309	130408	142035	30864	55940	12544	15671	54383	234155
63 Net loss, noncapital assets	82972	*2462	*10022	*2728	*10159	*3953	5957	*935	13798	*9007	6565	87	17299
64 Other deductions	14291741	764716	3132152	1432653	1410208	1400372	1261055	267355	322611	220499	172199	471520	3436400
65 Total receipts less total deducts	1943233	-183657	515851	189826	335735	186915	337104	69196	147661	9008	30385	152906	152304
66 Constructive taxable income from related foreign corporations	*4655	-	-	-	-	-	-	*291	-	-	-	3925	439
67 Net income (less deficit), total	1942004	-183670	515851	189826	335674	186915	336060	69487	146195	8937	29456	156580	150693
68 Net income, total	3757788	97299	869539	394134	490319	308871	523623	144197	181513	74575	55423	258559	359735
69 Deficit, total	1815783	280969	353688	204308	154645	121956	187563	74710	35318	65638	25966	101980	209042
70 Net income (less def), Form 1120-A	7881	*1279	-523	*5745	*1381	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*1543	*1543	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1365374	-45097	521792	128387	297024	81757	197228	24409	107067	*12575	10129	9188	20915
73 Statutory special deductions, total	284598	*4404	81646	27925	26238	35344	23417	*2907	6381	*5305	28	47921	23081
74 Net operating loss deduction	278948	*4404	81634	27741	26058	34695	21833	*2743	*6047	*5305	-	45800	22689
75 Dividends received deduction	5650	-	*12	*184	*181	*649	1584	*164	*334	-	28	2121	393
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1447926	56573	95942	97010	125369	124900	204549	68572	58884	56695	42861	200795	315776
78 Total income tax before credits	429703	16066	18323	14610	22480	26899	63840	23125	19969	20689	14742	72234	116727
79 Income tax	418370	15918	18307	14610	22439	26744	63087	22911	19815	19444	14663	70119	110312
80 Personal holding company tax	*15	-	*15	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	11236	*148	-	-	*41	*155	*753	*214	*153	*1245	78	2033	6415
83 Foreign tax credit	1318	43	-	-	-	-	-	*160	*-0	*99	4	821	191
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	3256	-	*232	3	5	*366	*87	*196	*40	*897	410	849	172
87 Prior year minimum tax credit	3773	-	*392	-	*29	-	*111	*2310	*452	*297	161	21	-
88 Total income tax after credits	421356	16023	17698	14607	22446	26533	63641	20459	19477	19396	14166	70544	116364

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
miscellaneous repair services:
Auto repair and services

MINOR INDUSTRY 7500
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	98333	6727	55446	18152	10059	4906	2539	223	193	48	11	14	15
2 Total assets	53594208	-	2181843	2916640	3463369	3393346	4942677	1544555	3020561	1704394	873822	2314430	27238569
3 Cash	3577606	-	395780	503463	499396	312204	459752	114799	135428	85991	54410	52244	964141
4 Notes and accounts receivable	4899098	-	261601	352360	358879	444270	499498	121459	362297	142635	70251	163767	2122080
5 Less: Allowance for bad debts	200601	-	*1017	*2817	*256	*9053	*12090	*2159	13353	5064	3435	3324	148032
6 Inventories	2918427	-	311096	345041	423042	395970	456695	157043	193115	30425	30092	109565	466342
7 U.S. govt. obligations, total	41344	-	*299	*1140	*77	-	*10799	-	-	-	5884	-	23146
8 Tax-exempt securities	*106573	-	-	*5916	-	-	-	-	-	-	-	-	100657
9 Other current assets	1656182	-	86940	66768	97332	81587	170487	28726	168823	36823	97579	117398	703719
10 Loans to stockholders	632652	-	155153	154977	140283	91133	57963	*6657	10992	*6929	3903	2381	2279
11 Mortgage and real estate loans	334354	-	*6964	*22538	*43260	*83295	*2323	*180	-	172	-	-	175624
12 Other investments	3708765	-	*30193	*46047	99848	77830	156348	19540	138217	105063	20944	21278	2993456
13 Depreciable assets	51368434	-	2866700	2776645	3066467	2700779	4503937	1469221	2839200	1586657	610894	2450273	26497659
14 Less: Accumulated depreciation	20272641	-	2110111	1734222	1759833	1374856	2013196	521559	1034666	498237	165098	784601	8276264
15 Depletable assets	*88330	-	*42665	-	*33955	*80	-	-	*11630	-	-	-	-
16 Less: Accumulated depletion	*49260	-	*31137	-	*17609	*80	-	-	*434	-	-	-	-
17 Land	2074440	-	20612	*114456	271189	360636	362246	*101225	87527	56760	61059	112378	526350
18 Intangible assets (Amortizable)	2223418	-	102399	283794	129907	246123	230957	*28669	110044	76744	89980	82342	842458
19 Less: Accumulated amortization	399766	-	24436	105019	35951	41508	56432	*4399	16366	*5540	35143	26090	48883
20 Other assets	886854	-	68141	85553	113384	24935	113390	25153	28106	85037	32502	16817	293835
21 Total liabilities	53594208	-	2181843	2916640	3463369	3393346	4942677	1544555	3020561	1704394	873822	2314430	27238569
22 Accounts payable	3272167	-	343628	297462	395204	302151	368380	70406	243927	60581	37236	117599	1035594
23 Mort, notes, and bonds under 1 yr	12445504	-	146229	167939	294285	311859	955665	527508	651782	301165	367342	461534	8260197
24 Other current liabilities	3793118	-	206281	99975	153988	152973	153969	113829	150710	64998	48808	278695	2368894
25 Loans from stockholders	2422380	-	577418	603886	470933	184929	268749	*38594	47936	*11699	52	14	218169
26 Mort, notes, bonds, 1 yr or more	17936041	-	551366	751812	1118480	1470963	1892388	468980	1275877	790672	191712	937154	8486637
27 Other liabilities	2856259	-	13320	1803	54741	61347	92861	26380	92340	125742	60264	91467	2235994
28 Net worth	10868740	-	343602	993763	975740	909124	1210667	298858	557990	349539	168406	427966	4633085
29 Capital stock	1756086	-	268404	218831	326466	332728	227248	17980	45707	46198	3194	28204	241125
30 Paid-in or capital surplus	3604643	-	279737	416161	212998	98786	109517	119490	129897	86928	70029	88299	1992803
31 Retained earnings, appropriated	*44832	-	*1113	*2363	*13900	*12792	*5132	-	-	-	-	-	9531
32 Retained earnings-unappropriated	4982240	-	26273	717612	192733	335407	639982	130724	113284	137464	70169	158119	2460474
33 Retained earnings (S Corp)	1282372	-	-83831	-164472	259251	190429	313097	*62060	274938	*92344	26679	153723	158154
34 Less: Cost of treasury stock	801434	-	*148093	196732	*29609	61019	84310	*31395	*5837	*13396	1664	378	229001
35 Total receipts	82133940	3418485	14780601	8713335	7547145	8042292	7430499	1672435	2772667	1373044	821531	2147967	23413940
36 Business receipts	79412631	3206839	14753377	8614581	7431292	7944370	7156369	1605552	2597124	1250760	738291	1985620	22128455
37 Interest	729461	9987	3501	7975	11173	14892	15594	3076	6278	9742	2471	10242	634531
38 Interest on govt. obligations	4763	13	-	-	*13	-	*772	-	*1466	*70	127	252	2049
39 Rents	131786	*2716	-	*699	*5301	*10668	2105	*1978	*3881	*9693	2873	5849	86022
40 Royalties	*15554	499	-	-	-	*7553	-	-	-	*1	-	5598	1903
41 Net S-T cap gain less net LT loss	3530	-	*423	-	-	-	*1525	-	*527	-	-	348	708
42 Net L-T cap gain less net ST loss	88206	*19180	-	*2265	*11196	*5033	15018	*223	*9660	*18228	4062	1495	1846
43 Net gain, noncapital assets	933259	*52621	*8761	*27562	*7695	23628	178443	47758	87822	60907	39268	77878	320915
44 Dividends, domestic corporations	3821	-	*17	-	*69	*279	2236	*111	*381	-	39	129	561
45 Dividends, foreign corporations	1237	-	-	-	-	-	-	-	-	-	-	1138	99
46 Other receipts	809693	126629	14522	60253	80406	35870	58436	13737	65529	23641	34399	59418	236850
47 Total deductions	81110474	3610210	14452600	8546509	7350994	7896591	7259100	1690124	2701421	1359126	811757	2170405	23261636
48 Cost of goods	35191079	1620395	6656416	4005157	3721564	4299061	3276370	994112	1130221	491871	325563	635793	8034557
49 Compensation of officers	3326031	63789	1287804	710864	408091	313835	264211	38299	59688	22904	6366	18687	131495
50 Salaries and wages	10013737	363540	1895440	1237269	904430	1050654	907933	126590	325256	151027	91618	326492	2633488
51 Repairs	1680982	51898	155946	93206	100406	70031	100286	10944	47230	10904	12423	27705	1000003
52 Bad debts	206151	4695	21777	18608	37281	17361	25959	2583	7562	5075	3091	3921	58238
53 Rent paid on business property	4040668	146980	1027847	572400	293521	262915	520122	44239	109987	66745	18127	146155	831631
54 Taxes paid	2696851	95559	593047	330863	297493	279209	242819	37030	64489	42595	25055	103551	585141
55 Interest paid	2823569	128550	92269	84354	122762	156903	232915	56743	136303	83290	29755	104605	1595120
56 Contributions or gifts	20314	*121	1919	2133	1127	1536	1807	*86	643	*306	142	3030	7465
57 Amortization	111138	7244	10655	12904	8644	20093	12942	*1647	7245	3878	5400	2782	17706
58 Depreciation	7756937	282983	245041	211606	208024	210717	718671	219132	471491	258967	131556	425532	4373216
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	1110120	100831	210574	126409	128585	113182	105395	13491	41933	25370	5654	29853	208843
61 Pension, prof sh, stock, annuity	195045	*7872	9855	*17616	17633	8342	16950	*5138	4998	4388	109	5265	96880
62 Employee benefit programs	745436	29879	116788	87912	64754	91031	44469	11261	25241	8343	7369	24235	234155
63 Net loss, noncapital assets	74387	*2452	*9184	*2728	*10159	*2020	*4121	*935	*13495	*5429	6562	4	17299
64 Other deductions	11118028	703422	2118040	1032483	1026519	999702	784129	127895	255639	178034	142968	312796	3436400
65 Total receipts less total deducts	1023466	-191725	328001	166826	196151	145701	171399	-17690	71246	13918	9774	-22438	152304
66 Constructive taxable income from related foreign corporations	1208	-	-	-	-	-	-	-	-	-	-	769	439
67 Net income (less deficit), total	1019912	-191738	328001	166826	196138	145701	170627	-17690	69780	13847	9647	-21921	150693
68 Net income, total	2390953	69458	547188	276942	322742	223161	303677	42486	104648	59095	27767	54054	359735
69 Deficit, total	1371041	261196	219188	110117	126604	77460	133050	60175	34868	*45248	18120	75975	209042
70 Net income (less def), Form 1120-A	-2135	*344	*-4888	*1438	*971	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*182	*182	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	868758	-28192	348097	106286	185436	70196	95091	*-21887	60924	*12575	10129	9188	20915
73 Statutory special deductions, total	171018	*1889	52740	23915	18464	*12746	21801	*2755	*6313	*5305	27	1981	23081
74 Net operating loss deduction	168334	*1889	52728	23915	18416	*12551	20236	*2669	*6047	*5305	-	1890	22689
75 Dividends received deduction	2684	-	*12	-	*48	*195	1565	*87	*267	-	27	91	393
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	888682	*33489	46465	73625	77154	88729	98720	*27844	28229	41215	15206	42230	315776
78 Total income tax before credits	260674	*9343	6985	11102	12338	18980	30744	*9542	9601	15387	5170	14755	116727
79 Income tax	252025	*9217	6970	11102	12297	18980	30366	*9328	9468	14142	5170	14674	110312
80 Personal holding company tax	*15	-	*15	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	8553	126	-	-	*41	-	*379	*214	*133	*1245	-	-	6415
83 Foreign tax credit	*1128	43	-	-	-	-	-	-	*-0	*99	-	795	191
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	2405	-	*232	3	-	*356	-	*145	*40	*897	410	150	172
87 Prior year minimum tax credit	2576	-	*392	-	-	-	*45	*1208	*452	*297	161	21	-
88 Total income tax after credits	254566	*9301	6361	11099	12338	18624	30700	*8189	9109	14093	4599	13789	116364

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
miscellaneous repair services:
Miscellaneous repair services

MINOR INDUSTRY 7600
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	51292	3214	34199	6965	3344	1993	1390	116	49	*8	4	9	**
2 Total assets	11833590	-	875177	1102514	1201656	1311806	2456994	778213	748026	*342239	352476	2664489	**
3 Cash	1280008	-	196007	189542	241645	118559	230133	70118	24719	*41163	50305	117818	**
4 Notes and accounts receivable	2832210	-	134630	226406	264571	393244	687719	216958	177834	*61255	87576	582016	**
5 Less: Allowance for bad debts	40233	-	*35	*4076	*4919	*1383	5642	*5438	*3195	*764	3025	11755	**
6 Inventories	2012924	-	134257	170118	246118	251845	554598	160242	189845	*57210	28037	220653	**
7 U.S. govt. obligations, total	*20623	-	-	-	*14768	-	*5855	-	-	-	-	-	-
8 Tax-exempt securities	*988	-	-	-	*988	-	-	-	-	-	-	-	-
9 Other current assets	439170	-	13310	50949	75911	21674	90833	22767	20741	*18194	34011	90779	**
10 Loans to stockholders	175252	-	37056	*15560	*23552	*26979	65359	*2218	*4510	-	-	20	-
11 Mortgage and real estate loans	*39751	-	*2740	*33371	246	-	*3394	-	-	-	-	-	-
12 Other investments	697037	-	*4547	-	*22813	32087	113492	*5715	87695	*31577	30909	368203	**
13 Depreciable assets	7876946	-	1166437	939013	938097	826689	1492200	775150	365057	*65559	170039	1138706	**
14 Less: Accumulated depreciation	4859044	-	860298	635859	657886	528184	903414	506584	172092	*22892	91535	480299	**
15 Depletable assets	*11784	-	*11022	-	-	*762	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*7197	-	*7197	-	-	-	-	-	-	-	-	-	-
17 Land	343822	-	*18575	*57217	*21483	72344	85648	*6145	*21954	*3225	5069	52162	**
18 Intangible assets (Amortizable)	930090	-	31067	*40851	*7552	70068	29870	*52148	*25797	*89825	33407	549504	**
19 Less: Accumulated amortization	197890	-	18291	*9151	*7404	14056	13979	*23971	*3799	*2954	6436	97849	**
20 Other assets	277350	-	11350	28574	14122	41177	20929	*2746	8961	*841	14120	134531	**
21 Total liabilities	11833590	-	875177	1102514	1201656	1311806	2456994	778213	748026	*342239	352476	2664489	**
22 Accounts payable	1644140	-	82943	113697	156946	242731	376767	99835	86341	*64208	39139	381534	**
23 Mort, notes, and bonds under 1 yr	872633	-	65944	102212	88060	133715	295875	*60282	*58249	*7380	26177	34739	**
24 Other current liabilities	891126	-	52435	101207	71272	60479	219560	103432	67696	*16703	30060	168281	**
25 Loans from stockholders	1050661	-	521377	135601	112155	49469	103568	*7288	*15915	-	1342	103945	**
26 Mort, notes, bonds, 1 yr or more	2557209	-	210648	310336	224893	315611	407756	*93136	170835	*115220	80940	627832	**
27 Other liabilities	474523	-	-40641	*19601	*2242	*10318	108528	*626	*18854	*-1510	45464	311041	**
28 Net worth	4343298	-	-17529	319859	546088	499482	944940	413614	330136	*140236	129354	1037118	**
29 Capital stock	433431	-	85338	84735	35067	37382	58671	40695	28211	*6857	22292	34182	**
30 Paid-in or capital surplus	1746245	-	32832	34043	40320	132156	48147	*415310	*127348	*91846	22568	801675	**
31 Retained earnings, appropriated	*45874	-	-	*6124	-	-	*29061	-	*9669	*217	802	-	-
32 Retained earnings-unappropriated	2084553	-	-68861	210581	315044	308084	663442	*106558	*77443	*49754	83692	338815	**
33 Retained earnings (S Corp)	458639	-	-21333	19029	*220450	*44097	248286	*-148444	*96553	-	-	-	-
34 Less: Cost of treasury stock	425444	-	*45505	*34654	*64793	*22236	102669	*506	*9089	*8438	-	137554	**
35 Total receipts	28549974	469538	4929321	3886746	3344791	2934245	6090222	2012222	1385568	*352447	418812	2726061	**
36 Business receipts	27967868	463903	4892334	3774808	3325865	2828206	6045836	1989381	1372655	*345646	408759	2520474	**
37 Interest	56453	*1068	1105	4429	5315	5489	8087	*1502	*1185	*4729	2166	21378	**
38 Interest on govt. obligations	*1121	-	-	-	*48	-	*271	-	-	-	802	-	-
39 Rents	30491	*8	*1410	*11112	*12	*3962	4722	*1076	*446	153	697	6892	**
40 Royalties	33004	-	-	-	-	-	-	-	-	-	22	32982	**
41 Net S-T cap gain less net LT loss	*1620	-	-	*1002	*262	-	*11	-	*147	-	-	199	**
42 Net L-T cap gain less net ST loss	153126	*1026	*20773	*3899	*207	*3137	*4304	*5	*31	*597	103	119044	**
43 Net gain, noncapital assets	47912	*1293	*5264	*6116	1054	*1934	10228	*194	*1123	-	17	20689	**
44 Dividends, domestic corporations	3871	-	-	*264	*190	*615	*26	*117	*105	-	1	2554	**
45 Dividends, foreign corporations	*3584	-	-	-	-	-	-	*757	*3	-	-	2824	-
46 Other receipts	250924	*2241	8434	85116	11839	90902	16737	19189	*9874	*1322	6245	-975	**
47 Total deductions	27630208	461470	4741471	3863746	3205208	2893031	5924517	1925336	1309153	*357357	398201	2550717	**
48 Cost of goods	15786898	252135	1971499	1767188	1711411	1684728	3920562	1274900	919671	*229176	266345	1789283	**
49 Compensation of officers	1853090	*26516	503313	430618	335247	134356	315057	47344	24483	*3112	2797	30248	**
50 Salaries and wages	3203517	52460	603390	696576	381046	309891	509222	260528	117465	*38046	36737	198157	**
51 Repairs	208174	*3995	41834	26164	23310	30624	43380	12807	5534	*1850	8422	10253	**
52 Bad debts	94402	*768	22140	19079	5693	4876	20050	*4090	*6586	*4032	2403	4686	**
53 Rent paid on business property	669279	16953	202545	120750	94436	57504	92394	*25081	18081	*3350	3791	34394	**
54 Taxes paid	861217	20479	154656	139453	109589	90914	164434	54332	37802	*7139	10630	71790	**
55 Interest paid	342204	*8005	36840	37251	26283	38927	71509	17681	21390	*8759	9040	66519	**
56 Contributions or gifts	8193	*204	*1193	*406	971	852	2680	*66	*169	*3	862	787	**
57 Amortization	41329	*607	2035	*2998	906	6761	2665	*830	1299	*4513	1454	17261	**
58 Depreciation	658607	10128	101503	85406	60566	71911	125405	41822	33365	*5465	15502	107534	**
59 Depletion	2	-	-	-	-	-	-	-	-	-	2	-	-
60 Advertising	231573	*6215	63914	44416	29128	12336	19236	22491	13387	*927	1180	18342	**
61 Pension, prof sh, stock, annuity	142158	*330	*5448	31042	*5379	7371	61595	*4300	*11946	*741	1498	12509	**
62 Employee benefit programs	347266	*1372	16210	62230	37555	39378	97565	19603	30699	*4202	8302	30149	**
63 Net loss, noncapital assets	8585	*9	*839	-0	-	*1933	*1836	-	*304	*3578	3	83	-
64 Other deductions	3173713	61294	1014113	400170	383689	400670	476926	139460	66972	*42465	29231	158724	**
65 Total receipts less total deducts	919766	8068	187850	23000	139583	41214	165705	86885	76415	*-4910	20611	175344	**
66 Constructive taxable income from related foreign corporations	*3448	-	-	-	-	-	-	*291	-	-	-	3156	-
67 Net income (less deficit), total	922093	8068	187850	23000	139536	41214	165433	87177	76415	*-4910	19809	178500	**
68 Net income, total	1366835	27841	322351	117191	167577	85710	219947	101712	76865	*15480	27656	204505	**
69 Deficit, total	444742	*19773	134501	94191	*28042	44496	54513	*14535	*450	*20390	7846	26005	-
70 Net income (less def), Form 1120-A	10016	*935	*4365	*4307	*410	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*1361	*1361	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	496616	*-16904	173696	22101	*111587	*11561	102137	*46296	*46143	-	-	-	-
73 Statutory special deductions, total	113580	*2515	28906	*4010	*7775	*22598	*1616	*152	*68	-	1	45940	**
74 Net operating loss deduction	110614	*2515	28906	*3826	*7642	*22144	*1597	*75	-	-	-	43910	-
75 Dividends received deduction	2966	-	-	*184	*133	*454	*18	*77	*68	-	1	2031	**
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	559244	*23084	49477	23385	48215	36170	105829	*40729	*30655	*15480	27655	158565	**
78 Total income tax before credits	169029	*6723	11337	3507	10143	7919	33095	*13583	*10368	*5303	9572	57479	**
79 Income tax	166345	*6701	11337	3507	10143	7764	32721	*13583	*10347	*5303	9493	55445	**
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*2684	*22	-	-	-	*155	*374	-	*21	-	78	2033	-
83 Foreign tax credit	*190	-	-	-	-	-	-	*160	*-0	-	4	26	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*851	-	-	-	5	10	*87	*51	-	-	-	698	**
87 Prior year minimum tax credit	*1197	-	-	-	*29	-	*66	*1102	-	-	-	-	-
88 Total income tax after credits	166790	*6723	11337	3507	10108	7910	32942	*12270	*10368	*5303	9568	56755	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 56
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	125584	10763	73380	20409	8537	5777	5089	830	431	161	81	71	55
2 Total assets	223822610	-	1831310	3224534	3015766	3943178	10830445	5793015	6476073	5628070	5606392	11172585	166301242
3 Cash	11957066	-	614613	878075	647969	554967	1045247	792599	558785	644629	402318	863876	4953989
4 Notes and accounts receivable	14824362	-	45780	169870	175516	153022	768612	468292	788009	400725	596023	1094246	10164267
5 Less: Allowance for bad debts	852422	-	-	*7630	*157	*3849	9164	46819	48528	12921	30923	61661	630771
6 Inventories	8936932	-	122327	144752	96524	137215	259552	198119	272072	132371	137031	397521	7039447
7 U.S. govt. obligations, total	297854	-	*315	-	*16259	*43321	*63209	*9038	*18016	-	32307	8662	106726
8 Tax-exempt securities	40781	-	-	-	*6160	-	*1424	*4395	*24445	*3857	-	500	-
9 Other current assets	10426659	-	79272	157086	135189	301946	496287	380623	465992	333100	449803	800072	6827289
10 Loans to stockholders	2021965	-	95914	312593	125595	102097	239146	36693	78923	*42060	62037	77599	849308
11 Mortgage and real estate loans	632939	-	-	*77481	*53127	*42318	*61874	*85034	*9109	*2890	13683	2315	285109
12 Other investments	70255891	-	72775	*44418	135615	85322	672753	551573	674230	688957	743559	1656968	64929722
13 Depreciable assets	91490143	-	2882464	4052014	3163937	4304240	12076015	4731111	4544670	3372369	3529248	5565213	43268862
14 Less: Accumulated depreciation	43983446	-	2174680	2886636	1951307	2383785	6865538	2718262	2098698	1431441	1545888	1558172	18369039
15 Depletable assets	*18177	-	-	-	-	*9414	-	*13	*6	-	-	550	8194
16 Less: Accumulated depletion	*311	-	-	-	-	-	-	*13	-	-	-	298	-
17 Land	7899856	-	*45786	86695	165146	440088	1439255	653467	625292	492711	423877	504073	3023466
18 Intangible assets (Amortizable)	34009948	-	116237	202362	141299	539983	1199901	466815	690450	416806	564076	1100400	28571619
19 Less: Accumulated amortization	4675816	-	80348	64096	40085	446666	844971	179503	366679	107822	276424	235186	2034037
20 Other assets	20522033	-	10854	57551	144981	63547	226842	359838	239979	649781	505664	955904	17307091
21 Total liabilities	223822610	-	1831310	3224534	3015766	3943178	10830445	5793015	6476073	5628070	5606392	11172585	166301242
22 Accounts payable	8825417	-	133838	215843	297379	299478	719356	497021	443169	262568	478710	891109	4586946
23 Mort, notes, and bonds under 1 yr	10223407	-	287550	307193	241248	336752	929182	543304	511846	518143	592454	673284	5282450
24 Other current liabilities	16460165	-	300958	227418	202126	235945	1249749	724156	911846	764305	802803	1486811	9554049
25 Loans from stockholders	8703339	-	1763167	1070652	1077630	685965	2158565	377946	293782	256698	222516	416021	380396
26 Mort, notes, bonds, 1 yr or more	84234793	-	358550	736361	780919	1194033	3903316	3018100	1793970	1398982	2267151	3442308	65341104
27 Other liabilities	13708874	-	20423	64867	37380	57003	154129	371026	602343	463133	495569	953995	10489005
28 Net worth	81666615	-	-1033176	602200	379083	1134002	1716148	261461	1919116	1964241	747189	3309058	70667291
29 Capital stock	12339221	-	373570	453496	407494	421104	1223641	550097	520915	447681	421796	904636	6614793
30 Paid-in or capital surplus	73134657	-	983819	344081	326058	1031419	2925948	2365748	2407467	1403700	3127082	2929456	55289879
31 Retained earnings, appropriated	96252	-	-	*2560	-	*5291	*27966	*20923	*30199	*3148	-	6165	-
32 Retained earnings-unappropriated	4611521	-	-396383	32519	228326	-53918	-2162	-1942108	-1300605	-134124	-2768922	-443929	11392828
33 Retained earnings (S Corp)	-4828026	-	-1923263	-181784	-524730	-194813	-2207188	-700481	301203	267251	45841	32292	257646
34 Less: Cost of treasury stock	3687010	-	70919	*48671	58064	75080	252057	32717	40063	23415	78607	119562	2887855
35 Total receipts	150770691	3343185	10711094	8772457	7316775	5778761	12358273	6517690	5410626	4366710	4752651	8382399	73060069
36 Business receipts	132850973	2596557	10462564	8398269	6981141	5410190	11651954	5841204	4906561	3945398	4326339	7270988	61059807
37 Interest	4547694	116933	12211	13690	27110	20035	41872	29668	34201	30397	54330	181671	3985574
38 Interest on govt. obligations	51301	*233	*615	*2936	*657	*266	5159	*5801	3095	*1443	1471	2866	26757
39 Rents	589181	*9132	*1637	*7258	*4231	*5291	10556	*10303	6098	8982	9547	53926	462219
40 Royalties	2470026	*81548	*16	*19588	*21027	-	*131480	*14213	*6983	*819	23786	47381	2123186
41 Net S-T cap gain less net LT loss	19850	-	-	*4160	*62	*106	-	*23	*13218	*508	796	488	489
42 Net L-T cap gain less net ST loss	1821036	*174322	*1602	*9970	*15567	*24339	18046	13234	20017	*2663	17615	119350	1404309
43 Net gain, noncapital assets	915397	146458	*30166	*22101	26913	40016	50442	17204	5095	106240	20154	73821	376786
44 Dividends, domestic corporations	21023	*68	-	*141	*3561	-	*92	*1466	*112	*1734	1383	4666	7800
45 Dividends, foreign corporations	283287	*2190	-	-	-	-	*172	-	*50	29	580	3017	277249
46 Other receipts	7200924	215744	202281	294344	236506	278517	448500	584574	415195	268497	296648	624225	3335892
47 Total deductions	145341362	3194016	10435680	8461189	7167374	5642485	12320643	6441685	5274423	4174270	4684532	8421897	69123168
48 Cost of goods	46815095	1172292	2161704	2010277	2535950	1804792	3917260	1445828	1598210	1248909	1291484	2111578	25516807
49 Compensation of officers	7015676	145761	1837625	1401362	1081875	358324	740305	429140	185591	85239	76770	95793	577889
50 Salaries and wages	21223862	383115	1263062	1450189	889461	1004033	2015512	1433533	1002533	824608	991733	1683707	8282375
51 Repairs	1754785	66408	88273	179927	150711	169095	304959	110021	82904	47409	53235	123704	378138
52 Bad debts	658162	27510	*7126	4097	4846	9829	36257	15697	17941	7275	32779	39834	454972
53 Rent paid on business property	4987775	127199	702004	460198	349093	268895	482260	255663	156459	68990	176094	415363	1525559
54 Taxes paid	4851571	91234	314416	309115	250991	264396	488178	215263	180016	319663	256411	575530	1586357
55 Interest paid	8971897	185731	49563	96616	95492	146273	423602	182257	179729	131526	171400	480974	6828735
56 Contributions or gifts	57492	1789	2796	3350	520	1051	1809	951	1500	1391	2111	8344	31880
57 Amortization	2781827	93616	6987	18486	22896	25121	247903	145514	205192	160710	166669	290148	1398584
58 Depreciation	9454202	121952	259790	394307	241107	330168	832482	397479	350551	173225	232691	464087	5656362
59 Depletion	*1654	-	-	-	-	-	*123	-	-	-	46	1485	-
60 Advertising	3784476	46164	304381	94682	138946	117399	229673	152076	121154	95459	97039	261451	2126053
61 Pension, prof sh, stock, annuity	479297	5832	80914	53779	23752	32952	32409	12496	15008	18343	33379	21982	148450
62 Employee benefit programs	1266859	30977	63454	57873	20230	17023	86648	36648	51862	38860	87261	141211	634811
63 Net loss, noncapital assets	208945	24759	*10052	*6160	12280	*1605	21000	*16576	23883	3454	1403	20539	67235
64 Other deductions	31027788	669675	3283530	1920770	1349222	1091530	2460264	1592544	1101889	949207	1014029	1686166	13908961
65 Total receipts less total deducts	5429328	149170	275415	311268	149401	136275	37630	76005	136203	192441	68119	-39498	3936901
66 Constructive taxable income from related foreign corporations	138282	*644	-	-	-	-	-	-	*2623	-	50	8498	126466
67 Net income (less deficit), total	5516309	149581	274799	308332	148744	136009	32470	70204	135730	190998	66697	-33866	4036611
68 Net income, total	10476957	449764	688389	577017	508291	483558	858282	405507	456072	379643	305830	548613	4815991
69 Deficit, total	4960648	300183	413590	268686	359547	347550	825812	335303	320341	188644	239133	582479	779380
70 Net income (less def), Form 1120-A	-8757	*-155	3060	*-11124	*-537	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-95326	-95326	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1621404	17810	296155	369550	154492	145389	62954	217089	196275	165800	25370	-93312	63834
73 Statutory special deductions, total	1151835	50132	25139	29857	56182	*29492	53564	20892	33777	40988	36192	78746	696875
74 Net operating loss deduction	949070	50085	25139	29749	53689	*29492	53360	*19865	33691	39709	34640	75230	504420
75 Dividends received deduction	202765	*47	-	*107	*2493	-	*205	*1026	*86	*1279	1552	3516	192455
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	5530794	240221	88107	52592	36963	84194	161301	46690	125104	99213	152660	386634	4057114
78 Total income tax before credits	1923716	84302	17008	8630	6316	21659	51632	16362	42678	34874	54680	138310	1447264
79 Income tax	1884723	82252	16949	8630	6315	21659	50221	15507	42384	33984	52622	134775	1419425
80 Personal holding company tax	*145	*118	*27	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	38498	*1327	*33	-	-	-	*1410	*855	*294	*891	2318	3531	27839
83 Foreign tax credit	204164	*1537	-	*18	-	*4	*1418	*3654	*2282	573	1978	4633	188066
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	22	-	-	-	-	-	-	-	-	-	-	22	-
86 General business credit	29627	63	-0	-	-	*556	*651	-	*660	*123	96	1157	26320
87 Prior year minimum tax credit	13961	*233	-	-	-	*557	*420	*578	*1010	*698	228	187	10050
88 Total income tax after credits	1675942	82468	17008	8612	6316	20542	49143	12130	38726	33481	52379	132310	1222828

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Motion picture production, distribution, and services

MINOR INDUSTRY 7812
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	20925	1498	13694	3053	924	692	706	167	109	38	20	13	12
2 Total assets	81884207	-	267217	478707	327330	470744	1486704	1120271	1729627	1319879	1405932	1892625	71385171
3 Cash	3685822	-	120255	104046	129711	117918	124148	143012	238099	156198	75613	103831	2372991
4 Notes and accounts receivable	6030220	-	*21267	*23414	*52235	72319	274888	171737	332402	190121	179355	496423	4216057
5 Less: Allowance for bad debts	336460	-	-	-	*157	-	*3461	*12942	30956	*11509	3346	21858	252231
6 Inventories	5968628	-	*4250	*2418	*9356	*30482	42547	*100659	101951	*20450	64383	254896	5337236
7 U.S. govt. obligations, total	*143391	-	-	-	-	*25243	*56664	*9038	*13137	-	32307	7001	-
8 Tax-exempt securities	*969	-	-	-	-	-	-	-	*285	684	-	-	-
9 Other current assets	2780003	-	12822	*13557	*40592	63331	109520	137617	230752	137706	194373	171202	1668531
10 Loans to stockholders	769642	-	7457	115013	*5171	*18235	*15715	*58	*15760	*240	1770	-	590224
11 Mortgage and real estate loans	*157	-	-	-	-	-	-	-	*157	-	-	-	-
12 Other investments	50454436	-	*12554	*22810	*24815	*2760	152286	*174403	156400	165651	173273	359153	49210330
13 Depreciable assets	10632134	-	501304	442094	209597	233021	2603681	1100302	1186891	586240	789017	334585	2645402
14 Less: Accumulated depreciation	7123481	-	400303	298969	174695	100009	2059321	952205	782022	368435	425920	110817	1450784
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	318192	-	-	*8174	-	*2716	*45347	*261	*44482	*16141	5657	957	194457
18 Intangible assets (Amortizable)	9809937	-	4091	*35654	*28265	*359240	690685	*352177	491642	*148187	189950	74470	7435576
19 Less: Accumulated amortization	2956439	-	1993	*25498	*8227	*358337	613794	*147020	329458	*63348	140956	12453	1255354
20 Other assets	1707056	-	*-14488	35996	*10667	*3824	47798	43175	60104	341554	270456	235232	672737
21 Total liabilities	81884207	-	267217	478707	327330	470744	1486704	1120271	1729627	1319879	1405932	1892625	71385171
22 Accounts payable	2339929	-	25542	*20022	*59235	*95215	218931	175879	189493	82545	126831	440534	905700
23 Mort, notes, and bonds under 1 yr	3110080	-	*23188	*44995	*7605	*31634	170500	*95308	*112079	*193632	141093	109180	2180866
24 Other current liabilities	5893180	-	50640	34638	71495	30016	155208	261441	325049	205174	314441	157183	4287894
25 Loans from stockholders	861336	-	232312	*149340	*47327	*126125	*187387	*26107	*89447	*103	3187	-	-
26 Mort, notes, bonds, 1 yr or more	36253932	-	*110406	*110101	*75102	*51145	410787	*1055686	392085	439561	1273967	170929	32164161
27 Other liabilities	2808034	-	-	*13711	*4422	*7335	*12579	*81492	90977	138947	83873	370875	2003821
28 Net worth	30617718	-	-174871	105899	62144	129274	331310	-575642	530497	259917	-537461	643923	29842728
29 Capital stock	6155940	-	33563	57929	22440	113871	60729	118659	47866	102810	149696	178030	5270347
30 Paid-in or capital surplus	32496179	-	*9073	*46910	*13643	*268665	341444	407673	825357	398856	1676339	717012	27791207
31 Retained earnings, appropriated	*4265	-	-	-	-	-	*4265	-	-	-	-	-	-
32 Retained earnings-unappropriated	-7842441	-	-148176	-32777	*34369	-303258	-79325	-1221786	-408492	-381002	-2327583	-137700	-2836711
33 Retained earnings (S Corp)	269452	-	-69331	*54251	*-5326	*50063	5394	*120484	72474	*139253	13009	-110820	-
34 Less: Cost of treasury stock	465677	-	-	*20415	*2982	*67	*1196	*671	*6709	-	48922	2599	382115
35 Total receipts	34500444	1141555	2735258	1766201	1597028	1154713	2840867	1742380	1809993	749927	732988	711018	17518516
36 Business receipts	29448534	966964	2615912	1725341	1476981	1105415	2730523	1440409	1750780	670687	691739	691721	13582063
37 Interest	2585892	*8129	1808	7612	*4187	*5099	6495	7932	10349	*11480	7811	14680	2500309
38 Interest on govt. obligations	24935	181	*615	*2914	-	-	*212	*344	*123	*280	213	-	20052
39 Rents	83822	*5470	-	*507	*842	-	*766	*1404	*2257	*1277	533	77	70688
40 Royalties	389920	*61861	-	*19588	-	-	-	*8021	*516	*660	84	25	299164
41 Net S-T cap gain less net LT loss	*4213	-	-	*3884	-	-	-	-	*140	40	-	-	149
42 Net L-T cap gain less net ST loss	467814	-	-	-	*62	*539	-	*150	*646	-	9683	-	456734
43 Net gain, noncapital assets	309938	*15719	*2079	*181	-	*16908	*13256	*107	*150	*56545	285	201	204506
44 Dividends, domestic corporations	3097	-0	-	-	*678	-	*7	*1448	36	-	213	1	715
45 Dividends, foreign corporations	*26374	*2190	-	-	-	-	-	-	-	-	-	201	23983
46 Other receipts	1155905	*81039	114843	6174	*114278	*26753	89609	282564	44998	*8958	22426	4112	360152
47 Total deductions	33688622	1137720	2641835	1711384	1578741	1120165	2795621	1731639	1827341	727237	732652	882675	16801612
48 Cost of goods	13687326	772761	655251	363900	*611533	556306	1556060	542326	768885	*303801	301026	255065	7000413
49 Compensation of officers	2206845	*41579	441839	544462	581111	93056	94438	228680	82794	*9724	20405	12089	56667
50 Salaries and wages	3170973	44279	202508	338387	*98331	148319	228195	452088	255045	55801	79619	66993	1201408
51 Repairs	106851	17171	10019	3760	*4230	4761	15443	*1993	7692	2409	3383	2153	33839
52 Bad debts	70865	*1827	*3538	*651	*350	*4903	*5943	*1865	6365	*2129	1619	5658	36017
53 Rent paid on business property	479779	11715	48034	44060	*30102	26850	57192	23755	34844	10722	11783	12307	168415
54 Taxes paid	493035	7053	52253	33596	41382	27796	44056	25119	32724	9564	14155	49889	155446
55 Interest paid	3811784	21659	8154	12866	*4182	*7396	38391	17477	53558	30201	15893	54442	3547566
56 Contributions or gifts	8518	*25	*1676	*890	*248	*33	*742	*49	*80	*64	93	206	4412
57 Amortization	1873914	18052	599	*5869	*6576	*193	215710	124565	187396	134390	95413	150623	934527
58 Depreciation	2114199	18959	52235	55723	13318	25962	93893	24838	96970	39101	77144	36885	1579171
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	1274052	*2604	7997	*1767	*9263	11686	11141	14178	17773	*4321	8638	55829	1128855
61 Pension, prof sh, stock, annuity	89567	*610	31680	*15956	*2727	*4452	*3230	*5591	*6280	*847	1054	522	16617
62 Employee benefit programs	233442	*4674	23863	*9601	*2330	*4236	13069	*3555	10747	*3946	7099	12257	138067
63 Net loss, noncapital assets	32626	*19109	-	*272	-	-	*246	-	*1167	*17	87	44	11684
64 Other deductions	4034846	155643	1102189	279626	173059	204216	417873	265558	265021	120202	95240	167712	788509
65 Total receipts less total deducts	811822	3834	93423	54817	18286	34548	45247	10741	-17348	22690	336	-171657	716904
66 Constructive taxable income from related foreign corporations	*12703	*632	-	-	-	-	-	-	*2254	-	-	-	9816
67 Net income (less deficit), total	799590	4285	92807	51903	18286	34548	45035	10397	-15216	22409	123	-171657	706669
68 Net income, total	1854355	40453	161809	104566	69767	*97242	166730	*94639	107521	*77558	47470	3324	883275
69 Deficit, total	1054765	36168	69002	52663	*51481	*62694	121696	84242	122737	*55149	47346	174981	176607
70 Net income (less def), Form 1120-A	*1742	*-194	*1936	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*1980	*1980	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	361263	*-7301	97803	*79528	*27704	*56150	68586	*53332	43957	*34634	11956	-105085	-
73 Statutory special deductions, total	371367	*12195	9307	*94	*1334	*7267	*11043	*4430	*7853	*23439	1815	266	292323
74 Net operating loss deduction	357368	*12195	9307	*94	*860	*7267	*11038	*3417	*7828	*23439	1666	266	279991
75 Dividends received deduction	13999	-0	-	-	*474	-	*5	*1013	25	-	149	1	12331
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	762917	*3130	25251	*12483	*7176	*18492	*26013	*8216	*19232	*17943	30967	3059	590955
78 Total income tax before credits	267491	*2189	3843	*1880	*1096	*5120	*7033	*2775	*6688	*6543	10609	1058	218657
79 Income tax	253728	*1065	3817	*1880	*1096	*5120	*7033	*2775	*6520	*6101	10602	1040	206679
80 Personal holding company tax	*145	*118	*27	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	13013	*401	-	-	-	-	-	-	*168	*443	7	17	11978
83 Foreign tax credit	9604	*734	-	*18	-	*4	*381	-	*1085	-	1195	359	5828
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*767	-	-	-	-	-	-	-	*499	-	78	-	190
87 Prior year minimum tax credit	*10586	-	-	-	-	*557	*398	-	-	*60	-	-	9571
88 Total income tax after credits	246534	*1454	3843	*1862	*1096	*4559	*6254	*2775	*5103	*6483	9336	699	203068

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Motion picture theaters

MINOR INDUSTRY 7830
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1711	*4	*1107	*180	*208	*76	*88	-	*22	*9	4	4	10
2 Total assets	8989126	-	*68819	*28005	*76665	*54250	*238525	-	*308030	*339192	244057	672076	6959508
3 Cash	378342	-	*8754	*737	*9841	*6935	*41828	-	*12869	*11911	9045	48079	228343
4 Notes and accounts receivable	156085	-	-	-	*7172	-	*34	-	*17117	*937	4431	9585	116810
5 Less: Allowance for bad debts	3039	-	-	-	-	-	-	-	-	-	25	381	2633
6 Inventories	37651	-	*398	-	-	*580	*850	-	*1084	*1289	1302	1400	30747
7 U.S. govt. obligations, total	*2023	-	-	-	-	-	-	-	*467	-	-	1556	-
8 Tax-exempt securities	*32307	-	-	-	*6160	-	-	-	*23042	*3106	-	-	-
9 Other current assets	397130	-	-	*9407	-	*34761	*222	-	*3538	*6088	1954	5005	336154
10 Loans to stockholders	*25221	-	*2911	*8601	-	-	-	-	*592	-	-	833	12284
11 Mortgage and real estate loans	*2492	-	-	-	-	-	*2492	-	-	-	-	-	-
12 Other investments	1485994	-	*30807	-	-	*7460	*57798	-	*27584	*17181	53	92812	1252298
13 Depreciable assets	7152706	-	*37656	*19786	*42501	*13372	*247016	-	*228586	*404382	218402	362522	5578481
14 Less: Accumulated depreciation	2255769	-	*19151	*16712	*1517	*8859	*127896	-	*60473	*147891	42953	39562	1790753
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	760743	-	*7471	*6187	-	-	*12124	-	*21177	*34974	25971	65723	587116
18 Intangible assets (Amortizable)	662455	-	*253	-	-	-	*623	-	*28197	*8513	24607	80668	519594
19 Less: Accumulated amortization	165224	-	*215	-	-	-	*131	-	*2741	*1787	576	10682	149091
20 Other assets	320010	-	*-65	-	*12509	-	*3564	-	*6991	*489	1845	54518	240159
21 Total liabilities	8989126	-	*68819	*28005	*76665	*54250	*238525	-	*308030	*339192	244057	672076	6959508
22 Accounts payable	678091	-	*6903	-	*2674	*11633	*6105	-	*15062	*20588	22904	28632	563589
23 Mort, notes, and bonds under 1 yr	273339	-	*1918	-	-	-	*438	-	*6633	*41932	13827	4779	203813
24 Other current liabilities	568333	-	*1218	-	*801	*1546	*2884	-	*11826	*17504	12278	15127	505149
25 Loans from stockholders	*183800	-	*2874	-	*50859	-	*127850	-	*1561	-	656	-	-
26 Mort, notes, bonds, 1 yr or more	4264748	-	*9588	-	-	-	*54194	-	*127434	*124270	107445	334198	3507618
27 Other liabilities	403177	-	-	-	-	-	*-52937	-	*2114	*12392	2688	11277	427644
28 Net worth	2617638	-	*46317	*28005	*22330	*41070	*99991	-	*143399	*122506	84259	278064	1751695
29 Capital stock	686058	-	*12416	*3247	*1263	*76	*5737	-	*33254	*4366	6749	7037	611911
30 Paid-in or capital surplus	1648265	-	*32534	-	-	-	*24431	-	*9173	*8476	12466	215964	1345221
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	158906	-	*-3755	*24758	*25342	-	*88273	-	*52681	*64677	51200	30331	-174600
33 Retained earnings (S Corp)	158689	-	*5122	-	*-4275	*40995	*-18450	-	*48856	*47865	13844	24732	-
34 Less: Cost of treasury stock	*34280	-	-	-	-	-	-	-	*565	*2878	-	-	30837
35 Total receipts	6318138	*180927	*89467	*12878	*14435	*186003	*172057	-	*233671	*309923	309243	257096	4552438
36 Business receipts	5963988	*178796	*71993	*12607	*7280	*186003	*161059	-	*220899	*305552	279800	198486	4341513
37 Interest	70385	*530	*88	-	*1097	-	*9066	-	*609	*641	118	11997	46239
38 Interest on govt. obligations	*3461	-	-	-	*120	-	*1663	-	*1014	*330	-	-	334
39 Rents	14922	*410	-	*271	*163	-	*231	-	*1227	*211	146	3096	9167
40 Royalties	18097	-	-	-	-	-	-	-	-	-	-	-0	18097
41 Net S-T cap gain less net LT loss	221	-	-	-	-	-	-	-	-	-	-	-	221
42 Net L-T cap gain less net ST loss	25423	37	-	-	*5776	-	-	-	*1514	*76	-	29	17992
43 Net gain, noncapital assets	51521	133	*8070	-	-	-	-	-	*262	*22	12	44	42977
44 Dividends, domestic corporations	3364	-	-	-	-	-	-	-	-	-	-	28	3336
45 Dividends, foreign corporations	3012	-	-	-	-	-	-	-	-	-	-	415	2598
46 Other receipts	163745	*1021	*9316	-	-	-	*37	-	*8147	*3091	29167	43001	69965
47 Total deductions	6173227	*196724	*89166	*13702	*12681	*173995	*159212	-	*226161	*304472	273878	254976	4468261
48 Cost of goods	1718727	*73578	*10157	*6885	*2816	*77554	*44209	-	*76664	*146900	104280	76491	1099193
49 Compensation of officers	75071	1181	*29099	-	-	-	-	-	*5380	*4545	1764	2625	30478
50 Salaries and wages	757063	*22300	*15800	*2535	*4	*25189	*23262	-	*29667	*15522	29247	28100	565437
51 Repairs	135865	*2752	*1364	*646	*3171	*7485	*6129	-	*4874	*5537	9553	4683	89671
52 Bad debts	2549	-	*158	-	-	-	*111	-	-	*12	100	10	2158
53 Rent paid on business property	689874	*28695	*834	*45	-	*30650	*8954	-	*25542	*13485	33771	25335	522563
54 Taxes paid	240191	*8707	*3999	*2132	*98	*10761	*9989	-	*10076	*13948	10675	9436	160370
55 Interest paid	349812	*15283	*571	-	-	-	*4656	-	*8266	*11991	5845	18943	284258
56 Contributions or gifts	3439	-	-	-	-	-	-	-	*174	*214	100	119	2832
57 Amortization	67822	*3091	*51	-	-	-	*12	-	*513	*1156	1557	5335	56108
58 Depreciation	446255	*13634	*4937	*47	*1524	*1836	*13837	-	*17948	*20582	11924	27430	332556
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	166820	*4572	*928	*356	*298	*4134	*6957	-	*5594	*10818	7046	7826	118291
61 Pension, prof sh, stock, annuity	7120	*128	-	-	-	-	*48	-	*139	*156	50	-	6598
62 Employee benefit programs	37310	*3639	*3399	-	-	*231	-	-	*875	*1495	1382	331	25958
63 Net loss, noncapital assets	20625	*1564	-	-	-	-	-	-	*87	*7	22	4720	14225
64 Other deductions	1454684	*17600	*17871	*1056	*4769	*16154	*41048	-	*40361	*58104	56563	43591	1157565
65 Total receipts less total deducts	144911	*-15797	*301	*-825	*1754	*12008	*12845	-	*7510	*5452	35366	2120	84177
66 Constructive taxable income from related foreign corporations	7823	-	-	-	-	-	-	-	-	-	-	4132	3691
67 Net income (less deficit), total	149274	*-15797	*301	*-825	*1634	*12008	*11182	-	*6496	*5122	35366	6252	87534
68 Net income, total	285200	-	*4920	-	*5909	*12008	*28556	-	*12604	*9859	36877	19033	155435
69 Deficit, total	135926	*15797	*4618	*825	*4275	-	*17374	-	*6107	*4737	1511	12781	67900
70 Net income (less def), Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	23630	-1660	*399	-	*-4275	*12008	*-2003	-	*5602	*5572	2906	5080	-
73 Statutory special deductions, total	20410	-	*3	-	*3705	-	-	-	-	-	-	12889	3812
74 Net operating loss deduction	*17814	-	*3	-	*3705	-	-	-	-	-	-	12867	1239
75 Dividends received deduction	2596	-	-	-	-	-	-	-	-	-	-	22	2574
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	215165	-	-	-	*2203	-	*13185	-	*7001	*4287	33971	1067	153451
78 Total income tax before credits	75400	-	-	-	*330	-	*4483	-	*2409	*1458	12119	999	53603
79 Income tax	74385	-	-	-	*330	-	*4483	-	*2409	*1458	11875	373	53457
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	1015	-	-	-	-	-	-	-	-	-	244	625	146
83 Foreign tax credit	5262	-	-	-	-	-	-	-	-	-	-	-	5262
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	13	-	-	-	-	-	-	-	-	-	-	-	13
87 Prior year minimum tax credit	*642	-	-	-	-	-	-	-	-	*163	-	-	479
88 Total income tax after credits	69482	-	-	-	*330	-	*4483	-	*2409	*1295	12119	999	47848

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Amusement and recreation servics, except motion pictures

MINOR INDUSTRY 7900
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	102948	9261	58579	17175	7405	5010	4295	663	300	114	57	54	33
2 Total assets	132949277	-	1495274	2717822	2611772	3418184	9105216	4672743	4438416	3968999	3956403	8607884	87956563
3 Cash	7892902	-	485605	773292	508416	430114	879271	649587	307818	476520	317660	711966	2352655
4 Notes and accounts receivable	8638057	-	24513	146456	116110	80702	493690	296555	438490	209667	412236	588238	5831400
5 Less: Allowance for bad debts	512923	-	-	*7630	-	*3849	5703	33877	17572	1412	27551	39422	375906
6 Inventories	2930653	-	117678	142334	87168	106152	216155	97460	169036	110632	71346	141225	1671465
7 U.S. govt. obligations, total	152440	-	*315	-	*16259	*18078	*6545	-	*4412	-	-	105	106726
8 Tax-exempt securities	*7505	-	-	-	-	-	*1424	*4395	*1119	66	-	500	-
9 Other current assets	7249526	-	66450	134122	94597	203854	386545	243007	231701	189306	253475	623865	4822605
10 Loans to stockholders	1227102	-	85547	188979	120424	83861	223431	36635	62571	*41820	60267	76765	246800
11 Mortgage and real estate loans	630290	-	-	*77481	*53127	*42318	*59382	*85034	*8953	*2890	13683	2315	285109
12 Other investments	18315461	-	*29413	*21608	110799	75101	462669	377170	490246	506124	570233	1205003	14467094
13 Depreciable assets	73705303	-	2343504	3590134	2911839	4057847	9225318	3630810	3129192	2381747	2521829	4868105	35044979
14 Less: Accumulated depreciation	34604196	-	1755225	2570954	1775095	2274917	4678321	1766056	1256203	915115	1077014	1407792	15127502
15 Depletable assets	*18177	-	-	-	-	*9414	-	*13	*6	-	-	550	8194
16 Less: Accumulated depletion	*311	-	-	-	-	-	-	*13	-	-	-	298	-
17 Land	6820920	-	*38315	72334	165146	437372	1381785	653206	559633	441597	392248	437393	2241893
18 Intangible assets (Amortizable)	23537556	-	111893	166708	113034	180743	508593	114638	170611	260107	349519	945262	20616448
19 Less: Accumulated amortization	1554152	-	78140	38598	31858	88328	231046	32482	34480	42687	134892	212051	629591
20 Other assets	18494967	-	25406	21555	121806	59723	175480	316663	172884	307738	233364	666153	16394195
21 Total liabilities	132949277	-	1495274	2717822	2611772	3418184	9105216	4672743	4438416	3968999	3956403	8607884	87956563
22 Accounts payable	5807397	-	101392	195821	235469	192630	494320	321141	238614	159435	328975	421943	3117656
23 Mort, notes, and bonds under 1 yr	6839988	-	262444	262198	233644	305118	758245	447996	393135	282579	437533	559325	2897771
24 Other current liabilities	9998653	-	249100	192780	129831	204383	1091656	462715	574971	541626	476085	1314501	4761006
25 Loans from stockholders	7658203	-	1527981	921312	979444	559840	1843328	351839	202774	256595	218673	416021	380396
26 Mort, notes, bonds, 1 yr or more	43716113	-	238555	626260	705817	1142888	3438334	1962414	1274450	835151	885739	2937181	29669325
27 Other liabilities	10497664	-	20423	51155	32958	49668	194486	289534	509252	311795	409008	571843	8057540
28 Net worth	48431259	-	-904621	468296	294609	963658	1284847	837103	1245220	1581818	1200390	2387071	39072868
29 Capital stock	5497223	-	327591	392320	383791	307156	1157174	431438	439795	340505	265350	719568	732535
30 Paid-in or capital surplus	38990213	-	942212	297170	312415	762754	2560073	1958075	1572938	996368	1438277	1996480	26153451
31 Retained earnings, appropriated	91987	-	-	*2560	-	*5291	*23701	*20923	*30199	*3148	-	6165	-
32 Retained earnings-unappropriated	12295056	-	-244452	40538	168615	249341	-11110	-720322	-944794	182201	-492540	-336559	14404139
33 Retained earnings (S Corp)	-5256167	-	-1859054	-236035	-515129	-285870	-2194132	-820965	179872	80132	18987	118380	257646
34 Less: Cost of treasury stock	3187053	-	70919	*28256	*55083	*75013	250860	32046	32789	*20536	29684	116963	2474903
35 Total receipts	109952109	2020704	7886369	6993378	5705313	4438045	9345349	4775310	3366961	3306860	3710420	7414285	50989115
36 Business receipts	97438451	1450796	7774659	6660321	5496881	4118772	8760372	4400795	2934882	2969159	3354800	6380781	43136232
37 Interest	1891418	108275	10315	6079	21826	14937	26311	21736	23243	18276	46401	154994	1439026
38 Interest on govt. obligations	22905	*52	-	*22	*536	*266	3284	*5456	*1959	*833	1259	2866	6372
39 Rents	490438	*3252	*1637	*6480	*3226	*5291	9559	*8899	2614	7494	8868	50753	382364
40 Royalties	2062010	*19686	*16	-	*21027	-	*131480	*6192	*6467	*159	23702	47356	1805925
41 Net S-T cap gain less net LT loss	15416	-	-	*276	*62	*106	-	*23	*13078	*469	796	488	118
42 Net L-T cap gain less net ST loss	1327798	*174286	*1602	*9970	*9730	*23800	18046	*13084	17858	*2587	7932	119322	929582
43 Net gain, noncapital assets	553938	*130606	*20017	*21919	26913	23108	37187	17097	4684	49673	19856	73576	129303
44 Dividends, domestic corporations	14561	*68	-	*141	*2884	-	*85	*18	*76	*1734	1170	4637	3749
45 Dividends, foreign corporations	253901	-	-	-	-	-	*172	-	*50	29	580	2401	250668
46 Other receipts	5881274	133683	78122	288170	122228	251765	358854	302010	362050	256448	245055	577112	2905776
47 Total deductions	105479514	1859571	7704679	6736102	5575952	4348326	9365811	4710046	3220921	3142561	3678003	7284246	47853295
48 Cost of goods	31409042	325953	1496297	1639493	1921601	1170932	2316992	903503	752662	798208	886178	1780022	17417201
49 Compensation of officers	4733760	103001	1366687	856901	500765	265268	645867	200460	97417	70970	54601	81079	490744
50 Salaries and wages	17295826	316536	1044754	1109267	791126	830526	1764054	981445	717821	753285	882867	1588614	6515531
51 Repairs	1512069	46485	76890	175522	143311	156849	283388	108028	70338	39464	40299	116868	254628
52 Bad debts	584749	25682	*3430	3446	4496	4926	30204	13832	11576	5135	31060	34166	416796
53 Rent paid on business property	3818122	86789	653136	416093	318991	211394	416114	231907	96073	44783	130540	377721	834581
54 Taxes paid	4118345	75474	258164	273387	209511	225839	434132	190143	137216	296151	231581	516205	1270541
55 Interest paid	4810301	148789	40839	83750	91310	138877	380556	164781	117905	89334	149662	407589	2996912
56 Contributions or gifts	45536	*1764	*1120	*2461	*272	*1018	1067	901	1246	1113	1918	8020	24636
57 Amortization	840090	72474	6337	12617	16321	24928	32181	20948	17283	25165	69698	134190	407949
58 Depreciation	6893748	89359	202619	338537	226265	302370	724751	372641	235634	113541	143623	399772	3744635
59 Depletion	*1654	-	-	-	-	-	*123	-	-	-	46	1485	-
60 Advertising	2343603	38988	295456	92559	129384	101579	211575	137898	97786	80321	81355	197796	878907
61 Pension, prof sh, stock, annuity	382610	*5095	49234	37823	21025	*28500	29131	6905	8588	17340	32275	21459	125234
62 Employee benefit programs	996107	22664	36193	48272	17901	12556	73580	33092	40240	33419	78781	128623	470786
63 Net loss, noncapital assets	155694	*4086	*10052	*5888	12280	*1605	20753	*16576	22628	3430	1294	15775	41326
64 Other deductions	25538258	496432	2163470	1640088	1171395	871160	2001344	1326986	796507	770901	862226	1474863	11962887
65 Total receipts less total deducts	4472595	161133	181690	257276	129361	89720	-20462	65264	146040	164300	32417	130039	3135820
66 Constructive taxable income from related foreign corporations	117755	12	-	-	-	-	-	-	*369	-	50	4365	112959
67 Net income (less deficit), total	4567445	161093	181690	257253	128824	89453	-23746	59807	144450	163467	31208	131538	3242408
68 Net income, total	8337403	409312	521661	472451	432616	374309	662996	310868	335947	292225	221483	526255	3777281
69 Deficit, total	3769957	248218	339970	215198	303791	284856	686742	251061	191497	128758	190275	394717	534873
70 Net income (less def), Form 1120-A	-10499	*39	1123	*-11124	*-537	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-97306	-97306	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1236511	26771	197953	290022	131063	77231	-3630	163756	146716	125594	10508	6693	63834
73 Statutory special deductions, total	760058	37937	15828	29762	51142	*22225	42521	*16461	25923	17549	34378	65591	400740
74 Net operating loss deduction	573888	37890	15828	29655	49124	*22225	42321	*16449	25863	*16271	32974	62098	223191
75 Dividends received deduction	186170	*47	-	*107	*2018	-	*200	*13	*60	*1279	1403	3493	177550
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	4552712	237091	62856	40109	27584	65702	122104	*38474	98871	76983	87721	382509	3312708
78 Total income tax before credits	1580825	82114	13165	6750	4889	16539	40116	13587	33582	26873	31952	136254	1175005
79 Income tax	1556610	81187	13132	6749	4889	16539	38705	*12732	33455	26426	30145	133362	1159289
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	24470	*927	*33	-	-	-	*1410	*855	*127	*448	2067	2888	15715
83 Foreign tax credit	189297	803	-	-	-	-	*1037	*3654	*1196	573	783	4275	176976
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	22	-	-	-	-	-	-	-	-	-	-	22	-
86 General business credit	28847	63	-0	-	-	*556	*651	-	*161	*123	18	1157	26117
87 Prior year minimum tax credit	2733	*233	-	-	-	-	*21	*578	*1010	*475	228	187	-
88 Total income tax after credits	1359926	81014	13165	6750	4889	15982	38406	9355	31214	25703	30923	130612	971911

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 57
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	748110	46791	525521	100545	37719	17021	16333	1870	1301	461	282	152	113
2 Total assets	364065666	-	14013961	15499386	13401329	11731928	33191500	12713482	20484291	16069096	21286085	23795288	181879321
3 Cash	38785090	-	4544756	3890577	3121807	2345281	5423092	1836586	2837079	2499018	3301201	2774830	6210864
4 Notes and accounts receivable	70601187	-	797479	1529361	2051112	2233775	8512890	3768976	5733681	4549856	4801896	5364540	31257620
5 Less: Allowance for bad debts	6180880	-	*15135	*11310	38903	31727	470491	209518	436739	470027	439372	511352	3546306
6 Inventories	5115992	-	211860	258421	150441	286604	674582	231280	776273	361567	378320	176064	1610580
7 U.S. govt. obligations, total	1501844	-	*424	*5794	*22207	*61383	290827	*29147	120962	115245	147166	101508	607181
8 Tax-exempt securities	2623285	-	*1695	*27763	*25533	*5488	*58550	*12875	*29978	*15615	672252	3793	1769744
9 Other current assets	33519676	-	641728	1066436	924429	840113	2625064	1350556	1964447	1327829	1948768	2688234	18142070
10 Loans to stockholders	6519424	-	1586767	1556671	709362	396449	654255	146609	204446	52324	50700	23209	1138633
11 Mortgage and real estate loans	490419	-	*13126	*81315	*51641	*30982	151660	-	109334	*5394	1154	8886	36928
12 Other investments	70926419	-	790909	1108210	1301380	1287770	3407631	1213860	2116321	2100981	2998178	3026676	51574502
13 Depreciable assets	153069822	-	20943050	14601943	9759547	7278408	19570865	6009173	8732289	5548782	6494924	6553441	47577399
14 Less: Accumulated depreciation	76951252	-	16283390	9924100	5876261	4123997	10103496	2959726	3931551	2501953	2602598	2386159	16258021
15 Depletable assets	39126	-	*15630	*1980	*9413	*151	*539	-	*243	*14	702	-	10455
16 Less: Accumulated depletion	21818	-	*14176	*1032	*4754	-	*381	-	-	*14	702	-	760
17 Land	5610978	-	59734	176802	252201	312913	780216	204877	382568	224724	274164	285385	2657395
18 Intangible assets (Amortizable)	47557965	-	945911	1100408	890351	483006	1226093	845160	1345012	1778256	2787275	4816623	31339871
19 Less: Accumulated amortization	5893911	-	531594	296907	281147	102844	318947	208655	295384	279099	442966	463354	2673015
20 Other assets	16752300	-	305188	327054	332969	428172	708550	442281	795334	740584	915023	1332964	10424180
21 Total liabilities	364065666	-	14013961	15499386	13401329	11731928	33191500	12713482	20484291	16069096	21286085	23795288	181879321
22 Accounts payable	25883179	-	716720	1226415	967901	1209289	3446704	1564441	2688231	1643607	1665539	1862205	8892127
23 Mort, notes, and bonds under 1 yr	30305074	-	1634288	2067556	1614124	1364929	3965803	1271880	1866263	1227646	1670800	1722882	11898903
24 Other current liabilities	51716111	-	3197164	2551295	2342525	1880948	5718765	2607761	3906136	2788266	4205064	3085644	19432541
25 Loans from stockholders	15569518	-	4586184	2227605	1540869	1133457	2638759	798686	650443	162542	263337	85094	1482543
26 Mort, notes, bonds, 1 yr or more	93269150	-	3178170	3207156	2797522	2664441	8466789	3732682	4247604	3172395	4505141	5782410	51514839
27 Other liabilities	25630423	-	270522	478988	471556	411161	1389748	548958	1052684	1485516	1172492	1173025	17175774
28 Net worth	121692209	-	430913	3740371	3666831	3067703	7564932	2189074	6072930	5589124	7803711	10084028	71482593
29 Capital stock	20420785	-	1805814	1233313	772790	1269493	2567185	1028896	2021455	2233388	1516389	1712823	4259237
30 Paid-in or capital surplus	114063262	-	2360932	1862376	1476985	1695754	6183646	3047154	8345188	7228886	7707471	12284847	61870023
31 Retained earnings, appropriated	486664	-	*22565	*36983	*95443	*32671	*78276	*832	*48268	*64627	16170	161	90668
32 Retained earnings-unappropriated	-12700523	-	-1306934	959194	897909	-502969	-2600740	-2269876	-4996891	-4142168	-1404617	-3868952	6535522
33 Retained earnings (S Corp)	4403981	-	-1808270	52183	743566	946238	1905666	726175	879598	414899	202841	92157	248927
34 Less: Cost of treasury stock	4981959	-	643194	403678	319863	373485	569100	344108	224688	210508	234543	137007	1521784
35 Total receipts	677029324	15305853	145378518	79595098	56238987	37831258	87104304	24367063	33047219	22150715	25150321	23641859	127218128
36 Business receipts	644495529	14022269	141531908	77849613	55036039	33957776	84624153	23295711	31664477	20927042	23217069	22281172	116088301
37 Interest	3909774	101336	141952	136740	101970	78328	211582	88692	172308	207639	288144	324329	2056753
38 Interest on govt. obligations	275018	*18331	11238	6844	3586	*10381	15963	5822	4139	8690	59090	18994	111940
39 Rents	934012	11499	49520	17352	30642	33249	67382	36621	70636	39561	58303	34022	485225
40 Royalties	799275	*16321	*5026	*19699	*1684	*1520	*96471	*12855	111617	34432	45430	273634	180587
41 Net S-T cap gain less net LT loss	362546	*3751	*26209	*7777	64440	*2543	18009	*144	11377	6280	78820	1482	141714
42 Net L-T cap gain less net ST loss	2071512	232538	110529	99638	47576	122334	95329	77709	95130	106977	160678	46457	876618
43 Net gain, noncapital assets	953178	121338	148787	28321	52835	78940	58561	50749	42606	22879	110224	13604	224333
44 Dividends, domestic corporations	110053	1235	4153	7803	9174	4315	11696	2538	3603	8231	16690	8932	31683
45 Dividends, foreign corporations	99397	31	-	-	-	-	*2090	*2456	*8301	*8188	29788	13507	35035
46 Other receipts	23019031	777204	3349195	1421313	891040	3541873	1903067	793767	863025	780796	1086087	625725	6985940
47 Total deductions	664011618	15037206	140020059	77458746	54608059	36950782	85626255	24520449	33382959	22584791	24673558	23805039	125343716
48 Cost of goods	139307824	3590723	12679201	11955013	8827655	4676515	17545769	5981423	9118783	7451889	7364368	8817875	41298610
49 Compensation of officers	87608802	1667221	39375444	18327966	9672504	6262753	8525363	750190	965870	577504	434907	278616	770465
50 Salaries and wages	167183587	3374284	29767043	18129543	14035687	12447866	25844714	7404891	9381856	5103729	5675533	4844500	31173941
51 Repairs	4823731	90188	942770	564577	421498	310886	682633	119024	217740	132994	166865	163294	1011261
52 Bad debts	4701429	110918	112720	49707	197174	123546	415333	189898	231243	210069	149694	232139	2678988
53 Rent paid on business property	25315351	607214	7217982	3616022	2024949	1380446	3331907	747360	1068899	931315	786455	711739	2891065
54 Taxes paid	22934002	467754	5256917	2902727	1915604	1475909	3263921	809098	1163418	608814	753641	630123	3686074
55 Interest paid	9936393	217935	600300	526416	423144	343720	995750	388990	440909	349701	498796	554398	4596335
56 Contributions or gifts	195047	3505	32119	21222	12412	7042	18667	4128	7552	5053	6360	6515	70473
57 Amortization	2083671	82841	93333	89624	65853	49023	145489	87573	121044	112894	142121	196979	896895
58 Depreciation	12201771	229651	1594734	1116888	827347	603183	1554820	408350	662612	466000	510204	594712	3633269
59 Depletion	28394	*1603	*911	*232	-	-	*2533	*22844	-	*179	46	-	46
60 Advertising	4781757	72740	1124121	593011	383236	344943	857595	114432	272287	217422	167729	205053	429188
61 Pension, prof sh, stock, annuity	9141198	113361	3398740	1529075	957008	656485	1014585	173216	321449	122517	153225	92899	608639
62 Employee benefit programs	12978064	192792	1922742	1022539	881430	723545	1629415	580387	742225	449561	642503	432254	3758671
63 Net loss, noncapital assets	695896	95775	25977	30571	18458	27326	56298	47749	22296	62191	53519	37656	218078
64 Other deductions	160094702	4118700	35875003	16983612	13944098	7517596	19741464	6690896	8644776	5782959	7167592	6006286	27621720
65 Total receipts less total deducts	13017706	268647	5358459	2136352	1630928	880476	1478049	-153386	-335739	-434075	476762	-163180	1874412
66 Constructive taxable income from related foreign corporations	141998	276	-	-	-	-	*531	*7454	*3605	*12452	15395	21260	81024
67 Net income (less deficit), total	12884686	250592	5347221	2129509	1627341	870095	1462617	-151753	-336273	-430314	433068	-160914	1843497
68 Net income, total	29802814	1114841	7992991	3374871	2625636	1935886	3886682	1016940	1274123	734534	1329889	740120	3776302
69 Deficit, total	16918128	864248	2645770	1245362	998294	1065791	2424065	1168694	1610396	1164848	896821	901034	1932805
70 Net income (less def), Form 1120-A	29837	*-4002	43072	14903	-24137	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-17217	-17217	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	13579009	316350	5249215	2080638	1643555	1215949	2015069	429085	402894	150511	115656	-7924	-31989
73 Statutory special deductions, total	2861917	214415	697451	307266	184105	92007	320801	102157	131979	143981	174142	114159	379455
74 Net operating loss deduction	2756811	213502	695039	301827	178182	88986	311244	99482	129161	138157	154305	105756	341170
75 Dividends received deduction	103585	914	2412	5440	5923	3021	9557	2675	2818	5824	19836	8402	36763
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	9467219	384061	641980	475025	430831	306105	902379	301292	558501	438502	1001353	622290	3404901
78 Total income tax before credits	3129194	127468	158790	126795	112166	87056	300594	105087	193577	152873	351191	219833	1193764
79 Income tax	3092066	125484	161437	126119	111213	86202	293644	102689	190486	149794	346251	215558	1183189
80 Personal holding company tax	*28	-	-	*20	*7	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	37608	1918	*272	*59	*652	*854	6938	1802	2979	2860	4722	4196	10356
83 Foreign tax credit	94788	-	*61	-	-	*3	*342	*3661	4277	*5733	18655	26157	35899
84 U.S. Possessions tax credit	7125	-	-	-	-	-	79	-	3526	2613	906	-	-
85 Nonconventional source fuel credit	413	-	-	-	-	-	-	-	-	-	413	-	-
86 General business credit	36209	*1481	2280	*1715	*341	*1779	4451	*980	2274	1844	2015	8821	8225
87 Prior year minimum tax credit	21334	846	-	1	*218	*451	2226	*774	2290	1906	1325	1507	9791
88 Total income tax after credits	2969324	125141	156448	125079	111607	84821	293496	99673	181209	140776	327875	183348	1139849

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Offices of physicians, including osteopathic physicians

MINOR INDUSTRY 8015
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	127872	8272	87881	21712	5808	2474	1500	97	84	24	11	7	3
2 Total assets	23182419	-	3053257	3359334	2001653	1656692	2678508	693408	1329543	849826	749086	1280343	5530769
3 Cash	4052628	-	1028131	1003665	525565	458845	358622	89374	109350	31114	81476	98000	268487
4 Notes and accounts receivable	4053163	-	62090	63168	144369	107482	501793	237148	469005	509278	102040	281830	1574961
5 Less: Allowance for bad debts	620487	-	*7940	*447	*7181	*1398	70306	*26952	113712	148423	10168	21463	212497
6 Inventories	249900	-	*21972	*7452	*13784	-	*37389	*677	5309	*9530	3043	2499	148244
7 U.S. govt. obligations, total	*39636	-	*375	*402	*2500	*6761	-	-	*7867	-	11731	-	10000
8 Tax-exempt securities	*208989	-	*1071	-	*1654	-	-	-	-	*6112	-	-	200152
9 Other current assets	2550546	-	141086	205406	137638	126581	153879	52792	149098	20143	48247	252098	1263578
10 Loans to stockholders	1153813	-	406668	403705	118577	79673	91010	*623	*50004	*60	364	3129	-
11 Mortgage and real estate loans	*57726	-	*5021	*14748	*7483	-	*16962	-	*13512	-	-	-	-
12 Other investments	2067478	-	296825	240541	182300	227324	216845	*74841	99105	*63551	237942	220856	207348
13 Depreciable assets	19151539	-	5889624	4744932	2270804	1504775	2591419	109782	479423	430912	259812	200377	669679
14 Less: Accumulated depreciation	13127500	-	4855925	3465884	1507507	989825	1501168	48459	183379	136327	95355	84958	258714
15 Depletable assets	*3267	-	*3267	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*3267	-	*3267	-	-	-	-	-	-	-	-	-	-
17 Land	250108	-	-	*49318	*9380	*38438	64106	*3602	*26018	*17690	7612	12549	21395
18 Intangible assets (Amortizable)	2525245	-	92366	110879	85564	46721	197872	156070	224305	*4320	67940	269931	1269276
19 Less: Accumulated amortization	374182	-	59735	38987	45470	11361	43697	25467	35178	*939	7785	15405	90159
20 Other assets	943818	-	31627	20436	62192	62676	63782	*69377	28816	*42806	42186	60900	459019
21 Total liabilities	23182419	-	3053257	3359334	2001653	1656692	2678508	693408	1329543	849826	749086	1280343	5530769
22 Accounts payable	1828552	-	79447	70616	92394	*68227	143121	107227	253818	80576	52339	66054	814733
23 Mort, notes, and bonds under 1 yr	2792052	-	346149	492895	265722	235485	546748	*220627	134928	38380	45019	265070	201028
24 Other current liabilities	5830138	-	919981	719074	578707	343201	745156	166296	320561	211502	111255	161270	1553136
25 Loans from stockholders	1834874	-	591232	438734	114411	245124	324391	*69010	45163	-	5426	1384	-
26 Mort, notes, bonds, 1 yr or more	5174600	-	435168	719043	532785	320702	759196	*118018	234007	161775	194016	231758	1468132
27 Other liabilities	1793102	-	55602	53802	*47279	83763	*80486	*107449	119207	159180	8057	53864	1024414
28 Net worth	3929101	-	625678	865172	370354	360190	79409	-95220	221859	198413	332974	500944	469327
29 Capital stock	1206205	-	243536	231560	91200	115748	95230	28626	146986	5767	98875	101567	47110
30 Paid-in or capital surplus	4216757	-	233053	164473	76216	138024	509204	*173119	434439	*313307	234060	421414	1519448
31 Retained earnings, appropriated	*3506	-	*2620	-	-	-	*887	-	-	-	-	-	-
32 Retained earnings-unappropriated	-1657978	-	223019	553305	125083	-80289	-553375	-306823	-391249	-120661	40	-9983	-1097046
33 Retained earnings (S Corp)	844226	-	170301	94524	159741	309269	51646	*12604	*46361	-	-	-221	-
34 Less: Cost of treasury stock	683614	-	246851	178691	*81887	122561	24183	*2745	*14678	-	-0	11834	185
35 Total receipts	132177092	2846301	50137152	25794229	13900677	8529684	13203805	1775554	2586484	1974703	1169376	1324845	8934283
36 Business receipts	127834702	2505949	48537948	25039834	13632588	8367102	12889311	1694393	2401366	1872461	989737	1291014	8612999
37 Interest	254753	6346	55926	40498	24698	14356	17173	*7666	10251	3870	14898	12840	46232
38 Interest on govt. obligations	18289	-	*981	*2675	*2139	-	*2157	*104	-	*463	1675	1059	7037
39 Rents	108469	*84	32655	3100	15452	*2272	23917	*4255	*14272	*1844	1858	1911	6849
40 Royalties	*21749	-	-	-	-	-	*19604	-	-	-	-	-	2145
41 Net S-T cap gain less net LT loss	9997	*-0	*1628	*3102	*2150	-	*2680	-	*343	-	79	15	-
42 Net L-T cap gain less net ST loss	277607	*52823	*56895	*41584	*8956	*17028	*12569	*51361	*20611	*1876	12721	1182	-
43 Net gain, noncapital assets	135805	*14556	37231	*6721	22623	*19573	*22254	*7181	*2844	*33	2784	7	-
44 Dividends, domestic corporations	14414	*164	*1958	*1315	*2433	-	*6708	-	*123	-	14	1699	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	3501306	266379	1411931	655400	189639	109353	207432	10595	136675	94155	145609	15119	259021
47 Total deductions	130639979	2689681	49005728	25332747	13619573	8280993	13388594	1860855	2687113	2032862	1181431	1352215	9208187
48 Cost of goods	5768496	*51086	377367	475623	*555908	*44510	1111009	*329750	*59580	*82857	105934	164853	2410020
49 Compensation of officers	39059299	626789	19657360	9366169	3945793	2598469	2710646	*43976	35263	*44210	7126	9150	14346
50 Salaries and wages	32920903	577130	10020407	5608873	4029503	2416656	5090953	854208	787825	749881	338226	210203	2237038
51 Repairs	830310	15992	223271	173412	114025	67616	134784	5895	14394	*10069	6234	6753	57865
52 Bad debts	279917	*1710	23778	2409	*1884	*12035	89499	*6953	22243	*28405	2952	17301	70748
53 Rent paid on business property	5563329	128973	1987776	1199621	570789	263049	589083	41990	78466	370592	25222	29119	278648
54 Taxes paid	4026495	80407	1579963	843088	463689	275537	433697	27574	55537	48969	22703	28036	167293
55 Interest paid	662000	22612	93335	122169	88608	55064	93851	14909	12974	15269	17220	19642	106347
56 Contributions or gifts	18975	*665	7227	4445	3432	*895	1472	*18	*118	-	244	445	15
57 Amortization	126624	2859	16788	10539	5124	6329	18019	18140	12048	*877	2400	6492	27009
58 Depreciation	1417117	34336	360546	307609	173429	120380	221107	13233	37626	32841	25820	18807	71382
59 Depletion	*-0	-	*-0	-	-	-	-	-	-	-	-	-	-
60 Advertising	531795	2466	148508	124950	97577	39629	72845	*3221	13072	*10386	6748	6814	5579
61 Pension, prof sh, stock, annuity	4039641	56255	1966216	797313	448572	294945	339783	*29018	28077	*39474	15407	10992	13589
62 Employee benefit programs	2340121	30223	793429	270935	249695	160662	278076	52271	65832	38600	92557	24569	283271
63 Net loss, noncapital assets	63669	12334	*6909	*10249	*3384	*9544	12579	*310	*689	*270	812	1642	4948
64 Other deductions	32991288	1045844	11742848	6015341	2868162	1915672	2191192	419388	1463368	560160	511827	797396	3460090
65 Total receipts less total deducts	1537113	156620	1131424	461481	281104	248691	-184789	-85301	-100629	-58159	-12056	-27370	-273905
66 Constructive taxable income from related foreign corporations	994	-	-	-	-	-	-	-	-	-	-	-	994
67 Net income (less deficit), total	1519819	156620	1130444	458807	278965	248691	-186946	-85404	-100629	-58621	-13731	-28429	-279948
68 Net income, total	3536867	217825	1554258	688324	415802	377531	187154	*12078	46156	*3232	12091	15603	6813
69 Deficit, total	2017048	61206	423814	229517	136837	128840	374100	97482	146785	*61853	25822	44031	286761
70 Net income (less def), Form 1120-A	31814	-	40789	*-10499	*1523	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	2227554	*93399	1074925	409843	281401	266992	102037	*-3750	*2706	-	-	-	-
73 Statutory special deductions, total	613334	79548	234907	135527	71881	35510	27435	*4341	*14194	*1786	3114	5091	-
74 Net operating loss deduction	603576	79433	233656	134535	70170	35510	23200	*4341	*14108	*1786	3104	3732	-
75 Dividends received deduction	9758	*115	*1251	*992	*1710	-	*4235	-	*86	-	10	1359	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	407567	*43633	145530	63947	45529	28499	15679	*7737	*29256	*1446	8987	10511	6813
78 Total income tax before credits	138574	15116	47137	21796	15850	9925	5597	*2708	*10248	*522	3557	3648	2472
79 Income tax	135732	*14342	46930	21796	15757	9118	5412	*2708	*10068	*506	3115	3596	2385
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	2842	*773	*207	-	*93	*807	*185	-	*180	*16	442	51	87
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*760	-	*117	2	-	-	*140	*501	-	-	-	-	-
87 Prior year minimum tax credit	*368	-	-	-	-	-	*61	*49	233	-	-	25	-
88 Total income tax after credits	137447	15116	47019	21794	15850	9925	5397	*2158	*10015	*522	3557	3623	2472

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Offices of dentists

MINOR INDUSTRY 8021
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	47344	*1829	31621	10812	2161	879	*30	-	*6	-	5	**	-
2 Total assets	4849743	-	1248502	1627132	820903	561568	*43216	-	*115704	-	432718	**	-
3 Cash	871194	-	379386	349983	51579	60050	-	-	*12767	-	17428	**	-
4 Notes and accounts receivable	293679	-	*33080	68184	*45697	*27198	*15797	-	*39636	-	64086	**	-
5 Less: Allowance for bad debts	*13567	-	-	-	-	-	*1912	-	*6060	-	5595	-	-
6 Inventories	24431	-	*722	*4557	*10688	-	*4983	-	-	-	3480	**	-
7 U.S. govt. obligations, total	*603	-	-	-	-	*603	-	-	-	-	-	-	-
8 Tax-exempt securities	*19183	-	-	*21	*19162	-	-	-	-	-	-	-	-
9 Other current assets	286388	-	34425	26799	102703	*79394	*13185	-	*2397	-	27485	**	-
10 Loans to stockholders	414291	-	154695	174286	*74563	*10747	-	-	-	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	377233	-	*54539	93807	*115454	*56143	-	-	*4	-	57286	-	-
13 Depreciable assets	6618723	-	3335088	2202103	532669	422326	*28000	-	*25074	-	73464	**	-
14 Less: Accumulated depreciation	4921859	-	2795658	1571352	286637	223715	*16308	-	*10267	-	17921	**	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	43477	-	*1487	*10107	*14920	*12229	-	-	*4733	-	-	-	-
18 Intangible assets (Amortizable)	1053924	-	210374	317688	*155690	*99970	-	-	*49368	-	220834	**	-
19 Less: Accumulated amortization	304913	-	181260	70911	*29808	*11316	-	-	*2426	-	9192	**	-
20 Other assets	86955	-	21624	21860	14223	*27938	*-530	-	*476	-	1364	**	-
21 Total liabilities	4849743	-	1248502	1627132	820903	561568	*43216	-	*115704	-	432718	**	-
22 Accounts payable	83490	-	*27200	*26661	*682	*173	*1043	-	*11415	-	16316	**	-
23 Mort, notes, and bonds under 1 yr	394625	-	137000	133644	*51354	*35069	*31609	-	*2322	-	3626	-	-
24 Other current liabilities	621269	-	272376	191752	59501	33607	*4637	-	*15126	-	44271	**	-
25 Loans from stockholders	623862	-	334303	209312	*69379	*9062	-	-	-	-	1805	-	-
26 Mort, notes, bonds, 1 yr or more	1676591	-	373735	590666	275473	233951	*4317	-	*120779	-	77671	**	-
27 Other liabilities	191254	-	55413	*39148	*10233	*54919	-	-	*1051	-	30490	**	-
28 Net worth	1258651	-	48473	435950	354281	194788	*1610	-	*-34989	-	258538	**	-
29 Capital stock	250137	-	83822	55299	23116	11201	*149	-	*57391	-	19161	**	-
30 Paid-in or capital surplus	404482	-	88502	106224	*36900	*13219	*2241	-	*-79423	-	236818	**	-
31 Retained earnings, appropriated	*1943	-	-	-	-	*1943	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	384481	-	62906	171576	95621	*58051	-	-	*-12957	-	9283	**	-
33 Retained earnings (S Corp)	319106	-	-142110	145932	204939	111124	*-779	-	-	-	-	-	-
34 Less: Cost of treasury stock	101497	-	*44646	*43081	*6295	*749	-	-	-	-	6725	-	-
35 Total receipts	27868173	*473355	13944376	7115492	4225435	1586766	*157478	-	*124892	-	240378	**	-
36 Business receipts	27222266	*409738	13469635	7087295	4178800	1572939	*157298	-	*119742	-	226819	**	-
37 Interest	36201	*89	15225	15694	*2504	*576	-	-	*772	-	1342	**	-
38 Interest on govt. obligations	*803	-	*137	*583	*84	-	-	-	-	-	-	-	-
39 Rents	*3669	*2	*270	*2422	-	-	-	-	-	-	975	**	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*50	-	-	-	*50	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	58658	*21216	*33250	*428	*3012	*752	-	-	-	-	-	-	-
43 Net gain, noncapital assets	*21946	*7462	*12797	*447	-	*1234	-	-	*7	-	-	-	-
44 Dividends, domestic corporations	*403	-	*1	*62	*149	*189	-	-	-	-	2	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	524177	*34849	413062	8561	40837	*11077	*180	-	*4371	-	11239	**	-
47 Total deductions	26896711	*433096	13492702	6874144	4116267	1477065	*155842	-	*142669	-	204926	**	-
48 Cost of goods	987805	*5500	368682	299706	*224065	*71088	*9788	-	-	-	8976	**	-
49 Compensation of officers	7171894	*174351	4133911	2014518	436992	405601	-	-	*4782	-	1739	-	-
50 Salaries and wages	6318135	*57095	3110003	1532996	983784	416737	*85395	-	*50309	-	81816	**	-
51 Repairs	255477	*2442	149245	65377	11289	21265	*2773	-	*1855	-	1232	-	-
52 Bad debts	113324	*18600	*116	*3132	*80125	*21	*561	-	*7474	-	3294	**	-
53 Rent paid on business property	1490017	*21735	870289	381084	121430	62936	*6979	-	*7849	-	17716	**	-
54 Taxes paid	1045904	*14436	553430	253318	137805	63313	*8110	-	*5582	-	9910	**	-
55 Interest paid	213888	*2581	64878	83941	25500	20902	*1449	-	*8452	-	6184	**	-
56 Contributions or gifts	4743	-	2898	1773	*35	*2	-	-	-	-	35	**	-
57 Amortization	66915	*4727	15681	24962	*7893	*8341	-	-	*1850	-	3460	**	-
58 Depreciation	450480	*2795	209121	164161	36273	24768	*4062	-	*2066	-	7233	**	-
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	268023	*1584	127954	83970	9112	30016	*928	-	*2585	-	11874	**	-
61 Pension, prof sh, stock, annuity	662529	*16548	374973	187800	34017	*45627	*3384	-	*15	-	165	**	-
62 Employee benefit programs	282755	*9106	155142	68379	25051	*14792	*4851	-	*2294	-	3140	**	-
63 Net loss, noncapital assets	*6496	*7	*128	*5005	-	*1351	-	-	-	-	4	-	-
64 Other deductions	7558326	*101588	3356251	1704023	1982896	290304	*27560	-	*47555	-	48147	**	-
65 Total receipts less total deducts	971462	*40259	451674	241348	109169	109701	*1637	-	*-17777	-	35451	**	-
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	970659	*40259	451537	240765	109085	109701	*1637	-	*-17777	-	35451	**	-
68 Net income, total	1178736	*42739	553875	311638	109903	115754	*1637	-	-	-	43190	**	-
69 Deficit, total	208078	*2481	102338	70873	*818	*6052	-	-	*17777	-	7739	-	-
70 Net income (less def), Form 1120-A	*8059	-	*7623	*436	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	832437	*197	396212	222465	100394	111533	*1637	-	-	-	-	-	-
73 Statutory special deductions, total	107549	*29788	60822	14237	*1816	*585	-	-	-	-	302	-	-
74 Net operating loss deduction	107265	*29788	60822	14190	*1712	*453	-	-	-	-	301	-	-
75 Dividends received deduction	*285	-	*-0	*46	*104	*132	-	-	-	-	2	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	143272	*12755	42667	33631	*7694	*3636	-	-	-	-	42890	**	-
78 Total income tax before credits	44537	*1913	13280	11472	*2238	*644	-	-	-	-	14989	**	-
79 Income tax	44536	*1913	13280	11472	*2238	*644	-	-	-	-	14989	**	-
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*3400	-	*1458	*1694	*248	-	-	-	-	-	-	-	-
87 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Total income tax after credits	41136	*1913	11822	9778	*1989	*644	-	-	-	-	14989	**	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Offices of other health practitioners

MINOR INDUSTRY 8040
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	39721	*1626	31379	4800	1270	580	*38	*6	*14	*5	3	**	-
2 Total assets	3137727	-	722890	724369	418152	405930	*104940	*38051	*199906	*184512	338978	**	-
3 Cash	501767	-	168358	135096	60140	96173	*4032	*2536	*13663	*8561	13208	**	-
4 Notes and accounts receivable	777268	-	29460	*150768	*113513	135598	*51426	*13076	*76491	*56098	150838	**	-
5 Less: Allowance for bad debts	70105	-	-	*782	*2224	*3728	*265	*5049	*23937	*31290	2829	**	-
6 Inventories	151762	-	46626	*43519	*4610	*36395	*15317	*1938	*1600	*1758	-	-	-
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	123389	-	26896	25642	*862	*26643	*10053	*8523	*11651	*3009	10112	**	-
10 Loans to stockholders	198008	-	91747	*68636	*25306	*10829	*689	-	*802	-	-	-	-
11 Mortgage and real estate loans	*23916	-	-	-	*23916	-	-	-	-	-	-	-	-
12 Other investments	258290	-	34447	*22190	*31353	*12626	*11625	*1247	*44037	*62546	38218	**	-
13 Depreciable assets	2826815	-	1324570	848062	164791	275700	*28857	*4125	*76464	*28261	75985	**	-
14 Less: Accumulated depreciation	2063645	-	1048660	632439	89849	200409	*19565	*723	*25862	*18597	27542	**	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	28939	-	-	*8198	-	*13339	-	-	*6971	-	431	**	-
18 Intangible assets (Amortizable)	351772	-	46194	67526	*62935	*2273	-	*12413	*15374	*76106	68950	**	-
19 Less: Accumulated amortization	63994	-	24456	16742	*8333	*144	-	*1031	*3633	*5769	3886	**	-
20 Other assets	93545	-	27709	4695	*31132	*635	*2772	*997	*6285	*3828	15491	**	-
21 Total liabilities	3137727	-	722890	724369	418152	405930	*104940	*38051	*199906	*184512	338978	**	-
22 Accounts payable	195441	-	26969	*11291	*51339	*50217	*15498	*3868	*17115	*7469	11676	**	-
23 Mort, notes, and bonds under 1 yr	327601	-	91725	*48731	*50183	*27515	*14439	*1236	*10799	*62209	20762	**	-
24 Other current liabilities	401326	-	105891	82999	16491	*38944	*30624	*17774	*37282	*26182	45140	**	-
25 Loans from stockholders	434399	-	238272	*63431	*47455	*45593	-	*27910	-	-	11738	-	-
26 Mort, notes, bonds, 1 yr or more	626265	-	208346	*74470	*71100	*42693	*15997	*1789	*38931	*44010	128929	**	-
27 Other liabilities	123828	-	17499	*9756	*38841	*29513	*455	*8043	*521	448	18753	**	-
28 Net worth	1028867	-	34188	433691	142744	171454	*27927	*-22568	*95258	*44194	101980	**	-
29 Capital stock	219533	-	65938	63274	9933	47109	*32260	*1	*441	*260	317	**	-
30 Paid-in or capital surplus	759449	-	103856	*107518	*32045	*14407	*8484	*16875	*125812	*187697	162756	**	-
31 Retained earnings, appropriated	*22053	-	-	-	*22053	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	-150400	-	-18731	*31150	62453	*55217	*-12817	*-39445	*-30675	*-142839	-54712	**	-
33 Retained earnings (S Corp)	197942	-	-110417	231801	*21836	*54722	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	*19710	-	*6458	*52	*5576	-	-	-	*320	*924	6381	-	-
35 Total receipts	12351243	*180534	6485338	2641054	782351	1234490	*345027	*56383	*294917	*175469	155680	**	-
36 Business receipts	12154915	*179787	6401090	2593550	766447	1221222	*343938	*54322	*284252	*173259	137046	**	-
37 Interest	11889	*328	778	*331	*3024	*230	*615	*269	*1728	*199	4388	**	-
38 Interest on govt. obligations	*1027	-	-	-	*185	-	-	-	-	-	842	**	-
39 Rents	*12095	-	*8817	-	*860	-	-	-	*2418	-	-	-	-
40 Royalties	*9	-	-	-	-	-	-	-	*9	-	-	-	-
41 Net S-T cap gain less net LT loss	*1140	-	-	-	*363	-	-	-	-	-	777	**	-
42 Net L-T cap gain less net ST loss	*1934	-	-	-	*1837	-	-	-	-	-	97	**	-
43 Net gain, noncapital assets	26238	-	*17444	*72	*8234	-	-	-	*6	-	481	-	-
44 Dividends, domestic corporations	*327	-	-	-	*327	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	141670	*418	57209	47101	*1073	*13038	*474	*1792	*6504	*2012	12048	**	-
47 Total deductions	11720400	*177956	6117249	2459875	698214	1188716	*355044	*78552	*304769	*200198	139827	**	-
48 Cost of goods	1525586	*267	676934	446398	*68348	*248251	*64089	-	*7764	*1383	12153	-	-
49 Compensation of officers	2179527	*86597	1373404	480943	*90458	*133617	*5877	*1015	*2811	*1297	3508	**	-
50 Salaries and wages	2815726	*27674	1170151	512478	228283	448469	*163351	*30905	*123073	*71391	39951	**	-
51 Repairs	105559	*319	57083	21170	7678	*10219	*549	*216	*3313	*1828	3186	**	-
52 Bad debts	119773	*24	*12277	*19675	*38788	*2841	*5785	*6721	*14844	*17342	1476	**	-
53 Rent paid on business property	927216	*15017	579456	156904	31630	*93380	*11593	*2858	*19000	*10458	6920	**	-
54 Taxes paid	465275	*7085	233622	95312	21865	62311	*15106	*2583	*13286	*8420	5685	**	-
55 Interest paid	110207	*507	35221	20246	*6892	*10813	*4298	*77	*10240	*10678	11235	**	-
56 Contributions or gifts	1808	-	*631	*283	*4	*625	*80	-	*63	-	122	**	-
57 Amortization	29963	*217	6903	*3570	*4770	*323	*381	*1188	*1624	*7774	3214	**	-
58 Depreciation	185669	*2052	92811	45449	12895	*12815	*1725	*908	*6854	*3124	7037	**	-
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	216374	*1081	93892	58538	2507	44478	*1418	*1014	*11516	*747	1181	**	-
61 Pension, prof sh, stock, annuity	185323	*61	101896	*39894	*19799	*19577	*241	*1057	*2452	*346	-	-	-
62 Employee benefit programs	139053	*931	69977	29345	*4675	*19044	*3089	*801	*9358	*1384	450	**	-
63 Net loss, noncapital assets	9431	*3101	*5759	*148	-	-	*27	-	*12	*382	-	-	-
64 Other deductions	2703909	*33023	1607233	529521	159623	81953	*77434	*29208	*78560	*63644	43711	**	-
65 Total receipts less total deducts	630844	*2577	368089	181179	84137	45774	*-10016	*-22168	*-9852	*-24728	15853	**	-
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	629817	*2577	368089	181179	83951	45774	*-10016	*-22168	*-9852	*-24728	15011	**	-
68 Net income, total	912215	*2647	532450	188460	*91865	*63770	*720	-	*9829	*1137	21337	**	-
69 Deficit, total	282399	*70	164361	*7282	*7914	*17996	*10736	*22168	*19681	*25865	6326	-	-
70 Net income (less def), Form 1120-A	*3615	-	*4646	*-1030	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	661452	*267	371719	171972	*74166	*43328	-	-	-	-	-	-	-
73 Statutory special deductions, total	44863	*2380	18643	*4810	*3160	*4999	-	-	-	*1137	9734	**	-
74 Net operating loss deduction	44634	*2380	18643	*4810	*2931	*4999	-	-	-	*1137	9734	**	-
75 Dividends received deduction	*229	-	-	-	*229	-	-	-	-	-	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	81007	-	27215	*11550	*14443	*5648	*720	-	*9829	-	11603	**	-
78 Total income tax before credits	21416	-	6952	*1733	*4004	*1310	*110	-	*3342	*6	3961	**	-
79 Income tax	21410	-	6952	*1733	*4004	*1310	*110	-	*3342	-	3961	**	-
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*6	-	-	-	-	-	-	-	-	*6	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*564	-	*564	-	-	-	-	-	-	-	-	-	-
87 Prior year minimum tax credit	*41	-	-	-	-	-	*41	-	-	-	-	-	-
88 Total income tax after credits	20811	-	6388	*1733	*4004	*1310	*69	-	*3342	*6	3961	**	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8050
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	15303	1019	4886	2819	1721	1265	2921	408	163	36	27	19	20
2 Total assets	45905540	-	192796	488843	642421	919726	6105682	2770269	2492036	1248494	2009084	3042545	25993645
3 Cash	3019935	-	49562	58765	106999	55411	614881	201048	264388	95308	181456	379450	1012666
4 Notes and accounts receivable	9224126	-	*3087	*35590	156353	260165	1473413	583635	526297	264696	345888	374579	5200424
5 Less: Allowance for bad debts	685782	-	-	*373	*522	*3640	43773	21156	39441	12167	22296	34381	508035
6 Inventories	234820	-	-	*2097	*5210	*2125	18717	8436	13208	4398	10400	11063	159166
7 U.S. govt. obligations, total	*33063	-	-	-	-	-	*19881	-	-	*5586	-	1707	5890
8 Tax-exempt securities	664	-	-	-	-	-	-	-	-	-	664	-	-
9 Other current assets	2195452	-	*5043	*76159	45007	43442	445839	180062	147431	64815	95725	200909	891020
10 Loans to stockholders	426910	-	*12080	*37029	*21210	*7827	145073	*40042	*52902	*9359	9675	-	91713
11 Mortgage and real estate loans	*16839	-	-	-	-	-	*2011	-	*2029	*5270	1154	6377	-
12 Other investments	2055072	-	-	*13606	*70093	*7262	240242	133213	226387	106273	121114	334853	802028
13 Depreciable assets	25115134	-	226263	384054	338529	764272	4773595	2058641	1502492	749473	1186139	1446929	11684747
14 Less: Accumulated depreciation	7686434	-	102779	167845	152239	387703	2070000	781236	530039	275200	344464	214690	2660240
15 Depletable assets	*9915	-	-	-	-	-	*539	-	-	-	-	-	9376
16 Less: Accumulated depletion	*724	-	-	-	-	-	*381	-	-	-	-	-	344
17 Land	1533385	-	*6287	*32135	*40387	63209	247503	102527	85915	37819	85273	100487	731842
18 Intangible assets (Amortizable)	7871604	-	*375	*17775	*3621	*39955	167223	149289	120964	150751	241537	317075	6663038
19 Less: Accumulated amortization	546029	-	*201	*887	*2640	*5966	66511	61018	33222	11958	36410	24733	302483
20 Other assets	3087589	-	*-6922	*738	*10411	73366	137430	176785	152727	54072	133228	142919	2212835
21 Total liabilities	45905540	-	192796	488843	642421	919726	6105682	2770269	2492036	1248494	2009084	3042545	25993645
22 Accounts payable	3474374	-	*23336	*8507	131471	71822	796409	398347	424952	125344	153832	185842	1154512
23 Mort, notes, and bonds under 1 yr	2270041	-	*12703	*38552	83359	*70377	523030	135455	189581	125043	37262	260640	794039
24 Other current liabilities	5058096	-	*29284	81605	120830	115898	825181	345054	295172	127359	152104	229982	2735626
25 Loans from stockholders	1069974	-	*77262	*60154	*122387	164641	464135	72015	*52682	*4872	17479	19522	14826
26 Mort, notes, bonds, 1 yr or more	20747627	-	*72387	*172238	142887	442261	2561267	1761009	1165272	634889	1061871	1272196	11461352
27 Other liabilities	2843851	-	*14769	*31725	*2431	*17148	183438	105304	149297	39068	162095	113334	2025242
28 Net worth	10441576	-	-36945	96062	39056	37578	752222	-46916	215079	191920	424442	961030	7808048
29 Capital stock	987862	-	20309	114294	45363	30598	211144	10140	17760	83155	39310	282275	133513
30 Paid-in or capital surplus	8852859	-	*21979	*70692	*2346	*10506	307639	125265	316534	270873	301437	970703	6454885
31 Retained earnings, appropriated	*11337	-	-	-	-	-	*11337	-	-	-	-	-	-0
32 Retained earnings-unappropriated	1276868	-	*-2956	*747	76909	*621	159018	*-96142	-96661	-131578	75478	-291606	1583037
33 Retained earnings (S Corp)	-9086	-	*-71570	-82301	*-85152	80592	126018	-68958	4034	*-24185	30293	-	82143
34 Less: Cost of treasury stock	678263	-	*4707	*7370	*411	*84739	62932	*17221	*26588	*6346	22076	342	445530
35 Total receipts	51127986	2330689	907254	1129956	1968143	2666619	12164274	3895324	3462833	1588548	2411562	2243358	16359429
36 Business receipts	49580094	2213738	902768	1105276	1914630	2503720	11994396	3867673	3390365	1558376	2300890	2125563	15702701
37 Interest	380714	*30212	*120	*267	*3841	*274	13490	*3301	7629	7536	20442	36598	257006
38 Interest on govt. obligations	5772	113	-	-	-	-	*1426	*638	*310	*122	276	-	2886
39 Rents	124052	8928	-	-	*872	*1428	*11097	*3583	*3748	*1809	12569	2966	77052
40 Royalties	*25265	10274	-	-	-	-	-	-	-	*5	-	22	14964
41 Net S-T cap gain less net LT loss	8669	2984	-	-	-	-	*502	-	*1000	*15	1032	7	3129
42 Net L-T cap gain less net ST loss	94183	*15245	-	-	*948	*389	*17141	*2286	*19214	*552	11139	17393	9877
43 Net gain, noncapital assets	61720	*20582	-	-	*358	*16157	*7810	*5277	*1072	*11	1702	5787	2964
44 Dividends, domestic corporations	4309	-	-	-	-	-	*282	*1	*224	*409	221	646	2526
45 Dividends, foreign corporations	1	-	-	-	-	-	-	-	-	-	1	-	-
46 Other receipts	843207	28614	*4366	*24413	47493	144651	118130	12566	39272	19713	63291	54376	286323
47 Total deductions	50592380	2359286	895055	1134272	1903617	2641823	11773146	3782875	3418584	1573478	2382514	2323598	16404132
48 Cost of goods	5926760	*217099	*57055	*172931	*424474	*39428	1651970	317129	491867	194134	175340	114399	2070935
49 Compensation of officers	792573	*47781	*43155	*67793	49747	42930	320726	43557	39511	18142	15542	18517	85170
50 Salaries and wages	19644175	*964631	259756	345193	610664	1364788	4431002	1418225	1160002	637740	924026	1009564	6518584
51 Repairs	467641	*10914	24978	24223	25198	36662	121950	30330	31156	14068	22251	24597	101313
52 Bad debts	529654	*14825	-	*5414	*5427	*1069	54208	31303	39953	9736	16000	13946	337772
53 Rent paid on business property	2579794	*129824	*158145	*55877	131882	135558	795761	88503	174285	93653	115160	132828	568316
54 Taxes paid	2676849	100079	39603	85645	87750	170901	641021	219291	217538	76638	117972	110265	810145
55 Interest paid	1775797	*76322	*11858	19095	21157	51123	259696	142485	105262	47375	101445	111972	828007
56 Contributions or gifts	4812	*69	-	-	*210	*165	985	*28	*178	*92	447	392	2246
57 Amortization	293002	*13260	*187	*343	*1458	*3323	17679	21556	11981	9576	11669	20506	181463
58 Depreciation	1204100	*39007	16805	25029	22752	32503	197336	76018	64133	32423	57918	54659	585518
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	165609	*4490	4024	2577	4467	9962	49734	6734	8504	5266	9775	10499	49577
61 Pension, prof sh, stock, annuity	106592	*1074	*6610	*5644	*3092	*1634	33691	*10796	6230	*2441	4743	7599	23038
62 Employee benefit programs	1412075	*46016	*10740	*16486	62773	35130	303289	113021	78063	51030	89375	75416	530735
63 Net loss, noncapital assets	81792	*1545	-	*1740	-	*100	*3407	*185	*210	*140	3549	2292	68624
64 Other deductions	12931158	692348	262139	306281	452565	716546	2890689	1263714	989714	381026	717302	616145	3642689
65 Total receipts less total deducts	535606	-28597	12199	-4317	64526	24797	391128	112448	44248	15069	29048	-80240	-44703
66 Constructive taxable income from related foreign corporations	870	-	-	-	-	-	-	-	-	-	-	101	770
67 Net income (less deficit), total	530705	-28710	12199	-4317	64526	24797	389702	111811	43938	14947	28771	-80139	-46820
68 Net income, total	1725324	*31183	*57797	*64611	108875	*114171	608131	196065	100836	50691	66304	35073	291586
69 Deficit, total	1194619	*59894	*45598	68928	*44349	89374	218429	84254	56898	*35745	37532	115212	338406
70 Net income (less def), Form 1120-A	*-1769	-	*-1769	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-3323	*-3323	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	616486	*-612	11144	22811	*4902	26412	363094	110669	52013	*21429	-2494	-	7118
73 Statutory special deductions, total	111992	*2214	*2200	-	*25373	*165	*16445	*2184	*5975	*687	6037	25293	25420
74 Net operating loss deduction	108715	*2214	*2200	-	*25373	*165	*16248	*2183	*5818	*401	5874	24841	23399
75 Dividends received deduction	3276	-	-	-	-	-	*197	*1	*157	*286	163	452	2021
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	595928	*37138	*1386	-	*35633	*21750	106173	*15975	28496	*28676	51420	10232	259049
78 Total income tax before credits	204788	*13045	*208	-	*8247	*5969	35299	*5432	10478	*9771	18178	4004	94160
79 Income tax	198438	*12786	*208	-	*8247	*5969	35100	*5432	9510	*9707	17526	3479	90474
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	6327	258	-	-	-	-	*199	-	*968	*63	652	501	3685
83 Foreign tax credit	213	-	-	-	-	-	-	-	-	-	-	-	213
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	4010	8	-	-	-	-	*503	*324	*59	*286	631	150	2050
87 Prior year minimum tax credit	*22	-	-	-	-	-	-	-	-	*22	-	-	-
88 Total income tax after credits	200543	*13037	*208	-	*8247	*5969	34796	*5108	10418	*9462	17546	3854	91897

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Hospitals

MINOR INDUSTRY 8060
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1493	***	***	*366	*71	*44	*67	*20	*30	*12	7	8	9
2 Total assets	75758614	-	***	*47013	*35014	*34167	*131492	*149594	*512640	*403619	545352	1063721	72809207
3 Cash	462794	-	***	*17883	*35014	*12916	*19644	*27367	*6149	*17768	27755	54733	228998
4 Notes and accounts receivable	7969794	-	***	*19183	-	-	*41614	*36263	*192153	*180597	180272	223497	7096216
5 Less: Allowance for bad debts	1697754	-	***	-	-	-	*7259	*5560	*41405	*17746	67686	55949	1502149
6 Inventories	231825	-	***	-	-	-	*1690	*3327	*9452	*10580	7868	4900	194009
7 U.S. govt. obligations, total	22208	-	***	-	-	-	-	-	-	-	-	-	22208
8 Tax-exempt securities	663484	-	***	-	-	-	-	-	-	-	-	-	663484
9 Other current assets	6061557	-	***	*5850	-	-	*2550	*30686	*46628	*42309	36489	28401	5866400
10 Loans to stockholders	*31131	-	***	-	-	*30	*1481	-	*23090	*681	-	5850	-
11 Mortgage and real estate loans	-	-	***	-	-	-	-	-	-	-	-	-	-
12 Other investments	38576890	-	***	*3397	-	-	-	*6644	*7329	30	70427	176793	38312270
13 Depreciable assets	22006142	-	***	*9325	-	*29117	*128768	*94913	*475358	*261006	373855	502841	20116650
14 Less: Accumulated depreciation	7884004	-	***	*8625	-	*7895	*65318	*52240	*267356	*126731	159573	143848	7048767
15 Depletable assets	-	-	***	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	***	-	-	-	-	-	-	-	-	-	-
17 Land	1353544	-	***	-	-	-	*4858	*5415	*24649	*9304	14642	34002	1260675
18 Intangible assets (Amortizable)	4177002	-	***	-	-	-	*4951	*978	*6878	*26103	32626	172765	3932701
19 Less: Accumulated amortization	346709	-	***	-	-	-	*1183	*615	*3619	*12934	9920	11030	307407
20 Other assets	4130708	-	***	-	-	-	*-304	*2416	*33336	*12653	38596	70763	3973921
21 Total liabilities	75758614	-	***	*47013	*35014	*34167	*131492	*149594	*512640	*403619	545352	1063721	72809207
22 Accounts payable	1450014	-	***	*37602	-	-	*25813	*11637	*90606	*60651	30141	45395	1148168
23 Mort, notes, and bonds under 1 yr	4398651	-	***	*18574	-	*20941	*8256	*2405	*118546	*51752	40197	94720	4043260
24 Other current liabilities	4528507	-	***	*404	-	*1645	*22218	*19507	*112316	*80339	69865	122485	4089063
25 Loans from stockholders	*122815	-	***	-	-	-	*16932	-	*68688	-	175	24894	-
26 Mort, notes, bonds, 1 yr or more	22409066	-	***	-	-	*28624	*153906	*152770	*89496	*91361	218071	408217	21266620
27 Other liabilities	7550016	-	***	-	-	-	*719	*2097	*101883	*16246	25494	45954	7357623
28 Net worth	35299544	-	***	*-9567	*35014	*-17043	*-96353	*-38822	*-68895	*103271	161409	322055	34904473
29 Capital stock	1045091	-	***	*2848	*6	*44	*2249	*509	*3257	*6512	46208	121999	855157
30 Paid-in or capital surplus	31810096	-	***	*306	-	*1529	*-25001	*68107	*19381	*92863	139411	426702	31042130
31 Retained earnings, appropriated	-	-	***	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	2668038	-	***	*-12721	-	-	*-71482	*-106725	*-54666	*16911	-16326	-226533	3139326
33 Retained earnings (S Corp)	-65903	-	***	-	*35008	*-18616	-	-	*-36338	*1265	-	-	-
34 Less: Cost of treasury stock	157778	-	***	-	-	-	*2119	*713	*529	*14280	7884	112	132141
35 Total receipts	37567040	***	***	*765118	*39808	*302098	*117032	*160809	*1052103	*640973	568262	1018668	32293030
36 Business receipts	32308631	***	***	*762404	*39808	*297849	*101346	*140163	*1039602	*632616	529572	948211	27245302
37 Interest	869848	***	***	*830	-	-	*1700	*1605	*182	*1916	9977	8590	836039
38 Interest on govt. obligations	31123	-	***	-	-	-	-	-	-	-	51	-	31072
39 Rents	268069	-	***	-	-	-	-	*2438	3	*2256	3081	10256	250035
40 Royalties	28547	-	***	-	-	-	-	-	-	-	-	-	28547
41 Net S-T cap gain less net LT loss	*50993	-	***	-	-	-	*13111	-	-	-	24	15	37843
42 Net L-T cap gain less net ST loss	77745	-	***	-	-	-	-	*11754	-	263	15	1235	64477
43 Net gain, noncapital assets	47221	-	***	-	-	-	-	*245	*50	110	14692	504	31619
44 Dividends, domestic corporations	*15268	-	***	-	-	-	-	*909	-	-	-	-	14359
45 Dividends, foreign corporations	4948	-	***	-	-	-	-	-	-	-	-	-	4948
46 Other receipts	3864648	***	***	*1884	-	*4249	*876	*3695	*12265	*3812	10850	49857	3748789
47 Total deductions	37069231	***	***	*765954	*12697	*245002	*139020	*144128	*1062907	*631229	540065	1035941	31747635
48 Cost of goods	3182980	-	***	-	-	-	*77	*25401	*171862	*35080	59948	15624	2634232
49 Compensation of officers	555720	***	***	*399661	-	*7382	*424	*4271	*17962	*7114	6760	9939	77125
50 Salaries and wages	14591756	***	***	*144937	*927	*157668	*53645	*53363	*436896	*251924	165909	330078	12879200
51 Repairs	569066	***	***	*321	-	*3061	*1278	*1772	*6266	*4554	6315	13265	527657
52 Bad debts	1098675	***	***	-	-	-	*2221	*7232	*22248	*27895	27152	36203	956807
53 Rent paid on business property	810815	***	***	*24815	*57	*3968	*1342	*2588	*48670	*28726	17815	31251	625931
54 Taxes paid	1417562	***	***	*19521	*2	*20887	*8624	*5355	*49363	*25302	23581	19019	1234504
55 Interest paid	2079677	***	***	*10	-	*9441	*11445	*2541	*20790	*11965	27279	30830	1952052
56 Contributions or gifts	43620	-	***	*1282	-	-	-	*229	5	*209	149	1096	40289
57 Amortization	147446	***	***	-	-	-	*436	*252	*1036	*2548	2113	8749	128087
58 Depreciation	1587073	***	***	*4	-	*3141	*5265	*5662	*19943	*16367	19052	34397	1471703
59 Depletion	-	-	***	-	-	-	-	-	-	-	-	-	-
60 Advertising	113950	***	***	*1675	-	-	*441	*734	*4073	*1696	2064	2923	99631
61 Pension, prof sh, stock, annuity	299438	***	***	*53713	-	-	*186	*1251	80	*3738	1255	2591	235854
62 Employee benefit programs	1602723	***	***	*826	-	*16055	*2917	*5744	*54824	*13479	16947	38043	1438682
63 Net loss, noncapital assets	117581	***	***	-	-	-	*11318	-	*358	*21	135	8809	47477
64 Other deductions	8851150	***	***	*119189	*11712	*23397	*39401	*27732	*208530	*200611	163591	453124	7398405
65 Total receipts less total deducts	497809	***	***	*-836	*27111	*57097	*-21988	*16681	*-10803	*9744	28197	-17273	545395
66 Constructive taxable income from related foreign corporations	18012	-	***	-	-	-	-	-	-	-	-	-	18012
67 Net income (less deficit), total	484698	***	***	*-836	*27111	*57097	*-21988	*16681	*-10803	*9744	28147	-17273	532335
68 Net income, total	1046195	-	***	-	*27111	*57097	*2612	*23402	*19028	*16175	34952	19661	843160
69 Deficit, total	561497	***	***	*836	-	-	*24599	*6721	*29831	6432	6806	36934	310825
70 Net income (less def), Form 1120-A	*2997	-	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	30651	-	***	-	*27111	*57097	-	-	*-7989	*1290	-	-	-
73 Statutory special deductions, total	32099	-	***	-	-	-	*1986	*11619	-	*3534	-	393	11570
74 Net operating loss deduction	*20590	-	***	-	-	-	*1986	*10983	-	*3534	-	393	697
75 Dividends received deduction	*11509	-	***	-	-	-	-	*637	-	-	-	-	10872
76 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	926879	-	***	-	-	-	*626	*12031	*10920	*11351	34952	19268	837730
78 Total income tax before credits	324328	-	***	-	-	-	*191	*4312	*3760	*3916	11990	6954	293205
79 Income tax	323783	-	***	-	-	-	*191	*4091	*3760	*3859	11987	6690	293205
80 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	***	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*545	-	***	-	-	-	-	*221	-	*57	3	264	-
83 Foreign tax credit	-	-	***	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	2980	-	***	-	-	-	-	-	2980	-	-	-	-
85 Nonconventional source fuel credit	-	-	***	-	-	-	-	-	-	-	-	-	-
86 General business credit	1516	-	***	-	-	-	-	-	-	-	-	-	1516
87 Prior year minimum tax credit	*138	-	***	-	-	-	*106	-	*3	-	29	-	-
88 Total income tax after credits	319694	-	***	-	-	-	*85	*4312	*777	*3916	11961	6954	291689

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Medical laboratories

MINOR INDUSTRY 8071
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6567	***	***	*831	*466	*124	312	*39	56	34	16	7	5
2 Total assets	10117685	***	***	*115666	*176698	*90666	716414	*284098	845940	1201283	1054151	867718	4629757
3 Cash	1281018	***	***	*29775	*6112	*1461	144307	*70134	170964	174238	249113	182905	219554
4 Notes and accounts receivable	2126400	***	***	*25741	*60310	*13087	271861	*57623	155874	326468	93873	109363	1007866
5 Less: Allowance for bad debts	483192	***	***	*59	-	-	*22506	*6125	28890	67845	17704	10954	329108
6 Inventories	140779	***	***	*50	*8579	-	*12645	*6799	41349	*21657	10996	7702	30632
7 U.S. govt. obligations, total	32292	***	***	-	-	-	-	-	-	3996	11018	17279	-
8 Tax-exempt securities	-	***	***	-	-	-	-	-	-	-	-	-	-
9 Other current assets	1687947	***	***	*3624	*2695	*383	21067	*37113	108550	106998	234515	140644	1020478
10 Loans to stockholders	134206	***	***	*9230	*43929	*32435	*7794	*5802	*4401	*1580	-	47	2963
11 Mortgage and real estate loans	-	***	***	-	-	-	-	-	-	-	-	-	-
12 Other investments	744253	***	***	-	*17733	*14168	*61272	*41699	96993	204393	139205	80940	87851
13 Depreciable assets	3575244	***	***	*190915	*115973	*109969	438682	*65935	369393	441786	289480	169396	1198963
14 Less: Accumulated depreciation	1976450	***	***	*154852	*80116	*88826	265102	*42494	214724	216067	125002	56561	590765
15 Depletable assets	*95	***	***	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*95	***	***	-	-	-	-	-	-	-	-	-	-
17 Land	48237	***	***	-	-	-	*10554	-	*3837	*2460	3887	1374	17589
18 Intangible assets (Amortizable)	2914971	***	***	*23879	*7056	-	49811	*37197	138279	220158	176715	63254	2197641
19 Less: Accumulated amortization	524407	***	***	*14248	*5395	-	23737	*2279	44717	37599	35909	9955	349984
20 Other assets	416388	***	***	*1611	*-177	*7990	9768	*12694	44630	19060	23964	172286	116076
21 Total liabilities	10117685	***	***	*115666	*176698	*90666	716414	*284098	845940	1201283	1054151	867718	4629757
22 Accounts payable	571331	***	***	*12029	*20875	*1875	111912	*27223	117081	93131	46239	27045	112689
23 Mort, notes, and bonds under 1 yr	1155671	***	***	*30881	*8056	*10224	60740	*7252	63478	67483	18535	14628	850008
24 Other current liabilities	984690	***	***	*18429	*11084	*3571	88806	*38500	111216	134140	54799	40267	455012
25 Loans from stockholders	123123	***	***	*2767	*29495	-	*4201	*23542	*19541	*2616	-	-	563
26 Mort, notes, bonds, 1 yr or more	2405331	***	***	*19337	*45690	*11146	106690	*6563	90381	146063	256992	183905	1520561
27 Other liabilities	383036	***	***	*-0	*6593	-	*56333	*7255	*5062	42608	1245	24432	237996
28 Net worth	4494504	***	***	*32222	*54905	*63849	287731	*173763	439182	715242	676340	577440	1452928
29 Capital stock	1412913	***	***	*27691	*7870	*254	38893	*97614	246134	334411	117935	3983	522312
30 Paid-in or capital surplus	7133078	***	***	*65144	*27350	*33096	555352	*204106	1120337	1184456	1038720	982154	1901982
31 Retained earnings, appropriated	145	***	***	-	-	-	-	-	145	-	-	-	-
32 Retained earnings-unappropriated	-3959706	***	***	*17510	*19242	*8404	-333296	*-127956	-941088	-781749	-448773	-408589	-971366
33 Retained earnings (S Corp)	-24614	***	***	*-78123	*1283	*22095	*37083	-	*16300	-	-	-	-
34 Less: Cost of treasury stock	67311	***	***	-	*839	-	*10301	-	*2647	*21875	31542	108	-
35 Total receipts	11018833	***	***	*610848	*418338	*301124	1386601	*476087	912115	1100291	500112	441299	3565355
36 Business receipts	10257352	***	***	*607950	*348780	*283576	1230009	*282176	874411	1012096	462384	399067	3503173
37 Interest	99600	***	***	*337	*1292	-	4530	*1622	12903	20426	26019	20879	10626
38 Interest on govt. obligations	*837	***	***	-	-	-	*135	-	-	-	244	459	-
39 Rents	5422	***	***	-	-	-	*514	-	*729	*3756	330	21	72
40 Royalties	*8301	***	***	-	-	-	-	-	-	*6265	1264	773	-
41 Net S-T cap gain less net LT loss	*463	***	***	-	-	-	-	-	*2	*55	-0	-	406
42 Net L-T cap gain less net ST loss	19503	***	***	-	*120	-	-	-	*2701	*15417	5	-	1259
43 Net gain, noncapital assets	37454	***	***	*2561	-	*108	*9	*24917	*49	*1618	7188	48	-
44 Dividends, domestic corporations	*2861	***	***	-	*1135	-	-	-	*16	*1601	-0	-	108
45 Dividends, foreign corporations	*2038	***	***	-	-	-	-	-	*2038	-	-	-	-
46 Other receipts	585003	***	***	-	*67009	*17440	151405	*167372	19266	39056	2678	20053	49711
47 Total deductions	11595795	***	***	*582731	*409017	*292275	1430028	*497493	1043855	1165628	596063	487310	3757458
48 Cost of goods	2026332	***	***	*51047	*54321	*1733	*274786	*43262	249550	298776	108488	33099	826384
49 Compensation of officers	632364	***	***	*97045	*38959	*22546	69232	*14021	24788	30776	22587	8372	29608
50 Salaries and wages	3208423	***	***	*175902	*132505	*116382	457439	*236275	263256	312562	129913	156539	841292
51 Repairs	125706	***	***	*8284	*4515	*2298	16188	*3737	11575	7041	5879	8253	49315
52 Bad debts	530899	***	***	-	*11642	*8587	*6903	*20930	6880	*11518	5377	17593	440503
53 Rent paid on business property	406568	***	***	*40226	*18214	*19010	46324	*10585	24563	44857	17834	18972	117106
54 Taxes paid	376478	***	***	*27786	*18054	*9994	55345	*20123	34500	37965	17429	16313	95043
55 Interest paid	276251	***	***	*2815	*3198	*7207	16878	*4476	20174	18386	15267	21652	151636
56 Contributions or gifts	2606	***	***	-	*267	*25	*246	*71	*704	*187	175	87	315
57 Amortization	104444	***	***	*1047	*31	*671	5765	*4204	11840	16262	8570	10309	45056
58 Depreciation	353217	***	***	*8739	*9563	*10256	33721	*10988	32047	38272	30097	26311	136874
59 Depletion	46	***	***	-	-	-	-	-	-	-	46	-	-
60 Advertising	51342	***	***	*2561	*3353	*590	3645	*1275	10178	4433	4524	6578	6220
61 Pension, prof sh, stock, annuity	60753	***	***	*2461	*327	*10372	*2854	*6738	*3145	3661	4527	1078	14229
62 Employee benefit programs	373123	***	***	*5489	*14254	*10561	26198	*17613	20137	17617	11357	13500	201336
63 Net loss, noncapital assets	9568	***	***	*4456	*262	*560	*185	*96	*452	*397	249	46	2845
64 Other deductions	3057675	***	***	*154874	*99554	*71484	414320	*103100	330064	322920	213744	148610	799697
65 Total receipts less total deducts	-576962	***	***	*28117	*9320	*8849	-43427	*-21407	-131740	-65337	-95951	-46011	-192102
66 Constructive taxable income from related foreign corporations	-	***	***	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	-577799	***	***	*28117	*9320	*8849	-43562	*-21407	-131740	-65337	-96194	-46470	-192102
68 Net income, total	416480	***	***	*65593	*25663	*16024	*72247	*37731	*30300	*48674	26936	5756	26985
69 Deficit, total	994279	***	***	*37476	*16343	*7175	115808	*59138	162040	114011	123130	52226	219088
70 Net income (less def), Form 1120-A	*2611	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	***	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	57788	***	***	*31287	*19954	*8025	*11126	-	*-5058	-	-	-	-
73 Statutory special deductions, total	81833	***	***	-	*854	-	*14862	*26014	*1236	*10946	23781	30	108
74 Net operating loss deduction	79959	***	***	-	*188	-	*14862	*26014	*1225	*9824	23781	30	33
75 Dividends received deduction	*1874	***	***	-	*666	-	-	-	*11	*1122	-0	-	76
76 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	180138	***	***	*8093	*4856	*824	*34465	*11717	*22029	*38850	3154	5726	26877
78 Total income tax before credits	60776	***	***	*2833	*1363	*124	*11195	*4490	*7504	*13337	1477	2123	9276
79 Income tax	59319	***	***	*2833	*1164	*124	*11195	*3971	*7492	*13190	1072	1947	9276
80 Personal holding company tax	-	***	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	***	***	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*1457	***	***	-	*199	-	-	*519	12	*147	404	176	-
83 Foreign tax credit	-	***	***	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	***	***	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	***	***	-	-	-	-	-	-	-	-	-	-
86 General business credit	*730	***	***	-	-	-	*66	-	-	*555	110	-	-
87 Prior year minimum tax credit	*873	***	***	-	-	-	-	*9	-	683	160	22	-
88 Total income tax after credits	59173	***	***	*2833	*1363	*124	*11129	*4482	*7504	*12099	1207	2101	9276

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Other medical services

MINOR INDUSTRY 8099
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	45299	2847	28943	6596	2818	1708	1756	255	189	80	48	32	26
2 Total assets	61523947	-	618528	1097537	1017678	1173937	3619991	1729978	3025644	2881503	3361784	5075060	37922306
3 Cash	6602184	-	191497	260363	159035	228546	601549	392120	468326	540384	488334	479259	2792771
4 Notes and accounts receivable	13105961	-	101049	262497	268664	316672	1211295	658500	735369	795829	913386	1432411	6410288
5 Less: Allowance for bad debts	1650668	-	*3768	*8744	*9470	*17361	123179	75013	82087	106823	166703	234009	823511
6 Inventories	662803	-	*4755	*22643	*23229	*46147	104965	*11996	38092	30405	36915	24560	319096
7 U.S. govt. obligations, total	584414	-	-	-	-	-	-	*10096	*32222	*42689	18725	53476	427204
8 Tax-exempt securities	793943	-	-	-	-	-	-	-	-	-	-	-	793943
9 Other current assets	6828348	-	36486	123217	30494	91186	297567	140250	306932	195302	350090	433210	4823615
10 Loans to stockholders	1227695	-	72787	*40050	*52013	*44671	24177	*13418	*11142	*183	1813	2723	964719
11 Mortgage and real estate loans	*44058	-	-	-	*6923	-	-	-	*416	-	-	-	36720
12 Other investments	6824420	-	*1254	63650	*61018	67590	237228	212101	435116	455557	363452	501199	4426256
13 Depreciable assets	15166351	-	585159	610707	1038464	519223	1713775	347710	1146692	693364	975789	1001702	6533765
14 Less: Accumulated depreciation	6442692	-	423796	377064	690507	245648	750393	135849	384077	266036	372128	431151	2366043
15 Depletable assets	*1970	-	-	*1970	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*1024	-	-	*1024	-	-	-	-	-	-	-	-	-
17 Land	413020	-	-	*773	*384	*13753	70425	*13823	66723	20355	27591	4187	195005
18 Intangible assets (Amortizable)	17391819	-	90571	113265	92594	45960	133468	107836	154513	459368	711644	1858679	13623921
19 Less: Accumulated amortization	1674102	-	37905	29635	29395	13854	33262	28835	25742	53236	75153	187722	1159364
20 Other assets	1645447	-	440	14870	14232	77052	132378	61825	122004	74162	88029	136534	923921
21 Total liabilities	61523947	-	618528	1097537	1017678	1173937	3619991	1729978	3025644	2881503	3361784	5075060	37922306
22 Accounts payable	3666707	-	59772	92786	180717	236781	578728	276854	352042	120703	346474	224129	1197721
23 Mort, notes, and bonds under 1 yr	5809008	-	78410	218385	179145	205338	552612	169479	299603	159959	325391	217695	3402990
24 Other current liabilities	10387643	-	112610	236676	98236	96078	866315	405300	548984	704259	813238	797725	5708225
25 Loans from stockholders	2670937	-	391803	109305	155313	*215057	161151	*88932	*107360	*60172	57205	1944	1322693
26 Mort, notes, bonds, 1 yr or more	15220740	-	129302	226741	330213	384688	960146	192587	667210	446424	803402	1101812	9978214
27 Other liabilities	4220168	-	-32937	*104251	*59385	*28	136384	181080	55766	182900	113369	484633	2935310
28 Net worth	19548743	-	-120431	109392	14670	35968	364654	415744	994679	1207086	902706	2247121	13377153
29 Capital stock	3412293	-	146756	174398	79247	225988	209496	127258	323867	206877	307149	230768	1380489
30 Paid-in or capital surplus	17995459	-	75017	152583	158048	249727	578943	529191	1861398	1521443	1363057	2855222	8650830
31 Retained earnings, appropriated	*42750	-	-	*18557	*4844	*16558	-	*267	-	-	2519	-	6
32 Retained earnings-unappropriated	-1216468	-	-123108	-265186	-92606	-326413	-405384	-404857	-1201518	-609135	-720046	-837444	3769228
33 Retained earnings (S Corp)	-60622	-	-217472	57817	-128088	-99786	54824	*167967	*12673	*90546	898	-	-
34 Less: Cost of treasury stock	624668	-	*1624	*28776	*6775	*30106	73225	*4082	*1740	*2644	50871	1426	423400
35 Total receipts	94497403	2864836	7347176	4575141	4188325	3241875	10990484	3883814	5037219	4372755	5783052	5662099	36550626
36 Business receipts	89210939	2752618	7303991	4495625	4162071	3120186	10738500	3680120	4904571	3935822	5303793	5373986	33439658
37 Interest	732959	23353	1893	5774	1275	6129	31117	13868	29682	48027	46180	71595	454068
38 Interest on govt. obligations	86541	7915	*486	-	-	-	-	*2057	*180	*1090	2532	9623	62658
39 Rents	92466	*455	-	*57	*2102	-	*7985	*5779	16506	*932	13276	5362	40013
40 Royalties	38971	362	-	-	-	-	-	-	-	-	9191	26724	2694
41 Net S-T cap gain less net LT loss	18635	13	-	-	*133	-	-	-	*131	*224	648	402	17084
42 Net L-T cap gain less net ST loss	564726	-0	-	*2224	*69	-	*10138	*1183	14554	*16711	2048	1238	516561
43 Net gain, noncapital assets	218298	*14675	*36165	-	*18447	*11	*8515	*7	2236	*5625	7452	1912	123253
44 Dividends, domestic corporations	10437	796	-	*3	*425	-	*62	*858	*1168	*297	478	437	5914
45 Dividends, foreign corporations	184	-	-	-	-	-	-	-	-	-	-	-	184
46 Other receipts	3523246	64649	4642	71459	3802	115549	194167	179942	68192	364028	397454	170820	1888541
47 Total deductions	93958729	2924674	7142381	4428682	4148925	3287632	10942705	4036893	5258358	4568250	5953282	5653616	35613331
48 Cost of goods	32046247	1694757	1606919	1250706	855267	872802	2850899	826685	970961	889782	816976	1895798	17514697
49 Compensation of officers	2808981	37258	537821	473672	663851	190902	342640	57133	76150	60327	57059	46158	266010
50 Salaries and wages	17413973	375628	1693084	1142718	1039632	930239	1960640	861980	1484954	941372	1300619	1072881	4610226
51 Repairs	485633	16106	38075	24931	35054	28378	60367	14731	22384	23827	35692	38891	147199
52 Bad debts	1304383	10579	*9120	*4139	*15766	*61165	100055	46035	67330	43029	56174	70671	820320
53 Rent paid on business property	2006915	43461	166547	176425	160620	99024	185907	65259	109881	94630	149784	134838	620538
54 Taxes paid	2148361	53195	214145	177463	131740	82932	316079	67234	148965	111220	120498	137527	587362
55 Interest paid	1594363	31085	44256	40367	47649	37693	98370	23878	54807	62592	90099	123477	940090
56 Contributions or gifts	22227	*151	*121	*430	*58	*410	2046	*61	1038	637	1102	1290	14882
57 Amortization	566510	11732	6672	9962	7794	6343	21166	8896	18605	22858	40788	58408	353284
58 Depreciation	1631648	47202	56464	47974	87431	55219	176210	32067	94617	61783	84983	135710	751990
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	502390	17985	55898	52673	29465	41879	37666	15679	41346	21972	24369	21050	142410
61 Pension, prof sh, stock, annuity	421136	*2870	*51475	44112	*56515	*5597	78184	*16618	72242	4649	22191	10189	56494
62 Employee benefit programs	1666435	27875	35910	43666	60929	108872	123262	77337	94286	106442	111929	84793	791134
63 Net loss, noncapital assets	153226	*158	-	*45	-	*2139	5402	3813	5607	41940	27611	4891	61620
64 Other deductions	29186301	554632	2625873	939400	957154	764038	4583812	1919486	1995186	2081191	3013410	1817044	7935076
65 Total receipts less total deducts	538673	-59838	204796	146459	39400	-45757	47780	-153079	-221139	-195496	-170230	8483	937295
66 Constructive taxable income from related foreign corporations	137	-	-	-	-	-	-	-	-	-	-	-	137
67 Net income (less deficit), total	452269	-67753	204310	146459	39400	-45757	47780	-155136	-221319	-196586	-172762	-1140	874774
68 Net income, total	3650056	88422	470848	278518	209263	172455	444360	105433	115507	74609	124980	168684	1396976
69 Deficit, total	3197786	156175	266538	132060	169863	218212	396580	260569	336826	271195	297743	169824	522202
70 Net income (less def), Form 1120-A	*253	-	*253	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-1614	*-1614	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	897890	*5605	244269	223427	73400	79712	195076	*33564	*43612	*1258	-2032	-	-
73 Statutory special deductions, total	460905	*20717	*35760	*6760	*12211	*106	43152	*17807	25005	14127	14165	32855	238241
74 Net operating loss deduction	453395	*20111	*35760	*6757	*11913	*106	43109	*17121	*24114	*13919	13831	32549	234106
75 Dividends received deduction	7511	606	-	*2	*297	-	*44	*686	*891	*208	334	306	4135
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1799518	*39751	16181	*16003	*12367	36156	143302	*24018	46183	59424	111020	136095	1159018
78 Total income tax before credits	619159	*13569	2719	*3010	*2997	9923	47549	*8765	16108	20647	38591	46753	408529
79 Income tax	612839	*13564	2719	*2990	*2997	9923	46207	*8061	15638	20228	38211	46652	405650
80 Personal holding company tax	*20	-	-	*20	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	6195	*5	-	-	-	-	*1386	*704	*470	*386	264	100	2879
83 Foreign tax credit	185	-	-	-	-	-	-	-	-	-	-	86	99
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	6110	*65	-	-	-	*209	*214	-	*41	*159	181	1159	4081
87 Prior year minimum tax credit	7914	-	-	-	-	-	*149	*7	*863	*149	257	754	5735
88 Total income tax after credits	604950	*13504	2719	*3010	*2997	*9714	47186	*8758	15204	20339	38152	44753	398614

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Legal services

MINOR INDUSTRY 8111
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	72848	5387	51762	9005	3762	1685	1146	60	32	*10	**	-	-
2 Total assets	9042884	-	1428831	1433593	1296869	1154126	2487567	403443	490331	*348123	**	-	-
3 Cash	2494404	-	404930	413529	444806	275021	656191	122938	100007	*76981	**	-	-
4 Notes and accounts receivable	624832	-	71025	81950	69991	*75748	185032	*9290	*73453	*58344	**	-	-
5 Less: Allowance for bad debts	*8733	-	*1938	-	-	-	*5557	*272	-	*965	-	-	-
6 Inventories	*9656	-	*48	-	-	-	*9606	-	-	*2	-	-	-
7 U.S. govt. obligations, total	*133043	-	-	-	*19707	-	*113336	-	-	-	-	-	-
8 Tax-exempt securities	*25036	-	-	-	-	-	*25036	-	-	-	-	-	-
9 Other current assets	1412971	-	102651	192326	242997	176316	484078	*117823	87951	*8831	-	-	-
10 Loans to stockholders	678167	-	279005	235310	108797	*23459	27723	-	*3873	-	-	-	-
11 Mortgage and real estate loans	*38115	-	*2453	*33933	-	-	*1680	-	*49	-	-	-	-
12 Other investments	895667	-	46076	171047	84474	201722	338984	*9066	*7440	*36857	**	-	-
13 Depreciable assets	7385015	-	2025951	1130610	984711	772525	1577018	*341255	484718	*68226	**	-	-
14 Less: Accumulated depreciation	5243516	-	1590428	875214	685569	470532	1059591	*252660	283719	*25803	**	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	73895	-	*2436	*926	*1491	*44469	*23763	*411	*400	-	-	-	-
18 Intangible assets (Amortizable)	125610	-	45162	2464	*4484	*9375	4453	*73	*3205	*56394	**	-	-
19 Less: Accumulated amortization	49793	-	38724	1772	*2925	*650	1927	*40	*2937	*817	**	-	-
20 Other assets	448514	-	80184	48486	23905	46673	107744	*55559	*15891	*70071	**	-	-
21 Total liabilities	9042884	-	1428831	1433593	1296869	1154126	2487567	403443	490331	*348123	**	-	-
22 Accounts payable	197998	-	36172	*87346	*9526	*19244	38933	*274	*2710	*3792	**	-	-
23 Mort, notes, and bonds under 1 yr	1247915	-	279311	166577	175647	206192	237184	*44074	*58165	*80766	**	-	-
24 Other current liabilities	2565931	-	358003	368280	426724	402893	681835	*109109	176608	*42479	**	-	-
25 Loans from stockholders	908684	-	265234	148896	161218	*45407	178079	*96162	*4805	*8883	**	-	-
26 Mort, notes, bonds, 1 yr or more	1481905	-	274162	166953	161888	200197	421504	*91263	109068	*56869	-	-	-
27 Other liabilities	548795	-	77951	*92120	*82695	*4748	203211	*1555	*35274	*51240	-	-	-
28 Net worth	2091656	-	137998	403420	279173	275445	726821	61006	103701	*104093	**	-	-
29 Capital stock	377829	-	115773	56324	42724	35333	63402	35184	28950	*140	**	-	-
30 Paid-in or capital surplus	890556	-	218344	124748	41345	123229	279768	*26624	55377	*21120	-	-	-
31 Retained earnings, appropriated	*-0	-	*-0	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	57456	-	-139845	131140	34625	20566	17556	*-12748	-576	*6737	-	-	-
33 Retained earnings (S Corp)	982414	-	-4641	132690	210096	119812	415644	12177	20541	*76095	**	-	-
34 Less: Cost of treasury stock	216600	-	51633	*41484	49618	*23495	49548	*231	*591	-	-	-	-
35 Total receipts	47148918	913220	14350720	7459048	5826692	4511386	9945441	1745652	2128408	*268350	**	-	-
36 Business receipts	44662493	867154	13475742	6943552	5727338	4329247	9324202	*1633844	2104311	*257103	**	-	-
37 Interest	94388	*236	12710	32360	6252	10644	23063	*6218	2360	*545	-	-	-
38 Interest on govt. obligations	6368	-	*1752	*83	-	*491	*2835	-	-	*1207	-	-	-
39 Rents	34518	-	*3305	*5923	*1774	*18067	*4868	-	*581	-	-	-	-
40 Royalties	*417	-	-	-	-	-	*299	*119	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*24340	-	*22880	-	-	*1459	*1	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	20539	-	*1672	*239	*2476	*12886	*448	*2484	-	*334	-	-	-
43 Net gain, noncapital assets	3306	*608	*1342	-	*267	*757	*298	*21	*7	7	**	-	-
44 Dividends, domestic corporations	*1614	-	-	*107	*1016	*1	*1	*475	-	*15	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	2300935	*45222	831318	476784	87571	137835	589427	*102491	21148	*9140	**	-	-
47 Total deductions	45019488	777040	13471688	7133147	5619358	4399857	9611983	1683222	2068933	*254260	**	-	-
48 Cost of goods	710157	*5222	172281	*258949	*90710	*16520	*143987	-	5990	*16497	-	-	-
49 Compensation of officers	12255658	149471	4423498	2168989	1683413	1301811	2125391	*138735	173055	*91294	**	-	-
50 Salaries and wages	15135938	248266	3122660	2106973	1746537	1484776	4292848	*898106	1182246	*53525	**	-	-
51 Repairs	315711	6309	95167	53789	47990	36979	64397	*4818	4768	*1494	**	-	-
52 Bad debts	28807	-	*27	*2530	*807	*18950	*4082	-	*2411	-	-	-	-
53 Rent paid on business property	2630782	55694	884214	390967	292627	223135	499064	*153639	121147	*10295	**	-	-
54 Taxes paid	1793006	31091	598534	279528	220112	169085	352799	64563	71211	*6084	**	-	-
55 Interest paid	286168	*5732	64137	50426	29601	33258	64385	*17385	16087	*5158	**	-	-
56 Contributions or gifts	18814	*544	5056	5450	1105	*865	3991	*1128	*566	*109	-	-	-
57 Amortization	12673	*327	3740	2673	858	*693	915	*54	*2268	*1145	-	-	-
58 Depreciation	579170	3756	152845	80166	78295	64841	118854	*21566	46056	*12791	**	-	-
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	626723	*7608	207211	71065	89863	60650	184150	*2797	*2861	*518	**	-	-
61 Pension, prof sh, stock, annuity	956294	-	248404	141077	128044	139714	210137	*30642	53760	*4516	-	-	-
62 Employee benefit programs	787857	*6707	239132	101809	70708	60270	191616	57266	57145	*3203	-	-	-
63 Net loss, noncapital assets	19496	*3184	*9755	*1197	*793	*2743	1410	*32	*382	-	-	-	-
64 Other deductions	8862236	253129	3245027	1417559	1137895	785567	1353956	292492	328980	*47631	**	-	-
65 Total receipts less total deducts	2129430	136180	879033	325901	207334	111529	333458	62429	59475	*14091	**	-	-
66 Constructive taxable income from related foreign corporations	*364	-	-	-	-	-	*362	-	*2	-	-	-	-
67 Net income (less deficit), total	2123426	136180	877281	325818	207334	111038	330985	62429	59477	*12883	**	-	-
68 Net income, total	2593505	170217	1065263	396047	259433	176851	375111	*65146	66773	*18664	-	-	-
69 Deficit, total	470079	*34037	187982	70229	52099	*65813	44126	*2717	*7296	*5781	**	-	-
70 Net income (less def), Form 1120-A	12558	*-4681	10088	*7151	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*216	*216	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1840344	140066	783496	259393	203828	126068	222742	41589	46494	*16667	**	-	-
73 Statutory special deductions, total	223120	*2915	91877	40078	*9058	*8133	59428	*11622	-	*10	-	-	-
74 Net operating loss deduction	221990	*2915	91877	40002	*8347	*8132	59427	*11289	-	-	-	-	-
75 Dividends received deduction	*1130	-	-	*75	*711	*-0	*1	*332	-	*10	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	354155	26113	97870	82454	24586	*13180	76765	*11935	*20280	*971	-	-	-
78 Total income tax before credits	118338	9084	30524	27067	8446	*4612	26849	*4318	*7098	*340	-	-	-
79 Income tax	118069	9084	30523	27067	8446	*4604	26729	*4177	*7098	*340	-	-	-
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*269	-	-	-	-	*9	*119	*141	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*81	-	1	1	6	-	*74	-	-	-	-	-	-
87 Prior year minimum tax credit	*457	-	-	-	-	-	*416	-	*42	-	-	-	-
88 Total income tax after credits	117799	9084	30523	27066	8440	*4612	26359	*4318	*7056	*340	-	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8200
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	23810	1523	16291	2793	1598	692	701	72	93	21	17	9	**
2 Total assets	9478985	-	492472	430898	570649	521145	1471445	518773	1491792	734150	1171074	2076586	**
3 Cash	1504559	-	155930	75018	90407	129120	243673	45233	204391	66532	209706	284549	**
4 Notes and accounts receivable	2151646	-	20680	105254	140328	*108050	366138	161186	456560	251596	241324	300531	**
5 Less: Allowance for bad debts	122515	-	-	-	-	*24	*15547	*18983	23696	*19709	15034	29522	**
6 Inventories	159300	-	*3417	-	*93	*2054	22435	*4651	36410	*44972	11543	33726	**
7 U.S. govt. obligations, total	*4590	-	-	-	-	-	*227	-	-	-	-	4363	-
8 Tax-exempt securities	*4646	-	-	-	*853	-	-	-	-	-	-	3793	-
9 Other current assets	722079	-	*22567	*18252	66642	*7021	115913	43134	98162	104001	137256	109130	**
10 Loans to stockholders	192564	-	*40163	*48516	*8435	*56187	*15452	*9716	*6537	-	6620	937	**
11 Mortgage and real estate loans	*38363	-	-	-	-	-	*36916	-	*1284	-	-	163	-
12 Other investments	811931	-	*36492	*3153	*47930	*66448	201836	*79006	60736	*22168	81732	212430	**
13 Depreciable assets	4556236	-	704204	240653	348550	270189	864902	271363	780820	235806	267367	572381	**
14 Less: Accumulated depreciation	2456393	-	528825	121349	214250	163923	473494	150775	310863	131823	104947	256143	**
15 Depletable assets	*4130	-	*4130	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*3901	-	*3901	-	-	-	-	-	-	-	-	-	-
17 Land	244891	-	*8087	*17581	*26030	*10766	37579	*3407	57524	*27661	18891	37365	-
18 Intangible assets (Amortizable)	1770374	-	34581	*56741	*56626	*12812	22883	*68244	134995	*183526	342300	857665	**
19 Less: Accumulated amortization	355828	-	17193	*26764	*3411	*2172	6048	*14851	52696	*94316	78173	60203	**
20 Other assets	252314	-	12141	*13843	*2417	*24615	38581	*17440	41629	43737	52488	5422	**
21 Total liabilities	9478985	-	492472	430898	570649	521145	1471445	518773	1491792	734150	1171074	2076586	**
22 Accounts payable	708486	-	*6377	*49387	18616	*53150	165887	47050	96707	74777	50060	146474	**
23 Mort, notes, and bonds under 1 yr	813123	-	*58241	*180824	*4828	*43360	140995	*40324	70704	*66868	184205	22774	**
24 Other current liabilities	2427449	-	111257	92802	182584	108575	414098	*346535	354123	270151	284887	262436	**
25 Loans from stockholders	431082	-	177292	*37344	*35634	*6050	*79860	*259	*59346	*2723	732	31841	**
26 Mort, notes, bonds, 1 yr or more	1865346	-	200441	*120000	*100897	*71684	239250	*83849	322790	*264374	205129	256932	**
27 Other liabilities	448482	-	*19556	*875	*38328	*53513	37704	*27293	87292	*78243	35156	70523	**
28 Net worth	2785018	-	-80692	-50334	189762	184813	393651	-26539	500830	-22987	410906	1285607	**
29 Capital stock	852327	-	131007	29661	73971	41373	37043	3228	168885	98600	132470	136089	**
30 Paid-in or capital surplus	2498140	-	127139	*147173	*61265	*39213	153986	*75057	411170	*145902	398990	938244	**
31 Retained earnings, appropriated	*42014	-	-	-	-	-	-	-	*3354	*38499	-	161	-
32 Retained earnings-unappropriated	-583310	-	-43848	*10824	147408	*43251	-89591	*-184230	-251041	-317051	-116868	217837	**
33 Retained earnings (S Corp)	268843	-	-256332	*-237992	*20897	*60977	344687	*113477	*191039	33425	-1335	-	-
34 Less: Cost of treasury stock	292996	-	*38659	-	*113779	-	*52473	*34071	*22578	*22363	2349	6723	**
35 Total receipts	20796591	291674	4681260	1586023	1427422	2644323	3039248	941128	1886396	1767703	984942	1546472	**
36 Business receipts	18546284	277235	4666023	1556181	1381795	839053	2994829	914425	1788710	1750785	933850	1443397	**
37 Interest	69165	*496	*1426	*1110	*2783	*4424	8055	*2818	12520	2911	14880	17741	**
38 Interest on govt. obligations	7725	48	-	*6	*43	-	*2013	-	-	*340	1543	3733	**
39 Rents	26238	-	-	-	*235	-	*1005	*14	14841	-	822	9321	-
40 Royalties	58161	-	-	*1610	-	-	-	-	*8173	*158	14453	33768	**
41 Net S-T cap gain less net LT loss	*417	-	-	-	-	-	-	-	*75	-	235	107	**
42 Net L-T cap gain less net ST loss	40640	*12568	-	-	*21615	-	*511	*726	*2646	*1173	183	1218	**
43 Net gain, noncapital assets	4837	269	*28	*1070	*615	-	*228	*2127	*68	*48	11	373	**
44 Dividends, domestic corporations	3952	*51	-	-	*1526	-	-	*35	*8	*94	235	2001	**
45 Dividends, foreign corporations	*21146	-	-	-	-	-	-	-	*6208	-	9141	5797	**
46 Other receipts	2018026	*1007	13783	*26046	18810	*1800846	32607	*20981	53145	*12194	9590	29017	**
47 Total deductions	20487434	278057	4612779	1576772	1400304	2593660	3004488	961893	1875083	1779686	992002	1412709	**
48 Cost of goods	4219096	*3197	1499763	*138636	186291	*59269	257904	*88181	442785	1074254	226976	241840	**
49 Compensation of officers	973008	*20668	352140	*64151	179228	*47588	131333	*27050	49460	43836	29509	28045	**
50 Salaries and wages	6614471	*96684	1232866	494942	424353	*1653097	877641	329563	548508	254063	238726	464027	**
51 Repairs	177633	*2474	35910	10960	19471	15782	37211	*7829	23994	*7849	7813	8340	**
52 Bad debts	153907	*576	*1973	*286	*8160	*4021	42896	*30172	22241	*8081	8853	26648	**
53 Rent paid on business property	986923	*18370	256372	78267	76798	74133	130681	89122	86236	42404	55119	79420	**
54 Taxes paid	736771	*6765	148732	79833	67359	143033	111953	18638	70797	26114	25046	38501	**
55 Interest paid	231616	*1736	21918	17960	8758	*11164	34900	*13435	27542	34600	33975	25629	**
56 Contributions or gifts	4605	-	*528	*898	*595	*267	*163	*5	671	*911	96	470	**
57 Amortization	70956	*147	1005	*4607	*401	*1006	3298	*4632	8727	*15105	15708	16322	**
58 Depreciation	374883	*2538	57223	21119	22005	*29224	62299	*21922	56927	21275	25931	54420	**
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	712487	7654	115056	75562	10354	*42850	205693	*14197	76502	*50389	34211	80020	**
61 Pension, prof sh, stock, annuity	83784	*1774	*16213	*10003	*10608	*617	18416	*4777	8614	*2680	2322	7758	**
62 Employee benefit programs	364751	*1021	49584	*67735	*10999	*92587	25233	*21064	23563	16469	20014	36483	**
63 Net loss, noncapital assets	17524	*676	-	-	-	-	*10044	*118	4752	*1099	503	333	**
64 Other deductions	4765019	113777	823496	511813	374925	419021	1054826	291186	423765	180555	267202	304452	**
65 Total receipts less total deducts	309157	13617	68482	9251	27118	50663	34759	-20766	11312	-11983	-7060	133763	**
66 Constructive taxable income from related foreign corporations	*21880	-	-	-	-	-	-	-	*733	-	4228	16919	**
67 Net income (less deficit), total	323312	13568	68482	9245	27076	50663	32747	-20766	12045	-12322	-4374	146949	**
68 Net income, total	891344	*29869	121943	*53772	*73374	*61784	142901	*31979	122462	*40347	62260	150652	**
69 Deficit, total	568032	*16301	53461	*44527	*46298	*11121	110154	*52745	110417	*52669	66634	3703	-
70 Net income (less def), Form 1120-A	-13647	*450	*-13150	*-948	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-752	*-752	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	375892	*5873	65607	*38813	*32077	*49353	101493	*22981	*43703	10064	5929	-	-
73 Statutory special deductions, total	57855	*9232	9781	*2855	*1103	*1408	*980	*882	*22724	*309	3656	4926	**
74 Net operating loss deduction	54985	*9196	9781	*2855	*34	*1408	*980	*857	*22718	243	3388	3525	**
75 Dividends received deduction	2870	*36	-	-	*1068	-	-	*25	*6	*66	268	1401	**
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	382675	*15524	*14144	*8092	*25642	*10681	*23720	*8141	*48354	*29974	52675	145726	**
78 Total income tax before credits	125068	*5502	*2348	*1214	*6765	*2467	*7533	*2759	16800	*10228	18170	51283	**
79 Income tax	124079	*5321	*2348	*1214	*6765	*2467	*7533	*2759	*16440	*10201	18149	50882	**
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	989	*180	-	-	-	-	-	-	*360	*28	21	401	**
83 Foreign tax credit	*13438	-	-	-	-	-	-	-	*1825	-	5031	6582	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	61	28	-	-0	-	-	-	-	-	-	32	-	-
87 Prior year minimum tax credit	*367	-	-	-	-	-	-	-	*40	-	141	186	**
88 Total income tax after credits	111202	*5474	*2348	*1213	*6765	*2467	*7533	*2759	14935	*10228	12966	44514	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Social services

MINOR INDUSTRY 8300
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	21400	2569	13935	3094	1118	*314	318	*27	*17	-	6	**	3
2 Total assets	4644062	-	265446	463137	387193	*212344	525141	*186679	*336280	-	544011	**	1723831
3 Cash	398066	-	101587	57127	*44770	*40738	64211	*39168	*13669	-	33023	**	3774
4 Notes and accounts receivable	562299	-	*3121	*11175	*47031	*56795	*114891	*56794	*51052	-	28412	**	193029
5 Less: Allowance for bad debts	14963	-	-	*30	-	-	*423	-	*414	-	886	-	13210
6 Inventories	10783	-	*81	*929	-	*83	*498	-	*1085	-	6435	**	1672
7 U.S. govt. obligations, total	2003	-	-	-	-	-	-	-	-	-	2003	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	524248	-	*7639	*902	*7320	*921	9953	*37438	*12754	-	36221	-	411101
10 Loans to stockholders	92115	-	26263	*34246	*21878	-	*9669	*58	-	-	1	-	-
11 Mortgage and real estate loans	*12540	-	*1103	*8444	-	-	*2993	-	-	-	-	-	-
12 Other investments	332776	-	*8608	-	*32279	-	*36551	*1074	*58035	-	27217	**	169012
13 Depreciable assets	2680796	-	270105	360757	252566	*117390	427181	*58712	*228796	-	248478	**	716810
14 Less: Accumulated depreciation	856278	-	183699	85620	85937	*20674	155848	*11421	*56449	-	86427	**	170203
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	281404	-	-	*14846	*38092	*9763	*28739	*4279	*12266	-	28577	**	144842
18 Intangible assets (Amortizable)	491860	-	*33523	*58636	*36791	*7640	*1946	*46	*7551	-	136208	**	209519
19 Less: Accumulated amortization	49079	-	*11613	*4922	*5976	*1619	*298	*23	*761	-	20805	**	3062
20 Other assets	175492	-	8729	*6646	*-1620	*1308	*-14924	*555	*8698	-	105552	**	60547
21 Total liabilities	4644062	-	265446	463137	387193	*212344	525141	*186679	*336280	-	544011	**	1723831
22 Accounts payable	563485	-	9917	*42335	*7938	*25976	*25885	*15127	*13586	-	19645	**	403076
23 Mort, notes, and bonds under 1 yr	247528	-	*12252	*22407	*55204	*3144	*12558	*16048	*20292	-	12728	**	92895
24 Other current liabilities	451357	-	41678	15345	*2227	*4808	50799	*18097	*52809	-	140369	**	125227
25 Loans from stockholders	338707	-	77493	*77485	*77644	*51998	*48330	*530	*196	-	5030	-	-
26 Mort, notes, bonds, 1 yr or more	1900555	-	*59859	259916	*79327	*94736	195532	*85566	*166257	-	267404	**	691956
27 Other liabilities	112526	-	*6873	*-0	*497	*33860	*3140	*4174	*6507	-	43894	**	13581
28 Net worth	1029905	-	57375	45648	164355	*-2177	188897	*47136	*76634	-	54940	**	397096
29 Capital stock	182417	-	23516	10267	3201	*26293	2608	*335	*43972	-	71588	**	638
30 Paid-in or capital surplus	600262	-	*23375	*40524	*26265	*7228	*56316	*7604	*6214	-	47787	**	384948
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	155703	-	1783	650	*126628	*-24507	*42696	*39606	*10895	-	-53559	**	11509
33 Retained earnings (S Corp)	105170	-	8701	*-5794	*8261	*-11191	*88485	-	*16708	-	-	-	-
34 Less: Cost of treasury stock	*13648	-	-	-	-	-	*1208	*409	*1155	-	10876	-	-
35 Total receipts	7355207	171369	2000559	726002	806266	*419083	1198187	*215021	*253374	-	724108	**	841239
36 Business receipts	7196033	156284	1973072	714845	803148	*416561	1185166	*206138	*246023	-	698272	**	796524
37 Interest	25641	*1359	*686	*401	*2248	*194	*809	*1655	*1475	-	5296	**	11517
38 Interest on govt. obligations	-	-	-	-	-	-	-	-	-	-	-	-	-
39 Rents	23660	18	-	-	*40	-	*1842	*7228	*97	-	173	-	14260
40 Royalties	*478	-	-	-	-	-	*475	-	-	-	-	-	3
41 Net S-T cap gain less net LT loss	*227	-	-	-	*204	-	*23	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*8981	-	*1368	*1774	-	-	*4023	-	*160	-	99	-	1556
43 Net gain, noncapital assets	23764	*10355	*7691	*2496	*187	-	*593	-	*2128	-	15	-	299
44 Dividends, domestic corporations	*940	-	-	-	*227	-	*651	-	*29	-	32	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	75484	*3353	*17742	*6485	*212	*2327	*4604	-	*3462	-	20220	**	17079
47 Total deductions	7220819	158738	1934401	734239	772678	*424935	1156470	*221674	*253572	-	712630	**	851482
48 Cost of goods	1202687	*53710	433825	*42784	*91740	*34817	*352809	-	*11171	-	39444	**	142386
49 Compensation of officers	517150	*722	262420	*51200	60427	*28358	88892	*1931	*5365	-	14167	**	3669
50 Salaries and wages	2340059	*30236	477855	187232	291330	*210516	324030	*75854	*99814	-	348849	**	294343
51 Repairs	122600	*3355	39597	13123	17115	*6383	17615	*2357	*4881	-	15759	**	2415
52 Bad debts	6808	*124	*61	*36	*468	-	*141	-	*86	-	882	**	5011
53 Rent paid on business property	576912	*16985	190724	96230	37061	*12485	66754	*8595	*14204	-	82756	**	51119
54 Taxes paid	373383	9840	77958	34326	59622	*23945	66167	*7644	*12454	-	38576	**	42851
55 Interest paid	181805	*2632	19711	17769	18265	*11392	25111	*3112	*9109	-	19740	**	54962
56 Contributions or gifts	1436	2	*438	*464	*182	-	*48	-	*157	-	145	-	-
57 Amortization	23903	*1018	*2059	*5183	*2860	*320	*601	*299	*1241	-	3711	**	6611
58 Depreciation	220881	*3006	29722	24407	17724	*7628	49169	*2904	*9925	-	15070	**	61326
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	76241	*4424	14566	12819	3968	*11516	6044	*341	*3137	-	8326	**	11100
61 Pension, prof sh, stock, annuity	27361	*53	*16473	*535	*577	*2768	*4430	*196	*1479	-	849	-	-
62 Employee benefit programs	93984	*2465	7712	*4324	*2774	*9550	*28515	*7857	*4469	-	8589	**	17731
63 Net loss, noncapital assets	8463	-	-	*5119	-	*315	*1030	*196	*23	-	1775	**	5
64 Other deductions	1447146	*30165	361279	238688	168564	*64944	125114	*110389	*76058	-	113992	**	157954
65 Total receipts less total deducts	134388	12631	66159	-8237	33588	*-5853	41716	*-6653	*-199	-	11478	**	-10243
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	134388	12631	66159	-8237	33588	*-5853	41716	*-6653	*-199	-	11478	**	-10243
68 Net income, total	303586	*19830	85186	*42591	*37517	*14185	*73522	*871	*12714	-	17170	-	-
69 Deficit, total	169198	*7199	19027	*50828	*3929	*20038	*31806	*7523	*12913	-	5692	**	10243
70 Net income (less def), Form 1120-A	*-2081	-	*-899	*1283	*-2465	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-120	*-120	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	149125	*1928	44154	*16340	*27659	*7489	*51596	-	*-42	-	-	-	-
73 Statutory special deductions, total	22424	1759	*17102	-	*1166	-	*1099	-	*20	-	1279	-	-
74 Net operating loss deduction	21766	1759	*17102	-	*1007	-	*643	-	-	-	1256	-	-
75 Dividends received deduction	*658	-	-	-	*159	-	*456	-	*20	-	23	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	76719	*10808	10844	*8625	*8692	-	*9940	*871	*11048	-	15892	-	-
78 Total income tax before credits	19215	*3241	814	*1294	*1386	-	*3033	*191	*3756	-	5501	-	-
79 Income tax	18700	*2824	814	*1294	*1386	-	*3033	*191	*3756	-	5403	-	-
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	514	416	-	-	-	-	-	-	-	-	98	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*90	-	*41	2	-	-	-	*47	-	-	-	-	-
87 Prior year minimum tax credit	*274	-	-	-	-	-	-	*62	-	-	212	-	-
88 Total income tax after credits	18850	*3241	772	*1292	*1386	-	*3033	*82	*3756	-	5289	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8600
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	14971	*1060	11004	*1136	941	*406	299	*39	46	25	9	3	3
2 Total assets	5839101	-	173289	*185469	345578	*341663	605462	*237950	781466	892066	568138	358660	1349359
3 Cash	801069	-	105195	*100880	52219	*83829	105696	*40484	96996	84124	58930	38882	33833
4 Notes and accounts receivable	797772	-	*5091	*54742	*45422	*40620	36377	*27367	234161	82287	50685	120196	100824
5 Less: Allowance for bad debts	34793	-	-	-	*16340	*185	*803	*9162	*6010	*2160	132	-	-
6 Inventories	56110	-	*4973	*3425	*1967	*4656	*1063	-	*17584	5448	5261	2943	8790
7 U.S. govt. obligations, total	298804	-	-	-	-	*2261	*61670	*17235	*35932	*30616	30286	8889	111915
8 Tax-exempt securities	134191	-	-	-	-	*5488	-	-	*7939	*9503	6046	-	105215
9 Other current assets	562534	-	*5930	-	*5561	*9643	52442	*10491	91808	35117	77654	59417	214472
10 Loans to stockholders	*9046	-	*7689	-	*699	-	-	*658	-	-	-	-	-
11 Mortgage and real estate loans	*234	-	-	-	-	-	-	-	-	*59	-	-	176
12 Other investments	1356468	-	*3514	-	*8767	*69535	*29441	*64012	*87018	*279049	167610	76444	571077
13 Depreciable assets	2386625	-	58308	*43817	312791	*283595	316499	*109911	307532	436420	174308	23381	320064
14 Less: Accumulated depreciation	1139778	-	46961	*32007	121985	*170449	129450	*53425	154213	158065	83080	10030	180115
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	322529	-	*27975	*8749	*46944	*5662	*103172	*3382	30094	45025	17309	835	33382
18 Intangible assets (Amortizable)	157463	-	*1486	*7640	-	*18518	*469	*5604	*14275	*23691	44495	40672	613
19 Less: Accumulated amortization	34519	-	*1190	*1779	-	*14518	*143	*4001	*4412	*2042	2020	4031	384
20 Other assets	165346	-	*1279	-	*9533	*3009	*29032	*25395	*22762	22994	20785	1062	29496
21 Total liabilities	5839101	-	173289	*185469	345578	*341663	605462	*237950	781466	892066	568138	358660	1349359
22 Accounts payable	672161	-	7287	*19304	*13155	*44806	63035	*14295	195098	80814	52757	30617	150994
23 Mort, notes, and bonds under 1 yr	115112	-	*22214	*4305	*29352	*20361	*5716	*3625	*8265	*1646	4348	381	14898
24 Other current liabilities	1319580	-	19499	*44531	24679	*62284	73216	*30721	196517	139957	164014	238079	326083
25 Loans from stockholders	*29458	-	*9958	*19500	-	-	-	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	220417	-	*17870	*2087	*46828	*34800	*29161	*6910	*24274	*27418	30926	143	-
27 Other liabilities	637525	-	*4455	*49346	*12870	*5443	*8860	*6838	*93609	161180	111840	15522	167562
28 Net worth	2844848	-	92006	*46396	218695	*173968	425474	*175561	263704	481052	204252	73919	689822
29 Capital stock	281734	-	46335	*31421	*16629	*1756	*108976	*4	*1006	*48245	22003	157	5202
30 Paid-in or capital surplus	1023336	-	*19180	*19572	*29754	*47487	*133410	*161069	*133643	*209459	32279	74701	162783
31 Retained earnings, appropriated	182487	-	*17791	-	*44272	*14170	*62793	-	*3773	*25079	13476	-	1132
32 Retained earnings-unappropriated	1380626	-	9914	*46368	124302	*110555	120294	*14488	95205	198725	136494	3576	520704
33 Retained earnings (S Corp)	*-13383	-	*954	*-49091	*4678	-	-	-	*30077	-	-	-	-
34 Less: Cost of treasury stock	*9952	-	*2167	*1872	*941	-	-	-	-	456	-	4516	-
35 Total receipts	7204108	*35844	393812	*149321	378759	*494115	584347	*192318	1152721	712581	581279	1403821	1125192
36 Business receipts	6169416	*34729	357111	*146389	326365	*307309	543874	*179418	947348	637941	529076	1369058	790799
37 Interest	91516	*861	2486	*1715	*2960	*3314	8573	*4288	10570	8568	8501	5370	34311
38 Interest on govt. obligations	8857	-	-	-	-	-	-	*75	*1031	*2946	329	543	3934
39 Rents	26677	-	*469	*855	*1843	*4459	*1103	*878	*1659	*820	4574	1029	8988
40 Royalties	*37764	-	-	-	-	-	-	-	*687	-	-	21228	15849
41 Net S-T cap gain less net LT loss	12692	-	-	-	-	*101	*4	-	*128	*1285	7854	90	3229
42 Net L-T cap gain less net ST loss	110886	-	-	-	-	*10518	*652	*3627	*3706	*6993	5211	592	79587
43 Net gain, noncapital assets	1047	-	*124	-	-	-	-	-	*182	*27	233	-	481
44 Dividends, domestic corporations	11172	-	-	-	-	*2234	*145	*114	*1342	*3047	1687	527	2075
45 Dividends, foreign corporations	958	-	-	-	-	-	*72	*23	*55	*70	83	-	655
46 Other receipts	733123	*254	33621	*362	47591	*166179	29924	*3895	186013	50885	23732	5383	185284
47 Total deductions	7003333	*39065	357916	*158001	383400	*477166	576960	*204208	1130282	675631	583781	1412560	1004362
48 Cost of goods	2665467	*15408	*33503	*33397	*83018	*87579	*132298	*50163	504242	94438	191549	1241118	198754
49 Compensation of officers	88131	*3216	*110	*2413	*24968	*3311	*6448	*8598	*16409	*12866	4756	1265	3770
50 Salaries and wages	1203101	*2697	*42298	*22207	*72852	*139411	60918	*51452	217266	145959	131664	51547	264830
51 Repairs	101091	*108	6373	*2028	12210	*15928	11637	*1693	7108	16087	9123	2723	16073
52 Bad debts	7092	-	*429	*7	*664	*688	*188	*1267	*565	*1411	424	213	1235
53 Rent paid on business property	147132	*117	16085	*5797	*15275	*46335	*7912	*2717	14624	8937	8590	8164	12578
54 Taxes paid	167335	*893	5669	*4595	15591	*21831	9965	*6680	20866	23899	16300	6100	34946
55 Interest paid	27268	*1772	*1058	*3	*6074	*4764	3526	*455	3966	*2344	1739	151	1416
56 Contributions or gifts	4057	*13	*1150	*69	-	*512	*342	*87	*396	813	229	97	348
57 Amortization	16171	*73	*345	*711	*40	*429	*261	*138	*2258	*1332	2095	1067	7422
58 Depreciation	145258	*27	*2746	*3421	*12193	*25928	13494	*8286	19619	25752	10722	2661	20408
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	122233	-	14292	*3319	*4578	*2543	*1615	*1885	*32371	18258	8839	7126	27406
61 Pension, prof sh, stock, annuity	41973	*789	-	-	*4995	*1006	*2983	*1573	*12362	*8284	2760	3221	3998
62 Employee benefit programs	110740	*9	*949	*653	*2976	*11011	*3395	*5633	*18317	22339	14582	6467	24409
63 Net loss, noncapital assets	6521	-	-	-	*304	*156	*116	-	-	*970	123	15	4838
64 Other deductions	2149764	*13942	232909	*79380	127662	*115736	321861	*63579	259912	291942	180285	80625	381931
65 Total receipts less total deducts	200776	*-3220	35896	*-8681	-4642	*16949	7387	*-11890	22438	36950	-2502	-8739	120830
66 Constructive taxable income from related foreign corporations	26	-	-	-	-	-	-	-	-	-	26	-	-
67 Net income (less deficit), total	191945	*-3220	35896	*-8681	-4642	*16949	7387	*-11964	21407	34004	-2804	-9282	116895
68 Net income, total	337288	*942	56619	*3376	*12417	*19213	20043	*4756	24922	39856	26699	10324	118122
69 Deficit, total	145343	*4162	20723	*12057	*17059	*2264	*12656	*16720	*3514	*5852	29504	19606	1226
70 Net income (less def), Form 1120-A	4901	*446	738	*685	*3032	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-0	*-0	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*4507	-	*15964	*-11948	*-74	-	-	-	*566	-	-	-	-
73 Statutory special deductions, total	64496	*-0	26153	*1703	*6361	*10952	*2563	*80	*2823	*2151	8348	405	2956
74 Net operating loss deduction	54795	*-0	26153	*1703	*6361	*9389	*2411	-	*1644	*25	7109	-	-
75 Dividends received deduction	8179	-	-	-	-	*1564	*152	*80	*1179	*2126	1239	405	1434
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	257133	*941	14450	*1673	*6056	*8260	*17502	*4676	21532	37705	18411	9919	116007
78 Total income tax before credits	82076	*80	2168	*251	*950	*1452	*4588	*1479	7349	12855	6935	3372	40596
79 Income tax	81203	*80	2168	*251	*950	*1414	*4578	*1479	7249	12807	6259	3372	40596
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*874	-	-	-	-	*38	*10	-	*101	*48	676	-	-
83 Foreign tax credit	*103	-	-	-	-	-	-	*3	*82	*-0	4	-	13
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*134	-	-	-	-	-	-	-	*25	*3	107	-	-
87 Prior year minimum tax credit	*1433	-	-	-	-	*174	*3	-	*137	*336	227	-	557
88 Total income tax after credits	80406	*80	2168	*251	*950	*1278	*4585	*1476	7106	12516	6598	3372	40026

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Architectural and engineering
services

MINOR INDUSTRY 8911
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	70816	4524	48677	9397	3891	1501	2285	239	174	59	34	16	18
2 Total assets	36963175	-	1263135	1461693	1382593	1015232	4731344	1697804	2716432	2092610	2590945	2349405	15661982
3 Cash	4220199	-	392283	372494	393606	134165	871794	210427	360652	295654	223836	172831	792459
4 Notes and accounts receivable	12531592	-	124370	214361	265055	355543	1639847	761906	1143086	865310	1141907	1118401	4901805
5 Less: Allowance for bad debts	245732	-	-	-	*426	*2305	17779	26625	23911	30263	26786	43365	74273
6 Inventories	1134557	-	*11476	*21778	*22135	*48571	163418	50875	205417	75236	112321	22229	401101
7 U.S. govt. obligations, total	*32268	-	-	-	-	-	*24044	-	*6815	-	-	1409	-
8 Tax-exempt securities	*24137	-	-	-	*3864	-	*3008	*7950	*3867	-	5447	-	-
9 Other current assets	3311068	-	77405	93360	33240	79954	368826	259090	300166	165889	290826	226748	1415565
10 Loans to stockholders	448203	-	102341	98032	54886	*59642	62438	23794	*22471	*1800	17979	2808	2011
11 Mortgage and real estate loans	45965	-	*3781	*6691	*11581	*17898	*5511	-	*501	-	-	-	1
12 Other investments	5294489	-	49765	*47598	136700	111473	334889	66906	92741	186338	257299	198148	3812632
13 Depreciable assets	15262563	-	2006470	1450766	1197555	564238	2642207	1126180	1082259	969403	776629	558766	2888089
14 Less: Accumulated depreciation	9670831	-	1516639	880175	792972	386705	1599599	753720	605501	594510	455476	342845	1742690
15 Depletable assets	*968	-	-	*9	-	-	-	-	*243	*14	702	-	-
16 Less: Accumulated depletion	*723	-	-	*8	-	-	-	-	-	*14	702	-	-
17 Land	364983	-	-	*13086	*17162	*9525	59339	*8237	37690	20897	36103	3522	159423
18 Intangible assets (Amortizable)	2467328	-	38380	34595	42080	*2109	100911	20501	36071	145926	217968	216270	1612516
19 Less: Accumulated amortization	438296	-	24117	13227	17245	*1629	22831	12088	9149	22137	53059	26328	236486
20 Other assets	2180439	-	-2379	2332	15370	22753	95321	-45630	63013	13067	45952	240811	1729829
21 Total liabilities	36963175	-	1263135	1461693	1382593	1015232	4731344	1697804	2716432	2092610	2590945	2349405	15661982
22 Accounts payable	5197329	-	90636	113301	83310	183736	569201	275505	475661	342333	485411	334954	2243279
23 Mort, notes, and bonds under 1 yr	3606541	-	104502	216840	163200	136048	617777	233523	243152	277430	195025	287495	1131549
24 Other current liabilities	6716733	-	336423	153691	243598	140909	644721	382942	635984	347972	426019	447152	2957322
25 Loans from stockholders	1562040	-	710972	165218	261348	*14501	188050	*36597	*65483	*46799	18497	5503	49070
26 Mort, notes, bonds, 1 yr or more	5192871	-	237458	352777	193983	179574	595589	408584	269660	414418	327557	484637	1728635
27 Other liabilities	2371256	-	-4715	*65911	45537	*20686	210701	43353	108761	173853	89887	34236	1583045
28 Net worth	12316405	-	-212143	393955	391618	339777	1905305	317299	917731	489805	1048548	755428	5969082
29 Capital stock	2080979	-	187428	68711	62312	142983	312953	79384	348116	138158	115388	81661	543885
30 Paid-in or capital surplus	9837449	-	305401	176712	228897	18609	998823	189597	256070	897177	373458	613679	5779027
31 Retained earnings, appropriated	*50191	-	-	-	-	-	*100	-	*56	*977	2	-	49055
32 Retained earnings-unappropriated	271175	-	-622521	173531	86727	118655	226266	165130	208104	-495911	548185	96063	-233056
33 Retained earnings (S Corp)	1032268	-	-9763	31435	27735	74781	540251	136703	*177388	*24388	29350	-	-
34 Less: Cost of treasury stock	955657	-	72688	56435	*14054	*15251	173087	253515	72004	74983	17836	35975	169830
35 Total receipts	93101933	1371008	12234163	7625059	7407723	3426637	16516160	5256604	5948230	3995675	5509539	4532320	19278815
36 Business receipts	90820436	1186483	12073280	7546563	7322838	3314900	16305415	5097160	5848810	3903861	5294533	4412736	18513857
37 Interest	370080	6549	16803	8543	6551	5035	31142	12691	16101	22785	20224	32864	190793
38 Interest on govt. obligations	9481	-	-	*1056	*185	*30	3754	*586	*209	*901	1763	592	403
39 Rents	126060	*909	*10	*1763	*57	*6106	2614	*11478	*14000	*9340	12250	1117	66416
40 Royalties	56234	-	-	-	-	-	*1298	*2247	*10527	9	15419	5619	21115
41 Net S-T cap gain less net LT loss	121415	-	-	-	*60360	-	*332	*144	*111	*24	4533	230	55681
42 Net L-T cap gain less net ST loss	318090	*69092	-	*36389	*3749	*21900	6233	*2980	15318	*17712	45935	4055	94727
43 Net gain, noncapital assets	135780	*14455	*3956	11227	*1534	*35897	3169	*3237	433	7048	1264	552	53008
44 Dividends, domestic corporations	19389	-0	*939	*31	*714	*11	*1523	*107	*299	*905	13010	64	1786
45 Dividends, foreign corporations	35547	-	-	-	-	-	-	*1408	-	*3637	5981	5681	18841
46 Other receipts	1089422	93520	139173	19487	11735	42759	160681	124567	42422	29455	94627	68808	262187
47 Total deductions	90272884	1275324	11839205	7339102	7186899	3281936	16009328	5144089	5828978	3928245	5290694	4397866	18751219
48 Cost of goods	38584256	508617	1168798	1683610	3275533	1131175	5714850	1985181	2969619	2260368	2898924	2855773	12131806
49 Compensation of officers	7106384	133086	2569832	963290	719607	387163	1468867	171793	210446	72761	114140	68369	227030
50 Salaries and wages	17714426	245585	3389524	1989939	1182384	681157	4213289	1255939	1017929	575257	777386	491287	1894750
51 Repairs	454758	6573	65896	45149	45980	23752	82741	25560	22529	19071	19779	23674	74054
52 Bad debts	172211	*420	*2417	*3816	*2760	*7864	41086	25866	12541	21248	9826	17044	27322
53 Rent paid on business property	2556903	39839	492921	280663	193282	94451	474814	141072	131682	92149	144051	117128	354853
54 Taxes paid	3087580	59745	461018	334795	239884	102237	666053	163050	219497	108220	144482	112352	476248
55 Interest paid	869222	4655	57885	57206	43328	15526	120172	62751	45854	51018	50663	58833	301332
56 Contributions or gifts	33454	*586	2068	*1885	3533	*1513	6660	2224	1722	1385	1934	1145	8798
57 Amortization	135550	1338	7210	2835	5046	*912	11311	4207	5968	7675	10443	15791	62816
58 Depreciation	1413690	21921	169600	158740	115665	55104	274802	94923	100052	96781	67658	50333	208113
59 Depletion	*156	-	-	*156	-	-	-	-	-	-	-	-	-
60 Advertising	252535	968	31511	31014	22510	21943	43991	21764	19069	7130	11002	14123	27509
61 Pension, prof sh, stock, annuity	938817	12070	138559	91520	99632	63572	182025	42551	64402	29202	38087	25445	151751
62 Employee benefit programs	1868290	27068	203806	132515	191546	71899	412368	112273	120101	72985	153674	75909	294146
63 Net loss, noncapital assets	88698	*3329	*635	*1491	*2468	*561	4437	*27713	2665	12247	13651	5152	14348
64 Other deductions	14995954	209523	3077527	1560479	1043742	623106	2291860	1007220	884902	500750	834993	465507	2496344
65 Total receipts less total deducts	2829049	95685	394958	285957	220824	144701	506833	112515	119252	67430	218845	134454	527596
66 Constructive taxable income from related foreign corporations	70209	-	-	-	-	-	-	*7374	-	*1474	39	3568	57754
67 Net income (less deficit), total	2889777	95685	394958	284901	220639	144671	503078	119303	119042	68003	217121	137430	584946
68 Net income, total	4104965	149945	687016	433560	335771	195968	642827	237817	227947	131005	229367	158677	675065
69 Deficit, total	1215187	54260	292058	148659	115132	*51297	139749	118514	108905	63002	12246	21247	90119
70 Net income (less def), Form 1120-A	1247	*-1	*-291	*1659	*-121	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*-2721	*-2721	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	1524488	13933	469429	268223	175333	136410	335549	71897	*39088	*6380	8246	-	-
73 Statutory special deductions, total	315994	*7334	39506	35618	*23467	*2431	54445	*23950	12077	*21951	31184	13218	50815
74 Net operating loss deduction	291105	*7334	39048	35596	*22967	*2423	53485	*23875	*11870	*21318	14804	13144	45240
75 Dividends received deduction	24889	-0	*458	*21	*500	*8	*960	*75	*207	*633	16379	74	5575
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	1934605	89706	48659	70981	91457	56978	235852	123536	153006	102674	191528	145496	624732
78 Total income tax before credits	643873	31001	8348	17510	25321	17934	79762	43226	52561	35613	66539	52707	213351
79 Income tax	638295	*30978	11269	17510	25321	17934	77354	42434	52230	35309	66275	50777	210903
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	7598	-	-	-	-	-	*2351	*195	*219	*303	256	1875	2398
83 Foreign tax credit	63087	-	-	-	-	*3	*20	*3577	*1209	*3411	5153	14573	35140
84 U.S. Possessions tax credit	2676	-	-	-	-	-	-	-	62	2613	-	-	-
85 Nonconventional source fuel credit	413	-	-	-	-	-	-	-	-	-	413	-	-
86 General business credit	5714	157	3	*13	*74	*1571	*520	-	*442	*140	336	2459	-
87 Prior year minimum tax credit	5099	846	-	1	-	*277	*6	-	*344	*242	49	11	3323
88 Total income tax after credits	566884	29999	8345	17497	25247	16083	79216	39648	50504	29207	60587	35665	174888

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Accounting, auditing, and bookkeeping services

MINOR INDUSTRY 8930
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	42037	*1410	33479	5468	1170	*184	305	-	*10	*6	5	-	**
2 Total assets	4732117	-	824490	778422	390441	*137877	429938	-	*137671	*191209	1842069	-	**
3 Cash	1497915	-	223968	166999	87542	*57638	96727	-	*44482	*27336	793223	-	**
4 Notes and accounts receivable	443723	-	47344	*56384	*32583	*729	*66887	-	*23178	*71775	144842	-	**
5 Less: Allowance for bad debts	*4783	-	*560	*875	-	-	*258	-	*185	*655	2251	-	**
6 Inventories	*29632	-	*7516	-	*1370	*274	*3872	-	*15060	*481	1059	-	**
7 U.S. govt. obligations, total	*39517	-	-	*4417	-	*35100	-	-	-	-	-	-	-
8 Tax-exempt securities	*657181	-	-	*2655	-	-	-	-	-	-	654527	-	**
9 Other current assets	193518	-	24612	48320	*3825	*110	*13884	-	*37709	*27975	37082	-	**
10 Loans to stockholders	136364	-	39037	*66339	*358	*2983	*27070	-	*577	-	-	-	-
11 Mortgage and real estate loans	*19064	-	-	*17499	-	-	*1565	-	-	-	-	-	-
12 Other investments	429487	-	60975	134231	*71163	*19213	*86184	-	*793	*9942	46985	-	**
13 Depreciable assets	2197872	-	1003791	402497	298170	*49924	167535	-	*28639	*16123	231195	-	**
14 Less: Accumulated depreciation	1548859	-	767577	298498	192210	*35661	99571	-	*16146	*8926	130270	-	**
15 Depletable assets	*8007	-	*8007	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*6793	-	*6793	-	-	-	-	-	-	-	-	-	-
17 Land	*31884	-	*2620	*9900	-	-	*14423	-	*3154	*564	1223	-	**
18 Intangible assets (Amortizable)	544697	-	182566	164683	*26587	*32	*81747	-	*7	*3118	85957	-	**
19 Less: Accumulated amortization	163650	-	43194	50331	*3727	*32	*35760	-	*4	*2594	28009	-	**
20 Other assets	227340	-	42179	54201	*64781	*7566	*5631	-	*405	*46070	6506	-	**
21 Total liabilities	4732117	-	824490	778422	390441	*137877	429938	-	*137671	*191209	1842069	-	**
22 Accounts payable	129459	-	22507	*14977	*31649	*520	*24092	-	*12251	*1516	21948	-	**
23 Mort, notes, and bonds under 1 yr	537866	-	124466	127180	*137417	*36934	*33410	-	*1462	*11977	65021	-	**
24 Other current liabilities	1785209	-	132907	102878	*38689	*45359	72460	-	*91564	*64541	1236811	-	**
25 Loans from stockholders	454322	-	264348	*111959	*32712	*2384	*41557	-	*1361	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	620278	-	222701	*74811	*60026	*12516	*190085	-	*8795	*46238	5105	-	**
27 Other liabilities	87018	-	7647	*132	*707	-	*23491	-	-	*50567	4475	-	**
28 Net worth	1117965	-	49915	346485	89242	*40165	44843	-	*22237	*16370	508709	-	**
29 Capital stock	205642	-	61431	67301	25062	*3539	19310	-	*55	*152	28792	-	**
30 Paid-in or capital surplus	524985	-	93990	61639	*92100	*72077	*77131	-	*4135	*2753	121161	-	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	380237	-	-114569	139114	46269	*-28937	*-52959	-	*19040	*13501	358778	-	**
33 Retained earnings (S Corp)	56965	-	35318	96491	*-71425	*-6503	*3085	-	-	-	-	-	-
34 Less: Cost of treasury stock	49864	-	*26256	*18058	*2763	*11	*1725	-	*993	*36	22	-	-
35 Total receipts	13968131	*289525	5255141	3159477	1972911	*821785	841878	-	*125558	*58040	1443817	-	**
36 Business receipts	13697889	*288744	5215131	3133657	1930424	*762328	833591	-	*123191	*44694	1366128	-	**
37 Interest	57607	*11	9362	9635	*4571	*1893	*1937	-	*1853	*12612	15733	-	**
38 Interest on govt. obligations	*43700	-	*223	*355	-	-	-	-	-	-	43122	-	**
39 Rents	8753	-	*2960	*3124	*882	*14	*1434	-	-	*31	308	-	**
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*358	-	-	-	*170	-	-	-	-	-	188	-	**
42 Net L-T cap gain less net ST loss	*57195	-	-	*921	*337	*54877	-	-	-	*138	923	-	**
43 Net gain, noncapital assets	*7529	*489	*6187	*699	-	-	-	-	*154	-	-	-	-
44 Dividends, domestic corporations	*1837	-	-	*1331	*267	-	-	-	-	*102	136	-	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	93262	*281	21278	9755	*36259	*2673	*4915	-	*360	*463	17278	-	**
47 Total deductions	13180875	*295981	4760598	3033281	1917415	*834328	877967	-	*123468	*57439	1280398	-	**
48 Cost of goods	1344559	*96850	34587	*29809	*348167	*11574	*35768	-	*74093	*1436	712274	-	**
49 Compensation of officers	2945314	*28871	1412466	740106	446196	*172039	*118559	-	*5571	*4683	16824	-	**
50 Salaries and wages	3742920	*35013	1158778	1084237	503477	*419343	295346	-	*20659	*21093	204973	-	**
51 Repairs	97681	*187	37881	32675	6683	*246	11397	-	*968	*34	7610	-	**
52 Bad debts	48098	*12118	*24550	*4757	-	-	*684	-	*236	*531	5222	-	**
53 Rent paid on business property	711320	*17946	358519	152069	75003	*29596	45921	-	*2029	*3452	26784	-	**
54 Taxes paid	613446	*10751	228256	142665	90421	*29375	31145	-	*3163	*2302	75369	-	**
55 Interest paid	115019	*2895	42568	19416	*15458	*3798	15239	-	*1516	*8850	5280	-	**
56 Contributions or gifts	1755	*16	*932	*313	*76	*2	*43	-	*36	*9	328	-	**
57 Amortization	33327	-	9711	12006	*2462	-	*5686	-	*56	*189	3215	-	**
58 Depreciation	226868	*87	89809	40142	36916	*10653	17802	-	*3015	*1231	27212	-	**
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	78547	*776	32516	15264	*9384	*2955	6198	-	*748	*276	10430	-	**
61 Pension, prof sh, stock, annuity	209695	*9	81798	44203	*29953	*22024	*18167	-	*639	*342	12560	-	**
62 Employee benefit programs	412312	*729	126944	159881	63180	*16976	*14380	-	*64	*944	29215	-	**
63 Net loss, noncapital assets	*2493	*284	-	-	*1471	-	-	-	-	*249	489	-	**
64 Other deductions	2597520	*89451	1121283	555736	288567	*115747	261631	-	*10675	*11818	142614	-	**
65 Total receipts less total deducts	787256	*-6456	494543	126197	55496	*-12543	-36090	-	*2090	*601	163419	-	**
66 Constructive taxable income from related foreign corporations	191	-	-	-	-	-	-	-	-	-	191	-	**
67 Net income (less deficit), total	743748	*-6456	494320	125842	55496	*-12543	-36090	-	*2090	*601	120488	-	**
68 Net income, total	966944	*17792	571669	151149	64363	*1368	*34091	-	*3368	*2656	120488	-	**
69 Deficit, total	223197	*24248	77349	*25307	*8867	*13911	*70181	-	*1278	*2055	-	-	-
70 Net income (less def), Form 1120-A	-5567	-	-6998	*1102	*330	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	642967	*-4566	495442	112780	*47133	*-202	*-7620	-	-	-	-	-	-
73 Statutory special deductions, total	31105	*201	16358	*5181	*5398	*1368	*2176	-	-	*-0	423	-	**
74 Net operating loss deduction	29864	*201	16358	*4250	*5184	*1368	*2176	-	-	-	327	-	-
75 Dividends received deduction	*1241	-	-	*932	*213	-	-	-	-	*-0	95	-	**
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	180274	*412	20880	*19247	*11838	-	*1808	-	*3368	*2656	120065	-	**
78 Total income tax before credits	60697	*62	6352	*6736	*3134	-	*438	-	*1125	*903	41946	-	**
79 Income tax	60657	*62	6352	*6736	*3134	-	*398	-	*1125	*903	41946	-	**
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	*40	-	-	-	-	-	*40	-	-	-	-	-	-
83 Foreign tax credit	*251	-	-	-	-	-	*222	-	-	-	29	-	**
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	*387	-	-	-	-	-	*118	-	-	-	270	-	**
87 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Total income tax after credits	60059	*62	6352	*6736	*3134	-	*99	-	*1125	*903	41648	-	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Miscellaneous services (including veterinarians), not elsewhere classified

MINOR INDUSTRY 8980
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	218629	14694	160161	21716	10924	5164	4655	608	389	148	93	51	26
2 Total assets	68889666	-	3568232	3286280	3915487	3506854	9540360	4003436	6008905	5041701	6078695	7681251	16258466
3 Cash	11077359	-	1296906	849000	1064015	711367	1641765	595758	971273	1081019	923714	1084221	858323
4 Notes and accounts receivable	15938931	-	292747	380365	661795	736086	2536520	1166189	1557367	1087577	1344342	1403734	4772208
5 Less: Allowance for bad debts	527807	-	*928	-	*2740	*3088	160924	14622	46991	31981	101302	81709	83523
6 Inventories	2019633	-	109906	151971	58776	146299	277983	142580	391708	157099	168998	66442	347870
7 U.S. govt. obligations, total	279402	-	*49	*974	-	*16658	*71669	*1816	*38126	*32358	73402	14386	29964
8 Tax-exempt securities	91831	-	*624	*25087	-	-	*30506	*4925	*18172	-	5567	-	6950
9 Other current assets	7059630	-	142865	246579	245445	198520	635831	433156	563210	553440	567066	1237677	2235842
10 Loans to stockholders	1376911	-	328268	341292	178711	67967	241681	*52497	28646	*38660	14249	7713	77227
11 Mortgage and real estate loans	193598	-	*769	-	*1738	*13084	*84022	-	*91544	*66	-	2346	31
12 Other investments	10901965	-	198414	314990	442116	434266	1612535	524051	900586	674277	1389690	1225014	3186027
13 Depreciable assets	24140767	-	3314455	1982745	1903974	1595166	3872428	1420647	1744628	1218002	1562422	2077668	3448631
14 Less: Accumulated depreciation	11933014	-	2276852	1253178	976483	732032	1898089	676724	888957	543867	600414	845934	1240484
15 Depletable assets	*10775	-	*131	-	*9413	*151	-	-	-	-	-	-	1080
16 Less: Accumulated depletion	*5290	-	*120	-	*4754	-	-	-	-	-	-	-	416
17 Land	620682	-	*2306	*11182	57411	91759	115754	59795	22595	42950	32625	91063	93241
18 Intangible assets (Amortizable)	5714297	-	169351	124636	316322	197641	460359	286910	439227	428796	440100	1020310	1830646
19 Less: Accumulated amortization	968410	-	91423	26701	126821	39583	83549	58408	76889	34759	82645	123948	223686
20 Other assets	2898406	-	80765	137335	86569	72591	101869	64868	254661	338063	340881	502267	918535
21 Total liabilities	68889666	-	3568232	3286280	3915487	3506854	9540360	4003436	6008905	5041701	6078695	7681251	16258466
22 Accounts payable	7144353	-	325870	640273	326230	452762	887147	387032	625188	652500	378700	801695	1666956
23 Mort, notes, and bonds under 1 yr	6589341	-	342928	367762	410659	313942	1180729	397831	644964	284132	718680	559480	1368235
24 Other current liabilities	8638184	-	717725	442830	539176	483174	1198699	727926	957877	639387	662292	786250	1482849
25 Loans from stockholders	4965240	-	1395487	783498	433873	333641	1132071	383729	225817	*36477	145251	6	95391
26 Mort, notes, bonds, 1 yr or more	13727559	-	928738	428117	756425	606869	2234151	823774	940684	838556	928068	1842809	3399369
27 Other liabilities	4319565	-	46897	31922	126160	107540	444826	54515	288456	529984	527737	330526	1831002
28 Net worth	23505424	-	-189413	591879	1322964	1208927	2462739	1228629	2325920	2060665	2717967	3360485	6414665
29 Capital stock	7905821	-	657846	300267	292157	587274	1433472	646612	634636	1311112	517192	754324	770929
30 Paid-in or capital surplus	27516354	-	986046	625068	664453	927404	2547350	1470540	3680099	2381837	3257538	5002027	5973990
31 Retained earnings, appropriated	*130239	-	*2154	*18427	*24274	-	*3159	*565	*40940	*71	173	-	40475
32 Retained earnings-unappropriated	-11707245	-	-547188	-38817	45246	-458143	-1647666	-1210173	-2349705	-1779119	-1122592	-2412273	-186815
33 Retained earnings (S Corp)	770656	-	-1140765	-285207	333758	248963	244724	352206	400815	213366	143635	92378	166784
34 Less: Cost of treasury stock	1110400	-	147507	*27859	*36924	96571	118301	31121	80866	66601	77981	75971	350699
35 Total receipts	120846665	3085052	26178212	16258331	12896138	7651272	16614341	5768370	8081970	5495627	5078215	5468976	8270160
36 Business receipts	114834079	2739593	25740845	16116493	12501007	6621782	15982277	5545880	7591777	5148028	4444968	4918140	7483289
37 Interest	815413	22998	23064	19244	39972	31260	69380	32691	64283	78245	100264	117852	216161
38 Interest on govt. obligations	54496	*10254	*7660	*2087	*950	*9860	*3643	*2362	2410	*1621	6714	2985	3948
39 Rents	73863	*1103	*1034	*109	*6526	*903	11001	*967	*1782	18774	8085	2039	21540
40 Royalties	523378	*5685	*5026	*18089	*1684	*1520	*74796	*10489	92221	27996	5104	185499	95270
41 Net S-T cap gain less net LT loss	113152	754	*1700	*4675	*1011	*984	*1358	-	*9585	*4678	63449	616	24343
42 Net L-T cap gain less net ST loss	420826	*61594	17344	16077	*4455	*3983	43613	*1308	16221	45809	82303	19545	108573
43 Net gain, noncapital assets	228233	37843	24911	*3028	*570	*5204	15685	7738	33371	8351	74400	4423	12709
44 Dividends, domestic corporations	23129	*223	*1255	*4953	*955	1880	2324	*39	*393	*1762	873	3558	4915
45 Dividends, foreign corporations	34575	31	-	-	-	-	*2018	*1026	-	4481	14583	2030	10407
46 Other receipts	3725521	204974	355372	73576	339009	973896	408245	165870	269929	155884	277472	212290	289005
47 Total deductions	118353561	3053027	24887049	15905797	12419695	7525395	16204681	5904567	8184386	5717884	4815945	5729223	8005910
48 Cost of goods	39117398	917838	5945016	7071416	2569813	2057770	4945535	2315672	3159299	2502883	2007388	2255371	3369396
49 Compensation of officers	10522802	295649	4372579	1438016	1332864	921036	1136327	238110	304297	190198	141189	88799	63737
50 Salaries and wages	23519581	585306	3714433	2780915	2789456	2008627	3538217	1339021	1989119	1088962	993475	1058373	1633678
51 Repairs	714863	21495	160009	89137	74291	42316	119747	20086	62550	27070	25994	36799	35369
52 Bad debts	307882	32062	37969	3506	30684	6304	67022	13417	12191	40873	12064	32519	19269
53 Rent paid on business property	3920724	103518	1198140	577077	300281	223385	469770	140433	236262	131162	118704	160017	261975
54 Taxes paid	4005557	78242	1075882	524854	361711	300526	547857	206362	240658	133681	136091	162010	237683
55 Interest paid	1513113	49353	131642	74993	108657	71575	246429	103485	104136	81467	118670	162212	260494
56 Contributions or gifts	32137	1334	10305	3930	2913	1762	2591	*276	1897	702	1353	1494	3581
57 Amortization	456188	42754	22506	11185	27117	20334	59970	24007	41541	27555	34734	59335	85148
58 Depreciation	2411716	59649	342432	189926	202206	150722	378973	119873	169732	123360	131472	217415	325956
59 Depletion	*28192	*1603	*911	*77	-	-	*2533	*22844	-	*179	-	-	46
60 Advertising	1063507	22595	271103	57024	96099	35930	243228	44791	46325	96350	34386	55920	59755
61 Pension, prof sh, stock, annuity	1107863	21088	384761	110800	120878	49031	120104	27998	67949	23184	48358	24026	109686
62 Employee benefit programs	1523843	24577	195211	120495	121869	96136	212227	109506	193774	105070	90674	77075	177228
63 Net loss, noncapital assets	110939	21672	*2791	*1120	*9777	9858	6343	15285	7147	4477	4619	14476	13374
64 Other deductions	27997256	774293	7021358	2851327	4271078	1530081	4107809	1163401	1547506	1140712	916774	1323383	1349536
65 Total receipts less total deducts	2493104	32025	1291163	352534	476443	125877	409661	-136197	-102416	-222257	262270	-260247	264250
66 Constructive taxable income from related foreign corporations	29314	276	-	-	-	-	*169	*80	*2870	10978	10910	672	3358
67 Net income (less deficit), total	2467922	22046	1283503	350447	475493	116017	406186	-138479	-101955	-212900	266466	-262560	263659
68 Net income, total	8139310	338370	2177558	697231	854279	549714	1281327	301663	494280	307488	544115	175690	417594
69 Deficit, total	5671388	316323	894055	346784	378787	433697	875141	440142	596235	520388	277649	438250	153935
70 Net income (less def), Form 1120-A	-15155	*-217	-3565	*15064	*-26437	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	-8902	-8902	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	3717427	60260	1331255	315233	576273	303731	638340	152134	187802	93422	106008	-7924	-39106
73 Statutory special deductions, total	694348	58316	137355	60498	22260	26351	96230	*3658	47925	87343	72120	31947	50346
74 Net operating loss deduction	664173	58159	136653	57128	21995	*25034	92717	*2819	47665	85971	70796	27541	37695
75 Dividends received deduction	30175	*156	*703	*3370	*265	1317	3513	*839	*260	*1372	1324	4406	12650
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	2147348	102233	183653	150728	142039	120492	235827	80655	154199	124774	338756	139317	374675
78 Total income tax before credits	666349	33274	32468	31879	31466	32695	78452	27407	53448	44737	119358	48990	132175
79 Income tax	655005	32947	32403	31224	30805	32695	75804	27386	52778	42743	117358	48163	130699
80 Personal holding company tax	*7	-	-	-	*7	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	9953	*284	*65	*59	*360	-	*2647	*22	670	1808	1906	827	1306
83 Foreign tax credit	17513	-	*61	-	-	-	*99	*80	*1161	*2323	8439	4916	434
84 U.S. Possessions tax credit	1469	-	-	-	-	-	79	-	484	-	906	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	12650	1224	*96	4	*13	-	*2818	*108	*1707	*702	348	5054	578
87 Prior year minimum tax credit	4348	-	-	-	*218	-	*1445	*646	*628	*474	252	508	176
88 Total income tax after credits	630369	32050	32312	31876	31235	32695	74011	26573	49467	41239	109413	38512	130987

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Nature of business not allocable

DIVISION 90
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5201	732	3165	*674	*437	*136	*51	-	*5	-	-	-	-
2 Total assets	562836	-	45029	*106308	*152342	*101741	*59908	-	*97508	-	-	-	-
3 Cash	122512	-	*15791	*49283	*25856	*830	*9677	-	*21075	-	-	-	-
4 Notes and accounts receivable	44666	-	*277	67	*30034	-	*464	-	*13825	-	-	-	-
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Inventories	*70913	-	*920	*48116	*11379	-	*1086	-	*9412	-	-	-	-
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	*4860	-	*44	*3840	*427	-	5	-	*544	-	-	-	-
10 Loans to stockholders	*887	-	*251	75	*560	-	-	-	-	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	*49337	-	-	-	-	*49337	-	-	-	-	-	-	-
13 Depreciable assets	184067	-	*27704	*4468	*35910	*54615	*49322	-	*12049	-	-	-	-
14 Less: Accumulated depreciation	56623	-	*17833	*2346	*19212	*3527	*6878	-	*6827	-	-	-	-
15 Depletable assets	*891	-	-	-	*891	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*745	-	-	-	*745	-	-	-	-	-	-	-	-
17 Land	*57501	-	-	-	*54042	*486	*2973	-	-	-	-	-	-
18 Intangible assets (Amortizable)	*3726	-	-	-	*25	-	3701	-	-	-	-	-	-
19 Less: Accumulated amortization	*558	-	-	-	*25	-	534	-	-	-	-	-	-
20 Other assets	81404	-	*17874	*2806	*13202	-	*92	-	*47430	-	-	-	-
21 Total liabilities	562836	-	45029	*106308	*152342	*101741	*59908	-	*97508	-	-	-	-
22 Accounts payable	81512	-	*58	*9744	*418	*82	*210	-	*71000	-	-	-	-
23 Mort, notes, and bonds under 1 yr	*53166	-	-	-	*47944	-	265	-	*4957	-	-	-	-
24 Other current liabilities	*16326	-	*12349	*95	*201	-	*203	-	*3479	-	-	-	-
25 Loans from stockholders	*81346	-	*25405	*26298	*23148	-	*6496	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	*134694	-	*63278	*12124	*16640	-	*42652	-	-	-	-	-	-
27 Other liabilities	*45012	-	-	-	*36508	-	*-0	-	*8504	-	-	-	-
28 Net worth	150778	-	-56061	*58046	*27483	*101659	*10083	-	*9568	-	-	-	-
29 Capital stock	98284	-	*9724	*13418	*27004	*45456	*1195	-	*1487	-	-	-	-
30 Paid-in or capital surplus	*74119	-	*8601	-	*3467	*55072	*6979	-	-	-	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	-21096	-	*-83417	*4103	*50865	*5444	*1909	-	-	-	-	-	-
33 Retained earnings (S Corp)	*65630	-	*9031	*40525	*12306	*-4313	-	-	*8081	-	-	-	-
34 Less: Cost of treasury stock	*66159	-	-	-	*66159	-	-	-	-	-	-	-	-
35 Total receipts	922217	*3530	*55298	*513627	*191459	*5660	*8483	-	*144161	-	-	-	-
36 Business receipts	904657	-	*55297	*513619	*185089	-	*7769	-	*142882	-	-	-	-
37 Interest	*7546	*2861	*2	5	*4325	*46	*307	-	-	-	-	-	-
38 Interest on govt. obligations	-	-	-	-	-	-	-	-	-	-	-	-	-
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*4089	-	-	-	-	*4089	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*669	*669	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
44 Dividends, domestic corporations	*1525	-	-	-	-	*1525	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	*3731	-	*-2	*4	*2045	-	406	-	*1279	-	-	-	-
47 Total deductions	930457	*16815	63473	*506456	*186630	*860	*10933	-	*145290	-	-	-	-
48 Cost of goods	*659639	-	*4738	*387328	*142842	-	1440	-	*123291	-	-	-	-
49 Compensation of officers	*19641	-	*2401	*9753	*1084	-	355	-	*6048	-	-	-	-
50 Salaries and wages	*42074	-	-	*25744	*9122	-	*1681	-	*5526	-	-	-	-
51 Repairs	*2585	-	*662	*412	*1186	-	*177	-	*148	-	-	-	-
52 Bad debts	*265	-	-	-	*261	-	4	-	-	-	-	-	-
53 Rent paid on business property	*61234	-	*4715	*47132	*7149	-	*64	-	*2174	-	-	-	-
54 Taxes paid	13296	*238	*1314	*7036	*2681	*646	*667	-	*714	-	-	-	-
55 Interest paid	*5674	-	*2951	-0	*1339	-	*1385	-	-	-	-	-	-
56 Contributions or gifts	*35	-	-	*24	-	*11	-	-	-	-	-	-	-
57 Amortization	136	-	-	-	-	-	136	-	-	-	-	-	-
58 Depreciation	*8441	-	*1524	*559	*3701	-	*1310	-	*1348	-	-	-	-
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	*2647	-	*277	*77	*2199	-	*93	-	-	-	-	-	-
61 Pension, prof sh, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
62 Employee benefit programs	*738	-	*738	-	-	-	-	-	-	-	-	-	-
63 Net loss, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
64 Other deductions	114053	*16577	*44154	*28390	*15067	*203	*3619	-	*6043	-	-	-	-
65 Total receipts less total deducts	-8240	*-13285	-8175	*7171	*4829	*4801	*-2450	-	*-1130	-	-	-	-
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total	-8240	*-13285	-8175	*7171	*4829	*4801	*-2450	-	*-1130	-	-	-	-
68 Net income, total	33439	*3294	*12698	*7171	*4829	*5446	-	-	-	-	-	-	-
69 Deficit, total	41678	*16579	*20874	-	-	*646	*2450	-	*1130	-	-	-	-
70 Net income (less def), Form 1120-A	*1180	-	*68	-	*1112	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F	*634	*634	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S	*12047	-	*10165	*3657	-	*-646	-	-	*-1130	-	-	-	-
73 Statutory special deductions, total	*6593	-	*2415	*813	*2144	*1220	-	-	-	-	-	-	-
74 Net operating loss deduction	*5372	-	*2415	*813	*2144	-	-	-	-	-	-	-	-
75 Dividends received deduction	*1220	-	-	-	-	*1220	-	-	-	-	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax	13022	*3294	*115	*2701	*2684	*4226	-	-	-	-	-	-	-
78 Total income tax before credits	2128	*507	*17	*405	*403	*796	-	-	-	-	-	-	-
79 Income tax	2128	*507	*17	*405	*403	*796	-	-	-	-	-	-	-
80 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Total income tax after credits	2128	*507	*17	*405	*403	*796	-	-	-	-	-	-	-

Returns with net income

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

U. S. Total

ALL INDUSTRIES
RETURNS WITH NET INCOME

			Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2647474	113557	1309180	431320	283075	196667	223971	37150	22511	9353	6748	6428	7514
2 Total assets	29330725348	-	42781333	70123541	100862507	138170377	474203511	257195142	347698908	331749425	481537769	1054524208	26031878628
3 Cash	1122170372	-	13085054	15759845	19559925	22838572	59019475	26783864	30698259	24370250	30690995	47889752	831474382
4 Notes and accounts receivable	6117960805	-	3848898	9644223	17774558	27947266	115037586	65658564	88490562	89521100	132386001	246916101	5320735945
5 Less: Allowance for bad debts	105652316	-	28501	78262	79803	259208	1121954	866906	1678420	1838300	2814771	5055586	91830606
6 Inventories	891042929	-	4126663	9867444	15087854	22798816	95663344	57757058	63902732	40614507	38320128	58472273	484432109
7 U.S. govt. obligations, total	1264872335	-	27122	115113	318230	468514	2951395	2429504	8336351	18831549	36722447	79667709	1115004400
8 Tax-exempt securities	709231179	-	*9147	54671	173743	394042	1314657	981268	3368348	6582311	14711690	44417032	637224270
9 Other current assets	2069758817	-	1847041	3122294	5001469	6997186	25759502	14313141	19268731	16366202	19810715	42961460	1914311077
10 Loans to stockholders	92558535	-	3684626	4643824	4110265	3670568	6883460	2483593	2308039	1208754	1278987	2093651	60192769
11 Mortgage and real estate loans	1939528420	-	336476	709957	791612	1576985	3798183	2065338	3796624	8191458	25284751	66117006	1826860028
12 Other investments	9865371330	-	1356706	3043147	5903952	9214404	33021481	20339108	39684791	55789054	97226861	294985949	9304805876
13 Depreciable assets	5043517472	-	49989030	54872969	66114527	84048332	240603393	115040662	142195421	102562787	115060793	201970004	3871059554
14 Less: Accumulated depreciation	2410064232	-	37812370	37656720	42696307	53641489	142529048	64580606	75010088	52352945	56081094	91612356	1756091207
15 Depletable assets	132306677	-	245855	279417	200171	368961	1266443	680432	1684299	1591332	2149712	3694154	120145900
16 Less: Accumulated depletion	68327935	-	184269	174303	109434	212734	656229	305663	666366	626171	924798	1530197	62937772
17 Land	180448853	-	606406	2020312	4300620	7230011	19961256	7159571	9186131	6239767	6647730	10512248	106584802
18 Intangible assets (Amortizable)	842603969	-	2292447	3637565	3067884	3147945	9602779	4491110	8383376	9928987	14977017	36753532	746321327
19 Less: Accumulated amortization	159160270	-	1373590	1486156	1052003	1181053	4143901	1665000	2867196	2508376	3678362	7237884	131966748
20 Other assets	1802558411	-	724590	1748199	2395245	2763260	7771690	4430105	6617316	7277158	9768965	23509360	1735552523
21 Total liabilities	29330725348	-	42781333	70123541	100862507	138170377	474203511	257195142	347698908	331749425	481537769	1054524208	26031878628
22 Accounts payable	1817771815	-	3948087	7170810	12239519	18934278	73840130	40103903	47546162	35625477	41483162	71683888	1465196399
23 Mort, notes, and bonds under 1 yr	2249786556	-	3718728	5344871	8040809	11029281	57555423	40695514	46311526	28662381	25846316	42866335	1979715374
24 Other current liabilities	7881831775	-	5378953	6162973	8317422	10672185	43457236	26685328	46797909	75860445	149256398	309040611	7200202315
25 Loans from stockholders	195539922	-	9831789	8921788	9486040	9575149	23398867	7855551	7721811	4630285	2708926	6508011	104901705
26 Mort, notes, bonds, 1 yr or more	3183776635	-	9202820	12877726	17190995	23313603	74395093	36078657	49336411	38670365	46908363	105165373	2770637230
27 Other liabilities	3593115338	-	690263	1278078	2270930	3005534	11753838	6326673	12740514	11818634	16051776	37223250	3489955848
28 Net worth	10408903307	-	10010694	28367296	43316791	61640347	189802925	99449516	137244575	136481836	199282829	482036741	9021269758
29 Capital stock	2432664470	-	7383632	6741003	7576999	8898943	24246573	10240593	16280276	19366463	31039285	66030521	2234860182
30 Paid-in or capital surplus	6214344542	-	11844640	6584615	7820827	10160146	31372547	19886289	40080217	55639727	109785320	289435826	5631734388
31 Retained earnings, appropriated	136335821	-	2763211	215756	592944	647630	1558513	464442	799013	1192350	1596983	5310223	121194757
32 Retained earnings-unappropriated	3072525889	-	-11365627	10903209	19988279	28594622	78693218	29733779	38645059	35731471	47678321	117582987	2676340572
33 Retained earnings (S Corp)	281742896	-	1377682	6617415	10431056	17570123	65367098	43979156	46928032	28894397	21238393	21696696	17642847
34 Less: Cost of treasury stock	1728710309	-	1992844	2694702	3093314	4231116	11435024	4854743	5488022	4342571	12055473	18019511	1660502988
35 Total receipts	13764967415	254766132	335116674	293959949	310671081	373919251	1214277383	626471676	685170406	423407796	404918080	623578482	8218710506
36 Business receipts	11835116726	166746921	328037130	287538514	303154580	364445823	1188730592	612995822	665689367	403394299	373522448	555042020	6585819210
37 Interest	1040670371	67889343	227867	463585	708255	864881	2988802	1670937	3604889	6889967	14570438	34324451	906466957
38 Interest on govt. obligations	34883186	520449	20349	12431	24364	52402	180592	122717	283499	537761	1083563	2821060	29223999
39 Rents	88740734	1990922	241383	197647	350833	411625	1350129	740260	1307377	869320	1067377	2126185	78087675
40 Royalties	71537591	735254	73968	40013	40156	133166	467421	253034	374225	453786	612358	1701601	66652609
41 Net S-T cap gain less net LT loss	67795317	790496	79673	45179	37064	123849	237209	160348	332739	594222	1471911	4321760	59600865
42 Net L-T cap gain less net ST loss	92185190	4070366	483731	500763	1002591	848728	2502516	1279115	1878441	1886163	2258203	4430129	71044443
43 Net gain, noncapital assets	50461845	2493892	772696	548136	590623	961703	1938461	926316	1240124	915679	980969	1550568	37542677
44 Dividends, domestic corporations	17914243	240048	22742	43258	112162	94676	405365	127516	241220	273269	270131	510507	15573350
45 Dividends, foreign corporations	49897525	415390	-	*4399	*373	*1091	36372	38848	147634	157996	298466	875745	47921211
46 Other receipts	415764688	8873051	5157134	4566022	4650081	5981307	15439923	8156763	10070891	7435335	8782216	15874455	320777509
47 Total deductions	12667627922	227902516	307155779	276644072	292352143	353835254	1159315060	598407245	651023091	397679803	374670923	566344662	7462297374
48 Cost of goods	7425051608	98517340	107334936	138593951	157537286	214074495	803566444	452025469	490916560	291139264	254644345	364568447	4052133072
49 Compensation of officers	251115653	3307368	46204970	26765963	23247385	21790871	44359590	14161151	11911216	6166896	5199713	6718704	41281824
50 Salaries and wages	1163173744	17628488	43396816	36354901	37078321	39275111	106079817	48074962	50452847	31712288	34473294	53962692	664684206
51 Repairs	105246894	2497030	3177815	2574959	3035548	3255243	7535461	3066898	2995849	1845859	2023581	3603313	69635338
52 Bad debts	64210202	2046586	287438	482268	507565	821284	2354634	1087036	1130572	882022	1011490	2328430	51270877
53 Rent paid on business property	200229964	2604469	14988276	10099375	9287955	8436342	20596146	6717204	7280810	4256784	4732315	7686614	103543674
54 Taxes paid	288620073	4961357	9946601	8560475	8697280	9852322	25027164	10849338	11600944	7220302	7460867	13397044	171046379
55 Interest paid	728622337	55305794	1583246	1973077	2524121	3315048	11320480	6020469	7800267	7265047	10822022	21626778	599065987
56 Contributions or gifts	8277541	124312	63427	74854	81521	99190	286718	118129	185939	157790	180789	367758	6537115
57 Amortization	44881365	814380	186069	237054	233544	227012	936746	401866	679814	732094	1036635	1900534	37495615
58 Depreciation	413168157	6077467	4162346	4561701	5337621	6624605	18927632	9127201	11364577	7726956	9248533	15961086	314048435
59 Depletion	7706883	112194	31453	14684	10985	22421	83096	82933	166547	144968	200657	210737	6626208
60 Advertising	152793632	2081345	3300734	2630297	2729721	3271513	8815251	5008874	5252890	4186760	4130304	6575648	104810294
61 Pension, prof sh, stock, annuity	61268211	900508	2946067	1702701	1690132	1746241	4665301	1907347	2195354	1445240	1451207	2389776	38228337
62 Employee benefit programs	149208968	1980683	2496138	2162433	2287390	2924276	9311118	4646642	5369055	3644940	4200089	7026608	103159596
63 Net loss, noncapital assets	9189218	1004148	38109	58651	58413	84562	261915	111245	154464	133666	267539	416913	6599592
64 Other deductions	1594863476	27939045	67011337	39796731	38007354	38014719	95187546	35000480	41565385	29018925	33587546	57603581	1092130825
65 Total receipts less total deducts	1097339493	26863616	27960894	17315876	18318938	20083997	54962323	28064432	34147315	25727994	30247157	57233820	756413131
66 Constructive taxable income from related foreign corporations	55368932	464947	-	-	*12698	-	16332	18638	77884	166927	152879	502556	53956071
67 Net income, total	1117825239	26808115	27940545	17303445	18307272	20031595	54798063	27960352	33941701	25357160	29316473	54915316	781145204
68 Net income, Form 1120-A	990878	9285	538597	305012	137984	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	4306538	4306538	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	154704647	3787862	22737500	11977123	11982865	12709036	32581063	16812282	16840964	8814907	6356891	5880943	4223211
71 Statutory special deductions, total	281979065	7791272	2434128	1826061	1726920	1805374	4135581	1976644	3373444	3678894	6192991	15771749	231266007
72 Net operating loss deduction	59826095	3050546	2406407	1793854	1646101	1724276	3693391	1678134	2506659	2061295	2531646	4089825	32643960
73 Dividends received deduction	21997811	225780	16215	30560	77007	67705	322701	122391	225533	265987	354960	731154	19557817
74 Public utility div paid deduction	51919	15	-	-	-	-	-	-	-	*-0	-	11	51893
75 Income subject to tax	683253104	15336852	2788035	3515837	4607476	5542702	18159278	9222468	13817019	12904787	16824113	33385115	547149424
76 Total income tax before credits	238795944	5433830	535976	666721	961568	1301807	5577902	3154718	4751807	4495749	5873298	11740735	194301834
77 Income tax	235129416	5269085	536462	662299	952609	1279435	5478222	3093669	4681209	4399931	5766354	11562867	191447274
78 Personal holding company tax	13567	*501	*169	*894	741	*3606	2496	*348	*796	*656	1200	37	2120
79 Recapture taxes	4790	-	-	*276	-	-	*445	*162	*23	*193	13	876	2801
80 Alternative minimum tax	3557790	51244	2026	2703	7133	18280	94800	55970	75571	88938	105528	184217	2871381
81 Foreign tax credit	42137535	435769	*61	*39	*3913	5305	24816	29444	67919	89243	145217	455904	40879905
82 U.S. Possessions tax credit	2722179	7087	37	-	31	115	12689	17996	52167	95167	168993	369168	1998730
83 Nonconventional source fuel credit	1083331	*12613	*70	*648	*374	-	2023	*1958	5478	4402	5260	8877	1041628
84 General business credit	5082314	98051	5858	13492	13084	19715	49308	29436	57703	47082	85194	180077	4483314
85 Prior year minimum tax credit	4122664	116143	*469	1764	2798	10424	86720	48844	67973	65482	83235	156047	3482765
86 Total income tax after credits	183647134	4764165	529481	650778	941369	1266248	5402347	3027039	4500567	4194373	5385399	10570661	142414706

DIVISION 10
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	91984	4037	35220	16345	16168	10351	8864	559	276	90	***	34	***
2 Total assets	58916598	-	1220712	2673966	5795046	7325466	16265982	3803729	4073928	3016032	***	5797618	***
3 Cash	4714840	-	328228	392303	762021	721483	1185290	395625	330264	220912	***	80682	***
4 Notes and accounts receivable	6116274	-	59873	243520	238974	449228	1095739	663116	820351	420866	***	1066610	***
5 Less: Allowance for bad debts	51263	-	*773	-	*532	*2515	5873	*2360	6031	*878	***	7145	***
6 Inventories	5978712	-	46516	150668	340518	448894	1637074	612245	406642	273572	***	1022591	***
7 U.S. govt. obligations, total	90470	-	*771	-	-	*5529	16915	*3948	*36640	*16334	***	4926	***
8 Tax-exempt securities	219477	-	-	*4551	*12555	*21474	*17625	-	*70926	*53225	***	2673	***
9 Other current assets	2312335	-	29372	55686	250943	284234	555042	146254	112815	202151	***	295919	***
10 Loans to stockholders	1583571	-	118850	236135	386185	245965	375699	67014	21888	*6066	***	9376	***
11 Mortgage and real estate loans	501749	-	-	*23371	*41156	*29045	268755	*38758	*51832	*18597	***	15604	***
12 Other investments	7390200	-	48365	81392	338146	505245	1237786	338903	569733	475481	***	603935	***
13 Depreciable assets	45404954	-	2344556	4253007	5972757	6317920	12411454	2310312	2269723	1878731	***	3903507	***
14 Less: Accumulated depreciation	29289528	-	1859140	3253703	4229932	4499911	8066010	1462134	1189177	1048670	***	1851005	***
15 Depletable assets	389188	-	*1091	*103	*3137	-	*27791	*1944	*58260	*66807	***	-	***
16 Less: Accumulated depletion	220925	-	*58	*52	-	-	*12054	*208	*19278	-	***	-	***
17 Land	11037462	-	*82761	294066	1250783	2413640	4796308	631573	418436	313885	***	392002	***
18 Intangible assets (Amortizable)	676026	-	23317	91712	83908	24178	51142	11824	16812	26789	***	102777	***
19 Less: Accumulated amortization	158813	-	9582	18859	16648	7646	12504	4477	6518	2654	***	14279	***
20 Other assets	2221872	-	6563	120065	361076	368703	685803	51391	110609	94817	***	169444	***
21 Total liabilities	58916598	-	1220712	2673966	5795046	7325466	16265982	3803729	4073928	3016032	***	5797618	***
22 Accounts payable	3144881	-	55254	156058	160692	203216	528371	354898	366332	135179	***	512932	***
23 Mort, notes, and bonds under 1 yr	7170438	-	236957	191990	657382	720451	2495782	600684	595661	403235	***	713106	***
24 Other current liabilities	2924270	-	50577	164051	195347	186307	584696	391285	220300	111615	***	398369	***
25 Loans from stockholders	3321557	-	249832	666027	476165	440908	967169	55452	285006	*90699	***	61129	***
26 Mort, notes, bonds, 1 yr or more	11468944	-	321107	750722	1072366	1500419	3590834	723983	644309	562455	***	1131398	***
27 Other liabilities	2640269	-	20081	20925	40609	85397	392879	181342	64531	95716	***	562701	***
28 Net worth	28246239	-	286904	724194	3192486	4188768	7706252	1496085	1897788	1617133	***	2417983	***
29 Capital stock	5369835	-	169490	433273	933135	1025906	1989233	264928	155166	56355	***	136076	***
30 Paid-in or capital surplus	5082208	-	104670	283060	550321	661170	1181730	150285	389940	718531	***	405996	***
31 Retained earnings, appropriated	145055	-	-	-	*24812	*4532	*51463	*58835	29	*5264	***	-0	***
32 Retained earnings-unappropriated	15181025	-	-30816	395422	1587967	2071029	3744618	786228	784921	186497	***	1837509	***
33 Retained earnings (S Corp)	4203575	-	58976	-210311	335680	574007	1092424	316780	677189	711530	***	154436	***
34 Less: Cost of treasury stock	1735460	-	*15415	*177250	239429	147877	353216	80972	109457	*61043	***	116035	***
35 Total receipts	83358145	598563	6377464	7252812	9055348	9662483	20160382	5854684	5045320	3274034	***	8106901	***
36 Business receipts	76593246	346834	6172810	6784424	7820771	8735997	18363773	5433956	4651796	3059653	***	7729647	***
37 Interest	411708	8522	7336	6587	46361	41826	93118	24276	31426	18160	***	58426	***
38 Interest on govt. obligations	40821	*687	-	*228	*4233	*2144	6755	*328	10954	9516	***	1195	***
39 Rents	333936	*1048	*3303	24681	48848	74387	116611	24202	10724	6440	***	9343	***
40 Royalties	125933	*46	-	-	*4231	*1422	7318	*1888	*10381	17	***	33939	***
41 Net S-T cap gain less net LT loss	36412	-	*79	*136	*14774	*510	2628	*1154	*18	*4060	***	6	***
42 Net L-T cap gain less net ST loss	725210	56248	*1609	*24549	25079	65370	227411	73308	111569	41550	***	26382	***
43 Net gain, noncapital assets	556932	58406	29813	63284	53140	110055	111031	35040	47905	29132	***	11116	***
44 Dividends, domestic corporations	103757	*766	*670	*8714	8017	4534	28518	10164	7023	*9039	***	1615	***
45 Dividends, foreign corporations	71061	-	-	-	-	*82	*126	*113	*3846	*36	***	8088	***
46 Other receipts	4359130	126006	161845	340208	1029893	626157	1203091	250256	159678	96432	***	227145	***
47 Total deductions	77030085	419489	5731175	6732526	8270197	8773840	18931273	5478981	4637509	2989458	***	7714695	***
48 Cost of goods	41769100	148180	2052378	3224933	3073785	3818732	9098369	3891150	3225633	2080966	***	6182239	***
49 Compensation of officers	2488241	*45345	385759	345220	432335	308809	608549	110731	73287	43353	***	79262	***
50 Salaries and wages	5879736	27639	627935	511118	776486	729703	1550932	312213	293346	198190	***	287078	***
51 Repairs	1677742	8789	168514	187499	317877	238583	480922	68950	57982	26467	***	48561	***
52 Bad debts	83327	*263	*894	*17755	13174	13372	12854	2335	5004	1697	***	4478	***
53 Rent paid on business property	3122999	22501	633205	375344	543731	403449	869221	71174	66141	18953	***	50035	***
54 Taxes paid	1800453	19364	152341	195493	260863	227392	482475	82249	95962	66011	***	107758	***
55 Interest paid	1678390	32899	66193	126536	218172	207586	481332	103119	97723	56814	***	133197	***
56 Contributions or gifts	46715	*173	*983	2357	3066	4005	8365	1858	2286	2411	***	9294	***
57 Amortization	54803	*3443	2077	2627	6737	1854	4300	781	2386	8811	***	9274	***
58 Depreciation	3320297	22403	185502	307236	474758	477206	911022	146603	135702	120500	***	278436	***
59 Depletion	13183	*317	*97	-	*488	*266	*2367	*938	*1202	*3329	***	121	***
60 Advertising	336959	*735	35045	30620	28162	37114	41373	43706	10902	15795	***	32606	***
61 Pension, prof sh, stock, annuity	180756	981	*7559	*13392	29299	9604	58060	12809	11212	7405	***	21820	***
62 Employee benefit programs	573430	*903	43035	29368	71947	49933	130274	21902	26590	22304	***	68037	***
63 Net loss, noncapital assets	28869	*1322	-	*61	*1202	*7643	12618	*1081	347	*312	***	1544	***
64 Other deductions	13975085	84235	1369658	1362967	2018117	2238589	4178239	607382	531804	316141	***	400954	***
65 Total receipts less total deducts	6328059	179074	646290	520286	785151	888643	1229109	375703	407811	284577	***	392207	***
66 Constructive taxable income from related foreign corporations	23023	-	-	-	-	-	-	-	-	-	***	-	***
67 Net income, total	6310262	178387	646290	520058	780918	886499	1222354	375375	396857	275061	***	391012	***
68 Net income, Form 1120-A	47198	*171	*9585	*19133	*18308	-	-	-	-	-	***	-	***
69 Net income, Form 1120-F	41904	41904	-	-	-	-	-	-	-	-	***	-	***
70 Net income, Form 1120S	3219819	*59742	524250	348086	487325	513384	598146	173981	175216	146149	***	78146	***
71 Statutory special deductions, total	770286	42998	69903	71551	80735	125842	152772	42224	56195	22104	***	36885	***
72 Net operating loss deduction	663263	42462	60144	71195	75267	122947	132747	34927	47098	*15231	***	27557	***
73 Dividends received deduction	97733	*536	*469	*356	5468	2896	20025	7297	9096	*6873	***	9328	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
75 Income subject to tax	2333994	75647	53546	100632	214453	250736	474672	159170	165771	107879	***	278402	***
76 Total income tax before credits	657667	21392	8520	15669	34077	48387	123007	54824	56926	36866	***	98241	***
77 Income tax	647637	21163	8520	15668	34077	46802	121578	53007	56140	36680	***	96271	***
78 Personal holding company tax	*227	-	-	-	-	-	*227	-	-	-	***	-	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	-	***
80 Alternative minimum tax	9835	*127	-	-	-	*1584	1197	*1817	*967	*187	***	1928	***
81 Foreign tax credit	34920	-	-	-	-	*14	*-0	-	*4	*388	***	131	***
82 U.S. Possessions tax credit	23	-	-	-	-	23	-	-	-	-	***	-	***
83 Nonconventional source fuel credit	*554	-	-	-	*374	-	-	-	-	*17	***	6	***
84 General business credit	13046	*467	6	2	*327	*823	1736	*804	*607	*792	***	1089	***
85 Prior year minimum tax credit	12017	43	-	-	-	*185	3278	*2761	*853	*389	***	2272	***
86 Total income tax after credits	597107	20882	8515	15667	33376	47343	117993	51260	55461	35281	***	94744	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 0400
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	50440	2046	9649	10043	11918	8695	7380	418	164	65	25	***	***
2 Total assets	46015016	-	400462	1669594	4266283	6191255	13525075	2768161	2384824	2198988	1719810	***	***
3 Cash	3029819	-	81170	225768	448687	551517	883539	184034	162533	192143	42276	***	***
4 Notes and accounts receivable	3742375	-	*16481	*124010	135852	257940	407058	474594	365700	320904	322237	***	***
5 Less: Allowance for bad debts	32569	-	-	-	-	-	*1631	*1774	3460	*287	2121	***	***
6 Inventories	4924296	-	*23851	105730	292166	405700	1372405	396059	300564	212022	218380	***	***
7 U.S. govt. obligations, total	73707	-	-	-	-	*4949	*16160	*3948	*31968	*6351	957	***	***
8 Tax-exempt securities	215049	-	-	*4551	*12555	*20568	*17625	-	*67404	*53225	36448	***	***
9 Other current assets	1608456	-	*12225	12435	174127	146482	414846	122423	52644	130685	149180	***	***
10 Loans to stockholders	1222877	-	67930	151037	304342	200651	300504	62492	*4087	*6066	17787	***	***
11 Mortgage and real estate loans	420694	-	-	*8072	*41156	*29045	204228	*38758	*50925	*18275	14549	***	***
12 Other investments	6451411	-	*20881	62281	245269	472757	1105827	268977	381744	260746	239177	***	***
13 Depreciable assets	32936358	-	641461	2912963	3832336	4839480	10204071	1707965	1330461	1477143	845222	***	***
14 Less: Accumulated depreciation	21241916	-	544578	2315476	2750032	3479169	6593153	1118466	730059	856285	428895	***	***
15 Depletable assets	262748	-	*1091	*103	*3137	-	*21769	*1835	*4759	-	-	***	***
16 Less: Accumulated depletion	201073	-	*58	*52	-	-	*10652	*208	*827	-	-	***	***
17 Land	10349738	-	*82761	279910	1198676	2335385	4504953	583376	319746	285567	207825	***	***
18 Intangible assets (Amortizable)	438843	-	*5317	*18670	28376	17086	32882	9551	6951	8079	17192	***	***
19 Less: Accumulated amortization	121907	-	*5130	*7508	6284	5101	11660	3966	4226	1219	4267	***	***
20 Other assets	1936110	-	-2939	87102	305920	393964	656304	38562	43910	85572	43863	***	***
21 Total liabilities	46015016	-	400462	1669594	4266283	6191255	13525075	2768161	2384824	2198988	1719810	***	***
22 Accounts payable	1953326	-	*6143	*50525	93881	71116	196023	263875	171178	105154	108829	***	***
23 Mort, notes, and bonds under 1 yr	5714839	-	*151756	135308	465738	608949	2124396	486816	434652	334061	358132	***	***
24 Other current liabilities	1831910	-	*1528	81410	129810	107271	383944	177141	86816	69746	88824	***	***
25 Loans from stockholders	2607407	-	69442	493021	403919	324160	837225	34804	267773	*90674	15660	***	***
26 Mort, notes, bonds, 1 yr or more	9181405	-	*95158	489080	710254	1291237	3175517	529038	389204	447384	326234	***	***
27 Other liabilities	2066085	-	*14664	*2901	40176	71431	214704	79139	29998	47553	108610	***	***
28 Net worth	22660043	-	61771	417349	2422506	3717091	6593264	1197348	1005204	1104417	713522	***	***
29 Capital stock	4781932	-	87684	388316	817560	977242	1866112	236978	98165	50854	49149	***	***
30 Paid-in or capital surplus	3987004	-	*27635	247559	431314	632220	1012951	126140	236238	378889	209880	***	***
31 Retained earnings, appropriated	130740	-	-	-	*23479	*4532	*43744	*58835	29	-	121	***	***
32 Retained earnings-unappropriated	12593556	-	36838	221525	1246012	1827759	3199112	618469	414683	136202	256472	***	***
33 Retained earnings (S Corp)	2522890	-	-75905	-263194	11250	416468	757658	227273	317043	591588	212697	***	***
34 Less: Cost of treasury stock	1356079	-	*14481	*176856	107109	141130	286313	70346	60956	*53116	14797	***	***
35 Total receipts	52857055	470111	1603998	3616033	5033843	6526376	12844276	3866486	3114185	2581766	2388692	***	***
36 Business receipts	47194446	240114	1438800	3217473	4024661	5687538	11235620	3501670	2860677	2440613	2268787	***	***
37 Interest	324273	8003	6531	5249	41799	36064	74037	19378	14978	12287	6689	***	***
38 Interest on govt. obligations	31678	*687	-	*228	*4049	*2144	5120	*328	*5480	*8374	1595	***	***
39 Rents	315267	*813	*3303	24681	43932	73925	112682	23445	5616	*3331	5730	***	***
40 Royalties	112610	*46	-	-	*4231	*1422	7137	*1433	*173	17	10751	***	***
41 Net S-T cap gain less net LT loss	31097	-	*79	-	*14774	*510	2599	*76	*4	*2	912	***	***
42 Net L-T cap gain less net ST loss	612561	53597	*119	*17024	21543	65370	219907	57430	63616	*15637	17426	***	***
43 Net gain, noncapital assets	396404	*45102	*14954	*36558	43532	68599	79434	31695	43596	19289	987	***	***
44 Dividends, domestic corporations	91958	*766	*670	*8205	8004	4528	28002	*9253	5952	*265	5069	***	***
45 Dividends, foreign corporations	61775	-	-	-	-	*82	*126	-	*18	-	1897	***	***
46 Other receipts	3684988	120983	139542	306614	827319	586194	1079611	221779	114075	81950	68848	***	***
47 Total deductions	48540788	312337	1451663	3318917	4553326	5815641	11869597	3617872	2867462	2377324	2279770	***	***
48 Cost of goods	24142758	*71965	*234513	1294816	1283565	2002278	4003225	2523032	1885358	1736644	1834598	***	***
49 Compensation of officers	1149369	*42893	*18038	96876	158717	181773	394109	74959	38624	32265	18907	***	***
50 Salaries and wages	3487815	27547	*118614	235530	385231	429697	1096415	189598	170015	139218	82056	***	***
51 Repairs	1160283	5940	53572	111951	187039	193705	373502	54397	42981	21837	14602	***	***
52 Bad debts	33574	*263	-	*8387	*1893	*2524	4083	1244	2744	1003	1154	***	***
53 Rent paid on business property	2602058	22106	479851	297334	468534	359363	751300	52684	51084	14193	17267	***	***
54 Taxes paid	1050941	15533	24730	86790	124563	146338	322031	57268	62996	35217	33068	***	***
55 Interest paid	1296937	25775	31090	78469	164310	170781	407915	68261	67494	43892	51339	***	***
56 Contributions or gifts	39496	*138	*204	*1456	2255	3458	6611	1796	1888	1143	2149	***	***
57 Amortization	40470	*3396	*361	*478	2715	1230	3649	*526	1792	8648	1046	***	***
58 Depreciation	2234881	18278	37313	175427	278975	339465	721805	96422	85542	80967	70249	***	***
59 Depletion	8533	-	*97	-	*488	*266	*2367	*870	*263	3	655	***	***
60 Advertising	194959	*696	*5524	14330	7959	22615	25988	13340	8911	8091	6546	***	***
61 Pension, prof sh, stock, annuity	91694	868	-	*917	*13208	6634	37058	*3350	5135	3858	1919	***	***
62 Employee benefit programs	361616	*864	*6860	20035	34612	29497	85161	12983	11734	5310	17438	***	***
63 Net loss, noncapital assets	27025	*1322	-	-	*1179	*7164	11867	*972	*174	*279	748	***	***
64 Other deductions	10618378	74756	440895	896120	1438083	1918853	3622510	466168	430727	244756	126031	***	***
65 Total receipts less total deducts	4316268	157774	152335	297117	480516	710735	974679	248614	246722	204442	108922	***	***
66 Constructive taxable income from related foreign corporations	23023	-	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total	4307613	157087	152335	296888	476468	708591	969559	248286	241242	196068	107327	***	***
68 Net income, Form 1120-A	45804	-	*8363	*19133	*18308	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	37044	37044	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	1913861	*56165	89386	181307	235170	375493	462321	98344	114890	129478	39981	***	***
71 Statutory special deductions, total	590169	38264	31458	52510	67489	115765	119288	28684	36211	*14496	11328	***	***
72 Net operating loss deduction	501202	37727	*21699	52510	62030	112873	99624	22138	31691	*14311	6400	***	***
73 Dividends received deduction	79678	*536	*469	-	5459	2892	19664	*6546	4519	*185	4928	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	1808429	62659	32900	63071	175403	217333	389473	121258	90284	52164	56125	***	***
76 Total income tax before credits	504693	17992	5424	9670	27888	41665	99334	41471	30811	17877	19382	***	***
77 Income tax	498501	17865	5424	9670	27888	41472	97982	40312	30652	17708	19119	***	***
78 Personal holding company tax	*227	-	-	-	-	-	*227	-	-	-	-	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	6128	*127	-	-	-	*193	*1120	*1159	*341	*168	263	***	***
81 Foreign tax credit	34435	-	-	-	-	*14	-	-	*4	-	-0	***	***
82 U.S. Possessions tax credit	23	-	-	-	-	23	-	-	-	-	-	***	***
83 Nonconventional source fuel credit	*538	-	-	-	*374	-	-	-	-	-	100	***	***
84 General business credit	12112	*462	2	2	*151	*819	1691	*787	*549	*178	117	***	***
85 Prior year minimum tax credit	10475	-	-	-	-	*185	3049	*2733	*307	*264	56	***	***
86 Total income tax after credits	447111	17530	5422	9668	27363	40625	94594	37951	29951	17435	19109	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Agriculture, forestry, and fishing: Agricultural services (except veterinarians), forestry, fishing, hunting, and trapping

MINOR INDUSTRY 0600 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	41545	1991	25572	6302	4250	1656	1484	141	112	25	***	***	**
2 Total assets	12901583	-	820250	1004373	1528762	1134211	2740907	1035568	1689104	817043	***	***	**
3 Cash	1685020	-	247058	166535	313334	169966	301751	211591	167731	28768	***	***	**
4 Notes and accounts receivable	2373899	-	43392	119510	103122	191288	688680	188523	454651	99962	***	***	**
5 Less: Allowance for bad debts	18694	-	*773	-	*532	*2515	*4242	*587	*2571	*590	***	***	-
6 Inventories	1054416	-	*22665	44939	48352	43194	264670	216186	106078	*61550	***	***	**
7 U.S. govt. obligations, total	*16763	-	*771	-	-	*580	*756	-	*4673	*9984	***	***	-
8 Tax-exempt securities	*4428	-	-	-	-	*906	-	-	*3522	-	***	***	-
9 Other current assets	703879	-	17148	43251	76817	137752	140195	23830	60171	71466	***	***	**
10 Loans to stockholders	360694	-	50920	*85098	81843	*45315	75195	*4522	*17801	-	***	***	-
11 Mortgage and real estate loans	*81055	-	-	*15299	-	-	*64527	-	*907	*322	***	***	-
12 Other investments	938789	-	*27484	*19112	92877	32488	131959	69926	187989	*214735	***	***	**
13 Depreciable assets	12468595	-	1703096	1340044	2140420	1478439	2207384	602347	939261	401588	***	***	**
14 Less: Accumulated depreciation	8047612	-	1314561	938227	1479901	1020742	1472857	343669	459117	192385	***	***	**
15 Depletable assets	126440	-	*-0	-	-	-	*6022	*109	*53501	*66807	***	***	-
16 Less: Accumulated depletion	*19853	-	-	-	-	-	*1402	-	*18450	-	***	***	-
17 Land	687724	-	-	*14157	52108	78255	291355	*48197	98690	28318	***	***	**
18 Intangible assets (Amortizable)	237184	-	18000	73042	55531	*7091	18260	*2273	9861	*18710	***	***	-
19 Less: Accumulated amortization	36907	-	4452	11351	10365	*2546	844	*511	*2293	*1435	***	***	-
20 Other assets	285762	-	9502	32963	55156	-25261	29498	*12829	66699	9245	***	***	**
21 Total liabilities	12901583	-	820250	1004373	1528762	1134211	2740907	1035568	1689104	817043	***	***	**
22 Accounts payable	1191555	-	49111	105533	66811	132099	332348	91024	195154	30026	***	***	**
23 Mort, notes, and bonds under 1 yr	1455599	-	85201	56682	191644	111502	371385	113868	161009	69175	***	***	**
24 Other current liabilities	1092360	-	49049	82641	65537	79036	200752	214144	133484	41869	***	***	**
25 Loans from stockholders	714150	-	180389	173006	72246	116749	129943	*20648	*17232	*25	***	***	-
26 Mort, notes, bonds, 1 yr or more	2287538	-	225949	261642	362112	209182	415317	194946	255105	*115071	***	***	**
27 Other liabilities	574184	-	5417	*18024	*432	*13966	178175	*102203	34533	*48162	***	***	**
28 Net worth	5586196	-	225133	306845	769980	471678	1112987	298737	892585	512716	***	***	**
29 Capital stock	587904	-	81806	44957	115575	48664	123121	27950	57000	5500	***	***	**
30 Paid-in or capital surplus	1095204	-	77034	*35501	119007	*28950	168779	*24146	153702	*339642	***	***	**
31 Retained earnings, appropriated	*14315	-	-	-	*1333	-	*7719	-	-	*5264	***	***	-
32 Retained earnings-unappropriated	2587469	-	-67655	173898	341955	243271	545506	167760	370238	50295	***	***	**
33 Retained earnings (S Corp)	1680685	-	134882	52883	324430	157540	334765	*89507	*360145	*119942	***	***	-
34 Less: Cost of treasury stock	379381	-	*934	*393	*132319	*6747	66902	*10626	*48501	*7926	***	***	**
35 Total receipts	30501089	128452	4773467	3636779	4021505	3136107	7316106	1988198	1931135	692269	***	***	**
36 Business receipts	29398800	106721	4734010	3566951	3796110	3048459	7128153	1932286	1791119	619040	***	***	**
37 Interest	87435	*519	*805	1338	4562	5762	19082	*4898	16448	5873	***	***	**
38 Interest on govt. obligations	9143	-	-	-	*184	-	*1635	-	*5474	*1142	***	***	**
39 Rents	18669	234	-	-	*4917	*462	3929	*757	5108	*3108	***	***	-
40 Royalties	*13323	-	-	-	-	-	*181	*454	*10208	-	***	***	**
41 Net S-T cap gain less net LT loss	*5316	-	-	*136	-	-	*29	*1078	*14	*4057	***	***	-
42 Net L-T cap gain less net ST loss	112650	*2651	*1490	*7525	*3536	-	*7504	*15879	47953	*25913	***	***	-
43 Net gain, noncapital assets	160528	*13304	*14859	*26726	*9608	*41456	31597	*3345	4310	*9843	***	***	**
44 Dividends, domestic corporations	11799	-	-	*509	*13	*6	*516	*911	*1070	*8774	***	***	-
45 Dividends, foreign corporations	*9286	-	-	-	-	-	-	*113	*3828	*36	***	***	**
46 Other receipts	674142	*5023	22303	33594	202575	39963	123480	28476	45603	14483	***	***	**
47 Total deductions	28489297	107152	4279512	3413610	3716871	2958199	7061676	1861109	1770046	612134	***	***	**
48 Cost of goods	17626342	*76215	1817865	1930116	1790220	1816453	5095144	1368117	1340275	344322	***	***	**
49 Compensation of officers	1338871	*2452	367721	248344	273618	127035	214441	35772	34663	11087	***	***	**
50 Salaries and wages	2391921	*93	509321	275588	391255	300006	454517	122615	123331	58972	***	***	**
51 Repairs	517459	*2849	114943	75548	130838	44878	107420	14553	15000	4630	***	***	**
52 Bad debts	49753	-	*894	*9368	*11282	*10848	8771	*1092	2260	*694	***	***	**
53 Rent paid on business property	520941	*395	153354	78010	75197	44086	117921	18490	15057	*4759	***	***	**
54 Taxes paid	749512	3831	127611	108704	136300	81055	160443	24981	32966	30793	***	***	**
55 Interest paid	381453	*7125	35103	48067	53862	36805	73417	34857	30229	12923	***	***	**
56 Contributions or gifts	7219	*35	*779	*901	811	547	1754	*62	398	*1268	***	***	**
57 Amortization	14334	*47	1715	*2149	4022	*624	650	*255	594	*164	***	***	-
58 Depreciation	1085416	*4125	148189	131808	195783	137742	189217	50181	50160	39533	***	***	**
59 Depletion	*4650	*317	-	-	-	-	-	*68	*939	*3326	***	***	-
60 Advertising	141999	*39	29520	16290	20203	14500	15385	30367	1991	7704	***	***	**
61 Pension, prof sh, stock, annuity	89062	113	*7559	*12475	*16091	*2970	21003	*9459	6077	3547	***	***	**
62 Employee benefit programs	211815	39	36175	*9334	37335	20436	45113	*8918	14856	*16994	***	***	**
63 Net loss, noncapital assets	1845	-	-	*61	*23	*478	*750	*108	*174	*33	***	***	**
64 Other deductions	3356707	9480	928763	466848	580033	319736	555729	141214	101076	71385	***	***	**
65 Total receipts less total deducts	2011792	21300	493955	223169	304634	177908	254430	127089	161089	80135	***	***	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	***	***	-
67 Net income, total	2002649	21300	493955	223169	304450	177908	252795	127089	155615	78993	***	***	**
68 Net income, Form 1120-A	*1393	*171	*1222	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F	*4860	*4860	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S	1305957	*3577	434863	166779	252154	137891	135825	*75637	*60326	*16670	***	***	-
71 Statutory special deductions, total	180117	*4734	38445	*19040	*13246	*10077	33485	*13540	*19984	*7607	***	***	**
72 Net operating loss deduction	162062	*4734	38445	*18684	*13237	*10073	33123	*12790	*15407	*920	***	***	-
73 Dividends received deduction	18055	-	-	*356	*9	*4	*362	*751	*4577	*6687	***	***	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax	525565	12988	20646	37560	39050	33403	85199	*37912	75487	55715	***	***	**
76 Total income tax before credits	152975	3400	3097	5999	6190	6722	23673	13354	26115	18990	***	***	**
77 Income tax	149136	3298	3097	5999	6190	5330	23596	*12695	25489	18971	***	***	**
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax	3707	-	-	-	-	*1391	*77	*658	*626	*18	***	***	-
81 Foreign tax credit	*485	-	-	-	-	-	*-0	-	-	*388	***	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Nonconventional source fuel credit	*17	-	-	-	-	-	-	-	-	*17	***	***	-
84 General business credit	934	*5	4	-	*177	4	*45	17	*58	*614	***	***	**
85 Prior year minimum tax credit	1542	43	-	-	-	-	*229	*28	*546	*125	***	***	**
86 Total income tax after credits	149997	*3352	3093	5999	6013	6718	23399	13309	25511	17846	***	***	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 20
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	17281	572	7600	2210	1846	1650	2283	404	383	104	***	47	***
2 Total assets	246467441	-	331476	349121	684261	1195057	4573929	2889469	5600367	3629934	***	7963574	***
3 Cash	8213943	-	131136	56612	118919	260520	824571	427879	841266	363657	***	451877	***
4 Notes and accounts receivable	29550453	-	*26950	*87250	119183	149442	708563	443467	835892	516814	***	1243580	***
5 Less: Allowance for bad debts	234843	-	-	-	-	-	*3205	*1455	4050	4753	***	16456	***
6 Inventories	6227359	-	*6724	*22151	*56124	*6531	54579	103676	179609	126660	***	241334	***
7 U.S. govt. obligations, total	930722	-	*111	-	*24864	*2095	*168174	*59245	185017	*48308	***	133495	***
8 Tax-exempt securities	255911	-	-	-	-	*36590	*50194	*56048	*50061	*21526	***	17045	***
9 Other current assets	22298094	-	*16669	*21354	27857	52521	126676	150459	294180	145253	***	601681	***
10 Loans to stockholders	803648	-	*30076	*395	*20878	152730	92556	95632	105207	*1379	***	133856	***
11 Mortgage and real estate loans	136554	-	-	-	*12535	*11472	*23593	*3751	*6417	*2032	***	18782	***
12 Other investments	87614465	-	*4137	*22756	*46696	139836	658518	524970	744657	575501	***	1274104	***
13 Depreciable assets	97185067	-	375568	245440	525311	806082	3225406	1648858	2918263	1614838	***	4295219	***
14 Less: Accumulated depreciation	46142376	-	278816	172997	359656	581793	2155936	1116940	1775408	854268	***	2349814	***
15 Depletable assets	35416971	-	*89171	*134323	*130868	283700	974890	538832	1349862	1273696	***	2032151	***
16 Less: Accumulated depletion	15574862	-	*71237	*89754	*92601	194249	494189	277036	535244	494135	***	919865	***
17 Land	2461709	-	2	*4997	*24738	37376	157633	172162	159399	134775	***	211986	***
18 Intangible assets (Amortizable)	10070442	-	40408	*342	*7872	*194246	112881	12925	130567	166440	***	275372	***
19 Less: Accumulated amortization	3737861	-	*36876	*341	*2215	*155534	51074	10568	68642	48964	***	89542	***
20 Other assets	10992044	-	*-2545	*16594	*22889	-6511	100098	57566	183314	41176	***	408767	***
21 Total liabilities	246467441	-	331476	349121	684261	1195057	4573929	2889469	5600367	3629934	***	7963574	***
22 Accounts payable	17036291	-	43427	*17456	133577	86598	353073	288928	630472	238647	***	584089	***
23 Mort, notes, and bonds under 1 yr	6184000	-	*7556	*9817	*46393	*34602	396356	56671	289118	169671	***	254524	***
24 Other current liabilities	15032063	-	92291	*7889	51884	148368	314987	144929	293575	198142	***	568195	***
25 Loans from stockholders	1485053	-	*52917	*66070	*73911	*51823	319417	*56076	198045	*58519	***	24384	***
26 Mort, notes, bonds, 1 yr or more	48401840	-	*71441	*33071	166873	109720	642024	202239	731157	685324	***	1323885	***
27 Other liabilities	22403012	-	*448	*48177	*3354	*1614	135115	27070	186722	141421	***	552276	***
28 Net worth	135925181	-	63395	166641	208270	762332	2412957	2113556	3271278	2138212	***	4656221	***
29 Capital stock	14432333	-	49483	37162	124243	38243	531029	604858	526634	395779	***	250859	***
30 Paid-in or capital surplus	99735005	-	16650	*32453	175153	*656369	701305	564490	1166402	1171570	***	2150791	***
31 Retained earnings, appropriated	237080	-	-	-	-	-	*70	*45414	*72391	*34620	***	542	***
32 Retained earnings-unappropriated	19396296	-	17226	*85185	11786	-230151	514903	356583	386405	217713	***	2039005	***
33 Retained earnings (S Corp)	6468433	-	2362	*19398	*-86790	344449	779322	746911	1335385	*368386	***	293223	***
34 Less: Cost of treasury stock	4343966	-	*22326	*7556	*16122	*46579	113672	204700	215939	49855	***	78200	***
35 Total receipts	118985452	1594382	1320568	1095582	1239580	1912681	5477938	2322959	5302747	2719309	***	5075693	***
36 Business receipts	105860846	1339858	700197	1082927	1098482	1809017	5102050	2123682	4475592	2211137	***	4442145	***
37 Interest	2924013	8955	*4414	*1945	*2935	6743	27812	26058	42188	41329	***	113890	***
38 Interest on govt. obligations	32985	*64	-	-	-	*732	3024	*3781	5731	*2404	***	4074	***
39 Rents	398723	*4257	-	*1464	*19776	*3231	23131	9602	26408	11839	***	45103	***
40 Royalties	455440	8397	*2174	*4331	*12743	*5264	*18681	*29558	45942	4411	***	17982	***
41 Net S-T cap gain less net LT loss	153655	32638	-	-	*403	*1	*1504	*2161	25479	*6371	***	29972	***
42 Net L-T cap gain less net ST loss	1877091	*16718	*15302	*2007	*4125	*39206	72008	23673	114726	86579	***	150295	***
43 Net gain, noncapital assets	1298562	95220	*4190	*229	*35151	*4450	48532	19747	110807	86742	***	35892	***
44 Dividends, domestic corporations	181102	6006	*367	-	*2361	*1851	3632	16064	4059	2061	***	5471	***
45 Dividends, foreign corporations	555599	29	-	-	-	*610	*97	-	*58	*755	***	6400	***
46 Other receipts	5247436	82241	593923	*2678	63604	41576	177468	68634	451756	265679	***	224471	***
47 Total deductions	105251731	1359119	1126308	952817	1093573	1552209	4697951	1908686	4452412	2219769	***	4290914	***
48 Cost of goods	61809828	445402	173462	*130026	474153	722451	2459667	853766	2324440	1267604	***	2757403	***
49 Compensation of officers	1525438	30633	105525	*51058	64350	75905	227277	78000	92946	48792	***	55934	***
50 Salaries and wages	6143568	169323	*50246	*226995	120331	165157	381485	195798	382059	103925	***	194816	***
51 Repairs	1232808	11046	14641	*84001	29167	29991	111675	70643	78473	14320	***	50305	***
52 Bad debts	136154	*178	*549	-	*2370	*1108	3960	9669	8905	1809	***	5115	***
53 Rent paid on business property	1445759	13304	23329	*89211	20543	35672	59005	26973	73535	14965	***	38230	***
54 Taxes paid	3027477	53736	39294	42373	61191	60742	208527	74347	181029	86173	***	140051	***
55 Interest paid	4575344	68361	7262	*7028	19628	16376	78841	20275	123321	77945	***	152167	***
56 Contributions or gifts	71759	*317	*-0	*109	*258	*469	2670	495	2928	3897	***	6765	***
57 Amortization	714600	*3109	*1827	-	*96	*154	11783	3574	15811	12087	***	19924	***
58 Depreciation	6434206	148009	42911	23772	46955	74857	276263	108964	267513	144835	***	247463	***
59 Depletion	2779718	92326	*15163	*3849	*9253	*19429	49911	50160	135336	97320	***	102621	***
60 Advertising	118007	*314	*1150	*2131	*3038	2859	9990	7702	6779	3188	***	7680	***
61 Pension, prof sh, stock, annuity	468873	*14852	*820	*363	*421	*2961	19640	11216	20874	14054	***	24605	***
62 Employee benefit programs	1528447	28962	*6478	*328	*16118	17390	89866	35367	42981	40108	***	62247	***
63 Net loss, noncapital assets	197691	*10227	*991	*11	*297	*12	*711	*4870	3272	*3457	***	2519	***
64 Other deductions	13042056	269019	642660	291562	225404	326676	706680	356868	692211	285293	***	423069	***
65 Total receipts less total deducts	13733720	235263	194260	142765	146007	360473	779987	414273	850334	499540	***	784779	***
66 Constructive taxable income from related foreign corporations	490630	548	-	-	-	-	-	-	-	*39	***	1712	***
67 Net income, total	14191366	235747	194260	142765	146007	359741	776963	410493	844603	497175	***	782417	***
68 Net income, Form 1120-A	*3806	-	*2134	-	*1672	-	-	-	-	-	***	-	***
69 Net income, Form 1120-F	22856	22856	-	-	-	-	-	-	-	-	***	-	***
70 Net income, Form 1120S	2417696	*79643	132087	*103841	*82018	281750	459385	256750	528270	*77617	***	109352	***
71 Statutory special deductions, total	3265453	61218	37339	*27798	30152	43762	111325	49787	102521	64406	***	94220	***
72 Net operating loss deduction	3054039	56413	37045	*27798	*28342	*42466	108676	37275	99578	62255	***	85882	***
73 Dividends received deduction	211414	4805	*294	-	*1809	*1296	2649	12513	2943	2151	***	8338	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
75 Income subject to tax	8510711	94886	24834	*11125	*34469	34229	206279	103955	213863	355152	***	578980	***
76 Total income tax before credits	3103779	36147	4093	*3367	*9609	9554	70454	36022	79311	126244	***	202800	***
77 Income tax	2950655	32973	3943	*2656	*9150	9179	68095	34605	72777	123198	***	198639	***
78 Personal holding company tax	*738	-	-	*647	-	-	-	-	*91	-	***	-	***
79 Recapture taxes	-0	-	-	-	-	-	-	-	-	-	***	-0	***
80 Alternative minimum tax	151382	*2426	*150	*64	*459	*375	*2359	*1417	6236	3046	***	4450	***
81 Foreign tax credit	903345	15716	-	-	-	-	*5357	*502	*678	*1604	***	47160	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83 Nonconventional source fuel credit	55034	-	*70	-	-	-	*927	*1358	*1243	*885	***	2039	***
84 General business credit	34755	*1419	-	-	-	5	*231	*337	*988	22	***	3885	***
85 Prior year minimum tax credit	128278	*2697	-	*50	-	-	*447	*1300	3745	*1585	***	11894	***
86 Total income tax after credits	1982367	16314	4023	*3317	*9609	9548	63493	32525	72657	122148	***	137821	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 02
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	481	***	*342	-	*46	-	*47	*3	*16	***	***	**	***
2 Total assets	16661885	***	*20202	-	*12213	-	*117376	*29149	*306465	***	***	**	***
3 Cash	939912	***	*20202	-	*6757	-	*9042	*4066	*90033	***	***	**	***
4 Notes and accounts receivable	892941	***	-	-	*1361	-	*28216	*4970	*10621	***	***	**	***
5 Less: Allowance for bad debts	5254	***	-	-	-	-	-	-	-	***	***	**	***
6 Inventories	958662	***	-	-	-	-	-	*1631	*41136	***	***	**	***
7 U.S. govt. obligations, total	*115577	***	-	-	-	-	-	-	-	***	***	**	***
8 Tax-exempt securities	215	***	-	-	-	-	-	-	-	***	***	-	***
9 Other current assets	501517	***	-	-	-	-	*125	*195	*16098	***	***	**	***
10 Loans to stockholders	*37387	***	-	-	-	-	-	-	*2995	***	***	-	***
11 Mortgage and real estate loans	100	***	-	-	-	-	-	-	-	***	***	-	***
12 Other investments	3928474	***	-	-	-	-	-	-	*52642	***	***	**	***
13 Depreciable assets	11195075	***	*3188	-	-	-	*67437	*16201	*129861	***	***	**	***
14 Less: Accumulated depreciation	4037840	***	*3188	-	-	-	*36919	*6182	*87992	***	***	**	***
15 Depletable assets	1108896	***	-	-	-	-	*48875	-	*60891	***	***	**	***
16 Less: Accumulated depletion	451196	***	-	-	-	-	-	-	-	***	***	**	***
17 Land	57892	***	-	-	*4095	-	-	*182	*6337	***	***	**	***
18 Intangible assets (Amortizable)	*460491	***	-	-	-	-	-	*4107	-	***	***	**	***
19 Less: Accumulated amortization	*211434	***	-	-	-	-	-	*3433	-	***	***	**	***
20 Other assets	1170471	***	-	-	-	-	*600	*7412	*-16155	***	***	**	***
21 Total liabilities	16661885	***	*20202	-	*12213	-	*117376	*29149	*306465	***	***	**	***
22 Accounts payable	1022301	***	-	-	*944	-	*18848	*1553	*27898	***	***	**	***
23 Mort, notes, and bonds under 1 yr	246734	***	-	-	-	-	*17669	*831	*5760	***	***	**	***
24 Other current liabilities	556735	***	-	-	*264	-	*3849	*3896	*3642	***	***	**	***
25 Loans from stockholders	287783	***	-	-	-	-	*46419	-	*8377	***	***	**	***
26 Mort, notes, bonds, 1 yr or more	4964986	***	*6847	-	-	-	*3145	*1239	*8420	***	***	**	***
27 Other liabilities	2123268	***	-	-	*2509	-	-	-	*8991	***	***	**	***
28 Net worth	7460078	***	*13354	-	*8496	-	*27445	*21630	*243377	***	***	**	***
29 Capital stock	2237232	***	*342	-	*2760	-	*1332	*162193	*352990	***	***	**	***
30 Paid-in or capital surplus	4241835	***	-	-	*8740	-	-	-	*1952	***	***	**	***
31 Retained earnings, appropriated	-	***	-	-	-	-	-	-	-	***	***	-	***
32 Retained earnings-unappropriated	1916412	***	-	-	*-3004	-	*1952	*-140563	*-171833	***	***	**	***
33 Retained earnings (S Corp)	*105052	***	*13012	-	-	-	*31771	-	*60269	***	***	-	***
34 Less: Cost of treasury stock	*1040452	***	-	-	-	-	*7609	-	-	***	***	**	***
35 Total receipts	7527247	***	*27996	-	*17390	-	*117158	*31032	*304084	***	***	**	***
36 Business receipts	6650410	***	*27996	-	-	-	*97551	*29940	*243355	***	***	**	***
37 Interest	207418	***	-	-	*186	-	-	*105	*3985	***	***	**	***
38 Interest on govt. obligations	1	***	-	-	-	-	-	-	-	***	***	-	***
39 Rents	16764	***	-	-	-	-	-	-	-	***	***	**	***
40 Royalties	18255	***	-	-	-	-	-	-	-	***	***	**	***
41 Net S-T cap gain less net LT loss	16474	***	-	-	-	-	-	-	-	***	***	-	***
42 Net L-T cap gain less net ST loss	*108578	***	-	-	-	-	-	-	*14941	***	***	**	***
43 Net gain, noncapital assets	86917	***	-	-	*17204	-	-	-	*24678	***	***	**	***
44 Dividends, domestic corporations	*3582	***	-	-	-	-	-	-	*-0	***	***	**	***
45 Dividends, foreign corporations	141306	***	-	-	-	-	-	-	54	***	***	**	***
46 Other receipts	277542	***	-	-	-	-	*19607	*987	*17070	***	***	**	***
47 Total deductions	6635623	***	*16718	-	*3614	-	*94407	*28675	*268884	***	***	**	***
48 Cost of goods	3574385	***	-	-	-	-	*39224	*13001	*204112	***	***	**	***
49 Compensation of officers	27011	***	*4108	-	-	-	*718	*628	*624	***	***	**	***
50 Salaries and wages	251420	***	-	-	-	-	-	*4000	*1308	***	***	**	***
51 Repairs	26887	***	*433	-	-	-	*9452	*43	*8145	***	***	**	***
52 Bad debts	*286	***	-	-	-	-	-	*250	*-0	***	***	**	***
53 Rent paid on business property	143397	***	*5126	-	-	-	*276	*867	*25	***	***	**	***
54 Taxes paid	134542	***	*496	-	*804	-	*5624	*987	*3799	***	***	**	***
55 Interest paid	370519	***	*1281	-	-	-	*1652	*888	*1717	***	***	**	***
56 Contributions or gifts	10055	***	-	-	-	-	-	-	*1018	***	***	**	***
57 Amortization	187904	***	-	-	-	-	-	*36	*1286	***	***	**	***
58 Depreciation	475989	***	-	-	-	-	*3960	*2519	*10362	***	***	**	***
59 Depletion	627449	***	-	-	-	-	*3065	-	*3061	***	***	**	***
60 Advertising	1347	***	-	-	-	-	*154	*164	*3	***	***	**	***
61 Pension, prof sh, stock, annuity	24820	***	-	-	-	-	*2728	-	-	***	***	**	***
62 Employee benefit programs	17785	***	-	-	-	-	*1667	*618	3	***	***	**	***
63 Net loss, noncapital assets	16939	***	-	-	-	-	-	*143	*680	***	***	-	***
64 Other deductions	744887	***	*5272	-	*2810	-	*25889	*4532	*32739	***	***	**	***
65 Total receipts less total deducts	891624	***	*11278	-	*13775	-	*22750	*2357	*35200	***	***	**	***
66 Constructive taxable income from related foreign corporations	33375	***	-	-	-	-	-	-	-	***	***	-	***
67 Net income, total	924998	***	*11278	-	*13775	-	*22750	*2357	*35200	***	***	**	***
68 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	***	***	-	***
69 Net income, Form 1120-F	-	***	-	-	-	-	-	-	-	***	***	-	***
70 Net income, Form 1120S	*36644	***	*11278	-	-	-	*21611	-	*3755	***	***	-	***
71 Statutory special deductions, total	146389	***	-	-	-	-	*1139	*2357	*14864	***	***	**	***
72 Net operating loss deduction	96854	***	-	-	-	-	*1139	*2357	*14839	***	***	**	***
73 Dividends received deduction	*49536	***	-	-	-	-	-	-	*25	***	***	**	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	***	-	***
75 Income subject to tax	743361	***	-	-	*13775	-	-	-	*16580	***	***	**	***
76 Total income tax before credits	293710	***	-	-	*4602	-	-	*37	*6015	***	***	**	***
77 Income tax	259503	***	-	-	*4602	-	-	-	*5669	***	***	**	***
78 Personal holding company tax	-	***	-	-	-	-	-	-	-	***	***	-	***
79 Recapture taxes	-	***	-	-	-	-	-	-	-	***	***	-	***
80 Alternative minimum tax	34207	***	-	-	-	-	-	*37	*346	***	***	**	***
81 Foreign tax credit	*166282	***	-	-	-	-	-	-	4	***	***	**	***
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	***	***	-	***
83 Nonconventional source fuel credit	*457	***	-	-	-	-	-	-	*60	***	***	**	***
84 General business credit	-	***	-	-	-	-	-	-	-	***	***	-	***
85 Prior year minimum tax credit	*4400	***	-	-	-	-	-	-	*370	***	***	-	***
86 Total income tax after credits	122571	***	-	-	*4602	-	-	*37	*5581	***	***	**	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 1070
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	43	-	-	-	-	-	*18	*3	*10	**	5	**	7
2 Total assets	12991027	-	-	-	-	-	*56136	*29149	*203832	**	641135	**	12060775
3 Cash	764753	-	-	-	-	-	*7710	*4066	*68372	**	118853	**	565752
4 Notes and accounts receivable	282887	-	-	-	-	-	-	*4970	*6150	**	17038	**	254729
5 Less: Allowance for bad debts	75	-	-	-	-	-	-	-	-	-	-	-	75
6 Inventories	664298	-	-	-	-	-	-	*1631	*6202	**	5302	**	651163
7 U.S. govt. obligations, total	115568	-	-	-	-	-	-	-	-	-	115568	**	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	315251	-	-	-	-	-	*125	*195	*1568	**	13831	**	299532
10 Loans to stockholders	*2995	-	-	-	-	-	-	-	*2995	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	2695385	-	-	-	-	-	-	-	*31002	-	125440	**	2538943
13 Depreciable assets	8515719	-	-	-	-	-	-	*16201	*26891	**	198202	**	8274425
14 Less: Accumulated depreciation	2264341	-	-	-	-	-	-	*6182	*323	-	107869	**	2149968
15 Depletable assets	809800	-	-	-	-	-	*48875	-	*60891	-	198975	**	501060
16 Less: Accumulated depletion	236165	-	-	-	-	-	-	-	-	-	89180	**	146985
17 Land	*33747	-	-	-	-	-	-	*182	-	-	19149	**	14416
18 Intangible assets (Amortizable)	*458623	-	-	-	-	-	-	*4107	-	-	-	-	454516
19 Less: Accumulated amortization	*210645	-	-	-	-	-	-	*3433	-	-	-	-	207212
20 Other assets	1043226	-	-	-	-	-	*-575	*7412	*85	-	25825	**	1010479
21 Total liabilities	12991027	-	-	-	-	-	*56136	*29149	*203832	**	641135	**	12060775
22 Accounts payable	485056	-	-	-	-	-	-	*1553	*5776	**	16593	**	461135
23 Mort, notes, and bonds under 1 yr	*116574	-	-	-	-	-	*22	*831	*702	**	475	-	114544
24 Other current liabilities	291818	-	-	-	-	-	*64	*3896	*372	**	11780	**	275706
25 Loans from stockholders	268958	-	-	-	-	-	*46419	-	*8377	**	60526	**	153635
26 Mort, notes, bonds, 1 yr or more	4365822	-	-	-	-	-	-	*1239	*2852	**	90689	**	4271042
27 Other liabilities	1747796	-	-	-	-	-	-	-	*3117	**	27878	**	1716801
28 Net worth	5715002	-	-	-	-	-	*9630	*21630	*182636	**	433194	**	5067912
29 Capital stock	1925564	-	-	-	-	-	*757	*162193	*128085	**	33944	**	1600584
30 Paid-in or capital surplus	2227832	-	-	-	-	-	-	-	-	-	19036	-	2208796
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	2416228	-	-	-	-	-	*1952	*-140563	*54550	**	380606	**	2119684
33 Retained earnings (S Corp)	*6921	-	-	-	-	-	*6921	-	-	-	-	-	-
34 Less: Cost of treasury stock	861543	-	-	-	-	-	-	-	-	-	392	**	861151
35 Total receipts	4759556	-	-	-	-	-	*20728	*31032	*44123	**	269769	**	4393905
36 Business receipts	4122601	-	-	-	-	-	*1567	*29940	*15644	**	173250	**	3902201
37 Interest	153491	-	-	-	-	-	-	*105	*3906	**	15612	**	133868
38 Interest on govt. obligations	-	-	-	-	-	-	-	-	-	-	-	-	-
39 Rents	15396	-	-	-	-	-	-	-	-	-	15133	**	263
40 Royalties	17792	-	-	-	-	-	-	-	-	-	1859	**	15933
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*65753	-	-	-	-	-	-	-	*14941	-	50627	**	185
43 Net gain, noncapital assets	41066	-	-	-	-	-	-	-	6	-	690	**	40370
44 Dividends, domestic corporations	*3348	-	-	-	-	-	-	-	*-0	-	1097	**	2250
45 Dividends, foreign corporations	140425	-	-	-	-	-	-	-	54	-	7163	**	133208
46 Other receipts	199683	-	-	-	-	-	*19162	*987	*9571	-	4338	**	165626
47 Total deductions	4098701	-	-	-	-	-	*2154	*28675	*17699	**	198978	**	3851195
48 Cost of goods	1749015	-	-	-	-	-	-	*13001	-	-	81139	**	1654875
49 Compensation of officers	*11896	-	-	-	-	-	-	*628	-	-	3001	**	8267
50 Salaries and wages	222098	-	-	-	-	-	-	*4000	-	-	1108	**	216991
51 Repairs	*3096	-	-	-	-	-	-	*43	*1	-	343	**	2709
52 Bad debts	*258	-	-	-	-	-	-	*250	-	-	8	**	-
53 Rent paid on business property	123467	-	-	-	-	-	-	*867	*25	-	756	**	121819
54 Taxes paid	55095	-	-	-	-	-	*90	*987	*134	**	4565	**	49319
55 Interest paid	298630	-	-	-	-	-	-	*888	*775	-	11511	**	285456
56 Contributions or gifts	8847	-	-	-	-	-	-	-	*1018	-	49	**	7779
57 Amortization	143573	-	-	-	-	-	-	*36	*1012	**	1962	**	140562
58 Depreciation	396532	-	-	-	-	-	-	*2519	*122	**	12165	**	381726
59 Depletion	517068	-	-	-	-	-	-	-	*1715	-	25047	**	490306
60 Advertising	*366	-	-	-	-	-	-	*164	*2	-	-	-	199
61 Pension, prof sh, stock, annuity	6854	-	-	-	-	-	-	-	-	-	218	**	6636
62 Employee benefit programs	*7819	-	-	-	-	-	-	*618	3	-	265	**	6934
63 Net loss, noncapital assets	*16327	-	-	-	-	-	-	*143	*680	-	11	-	15493
64 Other deductions	537761	-	-	-	-	-	*2064	*4532	*12211	**	56830	**	462124
65 Total receipts less total deducts	660855	-	-	-	-	-	*18574	*2357	*26423	**	70791	**	542709
66 Constructive taxable income from related foreign corporations	33319	-	-	-	-	-	-	-	-	-	-	-	33319
67 Net income, total	694174	-	-	-	-	-	*18574	*2357	*26423	**	70791	**	576028
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	*17435	-	-	-	-	-	*17435	-	-	-	-	-	-
71 Statutory special deductions, total	112513	-	-	-	-	-	*1139	*2357	*9843	**	17022	**	82152
72 Net operating loss deduction	63151	-	-	-	-	-	*1139	*2357	*9819	**	9166	-	40670
73 Dividends received deduction	*49362	-	-	-	-	-	-	-	*25	-	7855	**	41482
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	565622	-	-	-	-	-	-	-	*16580	-	55166	**	493876
76 Total income tax before credits	223251	-	-	-	-	-	-	*37	*5882	**	20715	**	196617
77 Income tax	197643	-	-	-	-	-	-	-	*5669	-	19228	**	172746
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	25608	-	-	-	-	-	-	*37	*213	**	1487	-	23870
81 Foreign tax credit	126666	-	-	-	-	-	-	-	4	-	53	**	126609
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	*457	-	-	-	-	-	-	-	*60	-	397	**	-
84 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Prior year minimum tax credit	*1434	-	-	-	-	-	-	-	*370	-	1064	-	-
86 Total income tax after credits	94695	-	-	-	-	-	-	*37	*5448	**	19201	**	70008

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Metal mining: Other metal mining

MINOR INDUSTRY 1098 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	438	***	*342	-	*46	-	*29	-	*6	***	***	**	***
2 Total assets	3670859	***	*20202	-	*12213	-	*61240	-	*102633	***	***	**	***
3 Cash	175159	***	*20202	-	*6757	-	*1331	-	*21661	***	***	**	***
4 Notes and accounts receivable	610054	***	-	-	*1361	-	*28216	-	*4471	***	***	**	***
5 Less: Allowance for bad debts	5179	***	-	-	-	-	-	-	-	***	***	**	***
6 Inventories	294363	***	-	-	-	-	-	-	*34933	***	***	**	***
7 U.S. govt. obligations, total	*9	***	-	-	-	-	-	-	-	***	***	-	***
8 Tax-exempt securities	215	***	-	-	-	-	-	-	-	***	***	-	***
9 Other current assets	186266	***	-	-	-	-	-	-	*14530	***	***	**	***
10 Loans to stockholders	34391	***	-	-	-	-	-	-	-	***	***	-	***
11 Mortgage and real estate loans	100	***	-	-	-	-	-	-	-	***	***	-	***
12 Other investments	*1233089	***	-	-	-	-	-	-	*21640	***	***	**	***
13 Depreciable assets	2679356	***	*3188	-	-	-	*67437	-	*102970	***	***	**	***
14 Less: Accumulated depreciation	1773498	***	*3188	-	-	-	*36919	-	*87669	***	***	**	***
15 Depletable assets	*299096	***	-	-	-	-	-	-	-	***	***	**	***
16 Less: Accumulated depletion	*215030	***	-	-	-	-	-	-	-	***	***	**	***
17 Land	*24145	***	-	-	*4095	-	-	-	*6337	***	***	**	***
18 Intangible assets (Amortizable)	1868	***	-	-	-	-	-	-	-	***	***	**	***
19 Less: Accumulated amortization	789	***	-	-	-	-	-	-	-	***	***	**	***
20 Other assets	127244	***	-	-	-	-	*1175	-	*-16240	***	***	**	***
21 Total liabilities	3670859	***	*20202	-	*12213	-	*61240	-	*102633	***	***	**	***
22 Accounts payable	537245	***	-	-	*944	-	*18848	-	*22122	***	***	**	***
23 Mort, notes, and bonds under 1 yr	130160	***	-	-	-	-	*17647	-	*5058	***	***	**	***
24 Other current liabilities	264918	***	-	-	*264	-	*3785	-	*3270	***	***	**	***
25 Loans from stockholders	*18825	***	-	-	-	-	-	-	-	***	***	-	***
26 Mort, notes, bonds, 1 yr or more	599164	***	*6847	-	-	-	*3145	-	*5568	***	***	**	***
27 Other liabilities	375472	***	-	-	*2509	-	-	-	*5873	***	***	**	***
28 Net worth	1745076	***	*13354	-	*8496	-	*17815	-	*60742	***	***	**	***
29 Capital stock	311668	***	*342	-	*2760	-	*574	-	*224904	***	***	**	***
30 Paid-in or capital surplus	2014003	***	-	-	*8740	-	-	-	*1952	***	***	**	***
31 Retained earnings, appropriated	-	***	-	-	-	-	-	-	-	***	***	-	***
32 Retained earnings-unappropriated	-499817	***	-	-	*-3004	-	-	-	*-226384	***	***	**	***
33 Retained earnings (S Corp)	*98131	***	*13012	-	-	-	*24850	-	*60269	***	***	-	***
34 Less: Cost of treasury stock	*178910	***	-	-	-	-	*7609	-	-	***	***	**	***
35 Total receipts	2767691	***	*27996	-	*17390	-	*96429	-	*259961	***	***	**	***
36 Business receipts	2527809	***	*27996	-	-	-	*95984	-	*227711	***	***	**	***
37 Interest	53926	***	-	-	*186	-	-	-	*78	***	***	**	***
38 Interest on govt. obligations	1	***	-	-	-	-	-	-	-	***	***	-	***
39 Rents	*1367	***	-	-	-	-	-	-	-	***	***	-	***
40 Royalties	463	***	-	-	-	-	-	-	-	***	***	**	***
41 Net S-T cap gain less net LT loss	16474	***	-	-	-	-	-	-	-	***	***	-	***
42 Net L-T cap gain less net ST loss	*42825	***	-	-	-	-	-	-	-	***	***	-	***
43 Net gain, noncapital assets	*45851	***	-	-	*17204	-	-	-	*24672	***	***	**	***
44 Dividends, domestic corporations	234	***	-	-	-	-	-	-	-	***	***	-	***
45 Dividends, foreign corporations	881	***	-	-	-	-	-	-	-	***	***	-	***
46 Other receipts	77859	***	-	-	-	-	*445	-	*7499	***	***	**	***
47 Total deductions	2536921	***	*16718	-	*3614	-	*92253	-	*251185	***	***	**	***
48 Cost of goods	1825370	***	-	-	-	-	*39224	-	*204112	***	***	**	***
49 Compensation of officers	*15115	***	*4108	-	-	-	*718	-	*624	***	***	**	***
50 Salaries and wages	*29322	***	-	-	-	-	-	-	*1308	***	***	**	***
51 Repairs	*23791	***	*433	-	-	-	*9452	-	*8144	***	***	**	***
52 Bad debts	*28	***	-	-	-	-	-	-	*-0	***	***	**	***
53 Rent paid on business property	19930	***	*5126	-	-	-	*276	-	-	***	***	**	***
54 Taxes paid	79447	***	*496	-	*804	-	*5534	-	*3665	***	***	**	***
55 Interest paid	71889	***	*1281	-	-	-	*1652	-	*943	***	***	**	***
56 Contributions or gifts	1208	***	-	-	-	-	-	-	-	***	***	-	***
57 Amortization	44332	***	-	-	-	-	-	-	*274	***	***	**	***
58 Depreciation	79457	***	-	-	-	-	*3960	-	*10240	***	***	**	***
59 Depletion	110381	***	-	-	-	-	*3065	-	*1346	***	***	**	***
60 Advertising	*982	***	-	-	-	-	*154	-	*1	***	***	**	***
61 Pension, prof sh, stock, annuity	*17965	***	-	-	-	-	*2728	-	-	***	***	**	***
62 Employee benefit programs	*9966	***	-	-	-	-	*1667	-	-	***	***	**	***
63 Net loss, noncapital assets	*612	***	-	-	-	-	-	-	-	***	***	-	***
64 Other deductions	207126	***	*5272	-	*2810	-	*23825	-	*20527	***	***	**	***
65 Total receipts less total deducts	230770	***	*11278	-	*13775	-	*4176	-	*8776	***	***	**	***
66 Constructive taxable income from related foreign corporations	56	***	-	-	-	-	-	-	-	***	***	-	***
67 Net income, total	230824	***	*11278	-	*13775	-	*4176	-	*8776	***	***	**	***
68 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	***	***	-	***
69 Net income, Form 1120-F	-	***	-	-	-	-	-	-	-	***	***	-	***
70 Net income, Form 1120S	*19209	***	*11278	-	-	-	*4176	-	*3755	***	***	-	***
71 Statutory special deductions, total	*33876	***	-	-	-	-	-	-	*5021	***	***	**	***
72 Net operating loss deduction	*33702	***	-	-	-	-	-	-	*5021	***	***	**	***
73 Dividends received deduction	174	***	-	-	-	-	-	-	-	***	***	-	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	***	-	***
75 Income subject to tax	*177738	***	-	-	*13775	-	-	-	-	***	***	-	***
76 Total income tax before credits	70459	***	-	-	*4602	-	-	-	*132	***	***	**	***
77 Income tax	*61860	***	-	-	*4602	-	-	-	-	***	***	-	***
78 Personal holding company tax	-	***	-	-	-	-	-	-	-	***	***	-	***
79 Recapture taxes	-	***	-	-	-	-	-	-	-	***	***	-	***
80 Alternative minimum tax	*8599	***	-	-	-	-	-	-	*132	***	***	**	***
81 Foreign tax credit	*39617	***	-	-	-	-	-	-	-	***	***	-	***
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	***	***	-	***
83 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	***	***	-	***
84 General business credit	-	***	-	-	-	-	-	-	-	***	***	-	***
85 Prior year minimum tax credit	*2966	***	-	-	-	-	-	-	-	***	***	-	***
86 Total income tax after credits	27877	***	-	-	*4602	-	-	-	*132	***	***	**	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 03 RETURNS WITH NET INCOME	Total	Size of Total Assets Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	720	***	*230	-	*181	*79	*130	*28	36	***	***	6	***
2 Total assets	33688372	***	*19464	-	*63418	*49583	*213442	*170427	511533	***	***	1059466	***
3 Cash	880188	***	*14754	-	*2257	*28764	*89710	*10426	*15219	***	***	56376	***
4 Notes and accounts receivable	7520427	***	-	-	*8848	*3396	*52669	*22065	96614	***	***	142024	***
5 Less: Allowance for bad debts	*5057	***	-	-	-	-	-	-	-	***	***	547	***
6 Inventories	594881	***	-	-	-	-	-	*8294	*17563	***	***	41117	***
7 U.S. govt. obligations, total	*127612	***	-	-	-	-	-	-	*805	***	***	79249	***
8 Tax-exempt securities	*27570	***	-	-	-	-	-	-	*6173	***	***	6424	***
9 Other current assets	738430	***	*1190	-	*5572	*66	*1054	*1568	*9298	***	***	17098	***
10 Loans to stockholders	*133276	***	-	-	*4677	-	-	*24	*1673	***	***	116631	***
11 Mortgage and real estate loans	920	***	-	-	-	-	-	-	-	***	***	920	***
12 Other investments	14900318	***	-	-	*26785	-	-	*73969	*65433	***	***	145965	***
13 Depreciable assets	9855958	***	*5157	-	*90260	*75117	*70187	*81223	622812	***	***	535586	***
14 Less: Accumulated depreciation	5718121	***	*1843	-	*75612	*60125	*18266	*34399	*370096	***	***	290963	***
15 Depletable assets	2527952	***	-	-	-	-	-	-	*3664	***	***	81032	***
16 Less: Accumulated depletion	438795	***	-	-	-	-	-	-	*2180	***	***	22001	***
17 Land	279592	***	-	-	-	*2146	-	*2757	*18124	***	***	14130	***
18 Intangible assets (Amortizable)	1342297	***	*342	-	33	-	-	*324	*5502	***	***	38005	***
19 Less: Accumulated amortization	583164	***	*137	-	22	-	-	*309	*4696	***	***	9860	***
20 Other assets	1504087	***	-	-	*619	*220	*18088	*4483	*25624	***	***	108280	***
21 Total liabilities	33688372	***	*19464	-	*63418	*49583	*213442	*170427	511533	***	***	1059466	***
22 Accounts payable	2464778	***	-	-	*1719	*1069	*30580	*25043	77318	***	***	61845	***
23 Mort, notes, and bonds under 1 yr	483205	***	*849	-	*8006	*1347	*11118	*17354	*25651	***	***	23643	***
24 Other current liabilities	5192721	***	-	-	*14075	*52	*33669	*13927	*8141	***	***	136879	***
25 Loans from stockholders	340897	***	-	-	*429	*3244	*13517	*33102	*61438	***	***	-	***
26 Mort, notes, bonds, 1 yr or more	2364356	***	*30540	-	*18791	*5388	*42125	*94188	*80912	***	***	86359	***
27 Other liabilities	3809693	***	-	-	*360	-	*5750	-	*38261	***	***	121054	***
28 Net worth	19032722	***	*-11925	-	*20039	*38484	*76683	*-13188	219813	***	***	629686	***
29 Capital stock	2393238	***	*23	-	*2476	*3699	*833	*551	93805	***	***	3608	***
30 Paid-in or capital surplus	14545281	***	-	-	*1553	-	*24683	*11250	*164166	***	***	104487	***
31 Retained earnings, appropriated	59748	***	-	-	-	-	-	-	-	***	***	542	***
32 Retained earnings-unappropriated	1522955	***	*-11948	-	*24148	*28395	*3517	*26473	*-66399	***	***	542018	***
33 Retained earnings (S Corp)	689001	***	-	-	3253	*6390	*47650	*-7289	*92938	***	***	-	***
34 Less: Cost of treasury stock	177500	***	-	-	*11391	-	-	*44173	*64697	***	***	20968	***
35 Total receipts	15242696	***	*35393	-	*200102	*114221	*886774	*249019	1180007	***	***	885048	***
36 Business receipts	13786565	***	*34574	-	*171460	*108418	*886655	*248513	1088053	***	***	783979	***
37 Interest	375443	***	*819	-	*267	*992	*80	*130	*1522	***	***	24066	***
38 Interest on govt. obligations	*2255	***	-	-	-	-	-	-	*541	***	***	-	***
39 Rents	32538	***	-	-	-	*12	-	*-0	*6852	***	***	1913	***
40 Royalties	155146	***	-	-	*5089	*4800	-	-	*235	***	***	5648	***
41 Net S-T cap gain less net LT loss	*16198	***	-	-	-	-	-	-	-	***	***	124	***
42 Net L-T cap gain less net ST loss	415453	***	-	-	-	-	-	-	*8925	***	***	42357	***
43 Net gain, noncapital assets	58072	***	-	-	13038	-	-	*376	*2245	***	***	717	***
44 Dividends, domestic corporations	*4650	***	-	-	-	-	-	-	*758	***	***	166	***
45 Dividends, foreign corporations	7496	***	-	-	-	-	-	-	-	***	***	1533	***
46 Other receipts	388881	***	-	-	*10249	-	*38	*-0	*70875	***	***	24546	***
47 Total deductions	14236062	***	*35090	-	*183635	*88794	*853210	*227480	1135250	***	***	802082	***
48 Cost of goods	9440903	***	*28605	-	*96517	-	*697316	*133558	*726289	***	***	623848	***
49 Compensation of officers	77019	***	-	-	*21207	*4273	-	*1160	*4724	***	***	5477	***
50 Salaries and wages	236088	***	-	-	*23243	*22102	*2346	*27151	*44327	***	***	10599	***
51 Repairs	180065	***	-	-	*7967	*6958	*1973	*18351	*30242	***	***	972	***
52 Bad debts	6496	***	-	-	-	-	-	-	*744	***	***	1368	***
53 Rent paid on business property	115022	***	*244	-	*2448	*1782	*9863	*12997	*39937	***	***	2055	***
54 Taxes paid	810843	***	*1146	-	*5821	*3940	*37907	*3944	46032	***	***	33832	***
55 Interest paid	499481	***	*525	-	*1398	*37	*2196	*3613	*40372	***	***	13309	***
56 Contributions or gifts	6057	***	-	-	*33	-	*58	*23	*44	***	***	1960	***
57 Amortization	96960	***	*69	-	7	-	*1203	*46	*2182	***	***	3533	***
58 Depreciation	773389	***	*1139	-	*3556	*8615	*5803	*7285	56593	***	***	21231	***
59 Depletion	493974	***	-	-	*2246	*224	-	-	*19272	***	***	20943	***
60 Advertising	3420	***	-	-	*67	-	*17	*30	*353	***	***	512	***
61 Pension, prof sh, stock, annuity	53055	***	-	-	*421	-	-	-	*3784	***	***	5186	***
62 Employee benefit programs	534686	***	-	-	*4837	*2532	*55572	*12781	*6118	***	***	14535	***
63 Net loss, noncapital assets	71106	***	-	-	-	-	-	-	1375	***	***	481	***
64 Other deductions	837498	***	*3363	-	*13866	*38330	*38957	*6541	*112860	***	***	42240	***
65 Total receipts less total deducts	1006634	***	*303	-	*16468	*25427	*33564	*21539	44757	***	***	82966	***
66 Constructive taxable income from related foreign corporations	12683	***	-	-	-	-	-	-	-	***	***	-	***
67 Net income, total	1017062	***	*303	-	*16468	*25427	*33564	*21539	44216	***	***	82966	***
68 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	***	***	-	***
69 Net income, Form 1120-F	-	***	-	-	-	-	-	-	-	***	***	-	***
70 Net income, Form 1120S	158307	***	-	-	12571	*25373	*23715	*17388	*31014	***	***	-	***
71 Statutory special deductions, total	116144	***	*303	-	*3369	*54	*5894	-	*7333	***	***	18008	***
72 Net operating loss deduction	111356	***	*303	-	*3369	*54	*5894	-	*6796	***	***	16360	***
73 Dividends received deduction	*4788	***	-	-	-	-	-	-	*537	***	***	1649	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	***	-	***
75 Income subject to tax	742611	***	-	-	*528	-	*3954	*4152	*5869	***	***	64958	***
76 Total income tax before credits	281209	***	-	-	*538	-	*1263	*1412	*2323	***	***	22970	***
77 Income tax	259203	***	-	-	*79	-	*1263	*1412	*1982	***	***	22543	***
78 Personal holding company tax	-	***	-	-	-	-	-	-	-	***	***	-	***
79 Recapture taxes	-	***	-	-	-	-	-	-	-	***	***	-	***
80 Alternative minimum tax	22007	***	-	-	*459	-	-	-	*342	***	***	427	***
81 Foreign tax credit	94155	***	-	-	-	-	-	-	-	***	***	679	***
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	***	***	-	***
83 Nonconventional source fuel credit	2571	***	-	-	-	-	-	-	-	***	***	14	***
84 General business credit	72	***	-	-	-	-	-	-	-	***	***	72	***
85 Prior year minimum tax credit	19808	***	-	-	-	-	-	-	*210	***	***	2398	***
86 Total income tax after credits	164604	***	-	-	*538	-	*1263	*1412	*2113	***	***	19808	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 04
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	14298	213	6679	2047	1507	1456	1681	255	253	64	40	30	71
2 Total assets	161179427	-	264414	318841	557826	1064834	3388408	1818180	3658185	2304060	2913296	5190996	139700387
3 Cash	4788390	-	75355	54106	96029	209835	556624	304446	544188	277214	363575	345798	1961219
4 Notes and accounts receivable	13918301	-	*26523	*87250	89436	140481	496264	309744	616189	303596	384945	833985	10629888
5 Less: Allowance for bad debts	167630	-	-	-	-	-	*3205	-	*2187	*3351	4448	8331	146108
6 Inventories	3386760	-	*4745	*22151	*49411	*6531	30827	*19255	51776	46503	96455	44241	3014866
7 U.S. govt. obligations, total	467621	-	*111	-	*24864	*2095	*168174	*58728	*118078	*742	39407	54246	1175
8 Tax-exempt securities	201679	-	-	-	-	*36590	*50194	*42500	*43103	-	18646	10621	25
9 Other current assets	19562455	-	*15018	*21354	22286	50752	116973	28379	249741	61955	163809	539968	18292219
10 Loans to stockholders	591364	-	*27166	*395	*16175	149767	90640	*94129	100538	*546	2146	9175	100687
11 Mortgage and real estate loans	65310	-	-	-	*12535	*1319	*23593	*819	*6417	*2032	719	17862	13
12 Other investments	56586093	-	*4137	-	*19910	139836	562400	366856	478666	423839	313428	1026131	53250891
13 Depreciable assets	61326248	-	363743	215294	422107	667952	2044274	875463	1210580	624046	1511375	2214631	51176783
14 Less: Accumulated depreciation	27658242	-	271098	147869	281754	472304	1369688	606977	690972	298591	857763	1184500	21476726
15 Depletable assets	29632891	-	*89171	*134323	*130868	265446	870491	509978	1213444	1193468	1184231	1746921	22294550
16 Less: Accumulated depletion	14171151	-	*71237	*89754	*92601	186962	461163	265060	510967	459935	582006	870374	10581093
17 Land	999233	-	2	*4997	*20643	*21514	106300	46985	72118	25361	80645	49377	571291
18 Intangible assets (Amortizable)	7122978	-	*40037	*342	*7838	*194246	91262	*8493	107537	122622	170500	144402	6235697
19 Less: Accumulated amortization	2717881	-	*36715	*341	*2193	*155534	44950	*6826	57261	39950	91453	40708	2241951
20 Other assets	7245010	-	*-2545	*16594	*22270	*-6731	59397	31269	107198	23963	119085	257550	6616960
21 Total liabilities	161179427	-	264414	318841	557826	1064834	3388408	1818180	3658185	2304060	2913296	5190996	139700387
22 Accounts payable	7393564	-	*22111	*17456	87611	57578	252404	224895	460062	155442	294084	415948	5405972
23 Mort, notes, and bonds under 1 yr	2969061	-	*6476	*9817	*38387	*23298	335567	*18932	222263	56577	117199	156996	1983549
24 Other current liabilities	7979842	-	*91132	*7889	31851	145593	235392	102607	243950	92222	108349	285333	6635525
25 Loans from stockholders	798466	-	*52917	*66070	*70071	*43605	237783	*22382	126832	*40249	1006	24070	113482
26 Mort, notes, bonds, 1 yr or more	37296299	-	*34053	*33071	*148082	*80802	441035	*48823	485542	464750	411228	690602	34458311
27 Other liabilities	14229338	-	*448	*48177	*485	*1614	115204	*970	101353	87724	85028	314169	13474167
28 Net worth	90512856	-	57276	136361	181339	712343	1771023	1399571	2018184	1407097	1896402	3303878	77629382
29 Capital stock	8275655	-	47773	36511	119006	32841	485757	422432	51335	290403	209621	46914	6533063
30 Paid-in or capital surplus	69392667	-	*16584	*32453	*164188	*656369	635796	551383	898561	1021612	645668	1875693	62894360
31 Retained earnings, appropriated	118646	-	-	-	-	-	-	-	*72391	*26326	10229	-	9700
32 Retained earnings-unappropriated	10921449	-	5510	*55556	-9358	-273472	367248	199650	316269	16455	660283	1226316	8356993
33 Retained earnings (S Corp)	4096034	-	*-10651	*19398	*-87768	336686	365010	*323735	781590	*83453	415829	208883	1659869
34 Less: Cost of treasury stock	2291596	-	*1940	*7556	*4731	*40081	82788	*97628	101962	*31153	45227	53927	1824603
35 Total receipts	79117345	1466574	1195346	1092471	908734	1674149	3208573	1196699	2668279	1408635	1531480	2377625	60388781
36 Business receipts	69250586	1261008	588626	1082927	813746	1576333	2873624	1046765	2066161	969786	1320028	1903716	53747866
37 Interest	2066110	7743	*3501	*299	*2483	5725	25403	21542	29528	28536	24129	79370	1837851
38 Interest on govt. obligations	26841	*64	-	-	-	*732	3024	*2619	4690	*875	1623	3239	9975
39 Rents	270098	4206	-	-	*19776	*3219	14617	*3432	13417	*2810	4689	28253	175678
40 Royalties	231683	8397	*2174	*4331	*7654	*464	*18681	*18488	41786	4281	6490	12123	106815
41 Net S-T cap gain less net LT loss	118304	16345	-	-	*403	*1	*1504	*2161	*25419	*6316	793	27681	37680
42 Net L-T cap gain less net ST loss	1242683	*10819	*11060	*2007	*4125	*39206	71250	14418	85558	68588	77514	101665	756475
43 Net gain, noncapital assets	1070007	82591	*2877	*229	*4909	*4450	43808	15162	69036	75670	20951	31224	719100
44 Dividends, domestic corporations	164364	6006	*367	-	*2361	*1851	3612	*16027	2055	*968	7932	4587	118598
45 Dividends, foreign corporations	381692	29	-	-	-	*610	*97	-	*4	*755	2787	4836	372574
46 Other receipts	4294977	69366	586741	*2678	*53277	41557	152951	56086	330625	250049	64544	180932	2506170
47 Total deductions	68621092	1284867	1023731	951259	795006	1350341	2593360	940247	2053130	1016443	1239557	1754583	53618569
48 Cost of goods	38805938	409909	*98780	*130026	*279477	667389	995954	264456	746302	405201	594062	933557	33280826
49 Compensation of officers	1187017	29785	101417	*51058	41129	68745	162168	37553	66554	30144	27284	27811	543371
50 Salaries and wages	4787284	162777	*50219	*226995	96198	130738	323061	131706	262782	77330	126012	121769	3077697
51 Repairs	642577	3039	14208	*84001	21199	13909	79780	37938	32188	11404	17008	20910	306990
52 Bad debts	103921	141	*381	-	*2370	*1108	3264	*593	5938	821	1803	2456	85047
53 Rent paid on business property	949634	13127	17958	*89211	17625	32850	35264	8603	30746	9676	10453	14714	669407
54 Taxes paid	1603769	50803	35093	42213	48320	51631	117049	45060	98719	41757	37769	59794	975561
55 Interest paid	3153669	66613	5382	*7022	18229	14930	58490	6883	66014	46798	45824	65314	2752169
56 Contributions or gifts	43621	*302	*-0	*109	*225	*469	2426	376	994	2706	1788	3619	30608
57 Amortization	379705	*3089	*1753	-	*90	*154	7891	*3491	11400	5720	4984	8053	333079
58 Depreciation	4188221	143502	41314	22099	41639	59865	171643	63054	126468	75359	101635	141989	3199653
59 Depletion	1320061	88970	*15163	*3849	*7007	*17822	36397	33210	83464	57056	43124	54980	879019
60 Advertising	82513	*232	*1140	*2131	*2923	2417	7090	2865	3480	920	2526	4440	52349
61 Pension, prof sh, stock, annuity	285065	*13935	*820	*363	-	*2961	11440	*5310	10418	5659	2688	3870	227602
62 Employee benefit programs	709914	*28162	*6478	*328	*10114	*12722	23684	9574	25710	9177	8902	9145	565917
63 Net loss, noncapital assets	99603	9692	*991	*11	*297	*12	*657	*4343	*1127	*3454	8232	1235	69552
64 Other deductions	10278581	260788	632632	291842	208163	272620	557102	285232	480825	233264	205464	280926	6569723
65 Total receipts less total deducts	10496253	181708	171615	141213	113728	323808	615213	256452	615150	392192	291923	623042	6770212
66 Constructive taxable income from related foreign corporations	432361	548	-	-	-	-	-	-	-	*39	675	1693	429406
67 Net income, total	10901773	182192	171615	141213	113728	323076	612188	253834	610459	391355	290975	621496	7189642
68 Net income, Form 1120-A	*3806	-	*2134	-	*1672	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	22856	22856	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1834837	*48475	120809	*103841	*67410	255102	312949	*148810	409639	*30325	77363	97525	162588
71 Statutory special deductions, total	2834652	58771	30989	*26857	*26783	*43708	101804	39224	66083	45378	74554	62312	2258190
72 Net operating loss deduction	2687041	53966	30695	*26857	*24973	*42412	99169	*26737	64644	43986	69002	56129	2148470
73 Dividends received deduction	147611	4805	*294	-	*1809	*1296	2635	*12487	1439	*1392	5552	6183	109720
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	6233032	74946	19817	*10514	*20166	*24266	197462	65799	134762	315653	139123	461659	4768864
76 Total income tax before credits	2234590	29083	3166	*2482	*4469	6448	67744	22249	49900	111373	51091	162330	1724257
77 Income tax	2162327	25935	3166	*2418	*4469	*6074	65589	21780	45864	109790	47798	160960	1668485
78 Personal holding company tax	*91	-	-	-	-	-	-	-	*91	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	70577	*2401	-	*64	-	*375	*2154	*469	*3738	1583	3293	1660	54841
81 Foreign tax credit	634082	15716	-	-	-	-	*5357	*502	*675	*1450	6529	46481	557371
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	43038	-	*70	-	-	-	*927	*1358	*1183	*731	2228	2026	34517
84 General business credit	31123	1224	-	-	-	5	*228	*337	*988	22	222	3096	25001
85 Prior year minimum tax credit	96665	*1	-	-	-	-	*447	*983	*1624	*624	5338	6847	80801
86 Total income tax after credits	1429682	12141	3097	*2482	*4469	6443	60785	19068	45431	108545	36773	103881	1026567

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 1330
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8819	181	4310	*1257	*658	948	993	156	169	49	30	23	45
2 Total assets	117689606	-	158757	*200652	*263133	668732	1922493	1211006	2457534	1775952	2226798	3879778	102924773
3 Cash	2875811	-	49300	*36461	*28457	160726	306048	251607	319900	237153	292529	229196	964432
4 Notes and accounts receivable	6116448	-	*17922	*57933	*31585	99772	204168	136164	304390	234742	179748	531727	4318297
5 Less: Allowance for bad debts	55110	-	-	-	-	-	*1528	-	*285	*2043	2670	1063	47521
6 Inventories	1702081	-	*56	-	*4526	*5832	*10236	*5745	22221	*33207	19918	23459	1576879
7 U.S. govt. obligations, total	407926	-	*111	-	*24864	*2095	*156077	*58728	*112690	*742	35225	16281	1113
8 Tax-exempt securities	149453	-	-	-	-	-	*50194	*42500	*27468	-	18646	10621	25
9 Other current assets	17147306	-	*4886	*11907	*20952	*17903	32403	18019	198799	35219	136986	444629	16225603
10 Loans to stockholders	315547	-	*19940	*395	*11961	*76919	84263	*17746	76882	*350	325	8098	18668
11 Mortgage and real estate loans	64164	-	-	-	*12535	*1319	*23267	-	*6417	*2032	719	17862	13
12 Other investments	45113388	-	*4063	-	*19609	*98934	335327	254494	374624	271952	282369	681513	42790503
13 Depreciable assets	37896762	-	190953	*120181	*128124	398631	701360	556670	621845	316139	1127902	1576656	32158299
14 Less: Accumulated depreciation	17645754	-	148442	*89798	*69576	324793	506675	397025	373607	153214	706901	820184	14055539
15 Depletable assets	28740341	-	*64565	*127722	*85153	252483	841586	416296	965744	1191811	1175643	1744978	21874360
16 Less: Accumulated depletion	13740906	-	*48569	*85740	*62430	*181490	453178	211011	376088	459554	575841	868833	10418173
17 Land	737641	-	2	*4997	*14036	*20477	84070	33673	61051	*5013	71623	29902	412800
18 Intangible assets (Amortizable)	5013652	-	*34059	*342	*7643	*193364	29418	*7201	94817	*92164	141983	102983	4309679
19 Less: Accumulated amortization	2270431	-	*33096	*341	*2005	*154755	22567	*5805	53469	*36767	89605	34273	1837747
20 Other assets	5121286	-	*3007	*16594	*7701	*1315	48024	26001	74136	7005	118197	186225	4633082
21 Total liabilities	117689606	-	158757	*200652	*263133	668732	1922493	1211006	2457534	1775952	2226798	3879778	102924773
22 Accounts payable	4593498	-	*18979	*1530	*61476	*16912	80357	137482	308591	120795	156020	324289	3367067
23 Mort, notes, and bonds under 1 yr	2145130	-	*1383	*1452	*4437	*8453	215330	*9451	159559	39194	76913	134089	1494869
24 Other current liabilities	5450794	-	*85984	*3204	*27172	84743	129520	86407	144652	45132	76536	195202	4572241
25 Loans from stockholders	500984	-	*44382	*41885	*8336	*42924	143126	*22382	*80498	*6941	1006	21994	87510
26 Mort, notes, bonds, 1 yr or more	29101301	-	*17525	*5659	*52611	*3993	227633	*47810	316023	371662	298261	531631	27228492
27 Other liabilities	11401197	-	*303	*44924	*485	*1614	63282	*466	82623	71321	70467	271832	10793879
28 Net worth	64496704	-	-9799	*101999	*108615	510094	1063245	907007	1365586	1120907	1547595	2400741	55380715
29 Capital stock	6121684	-	35133	*33280	*25119	16958	278383	181437	21238	254405	145830	18353	5111549
30 Paid-in or capital surplus	51175591	-	*2885	*23421	*107127	*653598	288459	406332	797839	945337	469459	1449506	46031628
31 Retained earnings, appropriated	*117761	-	-	-	-	-	-	-	*72391	*26326	10105	-	8939
32 Retained earnings-unappropriated	5444629	-	-20524	*41989	*-30795	*-411261	227033	167724	241888	-54269	550399	763323	3969121
33 Retained earnings (S Corp)	3277096	-	*-26331	*3309	*8203	*273209	311445	*194381	251347	*-23050	415829	208883	1659869
34 Less: Cost of treasury stock	1640057	-	*963	-	*1038	*22411	*42074	*42868	19118	*27843	44027	39325	1400390
35 Total receipts	46218385	962709	394003	*315473	*306601	800837	1029481	605078	1188520	1031159	905748	1454787	37223991
36 Business receipts	39651652	837115	320946	*308085	*227271	736817	780513	507981	756411	653501	743757	1077716	32701540
37 Interest	1480839	*3519	*2568	*19	*2483	*3172	17411	13972	27250	26825	17349	59720	1306550
38 Interest on govt. obligations	15580	-	-	-	-	-	2084	*2619	3905	*23	1623	1968	3358
39 Rents	141108	4024	-	-	*19776	*3219	4632	*1360	13345	*1070	4385	17177	72119
40 Royalties	193347	8397	*2174	*2763	*7654	*464	*14692	*9176	40115	*3746	4601	11993	87573
41 Net S-T cap gain less net LT loss	54508	16345	-	-	*403	*1	*1465	*1257	*5782	*6316	792	13911	8235
42 Net L-T cap gain less net ST loss	925596	*10439	*8716	*1801	*3976	*14204	51748	*6385	59733	62056	54969	85409	566161
43 Net gain, noncapital assets	546501	*17442	*469	*229	*4755	*4329	16242	13221	49626	60718	8654	20849	349967
44 Dividends, domestic corporations	157073	6006	*367	-	*2361	*563	2980	*15990	2055	*965	7702	3729	114354
45 Dividends, foreign corporations	289111	29	-	-	-	*610	*28	-	*4	-	2787	88	285566
46 Other receipts	2763071	59392	58763	*2577	*37923	37457	137688	33117	230295	215937	59128	162227	1728569
47 Total deductions	40584494	888210	288291	*226986	*242815	613880	754806	436138	893930	702517	677731	977040	33882151
48 Cost of goods	24631323	222248	*82181	*82488	*44815	*349990	152123	*74131	115131	257830	263443	428041	22558902
49 Compensation of officers	509518	14636	*9247	*30664	*19653	*20996	62048	17757	40430	21529	18030	17184	237344
50 Salaries and wages	1327969	*87277	*6146	*689	*16603	*32199	49509	42495	156692	43878	42345	44354	805780
51 Repairs	124467	*1592	*4602	*296	*2864	*3303	2422	2068	6916	2608	6795	8877	82125
52 Bad debts	25119	58	*381	-	*574	*15	*106	*593	565	*309	575	836	21106
53 Rent paid on business property	257270	*10378	*2758	*696	*7333	*4205	10206	3867	14631	4355	4851	4616	189374
54 Taxes paid	958885	37522	19388	*11008	*24084	30968	56413	28890	61963	30935	27908	38228	591578
55 Interest paid	2272769	*56618	*3007	*3830	*5571	*2577	35168	2950	43535	37471	30186	48816	2003039
56 Contributions or gifts	32718	*6	-	*8	*177	*46	1211	*272	846	*2568	1610	1712	24262
57 Amortization	295456	*2970	*21	-	*67	*8	*2543	*1497	10046	3927	3995	6788	263593
58 Depreciation	1799743	97961	23985	*10401	*8989	24854	51235	33708	62404	38413	55669	92661	1299465
59 Depletion	1270780	88364	*9164	*2464	*7007	*15698	36171	26549	79421	55149	40384	54671	855737
60 Advertising	18118	92	*17	*229	*24	*602	*852	*1984	607	416	1559	1700	10036
61 Pension, prof sh, stock, annuity	98530	*12685	-	*363	-	*631	*2420	*2734	2517	*2036	1190	2609	71345
62 Employee benefit programs	306759	24574	*4655	*100	*1537	*943	4692	*2755	9073	4529	4842	5146	243913
63 Net loss, noncapital assets	82942	9687	*991	-	*297	-	*359	*58	*975	*630	7969	1189	60787
64 Other deductions	6572129	221542	121747	*83751	*103219	126845	287327	193828	288179	195933	166379	219614	4563767
65 Total receipts less total deducts	5633891	74499	105712	*88487	*63786	186957	274675	168940	294589	328642	228017	477747	3341840
66 Constructive taxable income from related foreign corporations	174906	384	-	-	-	-	-	-	-	-	675	44	173803
67 Net income, total	5793217	74883	105712	*88487	*63786	186957	272591	166321	290684	328618	227069	475823	3512285
68 Net income, Form 1120-A	*2134	-	*2134	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*4289	*4289	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1101867	-	*67267	*67290	*44380	*154231	144302	*97291	168526	*21103	77363	97525	162588
71 Statutory special deductions, total	1172028	35760	*28462	*20831	*12710	*27403	57057	27527	45794	43413	55565	58117	759390
72 Net operating loss deduction	1034830	30955	*28168	*20831	*10901	*27009	54971	*15066	44356	42737	50173	55543	654120
73 Dividends received deduction	137198	4805	*294	-	*1809	*394	2086	*12461	1439	*675	5392	2574	105270
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	3520030	39124	*9983	*366	*7327	*5323	71232	*41503	76374	264102	94207	320181	2590307
76 Total income tax before credits	1265232	15284	*1497	*119	*2379	*1018	22027	14286	29839	93114	33849	113007	938814
77 Income tax	1221889	13422	*1497	*55	*2379	*897	21634	*13891	25868	92048	32252	111637	906309
78 Personal holding company tax	*91	-	-	-	-	-	-	-	*91	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	42883	*1862	-	*64	-	*121	*393	*395	*3674	1065	1597	1660	32052
81 Foreign tax credit	337826	8419	-	-	-	-	*1	-	*668	*13	6340	45735	276650
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	42012	-	-0	-	-	-	*927	*1010	*1183	*681	2218	2000	33993
84 General business credit	16969	1224	-	-	-	-	*228	*277	*988	22	222	1690	12318
85 Prior year minimum tax credit	78692	*1	-	-	-	-	*165	*846	*1230	*624	1179	3459	71186
86 Total income tax after credits	789734	5640	*1497	*119	*2379	*1018	20706	12153	25771	91773	23889	60123	544666

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Oil and gas extraction:
Oil and gas field services

MINOR INDUSTRY 1380
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5478	*32	2369	*790	*849	508	688	*99	84	*16	10	7	26
2 Total assets	43489820	-	105657	*118189	*294693	396102	1465915	*607174	1200652	*528108	686498	1311218	36775615
3 Cash	1912579	-	26055	*17645	*67572	49109	250575	*52839	224289	*40061	71046	116603	996786
4 Notes and accounts receivable	7801853	-	*8600	*29317	*57852	*40709	292095	*173579	311799	*68854	205197	302258	6311592
5 Less: Allowance for bad debts	112520	-	-	-	-	-	*1676	-	*1902	*1308	1778	7269	98587
6 Inventories	1684679	-	*4689	*22151	*44885	*698	*20591	*13509	29555	*13296	76536	20782	1437987
7 U.S. govt. obligations, total	*59695	-	-	-	-	-	*12097	-	*5388	-	4182	37965	63
8 Tax-exempt securities	*52225	-	-	-	-	*36590	-	-	*15635	-	-	-	-
9 Other current assets	2415149	-	*10132	*9447	*1334	*32850	84570	*10360	50941	*26736	26823	95339	2066616
10 Loans to stockholders	275817	-	*7227	-	*4213	*72848	*6377	*76383	*23656	196	1821	1077	82019
11 Mortgage and real estate loans	*1146	-	-	-	-	-	*326	*819	-	-	-	-	-
12 Other investments	11472704	-	*74	-	*302	*40902	227073	*112361	104042	*151886	31059	344618	10460388
13 Depreciable assets	23429486	-	*172790	*95113	*293983	269321	1342914	*318792	588734	*307907	383473	637975	19018484
14 Less: Accumulated depreciation	10012489	-	*122656	*58072	*212177	147512	863012	*209952	317366	*145377	150862	364316	7421187
15 Depletable assets	892550	-	*24606	*6601	*45715	*12963	*28905	*93682	*247700	1657	8587	1942	420190
16 Less: Accumulated depletion	430245	-	*22668	*4013	*30171	*5472	*7985	*54049	*134879	381	6165	1541	162920
17 Land	261591	-	-	-	*6608	*1037	22231	*13311	11067	*20348	9022	19475	158490
18 Intangible assets (Amortizable)	2109325	-	*5978	-	*196	*882	*61844	*1292	*12720	*30458	28517	41418	1926019
19 Less: Accumulated amortization	447450	-	*3618	-	*188	*779	*22383	*1021	*3792	*3184	1847	6435	404204
20 Other assets	2123723	-	*-5552	-	*14570	*-8046	11373	*5267	33063	*16958	888	71325	1983878
21 Total liabilities	43489820	-	105657	*118189	*294693	396102	1465915	*607174	1200652	*528108	686498	1311218	36775615
22 Accounts payable	2800066	-	*3132	*15926	*26135	*40666	172047	*87413	151471	*34647	138064	91659	2038906
23 Mort, notes, and bonds under 1 yr	823931	-	*5094	*8365	*33950	*14845	120236	*9481	62704	*17383	40286	22907	488680
24 Other current liabilities	2529048	-	*5148	*4685	*4679	*60851	105872	*16199	99297	*47089	31813	90131	2063284
25 Loans from stockholders	297482	-	*8535	*24186	*61735	*681	*94657	-	*46334	33308	-	2076	25972
26 Mort, notes, bonds, 1 yr or more	8194999	-	*16529	*27412	*95471	*76810	213403	*1013	169518	*93088	112967	158971	7229819
27 Other liabilities	2828142	-	*145	*3253	-	-	51921	*504	18730	*16403	14560	42337	2680287
28 Net worth	26016152	-	67075	*34362	*72723	202250	707778	*492563	652597	*286191	348807	903137	22248667
29 Capital stock	2153971	-	12641	*3231	*93888	15883	207374	*240994	30097	*35999	63790	28561	1421514
30 Paid-in or capital surplus	18217076	-	*13699	*9032	*57062	*2771	347338	*145050	100722	*76275	176209	426186	16862732
31 Retained earnings, appropriated	885	-	-	-	-	-	-	-	-	-	124	-	761
32 Retained earnings-unappropriated	5476820	-	*26034	*13566	*21437	*137789	140215	*31926	*74380	*70724	109884	462992	4387872
33 Retained earnings (S Corp)	818938	-	*15680	*16089	*-95971	*63477	53565	*129353	530242	*106503	-	-	-
34 Less: Cost of treasury stock	651539	-	*978	*7556	*3692	*17670	40713	*54760	*82844	*3310	1200	14602	424213
35 Total receipts	32898960	*503866	801343	*776998	*602133	873312	2179092	*591621	1479760	*377476	625732	922838	23164789
36 Business receipts	29598934	*423893	*267680	*774843	*586475	839516	2093111	*538784	1309750	*316285	576271	826000	21046326
37 Interest	585272	4223	*934	*280	-	*2553	7993	*7570	*2278	*1711	6780	19650	531301
38 Interest on govt. obligations	11261	*64	-	-	-	*732	*940	-	*785	*852	-	1271	6617
39 Rents	128990	182	-	-	-	-	*9985	*2072	*73	*1739	304	11076	103559
40 Royalties	38336	-	-	*1568	-	-	*3990	*9311	*1671	*534	1889	130	19242
41 Net S-T cap gain less net LT loss	63796	-	-	-	-	-	*39	*904	19637	-	1	13770	29444
42 Net L-T cap gain less net ST loss	317087	380	*2344	*207	*149	*25002	*19503	*8033	*25824	6531	22545	16256	190314
43 Net gain, noncapital assets	523506	*65149	*2408	-	*155	*121	27566	*1941	19411	*14951	12297	10375	369134
44 Dividends, domestic corporations	7292	-	-	-	-	*1288	*632	*37	-	3	229	858	4244
45 Dividends, foreign corporations	92581	-	-	-	-	-	-	-	-	*755	-	4747	87008
46 Other receipts	1531907	*9975	*527978	*101	*15354	*4100	15264	*22970	100331	*34113	5416	18704	777601
47 Total deductions	28036598	*396657	735441	*724273	*552191	736461	1838554	*504109	1159199	*313926	561827	777543	19736418
48 Cost of goods	14174615	*187661	*16598	*47537	*234662	*317398	843831	*190325	631171	*147371	330619	505517	10721924
49 Compensation of officers	677499	15149	*92170	*20394	*21476	*47749	100120	*19796	26124	*8615	9254	10627	306027
50 Salaries and wages	3459314	*75500	*44073	*226306	*79595	*98539	273551	*89210	106090	*33451	83667	77416	2271916
51 Repairs	518110	*1448	*9606	*83706	*18335	*10607	77359	*35870	25273	*8796	10213	12034	224865
52 Bad debts	78803	83	-	-	*1796	*1092	*3158	-	5373	*512	1228	1620	63940
53 Rent paid on business property	692363	2749	*15200	*88515	*10292	*28646	25058	*4735	16115	*5321	5602	10097	480033
54 Taxes paid	644884	*13281	15706	*31206	*24235	20663	60636	*16170	36756	*10822	9861	21566	383984
55 Interest paid	880900	*9995	*2375	*3192	*12658	*12352	23322	*3933	22479	*9326	15638	16499	749130
56 Contributions or gifts	10903	295	*-0	*101	*49	*423	1215	*104	*149	*138	178	1907	6346
57 Amortization	84249	118	*1732	-	*23	*146	*5348	*1994	1355	*1793	988	1265	69486
58 Depreciation	2388478	*45542	*17330	*11698	*32650	35012	120407	*29347	64064	*36946	45966	49328	1900188
59 Depletion	49281	606	*5999	*1384	-	*2124	*226	*6661	*4043	*1907	2739	309	23282
60 Advertising	64395	*140	*1123	*1903	*2899	*1815	6238	*880	2872	*504	967	2740	42313
61 Pension, prof sh, stock, annuity	186535	1250	*820	-	-	*2329	9020	*2576	7901	*3622	1498	1260	156257
62 Employee benefit programs	403155	*3588	*1822	*228	*8577	*11779	18992	*6819	16637	*4648	4060	3999	322005
63 Net loss, noncapital assets	16661	5	-	*11	-	*12	*297	*4285	*153	*2824	263	46	8765
64 Other deductions	3706452	*39246	510885	*208091	*104944	145775	269775	*91404	192646	*37331	39085	61312	2005957
65 Total receipts less total deducts	4862361	*107209	65902	*52725	*49942	136851	340538	*87512	320560	*63550	63906	145295	3428372
66 Constructive taxable income from related foreign corporations	257455	164	-	-	-	-	-	-	-	*39	-	1649	255603
67 Net income, total	5108555	*107308	65902	*52725	*49942	136119	339598	*87512	319775	*62737	63906	145673	3677358
68 Net income, Form 1120-A	*1672	-	-	-	*1672	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*18567	*18567	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	732970	*48475	*53542	*36552	*23031	*100871	168647	*51519	241113	*9221	-	-	-
71 Statutory special deductions, total	1662625	23011	*2527	*6026	*14073	*16305	44747	*11697	*20289	*1965	18989	4195	1498800
72 Net operating loss deduction	1652211	23011	*2527	*6026	*14073	*15403	*44198	*11671	*20289	*1249	18829	586	1494350
73 Dividends received deduction	10413	-	-	-	-	*902	*549	*26	-	716	160	3609	4450
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	2713002	*35822	*9833	*10148	*12838	*18943	126230	*24296	*58388	*51551	44916	141478	2178557
76 Total income tax before credits	969358	*13799	*1669	*2363	*2090	*5430	45717	*7963	*20060	*18259	17242	49323	785443
77 Income tax	940438	*12513	*1669	*2363	*2090	*5176	43956	*7889	*19997	*17741	15546	49323	762175
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	27694	539	-	-	-	*254	*1762	*74	*64	*518	1695	-	22789
81 Foreign tax credit	296256	7298	-	-	-	-	*5356	*502	*7	*1438	189	746	280721
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	*1026	-	*69	-	-	-	-	*348	-	50	9	25	524
84 General business credit	14154	-	-	-	-	5	-	*60	-	-	-	1406	12682
85 Prior year minimum tax credit	17973	-	-	-	-	-	*282	*137	*393	-	4159	3388	9615
86 Total income tax after credits	639948	*6501	*1600	*2363	*2090	*5425	40079	*6915	*19660	*16771	12884	43758	481901

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 05
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1782	*355	*349	*163	*112	*115	425	118	78	24	***	11	***
2 Total assets	34937756	-	*27396	*30280	*50804	*80640	854703	871714	1124183	802886	***	1713112	***
3 Cash	1605453	-	*20825	*2506	*13875	*21922	169195	108942	191825	59964	***	49703	***
4 Notes and accounts receivable	7218784	-	*427	-	*19537	*5565	131414	106688	112469	105496	***	267571	***
5 Less: Allowance for bad debts	56902	-	-	-	-	-	-	*1455	*1863	*1388	***	7577	***
6 Inventories	1287058	-	*1979	-	*6713	-	23752	*74496	69135	42887	***	155975	***
7 U.S. govt. obligations, total	*219912	-	-	-	-	-	-	*517	*66134	-	***	**	***
8 Tax-exempt securities	*26448	-	-	-	-	-	-	*13548	*785	*6753	***	-	***
9 Other current assets	1495692	-	*460	-	-	*1703	8524	120317	19043	14014	***	44615	***
10 Loans to stockholders	41621	-	*2909	-	*26	*2963	*1916	*1478	*1	*833	***	8050	***
11 Mortgage and real estate loans	*70225	-	-	-	-	*10153	-	*2932	-	-	***	-	***
12 Other investments	12199580	-	-	*22756	-	-	*96118	*84145	147916	101751	***	102007	***
13 Depreciable assets	14807787	-	*3480	*30146	*12943	*63013	1043508	675970	955011	739958	***	1545002	***
14 Less: Accumulated depreciation	8728173	-	*2687	*25128	*2291	*49363	731064	469383	626348	414506	***	874351	***
15 Depletable assets	2147233	-	-	-	-	*18255	*55525	*28853	71863	*36064	***	204199	***
16 Less: Accumulated depletion	513721	-	-	-	-	*7287	*33026	*11976	22097	*16613	***	27490	***
17 Land	1124992	-	-	-	-	*13716	51332	122239	62821	99159	***	148479	***
18 Intangible assets (Amortizable)	1144676	-	*28	-	-	-	*21619	-	*17528	*25595	***	92965	***
19 Less: Accumulated amortization	225382	-	*24	-	-	-	*6124	-	*6685	*3196	***	38974	***
20 Other assets	1072476	-	-	-	-	-	22012	14402	66647	6114	***	42937	***
21 Total liabilities	34937756	-	*27396	*30280	*50804	*80640	854703	871714	1124183	802886	***	1713112	***
22 Accounts payable	6155648	-	*21316	-	*43302	*27951	51241	37437	65195	44141	***	106296	***
23 Mort, notes, and bonds under 1 yr	2485000	-	*232	-	-	*9957	32002	*19553	35443	*37228	***	73885	***
24 Other current liabilities	1302764	-	*1159	-	*5694	*2723	42077	24500	37843	30242	***	145984	***
25 Loans from stockholders	57908	-	-	-	*3412	*4974	*21697	*592	*1398	-	***	314	***
26 Mort, notes, bonds, 1 yr or more	3776199	-	-	-	-	*23530	155719	*57989	156284	*150211	***	546924	***
27 Other liabilities	2240713	-	-	-	-	*-0	*14161	*26100	38117	*1627	***	117052	***
28 Net worth	18919524	-	*4690	*30280	*-1604	*11505	537804	705543	789904	539437	***	722656	***
29 Capital stock	1526208	-	*1344	*651	-	*1703	43107	19682	28504	66338	***	200338	***
30 Paid-in or capital surplus	11555222	-	*66	-	*671	-	*40826	*1857	101723	*9628	***	170611	***
31 Retained earnings, appropriated	*58686	-	-	-	-	-	*70	*45414	-	*8293	***	-	***
32 Retained earnings-unappropriated	5035481	-	*23665	*29629	-	*14926	142187	*271023	308369	*289320	***	270671	***
33 Retained earnings (S Corp)	1578346	-	-	-	*-2275	*1374	334890	*430465	*400589	*184331	***	84340	***
34 Less: Cost of treasury stock	834418	-	*20385	-	-	*6498	*23275	*62899	*49281	*18474	***	3305	***
35 Total receipts	17098164	*95097	*61833	*3110	*113355	*124311	1265434	846209	1150377	786101	***	1813020	***
36 Business receipts	16173285	*69670	*49002	-	*113276	*124266	1244221	798464	1078023	762005	***	1754449	***
37 Interest	275042	*4	*94	*1646	-	*26	2328	*4281	7154	*3282	***	10454	***
38 Interest on govt. obligations	3888	-	-	-	-	-	-	*1162	*500	*236	***	835	***
39 Rents	79323	*46	-	*1464	-	-	*8514	*6170	*6139	*7886	***	14937	***
40 Royalties	50356	-	-	-	-	-	-	*11071	*3921	*8	***	211	***
41 Net S-T cap gain less net LT loss	*2679	-	-	-	-	-	-	-	*60	*49	***	2167	***
42 Net L-T cap gain less net ST loss	110377	-	*4242	-	-	-	*757	*9255	*5302	*1687	***	6273	***
43 Net gain, noncapital assets	83565	*12622	*1314	-	-	-	*4724	*4208	14848	*5086	***	3951	***
44 Dividends, domestic corporations	8507	-	-	-	-	-	*19	*37	*1245	*796	***	718	***
45 Dividends, foreign corporations	25106	-	-	-	-	-	-	-	-	-	***	32	***
46 Other receipts	286035	*12755	*7181	-	*79	*19	4871	11561	33186	5065	***	18993	***
47 Total deductions	15758955	*61446	*50769	*1558	*111318	*113073	1156974	712284	995149	712639	***	1734250	***
48 Cost of goods	9988602	*28529	*46077	-	*98159	*55062	727173	442751	647737	524950	***	1199997	***
49 Compensation of officers	234391	*802	-	-	*2014	*2888	64391	38660	21044	15816	***	22646	***
50 Salaries and wages	868776	*6523	*27	-	*890	*12317	56078	32942	73642	16890	***	62447	***
51 Repairs	383280	*8007	-	-	-	*9124	20470	*14310	7897	*2592	***	28423	***
52 Bad debts	25451	*37	*167	-	-	-	*696	*8827	2223	971	***	1291	***
53 Rent paid on business property	237706	*150	-	-	*470	*1040	*13603	*4507	2826	*1123	***	21461	***
54 Taxes paid	478323	*2292	*2558	*159	*6246	*5171	47948	24356	32479	22721	***	46425	***
55 Interest paid	551675	*1224	*73	*7	-	*1409	16504	*8890	15218	12382	***	73544	***
56 Contributions or gifts	12026	*16	-	-	-	-	*186	*97	872	*1191	***	1186	***
57 Amortization	50031	*9	*6	-	-	-	*2689	-	*942	*558	***	8337	***
58 Depreciation	996607	*4022	*458	*1673	*1760	*6376	94857	36106	74090	47302	***	84243	***
59 Depletion	338233	*3261	-	-	-	*1383	*10449	*16950	29538	21234	***	26697	***
60 Advertising	30726	*82	*10	-	*47	*442	2729	4643	2943	*1822	***	2728	***
61 Pension, prof sh, stock, annuity	105934	*917	-	-	-	-	*5472	*5906	6671	4855	***	15550	***
62 Employee benefit programs	266062	*661	-	-	*1167	*2136	8943	*12393	11149	*6609	***	38567	***
63 Net loss, noncapital assets	10043	*50	-	-	-	-	*55	*384	*90	*3	***	803	***
64 Other deductions	1181090	*4864	*1393	*-280	*565	*15725	84732	60563	65787	31620	***	99904	***
65 Total receipts less total deducts	1339209	*33651	*11065	*1552	*2037	*11238	108460	133925	155228	73462	***	78771	***
66 Constructive taxable income from related foreign corporations	12212	-	-	-	-	-	-	-	-	-	***	18	***
67 Net income, total	1347533	*33651	*11065	*1552	*2037	*11238	108460	132763	154728	73227	***	77954	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	***	-	***
70 Net income, Form 1120S	387908	*31168	-	-	*2037	*1275	101110	*90552	*83861	*35946	***	11827	***
71 Statutory special deductions, total	168267	-	*6047	*941	-	-	*2488	*8206	*14241	*3431	***	13900	***
72 Net operating loss deduction	158789	-	*6047	*941	-	-	*2474	*8180	*13298	2874	***	13393	***
73 Dividends received deduction	9479	-	-	-	-	-	*14	*26	*943	*557	***	506	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
75 Income subject to tax	791707	*2483	*5017	*611	-	*9963	*4863	*34004	56652	*33850	***	52363	***
76 Total income tax before credits	294269	*844	*927	*886	-	*3105	*1447	*12325	21073	*12144	***	17500	***
77 Income tax	269622	*844	*776	*238	-	*3105	*1242	*11414	19262	*11487	***	15136	***
78 Personal holding company tax	*647	-	-	*647	-	-	-	-	-	-	***	-	***
79 Recapture taxes	-0	-	-	-	-	-	-	-	-	-	***	-0	***
80 Alternative minimum tax	24591	-	*150	-	-	-	*205	*912	*1811	*657	***	2363	***
81 Foreign tax credit	8826	-	-	-	-	-	-	-	-	-	***	-	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83 Nonconventional source fuel credit	*8968	-	-	-	-	-	-	-	-	*154	***	-	***
84 General business credit	3560	*195	-	-	-	-	3	-	-	-	***	718	***
85 Prior year minimum tax credit	7405	-	-	*50	-	-	-	*317	*1541	*690	***	2649	***
86 Total income tax after credits	265510	*649	*927	*836	-	*3105	*1444	*12008	19532	*11299	***	14132	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Nonmetallic minerals, except fuels: Dimension, crushed, and broken stone; sand and gravel

MINOR INDUSTRY 1430
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	1728	*355	*349	*163	*112	*115	412	95	75	*16	***	11	***
2 Total assets	30250948	-	*27396	*30280	*50804	*80640	826313	733070	1092170	*559844	***	1713112	***
3 Cash	1343328	-	*20825	*2506	*13875	*21922	169005	*87885	191019	*49275	***	49703	***
4 Notes and accounts receivable	6358027	-	*427	-	*19537	*5565	118378	86485	100936	*65227	***	267571	***
5 Less: Allowance for bad debts	46138	-	-	-	-	-	-	*1225	*875	*828	***	7577	***
6 Inventories	945147	-	*1979	-	*6713	-	*18770	*58897	64773	*21629	***	155975	***
7 U.S. govt. obligations, total	*98448	-	-	-	-	-	-	-	*66134	-	***	-	***
8 Tax-exempt securities	*13752	-	-	-	-	-	-	*852	*785	*6753	***	-	***
9 Other current assets	1360665	-	*460	-	-	*1703	7617	118309	18558	*7240	***	44615	***
10 Loans to stockholders	24092	-	*2909	-	*26	*2963	*1916	*1478	*1	*833	***	8050	***
11 Mortgage and real estate loans	*13953	-	-	-	-	*10153	-	*2932	-	-	***	-	***
12 Other investments	11861934	-	-	*22756	-	-	*96118	*56430	147916	*76357	***	102007	***
13 Depreciable assets	11862725	-	*3480	*30146	*12943	*63013	1014611	534576	916544	*464231	***	1545002	***
14 Less: Accumulated depreciation	7071556	-	*2687	*25128	*2291	*49363	711404	361021	598874	*243094	***	874351	***
15 Depletable assets	1269211	-	-	-	-	*18255	*55525	*27895	71863	*35857	***	204199	***
16 Less: Accumulated depletion	268211	-	-	-	-	*7287	*33026	*11208	22097	*16613	***	27490	***
17 Land	990439	-	-	-	-	*13716	51332	116428	60855	*67615	***	148479	***
18 Intangible assets (Amortizable)	615297	-	*28	-	-	-	*21619	-	*17528	*24870	***	92965	***
19 Less: Accumulated amortization	115290	-	*24	-	-	-	*6124	-	*6685	*2884	***	38974	***
20 Other assets	995125	-	-	-	-	-	21976	*14357	63790	*3374	***	42937	***
21 Total liabilities	30250948	-	*27396	*30280	*50804	*80640	826313	733070	1092170	*559844	***	1713112	***
22 Accounts payable	5737485	-	*21316	-	*43302	*27951	48102	*33959	58732	*25440	***	106296	***
23 Mort, notes, and bonds under 1 yr	2378893	-	*232	-	-	*9957	32002	*19262	33067	*32885	***	73885	***
24 Other current liabilities	1071849	-	*1159	-	*5694	*2723	42041	21932	37038	*16845	***	145984	***
25 Loans from stockholders	57849	-	-	-	*3412	*4974	*21663	*592	*1398	-	***	314	***
26 Mort, notes, bonds, 1 yr or more	2823316	-	-	-	-	*23530	155719	*57989	153833	*105936	***	546924	***
27 Other liabilities	1719421	-	-	-	-	*-0	*14161	*23810	38117	*4543	***	117052	***
28 Net worth	16462135	-	*4690	*30280	*-1604	*11505	512625	575525	769985	*374194	***	722656	***
29 Capital stock	1487444	-	*1344	*651	-	*1703	43107	17368	20738	*53851	***	200338	***
30 Paid-in or capital surplus	10673980	-	*66	-	*671	-	*37856	*1364	90750	*8437	***	170611	***
31 Retained earnings, appropriated	*58686	-	-	-	-	-	*70	*45414	-	*8293	***	-	***
32 Retained earnings-unappropriated	3519694	-	*23665	*29629	-	*14926	142187	*210740	299966	*168667	***	270671	***
33 Retained earnings (S Corp)	1450809	-	-	-	*-2275	*1374	*312681	*356050	*400589	*153420	***	84340	***
34 Less: Cost of treasury stock	728477	-	*20385	-	-	*6498	*23275	*55411	*42057	*18474	***	3305	***
35 Total receipts	13605343	*95097	*61833	*3110	*113355	*124311	1166649	693006	1080101	*531913	***	1813020	***
36 Business receipts	12922603	*69670	*49002	-	*113276	*124266	1146021	646838	1007943	*514727	***	1754449	***
37 Interest	233407	*4	*94	*1646	-	*26	2328	*3720	7141	*2667	***	10454	***
38 Interest on govt. obligations	2996	-	-	-	-	-	-	*270	*500	*236	***	835	***
39 Rents	70297	*46	-	*1464	-	-	*8514	*6162	*6094	*7541	***	14937	***
40 Royalties	20960	-	-	-	-	-	-	*11018	*3921	*8	***	211	***
41 Net S-T cap gain less net LT loss	*2679	-	-	-	-	-	-	-	*60	*49	***	2167	***
42 Net L-T cap gain less net ST loss	87133	-	*4242	-	-	-	*757	*9255	*5302	*488	***	6273	***
43 Net gain, noncapital assets	73837	*12622	*1314	-	-	-	*4724	*4208	14848	*1958	***	3951	***
44 Dividends, domestic corporations	5583	-	-	-	-	-	*19	*37	*1245	*540	***	718	***
45 Dividends, foreign corporations	4317	-	-	-	-	-	-	-	-	-	***	32	***
46 Other receipts	181532	*12755	*7181	-	*79	*19	4285	11498	33048	*3699	***	18993	***
47 Total deductions	12492766	*61446	*50769	*1558	*111318	*113073	1082775	582694	933189	*476947	***	1734250	***
48 Cost of goods	8028168	*28529	*46077	-	*98159	*55062	661838	373879	593510	*352722	***	1199997	***
49 Compensation of officers	203635	*802	-	-	*2014	*2888	64391	*32024	20354	*10549	***	22646	***
50 Salaries and wages	586899	*6523	*27	-	*890	*12317	56078	*25739	64784	*7895	***	62447	***
51 Repairs	345185	*8007	-	-	-	*9124	20434	*14310	5393	*885	***	28423	***
52 Bad debts	17115	*37	*167	-	-	-	*696	*2855	1661	*749	***	1291	***
53 Rent paid on business property	210904	*150	-	-	*470	*1040	*13603	*4507	*1906	*52	***	21461	***
54 Taxes paid	397076	*2292	*2558	*159	*6246	*5171	47390	19366	31464	*16634	***	46425	***
55 Interest paid	462243	*1224	*73	*7	-	*1409	16335	*8889	14746	*9800	***	73544	***
56 Contributions or gifts	8969	*16	-	-	-	-	*186	*97	872	*812	***	1186	***
57 Amortization	26875	*9	*6	-	-	-	*2689	-	*942	*380	***	8337	***
58 Depreciation	807513	*4022	*458	*1673	*1760	*6376	91766	30851	72688	*34694	***	84243	***
59 Depletion	263039	*3261	-	-	-	*1383	*10449	*14947	29490	*12384	***	26697	***
60 Advertising	24368	*82	*10	-	*47	*442	2606	4550	2879	*945	***	2728	***
61 Pension, prof sh, stock, annuity	78706	*917	-	-	-	-	*5472	*4233	6671	*3418	***	15550	***
62 Employee benefit programs	198288	*661	-	-	*1167	*2136	8943	*11936	10308	*4205	***	38567	***
63 Net loss, noncapital assets	5334	*50	-	-	-	-	*55	-	*90	*3	***	803	***
64 Other deductions	828449	*4864	*1393	*-280	*565	*15725	79846	34511	75432	*20821	***	99904	***
65 Total receipts less total deducts	1112577	*33651	*11065	*1552	*2037	*11238	83874	110312	146912	*54966	***	78771	***
66 Constructive taxable income from related foreign corporations	8062	-	-	-	-	-	-	-	-	-	***	18	***
67 Net income, total	1117643	*33651	*11065	*1552	*2037	*11238	83874	110042	146412	*54730	***	77954	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	***	-	***
70 Net income, Form 1120S	342688	*31168	-	-	*2037	*1275	*76523	*74716	*83861	*31149	***	11827	***
71 Statutory special deductions, total	142576	-	*6047	*941	-	-	*2488	*8206	*5926	*378	***	13900	***
72 Net operating loss deduction	138196	-	*6047	*941	-	-	*2474	*8180	*4983	-	***	13393	***
73 Dividends received deduction	4380	-	-	-	-	-	*14	*26	*943	*378	***	506	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
75 Income subject to tax	632728	*2483	*5017	*611	-	*9963	*4863	*27120	56652	*23203	***	52363	***
76 Total income tax before credits	233623	*844	*927	*886	-	*3105	*1447	*9984	20912	*7984	***	17500	***
77 Income tax	214586	*844	*776	*238	-	*3105	*1242	*9073	19262	*7867	***	15136	***
78 Personal holding company tax	*647	-	-	*647	-	-	-	-	-	-	***	-	***
79 Recapture taxes	-0	-	-	-	-	-	-	-	-	-	***	-0	***
80 Alternative minimum tax	18981	-	*150	-	-	-	*205	*912	*1650	*116	***	2363	***
81 Foreign tax credit	4292	-	-	-	-	-	-	-	-	-	***	-	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83 Nonconventional source fuel credit	*154	-	-	-	-	-	-	-	-	*154	***	-	***
84 General business credit	*3131	*195	-	-	-	-	3	-	-	-	***	718	***
85 Prior year minimum tax credit	6054	-	-	*50	-	-	-	*317	*1541	*690	***	2649	***
86 Total income tax after credits	219992	*649	*927	*836	-	*3105	*1444	*9667	19372	*7139	***	14132	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Nonmetallic minerals, except fuels: Other nonmetallic minerals, except fuels

MINOR INDUSTRY 1498 RETURNS WITH NET INCOME	Total	Size of Total Assets Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	55	-	-	-	-	-	*14	*22	*3	*7	***	**	***
2 Total assets	4686808	-	-	-	-	-	*28390	*138643	*32013	*243041	***	**	***
3 Cash	262125	-	-	-	-	-	*191	*21056	*806	*10689	***	**	***
4 Notes and accounts receivable	860757	-	-	-	-	-	*13036	*20203	*11532	*40269	***	**	***
5 Less: Allowance for bad debts	10765	-	-	-	-	-	-	*230	*988	*560	***	**	***
6 Inventories	341911	-	-	-	-	-	*4981	*15599	*4362	*21258	***	**	***
7 U.S. govt. obligations, total	*121464	-	-	-	-	-	-	*517	-	-	***	**	***
8 Tax-exempt securities	*12696	-	-	-	-	-	-	*12696	-	-	***	-	***
9 Other current assets	135027	-	-	-	-	-	*907	*2008	*485	*6774	***	**	***
10 Loans to stockholders	17529	-	-	-	-	-	-	-	-	-	***	-	***
11 Mortgage and real estate loans	56272	-	-	-	-	-	-	-	-	-	***	-	***
12 Other investments	337645	-	-	-	-	-	-	*27715	-	*25394	***	**	***
13 Depreciable assets	2945062	-	-	-	-	-	*28898	*141395	*38467	*275726	***	**	***
14 Less: Accumulated depreciation	1656618	-	-	-	-	-	*19659	*108362	*27474	*171413	***	**	***
15 Depletable assets	*878022	-	-	-	-	-	-	*959	-	207	***	**	***
16 Less: Accumulated depletion	*245510	-	-	-	-	-	-	*768	-	-	***	**	***
17 Land	134553	-	-	-	-	-	-	*5811	*1966	*31544	***	**	***
18 Intangible assets (Amortizable)	*529378	-	-	-	-	-	-	-	-	*725	***	**	***
19 Less: Accumulated amortization	*110092	-	-	-	-	-	-	-	-	*312	***	**	***
20 Other assets	77351	-	-	-	-	-	*36	*45	*2857	*2740	***	**	***
21 Total liabilities	4686808	-	-	-	-	-	*28390	*138643	*32013	*243041	***	**	***
22 Accounts payable	418163	-	-	-	-	-	*3140	*3477	*6463	*18702	***	**	***
23 Mort, notes, and bonds under 1 yr	106107	-	-	-	-	-	-	*291	*2376	*4342	***	**	***
24 Other current liabilities	230915	-	-	-	-	-	*36	*2568	*804	*13397	***	**	***
25 Loans from stockholders	*59	-	-	-	-	-	*34	-	-	-	***	-	***
26 Mort, notes, bonds, 1 yr or more	952883	-	-	-	-	-	-	-	*2451	*44275	***	**	***
27 Other liabilities	521292	-	-	-	-	-	*-0	*2289	-	*-2916	***	**	***
28 Net worth	2457389	-	-	-	-	-	*25179	*130018	*19919	*165243	***	**	***
29 Capital stock	38764	-	-	-	-	-	-	*2314	*7767	*12487	***	**	***
30 Paid-in or capital surplus	881242	-	-	-	-	-	*2970	*494	*10973	*1191	***	**	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	-	***
32 Retained earnings-unappropriated	1515787	-	-	-	-	-	-	*60284	*8403	*120653	***	**	***
33 Retained earnings (S Corp)	*127537	-	-	-	-	-	*22209	*74415	-	*30912	***	-	***
34 Less: Cost of treasury stock	*105940	-	-	-	-	-	-	*7488	*7224	-	***	**	***
35 Total receipts	3492820	-	-	-	-	-	*98785	*153203	*70276	*254188	***	**	***
36 Business receipts	3250683	-	-	-	-	-	*98199	*151626	*70081	*247277	***	**	***
37 Interest	41635	-	-	-	-	-	-	*562	*13	*615	***	**	***
38 Interest on govt. obligations	*892	-	-	-	-	-	-	*892	-	-	***	-	***
39 Rents	9026	-	-	-	-	-	-	*8	*45	*346	***	**	***
40 Royalties	*29396	-	-	-	-	-	-	*53	-	-	***	**	***
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	***	-	***
42 Net L-T cap gain less net ST loss	23244	-	-	-	-	-	-	-	-	1199	***	**	***
43 Net gain, noncapital assets	*9729	-	-	-	-	-	-	-	-	*3128	***	**	***
44 Dividends, domestic corporations	*2924	-	-	-	-	-	-	-	-	*256	***	**	***
45 Dividends, foreign corporations	20789	-	-	-	-	-	-	-	-	-	***	-	***
46 Other receipts	104504	-	-	-	-	-	*586	*63	*137	*1366	***	**	***
47 Total deductions	3266188	-	-	-	-	-	*74199	*129590	*61960	*235692	***	**	***
48 Cost of goods	1960434	-	-	-	-	-	*65335	*68872	*54227	*172228	***	**	***
49 Compensation of officers	30756	-	-	-	-	-	-	*6636	*690	*5267	***	**	***
50 Salaries and wages	281877	-	-	-	-	-	-	*7203	*8859	*8995	***	**	***
51 Repairs	38095	-	-	-	-	-	*36	-	*2504	*1707	***	**	***
52 Bad debts	8336	-	-	-	-	-	-	*5972	*562	*222	***	**	***
53 Rent paid on business property	26802	-	-	-	-	-	-	-	*920	*1071	***	**	***
54 Taxes paid	81247	-	-	-	-	-	*558	*4991	*1015	*6087	***	**	***
55 Interest paid	89432	-	-	-	-	-	*169	*1	*472	*2582	***	**	***
56 Contributions or gifts	3057	-	-	-	-	-	-	-	-	*379	***	**	***
57 Amortization	*23155	-	-	-	-	-	-	-	-	*178	***	**	***
58 Depreciation	189094	-	-	-	-	-	*3092	*5255	*1402	*12608	***	**	***
59 Depletion	75194	-	-	-	-	-	-	*2003	*49	*8850	***	**	***
60 Advertising	6359	-	-	-	-	-	*123	*92	*65	*877	***	**	***
61 Pension, prof sh, stock, annuity	27227	-	-	-	-	-	-	*1673	-	*1438	***	**	***
62 Employee benefit programs	67774	-	-	-	-	-	-	*457	*841	*2404	***	**	***
63 Net loss, noncapital assets	*4708	-	-	-	-	-	-	*384	-	-	***	**	***
64 Other deductions	352640	-	-	-	-	-	*4886	*26051	*-9645	*10799	***	**	***
65 Total receipts less total deducts	226632	-	-	-	-	-	*24587	*23613	*8316	*18496	***	**	***
66 Constructive taxable income from related foreign corporations	4150	-	-	-	-	-	-	-	-	-	***	-	***
67 Net income, total	229890	-	-	-	-	-	*24587	*22721	*8316	*18496	***	**	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	***	-	***
70 Net income, Form 1120S	*45220	-	-	-	-	-	*24587	*15836	-	*4797	***	-	***
71 Statutory special deductions, total	*25692	-	-	-	-	-	-	-	*8316	*3053	***	**	***
72 Net operating loss deduction	*20593	-	-	-	-	-	-	-	*8316	2874	***	-	***
73 Dividends received deduction	*5099	-	-	-	-	-	-	-	-	*179	***	**	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
75 Income subject to tax	158979	-	-	-	-	-	-	*6885	-	*10647	***	**	***
76 Total income tax before credits	60647	-	-	-	-	-	-	*2341	*161	*4160	***	**	***
77 Income tax	55036	-	-	-	-	-	-	*2341	-	*3620	***	**	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	-	***
80 Alternative minimum tax	*5610	-	-	-	-	-	-	-	*161	*540	***	-	***
81 Foreign tax credit	4534	-	-	-	-	-	-	-	-	-	***	-	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83 Nonconventional source fuel credit	8814	-	-	-	-	-	-	-	-	-	***	-	***
84 General business credit	429	-	-	-	-	-	-	-	-	-	***	**	***
85 Prior year minimum tax credit	1351	-	-	-	-	-	-	-	-	-	***	**	***
86 Total income tax after credits	45518	-	-	-	-	-	-	*2341	*161	*4160	***	**	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 30
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	307733	11867	151680	49217	33765	25400	28787	4476	1815	434	172	77	44
2 Total assets	242115975	-	4585789	8089271	12193419	17988461	60056951	30178084	26660549	14634197	12059582	11565819	44103852
3 Cash	33212104	-	1321811	1536815	2283846	3162739	8834241	4043127	3796907	1835613	1455742	1172687	3768576
4 Notes and accounts receivable	76944010	-	604477	1753717	2845494	4964313	21500748	12358158	10864076	5725166	4167271	3862219	8298371
5 Less: Allowance for bad debts	476726	-	*3509	*18700	*8226	21219	87834	70537	46820	27032	27918	19668	145263
6 Inventories	28827529	-	239513	909622	1611907	2500798	7794600	3039192	2076553	1484549	1113811	1330298	6726686
7 U.S. govt. obligations, total	1308531	-	-	*4649	*12092	*31003	228557	291618	204385	95737	72851	8633	359007
8 Tax-exempt securities	681991	-	-	*15455	*1380	*12974	88844	84160	139351	*10070	37978	41326	250455
9 Other current assets	24017699	-	186475	348074	942794	1772016	6828556	3401802	3191114	1734431	1233236	1444821	2934380
10 Loans to stockholders	3488726	-	542697	630226	505604	482453	779642	227572	168234	38208	43502	19399	51190
11 Mortgage and real estate loans	3697343	-	-	*84829	55542	121681	372223	167547	43215	91229	28685	62997	2669396
12 Other investments	24162038	-	84569	186167	335309	682155	2581281	1371633	1680780	1074161	1114093	1175997	13875894
13 Depreciable assets	94627585	-	6185850	6600332	8258994	11034060	24063173	10687233	10026025	4991832	4583281	3629788	4567017
14 Less: Accumulated depreciation	59937726	-	4663362	4430695	5336744	7479764	15165231	6489503	6352890	3014872	2641398	1945797	2417471
15 Depletable assets	477267	-	*1827	-	-	*14349	*91119	*32381	48545	*25632	55690	112712	95012
16 Less: Accumulated depletion	181997	-	*1827	-	-	*2338	*66286	*7856	24983	*3004	13481	20852	41370
17 Land	4795313	-	50621	264179	363562	490029	1288313	497351	441796	286307	343960	252929	516265
18 Intangible assets (Amortizable)	2680803	-	126632	151190	88669	37945	255806	101086	58445	88225	197170	366535	1209099
19 Less: Accumulated amortization	640793	-	56014	64710	36528	21252	65065	42564	29633	21374	19341	40324	243988
20 Other assets	4432278	-	-33973	118121	269727	206519	734263	485686	375449	219319	314453	112118	1630595
21 Total liabilities	242115975	-	4585789	8089271	12193419	17988461	60056951	30178084	26660549	14634197	12059582	11565819	44103852
22 Accounts payable	52808581	-	544887	1085045	1648693	2933395	12840125	7355114	7281432	3878487	2938692	3177927	9124785
23 Mort, notes, and bonds under 1 yr	23903232	-	748126	960569	1418008	2033658	6710548	2698958	2146861	1428763	935294	822294	4000153
24 Other current liabilities	34332927	-	513493	683980	1120023	2174445	9262155	5375419	4711818	2266290	1832254	1827971	4565079
25 Loans from stockholders	7393858	-	864300	599873	808245	991217	2567975	657731	324153	176496	81397	27735	294737
26 Mort, notes, bonds, 1 yr or more	27937085	-	974931	1943168	1998951	2076705	5882685	2437934	1996822	1585314	1334272	1292170	6414132
27 Other liabilities	6552805	-	24389	89417	204321	242455	1309590	628548	891836	498823	608144	467268	1588013
28 Net worth	89187487	-	915663	2727219	4995179	7536587	21483873	11024381	9307626	4800025	4329529	3950454	18116952
29 Capital stock	5809896	-	536139	451994	481107	504430	1083721	432940	523963	254798	286076	562722	692006
30 Paid-in or capital surplus	18845843	-	319669	423852	594243	752007	1711412	689149	678653	630739	705188	1129756	11211175
31 Retained earnings, appropriated	202016	-	*5059	-	-	*64704	57678	*6557	*19192	*1729	666	4824	41607
32 Retained earnings-unappropriated	39483638	-	41687	1164898	2876530	3972845	11202519	4321214	4365368	1968024	1738346	1864803	5967404
33 Retained earnings (S Corp)	28400119	-	187099	1004156	1423614	2566619	8224150	5982025	4191491	2126363	1692606	449766	552231
34 Less: Cost of treasury stock	3554025	-	173991	317681	380315	324018	795607	407503	471042	181627	93354	61416	347471
35 Total receipts	623105014	5024725	46334289	37427738	41769276	55207870	155979936	77007844	63899564	33591294	24086720	24941660	57834097
36 Business receipts	614192447	4835645	46102664	37031622	41480228	54684826	154223977	76364857	63146100	33086669	23485358	24385149	55365353
37 Interest	1530717	4758	11822	33259	55956	94668	299831	112869	130582	91133	67332	74213	554294
38 Interest on govt. obligations	99147	*71	-	*786	*379	5609	13438	13330	15908	10259	10642	9670	19054
39 Rents	790741	*2482	*11673	*18127	20507	23826	99659	45477	115413	59721	80135	89979	223741
40 Royalties	39681	-	-	*644	*16	-	*130	*522	*4150	*1648	748	16369	15454
41 Net S-T cap gain less net LT loss	68620	*416	*1826	*287	*2260	8828	11098	12592	20800	*2246	3458	492	4316
42 Net L-T cap gain less net ST loss	653166	*26663	22948	51585	26855	32730	173638	31363	53871	51506	114918	32304	34786
43 Net gain, noncapital assets	765239	17516	56663	73856	53748	74363	149465	54349	82705	39829	48612	45813	68321
44 Dividends, domestic corporations	80297	*49	*2050	*3012	4357	7219	22415	5332	12847	4528	3490	8723	6276
45 Dividends, foreign corporations	88943	-	-	*4111	-	*-0	*6202	*2613	*6411	*530	678	12242	56158
46 Other receipts	4796016	137124	124644	210449	124968	275800	980083	364540	310779	243227	271350	266707	1486345
47 Total deductions	595232897	4531423	42883315	35267077	39530266	52757510	149540501	73683880	61402731	32408971	23201637	24147368	55878219
48 Cost of goods	470136811	2970870	26048251	23104866	26867689	38830255	120282088	62903707	53332908	28526299	20341926	21497227	45430725
49 Compensation of officers	20586228	196084	3386291	2303669	2425464	2636754	5321210	1900951	1235179	420252	254654	196743	308975
50 Salaries and wages	28177480	487458	3651143	2712546	2592134	3019650	6103723	2413778	1926235	1021412	778130	649687	2821583
51 Repairs	2617432	16534	335803	239612	276393	356491	710666	205405	164738	94719	51315	66202	99554
52 Bad debts	806175	9733	56627	80193	102234	109738	229679	74433	48368	30177	24366	8527	32099
53 Rent paid on business property	4890258	69821	799698	546238	577143	557902	1061738	371219	249399	160243	91610	86527	318720
54 Taxes paid	11745297	105422	1205104	1043944	1113734	1496455	3101842	1288898	917456	486232	275663	222861	487686
55 Interest paid	3979760	19034	232959	259820	282115	351145	944004	399318	306884	209274	146120	147527	681560
56 Contributions or gifts	172347	142	4671	7532	11932	14757	41352	16849	19753	8624	7801	11655	27278
57 Amortization	136836	175	10984	13646	9659	2934	22396	8835	6878	8166	8357	13776	31029
58 Depreciation	9390564	52579	624686	672728	850146	1072589	2428287	962183	897014	447241	400992	550612	431507
59 Depletion	62959	*465	-	*18	-	*1438	*936	*5952	7086	12961	11030	10243	12830
60 Advertising	1670456	13157	245567	167152	252237	197034	290951	113454	80024	59769	49635	34784	166692
61 Pension, prof sh, stock, annuity	2375575	6014	100260	90414	141844	231435	767782	272655	284783	115844	86840	80965	196740
62 Employee benefit programs	5302499	26814	416871	258033	316551	573982	1538427	849695	615132	235336	140322	83960	247377
63 Net loss, noncapital assets	88292	*65	*3588	5527	6718	6725	23118	10899	5043	5648	2401	975	17584
64 Other deductions	33093929	557057	5760809	3761137	3704273	3298228	6672301	1885647	1305851	566772	530478	485095	4566280
65 Total receipts less total deducts	27872118	493302	3450975	2160662	2239010	2450359	6439435	3323964	2496833	1182323	885084	794293	1955878
66 Constructive taxable income from related foreign corporations	43495	-	-	-	-	-	-	-	*3148	*9447	2633	7216	21050
67 Net income, total	27816466	493231	3450975	2159876	2238631	2444750	6425997	3310635	2484072	1181511	877075	791839	1957874
68 Net income, Form 1120-A	92505	-	49804	32041	*10660	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*17560	*17560	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	16085416	336645	2897182	1402069	1387897	1420160	3552113	2165467	1432229	682964	366242	167911	274538
71 Statutory special deductions, total	2242911	72136	264062	265250	238081	265114	457595	122737	108199	47522	91645	44915	265655
72 Net operating loss deduction	2126566	72102	262627	259031	234957	260060	435981	116239	97388	43982	88428	37299	218470
73 Dividends received deduction	115628	*34	*1435	*6219	3124	5053	21614	6498	10093	3539	3217	7616	47185
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	9522913	90557	290542	492558	613169	759555	2421077	1036410	948594	452382	420171	580217	1417682
76 Total income tax before credits	2923361	26604	46749	85798	128363	175089	755762	359162	329684	159168	147993	203220	505769
77 Income tax	2842428	25720	46514	85503	128247	171330	725987	346140	319749	153905	143231	200595	495508
78 Personal holding company tax	*431	-	-	-	*11	*280	*139	-	-	-	-	-	-
79 Recapture taxes	*511	-	-	-	-	-	-	*29	*18	-	10	454	-
80 Alternative minimum tax	65721	*149	-	*294	*104	*3478	29015	11022	7490	2916	3309	1344	6600
81 Foreign tax credit	44407	-	-	-	-	-	*216	*2078	6428	*449	727	9816	24693
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	*842	-	-	-	-	-	-	*561	*281	-	-	-	-
84 General business credit	19484	-	*133	*910	*1025	1143	2422	*1342	*720	*1111	501	424	9755
85 Prior year minimum tax credit	70746	*416	-	*361	*1692	*1870	36616	7805	4829	3279	1998	3559	8322
86 Total income tax after credits	2787882	26188	46616	84527	125646	172076	716509	347377	317426	154329	144768	189421	462999

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 06
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	106126	4430	48113	16905	11257	10066	12276	1870	848	206	84	40	32
2 Total assets	110733998	-	1168964	2771869	4107301	7204826	26095026	12820219	12425143	7018638	5780888	6258506	25082616
3 Cash	14465744	-	391834	534683	680520	1096880	3584740	1858371	1955565	923054	721137	797364	1921596
4 Notes and accounts receivable	30866391	-	147241	482048	482563	1298900	6942755	4603296	5025329	2782247	2113515	2367312	4621185
5 Less: Allowance for bad debts	101563	-	*122	-	*16	*1448	12720	12477	4482	9310	9915	2245	48829
6 Inventories	22749260	-	48496	626622	1088274	1750965	5909139	2185702	1547304	1094009	799311	1087643	6611795
7 U.S. govt. obligations, total	484633	-	-	-	-	*9981	123162	91659	112701	*22262	49805	2708	72354
8 Tax-exempt securities	237282	-	-	-	-	*491	43922	*19280	62655	*1176	10349	24765	74643
9 Other current assets	14073277	-	50105	210747	580763	1208510	4042005	1524040	1716921	940732	614520	830138	2354794
10 Loans to stockholders	1429622	-	169441	236185	155947	235070	372989	62942	83330	14842	31751	16017	51109
11 Mortgage and real estate loans	3373528	-	-	*65782	*48368	*77347	230924	106269	21872	*72515	22552	58504	2669396
12 Other investments	8270686	-	*35243	101649	152338	344587	1266308	572090	626633	465569	554955	479201	3672112
13 Depreciable assets	21263288	-	1290227	1168418	1352361	2431213	5315814	2521721	1835333	1100848	1118552	926926	2201875
14 Less: Accumulated depreciation	12043765	-	1000852	792980	778471	1588618	3015763	1243752	1020554	608512	585950	427209	981104
15 Depletable assets	*11071	-	-	-	-	*530	-	*121	-	*4650	2	-	5767
16 Less: Accumulated depletion	*3283	-	-	-	-	*198	-	*121	-	*826	-	-	2138
17 Land	2696982	-	*18812	69757	196242	226060	810244	280619	221955	137811	187444	124836	423204
18 Intangible assets (Amortizable)	775171	-	27761	4494	2261	4834	81443	8764	17548	19978	11621	42123	554344
19 Less: Accumulated amortization	207390	-	14635	1938	1061	2503	23915	2134	8148	5181	3930	9819	134126
20 Other assets	2393065	-	5413	66404	147213	112225	423978	243830	231180	62774	145170	-59759	1014638
21 Total liabilities	110733998	-	1168964	2771869	4107301	7204826	26095026	12820219	12425143	7018638	5780888	6258506	25082616
22 Accounts payable	28662007	-	113724	348922	533995	999065	6034506	4032268	4557271	2437689	1973187	2435358	5196021
23 Mort, notes, and bonds under 1 yr	15225116	-	326049	513445	716015	1201796	4276015	1610742	1154589	792496	583779	493166	3557022
24 Other current liabilities	16262470	-	142612	303605	445977	1155418	4133821	1869808	2278279	1070510	888813	965721	3007908
25 Loans from stockholders	3397654	-	148370	283384	340600	414792	1370283	390844	157075	140391	61279	7122	83515
26 Mort, notes, bonds, 1 yr or more	14104542	-	225880	779554	620045	706760	2309823	1193247	599311	740338	633384	662550	5633649
27 Other liabilities	2485915	-	*1632	60964	58446	129564	614409	205921	510858	162040	232352	169795	339934
28 Net worth	30596294	-	210698	481995	1392224	2597431	7356168	3517389	3167761	1675174	1408093	1524794	7264567
29 Capital stock	1995745	-	157898	144834	131218	179076	374573	215707	161997	109024	59099	288470	173847
30 Paid-in or capital surplus	6169099	-	126428	149202	164810	417767	810867	222317	311681	337084	259917	404657	2964370
31 Retained earnings, appropriated	40799	-	-	-	-	-	*31256	*791	*3479	*580	665	1547	2482
32 Retained earnings-unappropriated	13315340	-	-152762	-75543	794773	1145672	3473102	1293274	1151085	590528	452196	659220	3983796
33 Retained earnings (S Corp)	10092305	-	85257	273041	436876	889655	2882869	1849711	1684637	692346	650551	191375	455986
34 Less: Cost of treasury stock	1016994	-	*6123	*9540	135453	34740	216499	64411	145117	54388	14335	20476	315913
35 Total receipts	285665903	1527205	14977800	13330074	12493326	21002587	66882950	33840479	31672794	17869778	12521886	16408011	43139013
36 Business receipts	281749302	1488373	14922344	13187372	12399305	20792727	66151535	33548380	31381078	17639879	12169308	16045609	42023393
37 Interest	780120	*1119	5154	8130	24335	31183	143527	54455	54800	43970	31470	54808	327172
38 Interest on govt. obligations	46612	*71	-	-	*122	*3795	7635	3455	7285	4458	3259	5309	11221
39 Rents	510036	109	*84	-	15915	9945	70454	27755	49263	41621	59200	72353	163337
40 Royalties	6534	-	-	*527	-	-	*83	-	*1	*573	-0	4802	548
41 Net S-T cap gain less net LT loss	47065	-	-	*287	*262	8809	5095	*8606	17821	*1892	1007	415	2871
42 Net L-T cap gain less net ST loss	307980	*807	*11956	48049	*1625	20659	32766	13470	24407	32925	79541	20511	21265
43 Net gain, noncapital assets	192790	*2947	*4302	*34235	8748	16059	21977	12556	10590	9113	17005	18057	37201
44 Dividends, domestic corporations	32374	*47	-	*356	*2378	4997	8596	2127	2769	1607	2494	1705	5298
45 Dividends, foreign corporations	53348	-	-	-	-	*-0	*365	*1258	-	*428	9	837	50451
46 Other receipts	1939743	33733	33961	51117	40636	114413	440918	168415	124781	93313	158594	183605	496257
47 Total deductions	275631130	1386596	13908119	12507079	11808490	20090249	64725084	32758754	30788054	17436877	12179759	16047169	41994899
48 Cost of goods	238133175	1046630	9851557	10174512	9475275	16803959	56475475	29709707	28232379	15993638	11133738	15002939	34233364
49 Compensation of officers	6202536	44714	934330	470204	554616	716229	1716169	632224	488468	186673	114078	118545	226284
50 Salaries and wages	8653930	100409	785837	493418	364864	580901	1757421	703690	651687	460241	333359	324786	2097315
51 Repairs	579549	6333	44452	38211	36748	95407	137512	42640	48772	22721	18360	24168	64226
52 Bad debts	160283	8	*2472	*970	22349	17275	56362	21143	11119	3799	10230	2352	12204
53 Rent paid on business property	1194299	11572	128723	94163	81977	125872	262673	81808	68350	47352	34114	33237	224457
54 Taxes paid	2999525	17299	283904	230427	211762	311275	688200	324481	262188	157196	82018	80240	350535
55 Interest paid	1727417	4052	74129	79300	75974	134046	340749	166021	99943	88884	67116	85363	511839
56 Contributions or gifts	74781	*45	1377	2600	3912	4753	15552	4940	7547	3597	4731	7924	17804
57 Amortization	44329	*82	1604	680	789	1088	6074	2718	2633	3156	3960	3366	18179
58 Depreciation	1899857	5998	141319	114270	120788	237100	475655	195693	151124	89552	81499	61140	225720
59 Depletion	1739	-	-	-	-	-	-	-	*271	*815	342	115	196
60 Advertising	636594	2836	52365	32533	49778	68773	115331	41965	46251	39078	20575	27276	139832
61 Pension, prof sh, stock, annuity	646833	*705	23902	*7449	16627	70853	184251	74218	61447	45049	24730	21993	115607
62 Employee benefit programs	1217538	*1062	124351	44254	53312	108263	259029	165622	173069	71541	49391	17556	150087
63 Net loss, noncapital assets	41157	9	*318	*1899	*4174	2787	10290	2115	2212	910	1603	711	14128
64 Other deductions	11417590	144842	1457479	722188	735545	811667	2224342	589767	480592	222674	199915	235456	3593122
65 Total receipts less total deducts	10034773	140609	1069681	822995	684836	912337	2157865	1081725	884740	432901	342127	360842	1144114
66 Constructive taxable income from related foreign corporations	15713	-	-	-	-	-	-	-	-	-	2128	825	12760
67 Net income, total	10003875	140538	1069681	822995	684713	908542	2150230	1078270	877455	428443	340996	356358	1145654
68 Net income, Form 1120-A	23778	-	12809	*5633	*5337	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*310	*310	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	5619828	95347	853627	560449	395314	593019	1272249	718927	588650	236220	143878	66259	95889
71 Statutory special deductions, total	1071322	*26455	124672	115846	132428	90501	190066	27830	35265	22599	50335	24302	231025
72 Net operating loss deduction	1003698	*26422	124672	115597	130747	87003	183920	24851	33346	21045	48469	23101	184525
73 Dividends received deduction	67625	*33	-	*249	*1682	3498	6146	2979	1919	1554	1866	1201	46500
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	3317102	*18736	91382	146701	157486	225022	689775	331725	254537	169625	147268	266104	818740
76 Total income tax before credits	1027776	*4410	14226	25911	29707	51613	204690	111375	89493	59564	51254	92792	292741
77 Income tax	1001161	*4406	13990	25831	29612	49362	196326	110095	85738	57725	50051	91914	286110
78 Personal holding company tax	*291	-	-	-	*11	*280	-	-	-	-	-	-	-
79 Recapture taxes	27	-	-	-	-	-	-	-	-	-	-	27	-
80 Alternative minimum tax	22570	-	-	*80	*84	*1971	8233	*564	2863	*1582	829	294	6072
81 Foreign tax credit	19511	-	-	-	-	-	*59	*1683	*3210	*98	11	93	14357
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	12511	-	-	*41	-	*560	*807	*1224	*61	*113	241	332	9133
85 Prior year minimum tax credit	20058	-	-	*361	*1085	*1414	6333	2145	2363	*1817	185	1658	2695
86 Total income tax after credits	975695	*4410	14226	25510	28623	49639	197490	106322	83859	57535	50818	90709	266556

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders: General building contractors

MINOR INDUSTRY 1510 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	105001	4430	47622	16621	11178	9968	12172	1831	841	202	***	***	***
2 Total assets	95032509	-	1142380	2711316	4081430	7134232	25873992	12569989	12350521	6883669	***	***	***
3 Cash	13599206	-	384865	520212	678085	1095790	3579267	1797582	1955115	920769	***	***	***
4 Notes and accounts receivable	29751827	-	147241	482048	460707	1254632	6901202	4550610	4994969	2756484	***	***	***
5 Less: Allowance for bad debts	91953	-	*122	-	*16	*1448	12568	12477	4482	9260	***	***	***
6 Inventories	16130750	-	48496	626622	1088274	1744996	5852614	2140158	1510704	1005670	***	***	***
7 U.S. govt. obligations, total	477738	-	-	-	-	*9981	123162	*84764	112701	*22262	***	***	***
8 Tax-exempt securities	237282	-	-	-	-	*491	43922	*19280	62655	*1176	***	***	***
9 Other current assets	12908359	-	50082	173719	580763	1192730	3981219	1523321	1716335	929925	***	***	***
10 Loans to stockholders	1412236	-	161040	235167	154368	235070	372011	61522	82759	14668	***	***	***
11 Mortgage and real estate loans	883158	-	-	*65782	*48368	*77347	198454	81264	21872	*70972	***	***	***
12 Other investments	6167309	-	*30648	101649	152338	344587	1255891	566512	623257	460692	***	***	***
13 Depreciable assets	20455321	-	1201040	1156462	1352361	2426858	5300910	2442753	1831154	1097755	***	***	***
14 Less: Accumulated depreciation	11596269	-	918260	789061	778471	1587751	3008631	1188217	1019045	606554	***	***	***
15 Depletable assets	*11060	-	-	-	-	*530	-	*121	-	*4650	***	***	***
16 Less: Accumulated depletion	*3283	-	-	-	-	*198	-	*121	-	*826	***	***	***
17 Land	2456895	-	*18812	69757	196242	226060	805031	259350	221955	137721	***	***	***
18 Intangible assets (Amortizable)	533869	-	27761	4276	2261	4834	81443	8369	17548	19978	***	***	***
19 Less: Accumulated amortization	157570	-	14635	1720	1061	2503	23915	1972	8148	5181	***	***	***
20 Other assets	1856574	-	5413	66403	147213	112225	423978	237170	231169	62768	***	***	***
21 Total liabilities	95032509	-	1142380	2711316	4081430	7134232	25873992	12569989	12350521	6883669	***	***	***
22 Accounts payable	26732156	-	113724	348897	516590	960091	6011328	4016091	4536869	2427593	***	***	***
23 Mort, notes, and bonds under 1 yr	12869310	-	321530	513445	716015	1191439	4242201	1576937	1115418	786141	***	***	***
24 Other current liabilities	14769026	-	141372	290993	445977	1155316	4072752	1865478	2272277	1055525	***	***	***
25 Loans from stockholders	3280818	-	145973	239036	340600	414792	1332074	377280	156652	122698	***	***	***
26 Mort, notes, bonds, 1 yr or more	9724114	-	212119	749948	611797	700812	2309585	1161284	597958	735827	***	***	***
27 Other liabilities	2403723	-	*1632	60964	58446	129564	614409	202645	510823	162040	***	***	***
28 Net worth	25253362	-	206030	508032	1392005	2582219	7291644	3370273	3160524	1593845	***	***	***
29 Capital stock	1905266	-	153042	144103	130825	179008	365115	215303	161700	108999	***	***	***
30 Paid-in or capital surplus	4125432	-	119420	149202	164810	417767	810130	221516	311681	337034	***	***	***
31 Retained earnings, appropriated	38317	-	-	-	-	-	*31256	*791	*3479	*580	***	***	***
32 Retained earnings-unappropriated	10156547	-	-133204	-35772	794948	1130528	3457885	1232344	1138877	590528	***	***	***
33 Retained earnings (S Corp)	9823058	-	72895	260040	436876	889655	2842676	1764730	1684637	611093	***	***	***
34 Less: Cost of treasury stock	795260	-	*6123	*9540	135403	34740	215419	64411	139849	54388	***	***	***
35 Total receipts	265154355	1527205	14801772	13198778	12490954	20835894	66532694	33620281	31508559	17657456	***	***	***
36 Business receipts	261811589	1488373	14746316	13072771	12399305	20627311	65801419	33337377	31219175	17427891	***	***	***
37 Interest	569661	*1119	5154	8117	21963	30738	143512	52262	54721	43970	***	***	***
38 Interest on govt. obligations	45219	*71	-	-	*122	*3795	7635	3455	7285	4458	***	***	***
39 Rents	478593	109	*84	-	15915	9624	70454	24211	49263	41621	***	***	***
40 Royalties	5536	-	-	*527	-	-	*83	-	*1	*573	***	***	***
41 Net S-T cap gain less net LT loss	44421	-	-	*287	*262	8809	5095	*7317	17821	*1892	***	***	***
42 Net L-T cap gain less net ST loss	280417	*807	*11956	*31533	*1625	20659	32766	13351	24407	32925	***	***	***
43 Net gain, noncapital assets	159231	*2947	*4302	*34235	8748	16059	21977	11958	10570	9113	***	***	***
44 Dividends, domestic corporations	29751	*47	-	*356	*2378	4997	8596	2127	2769	1607	***	***	***
45 Dividends, foreign corporations	48807	-	-	-	-	*-0	*365	*1258	-	*428	***	***	***
46 Other receipts	1681129	33733	33961	50953	40636	113902	440792	166966	122547	92979	***	***	***
47 Total deductions	256005471	1386596	13749207	12395907	11806155	19926316	64391450	32561011	30628359	17252881	***	***	***
48 Cost of goods	224603748	1046630	9745779	10077380	9475275	16661740	56210954	29554148	28087458	15827986	***	***	***
49 Compensation of officers	6077365	44714	932198	470204	554616	714769	1713641	627798	485857	180544	***	***	***
50 Salaries and wages	7701422	100409	782371	487219	364864	580901	1735279	698741	647721	457444	***	***	***
51 Repairs	530175	6333	41538	38204	36748	95299	136875	42143	48676	22679	***	***	***
52 Bad debts	151599	8	*2472	*970	22349	17275	55998	21143	11119	3628	***	***	***
53 Rent paid on business property	1072996	11572	113341	93729	81977	125839	261097	81559	68303	46739	***	***	***
54 Taxes paid	2820125	17299	282040	229807	211762	306514	681968	321077	258134	155763	***	***	***
55 Interest paid	1336903	4052	74017	75025	73644	127759	337871	157632	99350	87197	***	***	***
56 Contributions or gifts	67562	*45	1377	2600	3912	4696	15552	4857	7520	3597	***	***	***
57 Amortization	26132	*82	1604	544	789	1088	5994	2667	2633	3150	***	***	***
58 Depreciation	1828771	5998	137874	113431	120788	237003	474784	190806	150844	89188	***	***	***
59 Depletion	1739	-	-	-	-	-	-	-	*271	*815	***	***	***
60 Advertising	504439	2836	52339	32533	49778	68748	113376	39883	46160	37710	***	***	***
61 Pension, prof sh, stock, annuity	615953	*705	23902	*7266	16627	70853	182894	72130	60849	44428	***	***	***
62 Employee benefit programs	1132145	*1062	124351	44254	53312	108227	249759	164732	173069	71511	***	***	***
63 Net loss, noncapital assets	35391	9	*318	*1899	*4174	2787	10290	2115	2212	910	***	***	***
64 Other deductions	7499007	144842	1433685	720842	735539	802818	2205118	579579	478182	219593	***	***	***
65 Total receipts less total deducts	9148884	140609	1052565	802872	684799	909578	2141244	1059270	880200	404575	***	***	***
66 Constructive taxable income from related foreign corporations	12298	-	-	-	-	-	-	-	-	-	***	***	***
67 Net income, total	9115964	140538	1052565	802872	684676	905782	2133608	1055815	872915	400117	***	***	***
68 Net income, Form 1120-A	23778	-	12809	*5633	*5337	-	-	-	-	-	***	***	***
69 Net income, Form 1120-F	*310	*310	-	-	-	-	-	-	-	-	***	***	***
70 Net income, Form 1120S	5531209	95347	837140	553243	395314	593019	1258049	700203	588650	207894	***	***	***
71 Statutory special deductions, total	876480	*26455	124043	102928	132391	88578	190066	27806	34960	22599	***	***	***
72 Net operating loss deduction	810927	*26422	124043	102679	130710	85080	183920	24827	33041	21045	***	***	***
73 Dividends received deduction	65552	*33	-	*249	*1682	3498	6146	2979	1919	1554	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
75 Income subject to tax	2712652	*18736	91382	146701	157486	224185	687353	328018	250302	169625	***	***	***
76 Total income tax before credits	813738	*4410	14226	25831	29707	51487	204120	110219	88089	59564	***	***	***
77 Income tax	790631	*4406	13990	25831	29612	49236	195756	108940	84334	57725	***	***	***
78 Personal holding company tax	*291	-	-	-	*11	*280	-	-	-	-	***	***	***
79 Recapture taxes	27	-	-	-	-	-	-	-	-	-	***	***	***
80 Alternative minimum tax	19075	-	-	-	*84	*1971	8233	*564	2863	*1582	***	***	***
81 Foreign tax credit	18143	-	-	-	-	-	*59	*1683	*3210	*98	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84 General business credit	5844	-	-	*41	-	*560	*807	*1224	*61	*113	***	***	***
85 Prior year minimum tax credit	19176	-	-	*361	*1085	*1414	6333	2145	2363	*1817	***	***	***
86 Total income tax after credits	770575	*4410	14226	25430	28623	49513	196919	105166	82455	57535	***	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders: Operative builders

MINOR INDUSTRY 1531
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1125	-	*491	*283	*79	*97	*104	*39	*6	*4	***	***	***
2 Total assets	15701488	-	*26584	*60554	*25871	*70595	*221034	*250230	*74622	*134969	***	***	***
3 Cash	866538	-	*6969	*14471	*2436	*1089	*5473	*60789	*450	*2285	***	***	***
4 Notes and accounts receivable	1114564	-	-	-	*21856	*44268	*41553	*52686	*30359	*25764	***	***	***
5 Less: Allowance for bad debts	*9610	-	-	-	-	-	*151	-	-	50	***	***	***
6 Inventories	6618509	-	-	-	-	*5969	*56525	*45544	*36600	*88339	***	***	***
7 U.S. govt. obligations, total	*6895	-	-	-	-	-	-	*6895	-	-	***	***	***
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	***	***	***
9 Other current assets	1164918	-	*23	*37027	-	*15780	*60786	*719	*586	*10807	***	***	***
10 Loans to stockholders	17386	-	*8402	*1017	*1579	-	*977	*1420	*571	174	***	***	***
11 Mortgage and real estate loans	2490370	-	-	-	-	-	*32470	*25004	-	*1543	***	***	***
12 Other investments	2103377	-	*4595	-	-	-	*10417	*5578	*3376	4876	***	***	***
13 Depreciable assets	807967	-	*89187	*11956	-	*4355	*14904	*78967	*4179	*3093	***	***	***
14 Less: Accumulated depreciation	447497	-	*82592	*3919	-	*867	*7132	*55534	*1509	*1958	***	***	***
15 Depletable assets	11	-	-	-	-	-	-	-	-	-	***	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	***
17 Land	240087	-	-	-	-	-	*5213	*21269	-	90	***	***	***
18 Intangible assets (Amortizable)	241302	-	-	*217	-	-	-	*395	-	-	***	***	***
19 Less: Accumulated amortization	49820	-	-	*217	-	-	-	*162	-	-	***	***	***
20 Other assets	536491	-	*-0	*-0	-	-	-	*6660	*11	*5	***	***	***
21 Total liabilities	15701488	-	*26584	*60554	*25871	*70595	*221034	*250230	*74622	*134969	***	***	***
22 Accounts payable	1929851	-	-	*25	*17405	*38974	*23178	*16177	*20402	*10096	***	***	***
23 Mort, notes, and bonds under 1 yr	2355805	-	*4519	-	-	*10358	*33814	*33805	*39172	*6355	***	***	***
24 Other current liabilities	1493445	-	*1240	*12611	-	*103	*61069	*4329	*6002	*14985	***	***	***
25 Loans from stockholders	116836	-	*2397	*44348	-	-	*38209	*13564	*422	*17694	***	***	***
26 Mort, notes, bonds, 1 yr or more	4380428	-	*13760	*29607	*8248	*5949	*239	*31963	*1353	*4510	***	***	***
27 Other liabilities	82192	-	-	-	-	-	-	*3276	*35	-	***	***	***
28 Net worth	5342932	-	*4668	*-26037	*218	*15212	*64525	*147116	*7237	*81329	***	***	***
29 Capital stock	90478	-	*4856	*732	*393	*68	*9458	*404	*297	*26	***	***	***
30 Paid-in or capital surplus	2043667	-	*7008	-	-	-	*737	*801	-	*50	***	***	***
31 Retained earnings, appropriated	2482	-	-	-	-	-	-	-	-	-	***	***	***
32 Retained earnings-unappropriated	3158793	-	*-19558	*-39770	*-175	*15144	*15217	*60930	*12207	-	***	***	***
33 Retained earnings (S Corp)	269247	-	*12362	*13001	-	-	*40193	*84981	-	*81254	***	***	***
34 Less: Cost of treasury stock	221735	-	-	-	-	-	*1080	-	*5268	-	***	***	***
35 Total receipts	20511548	-	*176028	*131296	*2372	*166692	*350256	*220198	*164235	*212322	***	***	***
36 Business receipts	19937713	-	*176028	*114602	-	*165416	*350116	*211003	*161902	*211988	***	***	***
37 Interest	210459	-	-	*13	*2372	*445	*14	*2193	*80	-	***	***	***
38 Interest on govt. obligations	1393	-	-	-	-	-	-	-	-	-	***	***	***
39 Rents	31443	-	-	-	-	*321	-	*3545	-	-	***	***	***
40 Royalties	998	-	-	-	-	-	-	-	-	-	***	***	***
41 Net S-T cap gain less net LT loss	*2644	-	-	-	-	-	-	*1290	-	-	***	***	***
42 Net L-T cap gain less net ST loss	27563	-	-	*16516	-	-	-	*120	-	-	***	***	***
43 Net gain, noncapital assets	33558	-	-	-	-	-	-	*598	*20	-	***	***	***
44 Dividends, domestic corporations	2623	-	-	-	-	-	-	-	-	-	***	***	***
45 Dividends, foreign corporations	4540	-	-	-	-	-	-	-	-	-	***	***	***
46 Other receipts	258614	-	-	*164	-	*510	*127	*1450	*2234	*334	***	***	***
47 Total deductions	19625659	-	*158912	*111172	*2335	*163933	*333635	*197743	*159695	*183996	***	***	***
48 Cost of goods	13529427	-	*105778	*97132	-	*142219	*264521	*155559	*144921	*165653	***	***	***
49 Compensation of officers	125171	-	*2132	-	-	*1461	*2528	*4427	*2611	*6130	***	***	***
50 Salaries and wages	952508	-	*3466	*6200	-	-	*22142	*4949	*3966	*2797	***	***	***
51 Repairs	49374	-	*2914	*7	-	*108	*637	*497	*96	*42	***	***	***
52 Bad debts	8684	-	-	-	-	-	*364	-	-	171	***	***	***
53 Rent paid on business property	121303	-	*15381	*434	-	*33	*1576	*249	*48	*613	***	***	***
54 Taxes paid	179400	-	*1864	*620	-	*4761	*6231	*3405	*4054	*1433	***	***	***
55 Interest paid	390514	-	*112	*4275	*2330	*6287	*2879	*8389	*593	*1687	***	***	***
56 Contributions or gifts	7219	-	-	-	-	*57	-	*83	*27	-	***	***	***
57 Amortization	18197	-	-	*136	-	-	*80	*51	-	*6	***	***	***
58 Depreciation	71087	-	*3444	*839	-	*97	*871	*4887	*280	*363	***	***	***
59 Depletion	-	-	-	-	-	-	-	-	-	-	***	***	***
60 Advertising	132155	-	*26	-	-	*25	*1956	*2081	*92	*1368	***	***	***
61 Pension, prof sh, stock, annuity	30879	-	-	*183	-	-	*1357	*2088	*598	*621	***	***	***
62 Employee benefit programs	85393	-	-	-	-	*36	*9270	*890	-	*30	***	***	***
63 Net loss, noncapital assets	5766	-	-	-	-	-	-	-	-	-	***	***	***
64 Other deductions	3918583	-	*23794	*1346	*6	*8848	*19224	*10188	*2410	*3081	***	***	***
65 Total receipts less total deducts	885889	-	*17116	*20124	*37	*2759	*16622	*22455	*4540	*28326	***	***	***
66 Constructive taxable income from related foreign corporations	3414	-	-	-	-	-	-	-	-	-	***	***	***
67 Net income, total	887911	-	*17116	*20124	*37	*2759	*16622	*22455	*4540	*28326	***	***	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	***	***	***
70 Net income, Form 1120S	88619	-	*16488	*7206	-	-	*14200	*18723	-	*28326	***	***	***
71 Statutory special deductions, total	194843	-	*629	*12918	*37	*1923	-	*24	*305	-	***	***	***
72 Net operating loss deduction	192770	-	*629	*12918	*37	*1923	-	*24	*305	-	***	***	***
73 Dividends received deduction	2072	-	-	-	-	-	-	-	-	-	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
75 Income subject to tax	604450	-	-	-	-	*837	*2421	*3707	*4235	-	***	***	***
76 Total income tax before credits	214038	-	-	*80	-	*126	*570	*1156	*1404	-	***	***	***
77 Income tax	210530	-	-	-	-	*126	*570	*1156	*1404	-	***	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	***
80 Alternative minimum tax	*3494	-	-	*80	-	-	-	-	-	-	***	***	***
81 Foreign tax credit	1368	-	-	-	-	-	-	-	-	-	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84 General business credit	6667	-	-	-	-	-	-	-	-	-	***	***	***
85 Prior year minimum tax credit	882	-	-	-	-	-	-	-	-	-	***	***	***
86 Total income tax after credits	205120	-	-	*80	-	*126	*570	*1156	*1404	-	***	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Heavy construction contractors

MAJOR GROUP 07
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	14246	221	3225	2472	1684	2157	3139	746	417	98	53	***	***
2 Total assets	49593039	-	141714	451831	653771	1472763	7064979	5097042	6190647	3336508	3660758	***	***
3 Cash	6649528	-	*33661	87155	106988	324344	1335776	710567	990493	417143	506536	***	***
4 Notes and accounts receivable	12436499	-	*11848	*60491	149220	348449	2317499	1536571	1864553	932889	1005343	***	***
5 Less: Allowance for bad debts	138571	-	-	-	*1540	*1505	6112	6155	16572	4763	5405	***	***
6 Inventories	1002852	-	-	-	*3185	68451	151845	167935	143641	118922	156985	***	***
7 U.S. govt. obligations, total	668880	-	-	-	-	-	*72440	*186244	*26731	*73474	18041	***	***
8 Tax-exempt securities	309825	-	-	-	-	-	*14556	*40679	37843	*8430	17008	***	***
9 Other current assets	3159414	-	*204	*12096	23660	53745	539869	441578	548130	308774	384494	***	***
10 Loans to stockholders	316212	-	*12157	*28598	*12429	35341	101617	73187	38805	10764	2440	***	***
11 Mortgage and real estate loans	94085	-	-	*5386	-	*3090	*26723	*27935	*6402	*14458	5600	***	***
12 Other investments	12843329	-	-	*222	*4625	32672	386796	375514	618790	398096	280255	***	***
13 Depreciable assets	28660524	-	325065	923957	1178846	2064280	5749596	3902002	5281906	2576597	2531659	***	***
14 Less: Accumulated depreciation	19067119	-	242167	690224	842556	1516201	3872560	2611218	3593791	1678936	1548628	***	***
15 Depletable assets	425598	-	-	-	-	*13819	*84950	*32250	*21330	*20982	50508	***	***
16 Less: Accumulated depletion	152309	-	-	-	-	*2140	*63928	*7732	*4469	*2178	11961	***	***
17 Land	851885	-	-	*7889	*9057	44206	134095	117678	137434	88802	122535	***	***
18 Intangible assets (Amortizable)	430593	-	*232	*63	*7186	*820	7830	*5074	21358	15987	10353	***	***
19 Less: Accumulated amortization	86320	-	*161	*63	*3392	*211	3862	*1551	11878	6984	3043	***	***
20 Other assets	1188133	-	*875	*16261	6064	3602	87850	106484	79941	44051	138039	***	***
21 Total liabilities	49593039	-	141714	451831	653771	1472763	7064979	5097042	6190647	3336508	3660758	***	***
22 Accounts payable	8624835	-	*19688	*92423	53666	145012	1226816	827082	999532	495057	519382	***	***
23 Mort, notes, and bonds under 1 yr	2462894	-	*16032	*20942	98089	151978	513242	251973	388676	229962	161050	***	***
24 Other current liabilities	5239858	-	*10426	*17816	43253	85288	832019	705703	740860	408252	487840	***	***
25 Loans from stockholders	715137	-	*29577	*13777	*31591	72664	284379	101760	79271	*23257	17682	***	***
26 Mort, notes, bonds, 1 yr or more	4735450	-	*41885	225417	151857	256839	894411	495350	729360	448943	428524	***	***
27 Other liabilities	2072171	-	*-0	*-0	*8077	9823	105712	76960	177310	125401	163064	***	***
28 Net worth	25742694	-	24106	81456	267239	751158	3208401	2638214	3075639	1605636	1883216	***	***
29 Capital stock	1586175	-	16373	27274	29860	72051	203013	93107	208217	72066	146413	***	***
30 Paid-in or capital surplus	9385102	-	*6573	*41088	*89033	35169	236616	122312	138544	138158	171508	***	***
31 Retained earnings, appropriated	103750	-	-	-	-	*31145	*19747	*705	*9750	-	-	***	***
32 Retained earnings-unappropriated	9349493	-	*7775	*45285	120772	419063	1742278	980179	1741576	687797	829125	***	***
33 Retained earnings (S Corp)	6054504	-	*-6614	*-1421	*44392	270256	1130582	1570608	1162119	765925	789398	***	***
34 Less: Cost of treasury stock	736329	-	-	*30771	*16818	76526	123836	128697	184567	58311	53228	***	***
35 Total receipts	79449151	498827	695146	1456274	1656402	3907436	15853519	10965977	13105544	6010881	6506192	***	***
36 Business receipts	76815689	457452	660585	1447811	1637211	3836217	15567108	10853019	12854849	5841100	6356467	***	***
37 Interest	423620	*1991	*77	*2331	4237	13094	47898	25835	44635	27053	21497	***	***
38 Interest on govt. obligations	30024	-	-	-	-	*185	1669	5452	4256	1766	4894	***	***
39 Rents	145624	*31	-	-	*813	*1484	4236	*1346	28480	17439	15285	***	***
40 Royalties	17154	-	-	-	-	-	*47	*434	*915	*525	244	***	***
41 Net S-T cap gain less net LT loss	7204	*339	-	-	*187	-	*1073	*726	*1589	*339	1430	***	***
42 Net L-T cap gain less net ST loss	122953	*7436	-	*344	*794	*1101	25810	9211	13470	17778	22857	***	***
43 Net gain, noncapital assets	303777	*7390	*34291	*801	*6434	31817	59903	10565	51794	25949	22413	***	***
44 Dividends, domestic corporations	21496	*2	-	-	*167	*20	4457	*1291	4733	2180	759	***	***
45 Dividends, foreign corporations	9108	-	-	-	-	-	*71	*1334	*940	*102	95	***	***
46 Other receipts	1552503	*24185	*193	*4986	6558	23518	141248	56766	99883	76651	60252	***	***
47 Total deductions	75169495	409293	622686	1415641	1586526	3672591	14995574	10374291	12476511	5685025	6167798	***	***
48 Cost of goods	59032320	317190	306045	412444	884582	2040182	11126552	8768612	10388238	4719702	5284066	***	***
49 Compensation of officers	1825361	*13893	*23389	*190598	94337	193681	538451	211253	273254	91026	73482	***	***
50 Salaries and wages	3226083	19941	*26176	*226237	124998	424944	665763	283212	379788	168136	184469	***	***
51 Repairs	558369	*720	*7814	*24456	43456	67283	190049	48892	68121	37821	14346	***	***
52 Bad debts	80628	*104	*18	-	*13320	*1551	13088	7014	13763	8462	2943	***	***
53 Rent paid on business property	646814	*5801	*28363	49001	37019	59472	138260	68765	69260	62489	21191	***	***
54 Taxes paid	1469337	5992	17570	54400	58630	140155	407956	190867	243976	93248	89601	***	***
55 Interest paid	687510	*1690	*7435	20750	22650	40023	150096	68063	95764	62342	38783	***	***
56 Contributions or gifts	27367	*9	*176	*43	471	694	4625	2891	4180	2377	2078	***	***
57 Amortization	22511	*21	*46	*7	*452	*566	614	518	1463	509	1823	***	***
58 Depreciation	2573931	14263	28585	74434	103510	183924	574387	351853	461760	227554	221256	***	***
59 Depletion	57814	*465	-	-	-	*1438	*99	*5752	6434	10176	10688	***	***
60 Advertising	77707	*310	4295	5166	5288	7105	17660	7148	8754	5738	5053	***	***
61 Pension, prof sh, stock, annuity	323210	*3123	-	-	*5921	*9358	68401	35510	43195	28800	27863	***	***
62 Employee benefit programs	691868	*3770	*6555	*5559	17696	51384	161837	78926	149202	67124	23069	***	***
63 Net loss, noncapital assets	7708	-	-	*4	*413	*1486	678	*2336	673	*94	628	***	***
64 Other deductions	3860955	22000	166219	352541	173781	449345	937056	242679	268687	99427	166460	***	***
65 Total receipts less total deducts	4279656	89534	72460	40633	69876	234846	857946	591686	629033	325856	338394	***	***
66 Constructive taxable income from related foreign corporations	*18243	-	-	-	-	-	-	-	-	*9447	505	***	***
67 Net income, total	4267875	89534	72460	40633	69876	234661	856277	586234	624777	333537	334005	***	***
68 Net income, Form 1120-A	*8064	-	-	*8064	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	1973085	*44114	*56743	*13908	*16269	139062	402999	381382	302739	207444	162288	***	***
71 Statutory special deductions, total	276544	*13918	*10369	*7674	*11986	14898	83528	28586	34601	11991	28929	***	***
72 Net operating loss deduction	258755	*13917	*10369	*7674	*11869	*14884	80555	26406	30511	10555	28317	***	***
73 Dividends received deduction	17789	*1	-	-	*117	*14	2973	*2180	4090	1437	612	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	2034004	*32812	*5348	*19051	41621	80701	371114	184408	290167	115204	143003	***	***
76 Total income tax before credits	689179	*10892	*802	*3690	7120	20302	124189	62982	101779	40373	50415	***	***
77 Income tax	665817	*10892	*802	*3690	7100	20169	114789	61499	97034	39149	48756	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	*4	-	-	-	-	-	-	-	*4	-	-	***	***
80 Alternative minimum tax	17348	-	-	-	*21	*133	9318	*1350	3746	*187	1016	***	***
81 Foreign tax credit	14083	-	-	-	-	-	*156	*392	*76	-	3	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Nonconventional source fuel credit	*842	-	-	-	-	-	-	*561	*281	-	-	***	***
84 General business credit	3796	-	*132	-	*340	*481	*863	*98	*621	*696	259	***	***
85 Prior year minimum tax credit	19021	-	-	-	-	*133	5730	*1772	1502	*1358	1784	***	***
86 Total income tax after credits	651437	*10892	*670	*3690	6781	19689	117440	60160	99298	38318	48370	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors

MAJOR GROUP 08
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	187361	7215	100341	29840	20824	13177	13373	1861	551	129	34	***	***
2 Total assets	81788939	-	3275111	4865571	7432347	9310872	26896945	12260823	8044758	4279051	2617936	***	***
3 Cash	12096833	-	896317	914976	1496337	1741515	3913725	1474189	850849	495417	228069	***	***
4 Notes and accounts receivable	33641119	-	445389	1211179	2213711	3316964	12240494	6218292	3974194	2010030	1048412	***	***
5 Less: Allowance for bad debts	236592	-	*3387	*18700	*6670	18266	69003	51905	25767	12959	12598	***	***
6 Inventories	5075417	-	191017	283000	520448	681382	1733616	685555	385609	271618	157515	***	***
7 U.S. govt. obligations, total	155019	-	-	*4649	*12092	*21022	*32955	*13715	*64953	-	5005	***	***
8 Tax-exempt securities	134884	-	-	*15455	*1380	*12482	*30366	*24201	*38852	*463	10621	***	***
9 Other current assets	6785008	-	136165	125231	338371	509761	2246682	1436183	926063	484924	234222	***	***
10 Loans to stockholders	1742892	-	361099	365443	337228	212042	305036	91442	46099	*12601	9311	***	***
11 Mortgage and real estate loans	229730	-	-	*13661	*7174	*41244	114576	*33344	*14941	*4257	533	***	***
12 Other investments	3048023	-	49326	84296	178347	304896	928177	424029	435356	210496	278883	***	***
13 Depreciable assets	44703773	-	4570557	4507957	5727788	6538567	12997763	4263510	2908786	1314387	933069	***	***
14 Less: Accumulated depreciation	28826841	-	3420342	2947492	3715716	4374946	8276909	2634533	1738545	727424	506821	***	***
15 Depletable assets	40598	-	*1827	-	-	-	*6169	*10	*27215	-	5179	***	***
16 Less: Accumulated depletion	26405	-	*1827	-	-	-	*2358	*2	*20514	-	1521	***	***
17 Land	1246445	-	*31809	186533	158263	219763	343975	99054	82407	59695	33982	***	***
18 Intangible assets (Amortizable)	1475040	-	98640	146634	79222	32291	166533	87248	19538	52260	175196	***	***
19 Less: Accumulated amortization	347083	-	41218	62710	32074	18538	37288	38879	9607	9209	12368	***	***
20 Other assets	851080	-	-40261	35457	116450	90693	222435	135371	64329	112494	31245	***	***
21 Total liabilities	81788939	-	3275111	4865571	7432347	9310872	26896945	12260823	8044758	4279051	2617936	***	***
22 Accounts payable	15521739	-	411475	643700	1061032	1789318	5578803	2495764	1724630	945741	446123	***	***
23 Mort, notes, and bonds under 1 yr	6215222	-	406045	426181	603905	679884	1921291	836243	603595	406305	190464	***	***
24 Other current liabilities	12830599	-	360456	362559	630793	933739	4296314	2799909	1692679	787528	455601	***	***
25 Loans from stockholders	3281067	-	686353	302712	436054	503761	913312	165126	87808	*12847	2436	***	***
26 Mort, notes, bonds, 1 yr or more	9097092	-	707167	938197	1227050	1113105	2678451	749336	668151	396033	272364	***	***
27 Other liabilities	1994720	-	22757	28452	137798	103068	589470	345666	203669	211383	212728	***	***
28 Net worth	32848500	-	680859	2163769	3335716	4187998	10919304	4868779	3064226	1519215	1038220	***	***
29 Capital stock	2227976	-	361868	279885	320029	253303	506134	124126	153749	73707	80564	***	***
30 Paid-in or capital surplus	3291642	-	186668	233563	340400	299071	663929	344519	228428	155497	273764	***	***
31 Retained earnings, appropriated	57467	-	*5059	-	-	*33559	*6675	*5061	*5963	*1149	2	***	***
32 Retained earnings-unappropriated	16818805	-	186675	1195155	1960985	2408110	5987138	2047761	1472708	689698	457025	***	***
33 Retained earnings (S Corp)	12253310	-	108457	732536	942346	1406708	4210699	2561706	1344735	668091	252657	***	***
34 Less: Cost of treasury stock	1800701	-	167868	277370	228044	212753	455272	214395	141357	68928	25791	***	***
35 Total receipts	257989961	2998693	30661343	22641390	27619549	30297847	73243467	32201388	19121226	9710635	5058642	***	***
36 Business receipts	255627455	2889820	30519735	22396438	27443711	30055882	72505334	31963458	18910173	9605689	4959584	***	***
37 Interest	326977	*1648	6591	22798	27384	50391	108406	32580	31147	20110	14366	***	***
38 Interest on govt. obligations	22511	-	-	*786	*257	*1629	4134	4423	4367	*4036	2489	***	***
39 Rents	135082	*2342	*11589	*18127	*3780	12397	24968	16376	37670	*662	5650	***	***
40 Royalties	15994	-	-	*117	*16	-	-	*89	*3234	*550	503	***	***
41 Net S-T cap gain less net LT loss	14352	*77	*1826	-	*1811	*20	4931	*3260	*1391	*15	1021	***	***
42 Net L-T cap gain less net ST loss	222233	*18420	*10992	*3192	24435	10970	115063	8682	15993	*802	12520	***	***
43 Net gain, noncapital assets	268673	*7179	18070	38820	38567	26487	67586	31228	20320	4767	9194	***	***
44 Dividends, domestic corporations	26427	-	*2050	*2656	1812	2202	9363	1913	5344	*741	237	***	***
45 Dividends, foreign corporations	26487	-	-	*4111	-	-	*5766	*20	*5470	-	574	***	***
46 Other receipts	1303770	79206	90490	154345	77775	137869	397917	139359	86115	73263	52505	***	***
47 Total deductions	244432273	2735534	28352510	21344357	26135250	28994670	69819843	30550835	18138166	9287068	4854079	***	***
48 Cost of goods	172971316	1607050	15890649	12517911	16507831	19986114	52680061	24425387	14712291	7812959	3924121	***	***
49 Compensation of officers	12558331	137477	2428572	1642867	1776511	1726843	3066590	1057474	473456	142553	67095	***	***
50 Salaries and wages	16297468	367108	2839130	1992891	2102272	2013804	3680540	1426877	894759	393035	260302	***	***
51 Repairs	1479513	9482	283537	176945	196189	193801	383106	113873	47845	34176	18609	***	***
52 Bad debts	565264	*9621	54137	79223	66565	90912	160230	46276	23486	17916	11192	***	***
53 Rent paid on business property	3049145	52448	642612	403074	458147	372557	660804	220646	111790	50403	36305	***	***
54 Taxes paid	7276435	82130	903629	759117	843342	1045025	2005686	773549	411292	235788	104044	***	***
55 Interest paid	1564833	13292	151395	159770	183491	177076	453159	165234	111178	58047	40221	***	***
56 Contributions or gifts	70199	*88	3118	4889	7549	9310	21176	9018	8026	2649	992	***	***
57 Amortization	69995	*71	9334	12959	8418	1281	15707	5599	2782	4501	2573	***	***
58 Depreciation	4916776	32318	454783	484023	625848	651564	1378245	414638	284130	130136	98237	***	***
59 Depletion	*3406	-	-	*18	-	-	*837	*201	*380	*1970	-	***	***
60 Advertising	956155	10011	188907	129453	197171	121156	157960	64341	25018	14953	24006	***	***
61 Pension, prof sh, stock, annuity	1405532	*2185	76358	82965	119295	151224	515130	162926	180141	41995	34246	***	***
62 Employee benefit programs	3393093	21982	285966	208220	245542	414334	1117561	605147	292860	96671	67862	***	***
63 Net loss, noncapital assets	39427	*56	*3270	*3624	2131	2452	12150	6448	2158	*4644	170	***	***
64 Other deductions	17815385	390215	4137111	2686408	2794947	2037216	3510903	1053201	556572	244671	164103	***	***
65 Total receipts less total deducts	13557688	263159	2308834	1297033	1484299	1303176	3423624	1650553	983060	423567	204563	***	***
66 Constructive taxable income from related foreign corporations	*9539	-	-	-	-	-	-	-	*3148	-	-	***	***
67 Net income, total	13544717	263159	2308834	1296247	1484042	1301547	3419490	1646131	981840	419531	202074	***	***
68 Net income, Form 1120-A	60662	-	36995	*18344	*5323	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	*17249	*17249	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	8492503	197184	1986812	827712	976314	688078	1876865	1065158	540840	239300	60076	***	***
71 Statutory special deductions, total	895045	*31763	129021	141730	93666	159715	184001	66321	38333	*12932	12382	***	***
72 Net operating loss deduction	864113	*31763	127586	135759	92341	158174	171505	64981	33532	*12383	11642	***	***
73 Dividends received deduction	30215	-	*1435	*5970	1325	1542	12496	1339	4084	*549	740	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	4171807	39009	193812	326806	414062	453832	1360188	520277	403890	167553	129900	***	***
76 Total income tax before credits	1206406	11303	31721	56196	91535	103173	426883	184805	138412	59232	46323	***	***
77 Income tax	1175450	10422	31721	55982	91535	101799	414871	174546	136976	57031	44423	***	***
78 Personal holding company tax	*139	-	-	-	-	-	*139	-	-	-	-	***	***
79 Recapture taxes	*480	-	-	-	-	-	-	*29	*14	-	10	***	***
80 Alternative minimum tax	25804	*149	-	*214	-	*1374	11464	9109	882	*1148	1464	***	***
81 Foreign tax credit	10812	-	-	-	-	-	*-0	*3	*3142	*351	713	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 General business credit	3177	-	1	*869	*685	*102	*752	*20	*37	*302	1	***	***
85 Prior year minimum tax credit	31668	*416	-	-	*608	*323	24552	3887	*963	*103	29	***	***
86 Total income tax after credits	1160750	10887	31721	55327	90242	102748	401578	180895	134270	58475	45580	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Plumbing, heating and air conditioning

MINOR INDUSTRY 1711 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	31720	*1725	15149	4403	4406	3111	2213	582	86	32	***	**	***
2 Total assets	17278272	-	525965	743119	1555381	2163704	4403914	3867150	1283674	980516	***	**	***
3 Cash	2437978	-	124541	119612	343353	422399	608005	514155	147070	57387	***	**	***
4 Notes and accounts receivable	7839757	-	104549	191468	490709	890901	2208585	2051038	724015	578900	***	**	***
5 Less: Allowance for bad debts	50240	-	-	-	*843	*981	16360	14537	*2462	*3256	***	**	***
6 Inventories	1244752	-	41040	85753	115778	211641	237633	198303	73871	121730	***	**	***
7 U.S. govt. obligations, total	*49977	-	-	*4649	*11752	*2630	*15823	-	*15123	-	***	-	***
8 Tax-exempt securities	*29539	-	-	-	-	*4584	*7734	*17220	-	-	***	-	***
9 Other current assets	1475003	-	42040	8438	99713	103906	374698	442406	152110	98359	***	**	***
10 Loans to stockholders	261878	-	17930	*100094	53027	36139	31989	13078	*7287	*2081	***	-	***
11 Mortgage and real estate loans	*32165	-	-	-	-	-	*29339	*1075	-	*1751	***	-	***
12 Other investments	555028	-	*17546	*6151	*25436	70522	236015	116898	34051	19808	***	**	***
13 Depreciable assets	7124254	-	793583	589292	986228	1108063	1715161	1070768	294580	211389	***	**	***
14 Less: Accumulated depreciation	4630048	-	627263	415352	614685	752389	1113783	606222	183689	118160	***	**	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	-	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	-	***
17 Land	125363	-	*2112	*576	*24535	30123	31774	16243	*7728	*3597	***	**	***
18 Intangible assets (Amortizable)	771351	-	*23266	*52920	*29091	*9529	18810	*8432	*4979	*7299	***	**	***
19 Less: Accumulated amortization	138138	-	*5321	*19194	*21690	*2734	6910	*3439	*1461	*3241	***	**	***
20 Other assets	149654	-	*-8060	18714	12977	29372	25402	41731	10473	*2871	***	**	***
21 Total liabilities	17278272	-	525965	743119	1555381	2163704	4403914	3867150	1283674	980516	***	**	***
22 Accounts payable	3833706	-	88915	140925	230858	529956	973741	942693	397661	272219	***	**	***
23 Mort, notes, and bonds under 1 yr	1046365	-	41446	56844	84473	91231	297013	265225	85239	*40224	***	**	***
24 Other current liabilities	3009138	-	42486	57395	98471	276686	805812	907226	335717	250250	***	**	***
25 Loans from stockholders	791876	-	174065	*36068	126158	86057	126062	74877	*818	*3027	***	-	***
26 Mort, notes, bonds, 1 yr or more	1388308	-	83969	86682	275088	178351	253792	201493	50012	77270	***	**	***
27 Other liabilities	549043	-	*2586	*3112	*62843	12967	85241	107085	*49965	70144	***	**	***
28 Net worth	6659836	-	92497	362091	677491	988456	1862251	1368551	364261	267383	***	**	***
29 Capital stock	517840	-	67361	91987	71503	55581	88343	49320	11772	7382	***	**	***
30 Paid-in or capital surplus	945138	-	31093	*72542	24536	46630	92171	104285	57794	*15760	***	**	***
31 Retained earnings, appropriated	*18010	-	-	-	-	*18010	-	-	-	-	***	-	***
32 Retained earnings-unappropriated	3255340	-	55738	184780	405532	729170	1075983	504290	181931	*69016	***	**	***
33 Retained earnings (S Corp)	2214243	-	-53010	*34317	199360	191606	679631	745463	*155177	*208616	***	-	***
34 Less: Cost of treasury stock	290736	-	*8685	*21534	*23439	*52541	73877	*34807	*42413	*33391	***	-	***
35 Total receipts	55167229	*809389	4248080	3126536	5837770	7613261	13400693	10877185	3713875	2670353	***	**	***
36 Business receipts	54730036	*721124	4236608	3118039	5815705	7559411	13251739	10833110	3690513	2657004	***	**	***
37 Interest	65419	-	*1260	4054	4722	14964	17272	7764	4346	*789	***	**	***
38 Interest on govt. obligations	3851	-	-	-	*201	*222	*406	*2639	*242	*41	***	-	***
39 Rents	18643	-	*304	-	-	*4789	4393	*2105	*4443	*160	***	-	***
40 Royalties	-	-	-	-	-	-	-	-	-	-	***	-	***
41 Net S-T cap gain less net LT loss	742	-	-	-	*286	-	*162	-	*294	-	***	-	***
42 Net L-T cap gain less net ST loss	26633	*6088	-	*167	*5210	*745	11813	*101	*2435	-	***	**	***
43 Net gain, noncapital assets	29258	*4363	*5001	*1093	*3149	3017	8093	1687	1531	*875	***	**	***
44 Dividends, domestic corporations	6328	-	*1601	*44	*209	*1198	*1790	*565	*887	-	***	-	***
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	***	-	***
46 Other receipts	286320	*77814	*3307	3139	8287	28914	105024	29215	9184	11484	***	**	***
47 Total deductions	52807768	*728364	3939875	2974095	5550447	7349326	12895623	10434968	3583368	2579663	***	**	***
48 Cost of goods	39301638	*568232	2299999	1891308	3604821	5078161	9891180	8572512	3071434	2232304	***	**	***
49 Compensation of officers	2554118	*13811	362213	237759	433617	434544	604188	325177	68043	47679	***	**	***
50 Salaries and wages	3166499	*39202	353870	243860	420353	529189	626269	482244	156052	92476	***	**	***
51 Repairs	184906	*2054	15015	19914	16253	35692	41010	29435	9441	6371	***	**	***
52 Bad debts	148086	*1695	*2200	*2438	29474	38723	44095	14037	2874	*8519	***	**	***
53 Rent paid on business property	571599	*30308	84856	53612	83279	87088	104724	69110	21235	10876	***	**	***
54 Taxes paid	1465985	*19600	113554	110537	180353	251655	366750	243693	72523	35977	***	**	***
55 Interest paid	269065	*1033	19684	18674	32604	29744	57389	48976	11400	9179	***	**	***
56 Contributions or gifts	18356	*35	*976	*816	2365	2920	4996	2266	1231	*945	***	**	***
57 Amortization	19896	-	*2295	*3725	*2275	*412	3395	1604	*186	*700	***	**	***
58 Depreciation	748126	*3758	85769	55508	106944	112820	197863	103152	26002	21175	***	**	***
59 Depletion	*47	-	-	-	-	-	*47	-	-	-	***	-	***
60 Advertising	301633	*1350	43008	25219	79590	49520	46990	20699	5860	2255	***	**	***
61 Pension, prof sh, stock, annuity	278732	-	*16730	*3515	27209	37550	91311	39321	33082	21913	***	**	***
62 Employee benefit programs	704888	*6731	17637	33331	56291	117959	236539	126406	45788	23986	***	**	***
63 Net loss, noncapital assets	9061	-	-	*52	*56	*48	1345	*4542	*806	*117	***	-	***
64 Other deductions	3065134	*40553	522069	273827	474963	543302	577533	351796	57411	65193	***	**	***
65 Total receipts less total deducts	2359461	*81025	308206	152440	287323	263934	505070	442216	130507	90691	***	**	***
66 Constructive taxable income from related foreign corporations	*22	-	-	-	-	-	-	-	*22	-	***	-	***
67 Net income, total	2355632	*81025	308206	152440	287122	263712	504664	439578	130287	90650	***	**	***
68 Net income, Form 1120-A	*6641	-	*5791	-	*850	-	-	-	-	-	***	-	***
69 Net income, Form 1120-F	*17001	*17001	-	-	-	-	-	-	-	-	***	-	***
70 Net income, Form 1120S	1339255	*46445	261447	*64256	163569	84850	244147	312562	*72541	*72498	***	-	***
71 Statutory special deductions, total	208037	*11892	18976	*33411	*25693	50670	27385	*24948	*3099	-	***	-	***
72 Net operating loss deduction	203607	*11892	17855	*33381	*25547	49832	26132	*24552	*2478	-	***	-	***
73 Dividends received deduction	4429	-	*1121	*30	*146	*839	*1253	*395	*621	-	***	-	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
75 Income subject to tax	809406	*22688	28594	54773	97860	128192	233132	102068	54647	*18405	***	**	***
76 Total income tax before credits	228578	*6938	4642	8233	17654	30656	70524	40625	18786	*6459	***	**	***
77 Income tax	218474	*6633	4642	8233	17654	29751	68939	34049	18535	*6242	***	**	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
79 Recapture taxes	10	-	-	-	-	-	-	-	-	-	***	-	***
80 Alternative minimum tax	8165	-	-	-	-	*905	*1492	*5629	*99	*39	***	-	***
81 Foreign tax credit	*3	-	-	-	-	-	-	-	*3	-	***	-	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84 General business credit	*777	-	-	*135	-	*98	*175	-	-	-	***	-	***
85 Prior year minimum tax credit	7394	*71	-	-	*144	*122	6523	*506	-	-	***	-	***
86 Total income tax after credits	220405	*6867	4642	8098	17509	30436	63825	40118	18783	*6459	***	**	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Electrical work

MINOR INDUSTRY 1731
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	24837	*785	11459	5317	2489	1950	2324	355	129	20	***	***	-
2 Total assets	14483140	-	368763	854015	892378	1468015	5061456	2411336	1866782	683554	***	***	-
3 Cash	2164261	-	80600	258647	148112	364269	759885	243216	186063	*94148	***	***	-
4 Notes and accounts receivable	6939705	-	*59528	205948	309122	595416	2636115	1330767	979020	374404	***	***	-
5 Less: Allowance for bad debts	36662	-	-	*1552	-	*6030	11763	4555	7585	*2002	***	***	-
6 Inventories	912434	-	36100	29078	103430	64135	357503	187404	101559	*26815	***	***	-
7 U.S. govt. obligations, total	*25857	-	-	-	*340	*10819	-	*9071	-	-	***	***	-
8 Tax-exempt securities	*26545	-	-	-	-	-	*2866	-	*15906	-	***	***	-
9 Other current assets	1360107	-	*3459	32803	27787	89843	481974	291342	219382	100777	***	***	-
10 Loans to stockholders	314546	-	49860	*65820	74931	*43344	64598	*7942	*6466	-	***	***	-
11 Mortgage and real estate loans	56072	-	-	-	-	*15270	*7634	*29925	*2720	-	***	***	-
12 Other investments	441002	-	*7272	*3216	*4938	23403	175633	46627	91948	*21003	***	***	-
13 Depreciable assets	5726338	-	482683	688954	516812	717246	1524673	600378	653748	155888	***	***	-
14 Less: Accumulated depreciation	3739025	-	354582	438698	353935	490151	996390	381986	429004	99118	***	***	-
15 Depletable assets	*17070	-	-	-	-	-	-	-	*17070	-	***	***	-
16 Less: Accumulated depletion	*16816	-	-	-	-	-	-	-	*16816	-	***	***	-
17 Land	141178	-	-	*2149	*31999	*27357	37979	*8755	21405	*3545	***	***	-
18 Intangible assets (Amortizable)	100489	-	*17255	*3128	*2323	*4520	6247	*52481	8342	*315	***	***	-
19 Less: Accumulated amortization	60661	-	*10413	*957	*1799	*2947	*2715	*33756	6814	*86	***	***	-
20 Other assets	110702	-	-3000	*5480	28317	11522	17217	23727	23375	*7865	***	***	-
21 Total liabilities	14483140	-	368763	854015	892378	1468015	5061456	2411336	1866782	683554	***	***	-
22 Accounts payable	2959205	-	*38409	124015	158076	284965	1218125	528331	359799	127410	***	***	-
23 Mort, notes, and bonds under 1 yr	1064695	-	56660	36459	67277	93574	348242	202262	143263	*49282	***	***	-
24 Other current liabilities	2684450	-	34787	77512	40453	154637	1069662	525161	411563	184467	***	***	-
25 Loans from stockholders	325420	-	66039	*21617	*8174	37336	131010	*15299	39273	*285	***	***	-
26 Mort, notes, bonds, 1 yr or more	1121250	-	63982	92345	142503	48726	451703	72783	173717	*32998	***	***	-
27 Other liabilities	271520	-	-	*1	*4177	*18933	111589	38690	22771	*21470	***	***	-
28 Net worth	6056600	-	108886	502065	471716	829845	1731126	1028810	716396	267641	***	***	-
29 Capital stock	318366	-	31606	20701	23510	57885	61010	27715	41932	26076	***	***	-
30 Paid-in or capital surplus	497875	-	*11881	*20168	*6432	13175	145474	95862	91981	*21877	***	***	-
31 Retained earnings, appropriated	*1149	-	-	-	-	-	-	-	-	*1149	***	***	-
32 Retained earnings-unappropriated	3464133	-	60022	217913	342155	515783	1095155	393983	431247	*156583	***	***	-
33 Retained earnings (S Corp)	2032189	-	6769	255761	*108686	*272435	522183	564181	207076	*64710	***	***	-
34 Less: Cost of treasury stock	257113	-	*1392	*12478	*9068	*29433	92696	*52930	55839	*2752	***	***	-
35 Total receipts	44523917	*296421	3406626	3866455	2813251	4715672	14531965	6486066	4811613	1699821	***	***	-
36 Business receipts	44204628	*292463	3403111	3855049	2798741	4667120	14455432	6430109	4756415	1670084	***	***	-
37 Interest	64982	*282	*598	4102	4884	10804	21476	6747	7549	*4876	***	***	-
38 Interest on govt. obligations	2437	-	-	-	*56	-	*553	*754	*376	-	***	***	-
39 Rents	31143	*2342	-	*2549	-	*3747	*1179	*1109	*19843	*374	***	***	-
40 Royalties	*167	-	-	*117	*16	-	-	-	*34	-	***	***	-
41 Net S-T cap gain less net LT loss	*1207	-	-	-	-	-	*250	*501	*456	-	***	***	-
42 Net L-T cap gain less net ST loss	9154	-	-	-	*237	*1524	3302	*2738	*944	*78	***	***	-
43 Net gain, noncapital assets	22795	*129	*2507	*1649	*2497	*239	4696	3265	3382	*349	***	***	-
44 Dividends, domestic corporations	4570	-	-	*28	*646	*7	3032	*185	*403	*165	***	***	-
45 Dividends, foreign corporations	*5012	-	-	-	-	-	-	*20	*4992	-	***	***	-
46 Other receipts	177821	*1205	*410	*2961	6174	32231	42046	40638	17220	*23895	***	***	-
47 Total deductions	42267371	*285404	3153693	3606592	2668014	4481437	13969951	6159249	4540049	1600488	***	***	-
48 Cost of goods	31334209	*187825	1706347	2065686	1683043	3326477	11034739	4837769	3632229	1383648	***	***	-
49 Compensation of officers	2194613	*16906	330765	373503	202639	306660	580655	217380	126785	16827	***	***	-
50 Salaries and wages	2508193	*21107	319875	341007	190415	282174	662157	330364	211499	71687	***	***	-
51 Repairs	150568	*1361	11423	15454	19821	20539	44169	12584	7584	*11859	***	***	-
52 Bad debts	115693	*7448	*24099	*9571	8971	12238	34448	7579	8590	*1763	***	***	-
53 Rent paid on business property	382667	*4656	51200	55980	52614	50191	91337	38527	22938	5816	***	***	-
54 Taxes paid	1363992	*9969	136621	134333	85859	156068	430486	177767	130891	45310	***	***	-
55 Interest paid	218149	*2740	21123	11679	20341	14908	70541	28403	27799	*10922	***	***	-
56 Contributions or gifts	13907	*34	*442	*464	1144	1492	3854	3759	1383	*810	***	***	-
57 Amortization	8416	*36	*3508	*282	*1453	*246	938	1297	540	*14	***	***	-
58 Depreciation	566931	*10787	54588	72399	48183	59264	152720	57505	57957	14046	***	***	-
59 Depletion	*225	-	-	*18	-	-	-	*201	*7	-	***	***	-
60 Advertising	77842	*493	12464	10939	9494	5295	20096	9625	6719	1952	***	***	-
61 Pension, prof sh, stock, annuity	361687	*1731	*6236	*29815	*15198	31665	117096	29486	72979	*9369	***	***	-
62 Employee benefit programs	822028	*3681	77459	25816	48877	63378	255538	202578	110681	*11089	***	***	-
63 Net loss, noncapital assets	2974	-	-	*236	*137	*283	593	*1310	*96	*51	***	***	-
64 Other deductions	2145276	*16630	397544	459411	279825	150561	470584	203117	121372	15326	***	***	-
65 Total receipts less total deducts	2256546	*11017	252933	259863	145237	234235	562014	326817	271564	99333	***	***	-
66 Constructive taxable income from related foreign corporations	*3126	-	-	-	-	-	-	-	*3126	-	***	***	-
67 Net income, total	2257235	*11017	252933	259863	145181	234235	561461	326063	274314	99333	***	***	-
68 Net income, Form 1120-A	*14706	-	*6651	*4976	*3079	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S	1292950	*7591	213032	188558	*87693	*120958	284674	193314	142070	*22710	***	***	-
71 Statutory special deductions, total	109950	*346	*14015	*15914	*4704	*27891	31434	*5705	*7080	*2788	***	***	-
72 Net operating loss deduction	106692	*346	*14015	*15894	*4195	*27886	29310	*5576	*6798	*2673	***	***	-
73 Dividends received deduction	3258	-	-	*20	*509	*5	2125	*129	*282	*115	***	***	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax	854535	*3080	25886	55391	52784	85386	245553	127044	125164	*73835	***	***	-
76 Total income tax before credits	265951	*985	3883	10827	23010	19647	75086	43360	42889	*25604	***	***	-
77 Income tax	263406	*985	3883	10624	23010	19647	74187	42853	42539	*25094	***	***	-
78 Personal holding company tax	*139	-	-	-	-	-	*139	-	-	-	***	***	-
79 Recapture taxes	*29	-	-	-	-	-	-	*29	-	-	***	***	-
80 Alternative minimum tax	1694	-	-	*203	-	-	*554	*328	*281	*328	***	***	-
81 Foreign tax credit	*3094	-	-	-	-	-	-	*3	*3091	-	***	***	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 General business credit	*18	-	-	-	5	-	*13	-	-	-	***	***	-
85 Prior year minimum tax credit	4428	*345	-	-	-	-	*3282	*655	*56	*90	***	***	-
86 Total income tax after credits	258411	*640	3883	10827	23005	19647	71791	42702	39741	*25514	***	***	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Other special trade contractors and contractors not allocable

MINOR INDUSTRY 1798 RETURNS WITH NET INCOME	Total	Size of Total Assets: Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	130805	4705	73733	20120	13929	8116	8837	924	335	78	***	***	**
2 Total assets	50027526	-	2380384	3268437	4984588	5679153	17431575	5982336	4894302	2614980	***	***	**
3 Cash	7494594	-	691175	536717	1004871	954847	2545835	716819	517716	343882	***	***	**
4 Notes and accounts receivable	18861658	-	281311	813763	1413880	1830647	7395794	2836487	2271160	1056726	***	***	**
5 Less: Allowance for bad debts	149690	-	*3387	*17148	*5827	11255	40879	32813	15720	7701	***	***	**
6 Inventories	2918231	-	113877	168170	301239	405606	1138480	299848	210179	123072	***	***	**
7 U.S. govt. obligations, total	79184	-	-	-	-	*7573	*17132	*4643	*49830	-	***	***	-
8 Tax-exempt securities	78801	-	-	*15455	*1380	*7898	*19766	*6981	*22946	*463	***	***	-
9 Other current assets	3949897	-	90666	83989	210871	316013	1390011	702435	554572	285788	***	***	**
10 Loans to stockholders	1166468	-	293309	199530	209269	132559	208449	70422	32346	*10521	***	***	-
11 Mortgage and real estate loans	141494	-	-	*13661	*7174	*25974	*77604	*2343	*12221	*2506	***	***	-
12 Other investments	2051993	-	*24508	74929	147973	210971	516529	260504	309357	169685	***	***	**
13 Depreciable assets	31853181	-	3294292	3229712	4224748	4713257	9757929	2592364	1960458	947109	***	***	**
14 Less: Accumulated depreciation	20457769	-	2438497	2093441	2747096	3132405	6166736	1646325	1125851	510145	***	***	**
15 Depletable assets	23528	-	*1827	-	-	-	*6169	*10	*10145	-	***	***	-
16 Less: Accumulated depletion	*9589	-	*1827	-	-	-	*2358	*2	*3698	-	***	***	-
17 Land	979904	-	*29697	183809	101729	162283	274221	74056	53274	52553	***	***	**
18 Intangible assets (Amortizable)	603200	-	58118	90586	47808	18243	141477	*26334	*6217	44646	***	***	**
19 Less: Accumulated amortization	148284	-	25483	42559	8585	12857	27663	*1684	*1332	5882	***	***	**
20 Other assets	590725	-	-29202	11263	75155	49799	179816	69914	30481	101757	***	***	**
21 Total liabilities	50027526	-	2380384	3268437	4984588	5679153	17431575	5982336	4894302	2614980	***	***	**
22 Accounts payable	8728829	-	284151	378760	672098	974397	3386936	1024739	967170	546112	***	***	**
23 Mort, notes, and bonds under 1 yr	4104163	-	307939	332877	452155	495078	1276036	368756	375093	316799	***	***	-
24 Other current liabilities	7137011	-	283183	227652	491869	502416	2420840	1367522	945399	352811	***	***	**
25 Loans from stockholders	2163770	-	446250	245027	301722	380369	656240	74950	47717	*9535	***	***	-
26 Mort, notes, bonds, 1 yr or more	6587534	-	559216	759170	809459	886028	1972956	475060	444422	285764	***	***	**
27 Other liabilities	1174156	-	20171	25339	70777	71168	392640	199891	130932	119769	***	***	**
28 Net worth	20132064	-	479475	1299613	2186508	2369696	7325926	2471418	1983569	984190	***	***	**
29 Capital stock	1391771	-	262900	167198	225015	139837	356781	47092	100045	40249	***	***	**
30 Paid-in or capital surplus	1848629	-	143695	140853	309432	239266	426284	144373	78653	117859	***	***	**
31 Retained earnings, appropriated	38308	-	*5059	-	-	*15549	*6675	*5061	*5963	-	***	***	-
32 Retained earnings-unappropriated	10099331	-	70915	792462	1213298	1163157	3816001	1149488	859530	464100	***	***	**
33 Retained earnings (S Corp)	8006878	-	154697	442457	634300	942666	3008885	1252062	982482	394766	***	***	-
34 Less: Cost of treasury stock	1252853	-	157791	243358	195537	130779	288699	126658	43104	*32785	***	***	-
35 Total receipts	158298814	1892883	23006637	15648400	18968528	17968914	45310809	14838137	10595738	5340460	***	***	**
36 Business receipts	156692792	1876233	22880016	15423350	18829265	17829350	44798163	14700239	10463245	5278601	***	***	**
37 Interest	196576	*1367	4733	14642	17779	24624	69658	18069	19252	14446	***	***	**
38 Interest on govt. obligations	16223	-	-	*786	*-0	*1407	3175	*1030	*3749	*3995	***	***	-
39 Rents	85296	-	*11286	*15578	*3780	3861	19397	13163	13384	*128	***	***	-
40 Royalties	15827	-	-	-	-	-	-	*89	*3200	*550	***	***	**
41 Net S-T cap gain less net LT loss	12403	*77	*1826	-	*1525	*20	4519	*2758	*641	*15	***	***	-
42 Net L-T cap gain less net ST loss	186446	*12333	*10992	*3025	*18988	8701	99948	5844	12615	*724	***	***	**
43 Net gain, noncapital assets	216619	*2688	10563	36078	32921	23230	54797	26276	15407	3542	***	***	**
44 Dividends, domestic corporations	15529	-	*449	*2584	*957	997	4540	1163	*4054	*576	***	***	-
45 Dividends, foreign corporations	*21475	-	-	*4111	-	-	*5766	-	*479	-	***	***	**
46 Other receipts	839629	*187	86773	148245	63314	76724	250846	69506	59712	37884	***	***	**
47 Total deductions	149357133	1721767	21258942	14763669	17916789	17163907	42954269	13956617	10014749	5106918	***	***	**
48 Cost of goods	102335470	850993	11884303	8560917	11219966	11581476	31754142	11015107	8008628	4197007	***	***	**
49 Compensation of officers	7809599	106760	1735595	1031606	1140255	985639	1881748	514918	278629	78047	***	***	**
50 Salaries and wages	10622776	306798	2165385	1408024	1491504	1202441	2392115	614268	527208	228872	***	***	**
51 Repairs	1144040	6067	257100	141578	160114	137570	297927	71854	30820	15947	***	***	**
52 Bad debts	301485	*478	27838	67213	28121	39952	81686	24660	12023	7633	***	***	**
53 Rent paid on business property	2094879	17485	506556	293481	322254	235279	464743	113008	67616	33711	***	***	**
54 Taxes paid	4446457	52561	653454	514247	577131	637302	1208450	352090	207879	154501	***	***	**
55 Interest paid	1077619	9519	110589	129418	130546	132424	325228	87855	71979	37947	***	***	**
56 Contributions or gifts	37935	*19	1700	3609	4041	4899	12327	2994	5412	895	***	***	**
57 Amortization	41683	*36	3531	8952	4690	622	11374	2698	2057	3788	***	***	**
58 Depreciation	3601719	17773	314426	356116	470721	479481	1027662	253982	200171	94915	***	***	**
59 Depletion	*3134	-	-	-	-	-	*790	-	*374	*1970	***	***	-
60 Advertising	576680	8168	133435	93295	108088	66342	90874	34017	12439	10747	***	***	**
61 Pension, prof sh, stock, annuity	765114	*454	53392	49635	76888	82010	306723	94119	74079	10714	***	***	**
62 Employee benefit programs	1866177	*11570	190869	149073	140374	232997	625484	276163	136391	61596	***	***	**
63 Net loss, noncapital assets	27392	*56	*3270	*3336	*1938	*2121	10211	*596	1256	*4476	***	***	-
64 Other deductions	12604974	333032	3217499	1953171	2040158	1343354	2462786	498288	377789	164152	***	***	**
65 Total receipts less total deducts	8941681	171117	1747695	884730	1051739	805007	2356540	881520	580989	233543	***	***	**
66 Constructive taxable income from related foreign corporations	6391	-	-	-	-	-	-	-	-	-	***	***	**
67 Net income, total	8931850	171117	1747695	883944	1051739	803600	2353365	880490	577240	229548	***	***	**
68 Net income, Form 1120-A	39316	-	24554	*13368	*1394	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F	*249	*249	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S	5860298	143148	1512333	574898	725052	482270	1348044	559281	326229	144092	***	***	-
71 Statutory special deductions, total	577058	*19525	96030	92405	63268	81154	125182	35668	28154	*10144	***	***	**
72 Net operating loss deduction	553814	*19525	95716	86485	62598	80457	116064	34853	*24256	*9710	***	***	**
73 Dividends received deduction	22527	-	*314	*5920	*670	698	9118	814	3180	*434	***	***	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax	2507866	*13241	139332	216642	263419	240254	881503	291166	224079	75312	***	***	**
76 Total income tax before credits	711877	*3380	23196	37136	50871	52870	281273	100821	76737	27169	***	***	**
77 Income tax	693570	*2803	23196	37125	50871	52402	271745	97644	75903	25695	***	***	**
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes	*441	-	-	-	-	-	-	-	*14	-	***	***	-
80 Alternative minimum tax	15944	*149	-	*12	-	*469	9419	*3151	*501	*780	***	***	-
81 Foreign tax credit	7715	-	-	-	-	-	*-0	-	*48	*351	***	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 General business credit	2382	-	1	*734	*680	4	*563	*20	*37	*302	***	***	-
85 Prior year minimum tax credit	19846	-	-	-	*463	*201	14747	*2726	*907	*14	***	***	-
86 Total income tax after credits	681934	*3380	23195	36403	49728	52666	265962	98075	75745	26502	***	***	**

1997 Corporation Source Book of Statistics of Income, Manufacturing
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 40
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	195038	6444	57159	23981	26615	24155	37010	8571	5443	2218	1270	984	1188
2 Total assets	5349330953	-	1924318	4026655	9702249	17210113	82947233	59589105	85270592	77672282	88983128	182723816	4739281462
3 Cash	144083468	-	447451	858485	1628725	2559528	10024440	5815732	7143260	5826891	6552439	10613793	92612724
4 Notes and accounts receivable	1068912351	-	384773	942373	2741049	5150130	22636573	16376799	21740614	18232335	19749430	32565614	928392661
5 Less: Allowance for bad debts	20881710	-	*1	*10732	18066	35880	251768	235342	492172	479365	672192	972759	17713433
6 Inventories	393048877	-	245562	707459	1668981	3185470	17733905	13632810	18681705	16586365	17122829	27766555	275717237
7 U.S. govt. obligations, total	28797008	-	*15687	*1708	*12618	*37828	169776	416513	448873	534534	505602	1004181	25649688
8 Tax-exempt securities	16248802	-	-	-	*5540	*45144	279098	115137	298595	293867	535130	896982	13779310
9 Other current assets	397084075	-	72179	88431	282281	462196	2980539	2240385	3513739	3385366	4629669	8106599	371322690
10 Loans to stockholders	31113352	-	122579	144376	326908	425122	944737	380876	546055	278276	376273	374197	27193952
11 Mortgage and real estate loans	57281855	-	*331	*49476	*27161	51519	159184	101090	81909	63617	49040	124666	56573861
12 Other investments	1336256111	-	8205	70041	213069	517897	3658969	2717123	5330318	5654727	7670487	32546944	1277868331
13 Depreciable assets	2003113876	-	2188754	3958462	7868505	13519701	57037240	38331644	52111193	44740812	48710648	94118416	1640528501
14 Less: Accumulated depreciation	1057320701	-	1647540	2916069	5543334	9336810	35920710	23133577	29282047	24174968	25390367	45866399	854108882
15 Depletable assets	74939647	-	*74348	*14065	-	*10350	*4367	50571	115857	55328	324397	811155	73479210
16 Less: Accumulated depletion	43079251	-	*60151	*2993	-	*4584	*764	*5699	42354	4676	52404	319682	42585946
17 Land	38229584	-	*11264	33093	112073	251986	1406765	1057709	1542244	1394783	1350968	2579405	28489293
18 Intangible assets (Amortizable)	439776254	-	60504	70469	240347	306511	1822815	1254674	2572010	4147743	5871976	14851883	408577322
19 Less: Accumulated amortization	88757791	-	50732	33960	66972	135160	724023	522489	837774	976156	1267977	3360143	80782405
20 Other assets	530485146	-	51105	51971	203363	199165	986088	995149	1798569	2112803	2917178	6882410	514287347
21 Total liabilities	5349330953	-	1924318	4026655	9702249	17210113	82947233	59589105	85270592	77672282	88983128	182723816	4739281462
22 Accounts payable	542273577	-	366336	574372	1459508	2773629	12096564	8722626	10742125	9114530	9704781	16323917	470395190
23 Mort, notes, and bonds under 1 yr	654063371	-	114890	282311	728425	1261413	7417055	6094787	8168913	6767794	5897690	9226002	608104090
24 Other current liabilities	572092357	-	251387	416030	932779	1240129	8015346	5269218	7744228	7315902	8249876	15429017	517228445
25 Loans from stockholders	65589134	-	456693	543591	869626	1140219	3466119	1791298	1394021	1213649	926811	1649125	52137983
26 Mort, notes, bonds, 1 yr or more	925427774	-	697707	659229	1618252	2932081	12249055	7825842	12492922	12605236	15579096	45593520	813174834
27 Other liabilities	632933427	-	6857	71902	138025	194234	1151644	1174051	2171203	3332541	3411291	9807059	611474620
28 Net worth	1956951313	-	30447	1479221	3955634	7668407	38551451	28711283	42557181	37322629	45213584	84695176	1666766300
29 Capital stock	191086737	-	837542	732691	615444	1106834	3561109	2420585	4300597	4476364	5908453	9869200	157257917
30 Paid-in or capital surplus	1018078693	-	284600	490176	632551	1231061	5093834	3020015	7144381	8579889	16995169	31497852	943109165
31 Retained earnings, appropriated	4679230	-	-	77	*11554	*56588	120666	42478	212835	16230	133350	101002	3984451
32 Retained earnings-unappropriated	867526015	-	-707914	289887	1724995	3810984	15941851	10525524	14976057	14847811	15410377	42910720	747795722
33 Retained earnings (S Corp)	85919398	-	-215504	207589	1238195	2419552	16056606	14276082	18029623	11298526	8753810	8765823	5089096
34 Less: Cost of treasury stock	210338760	-	168278	241199	267105	956612	2222615	1573401	2106310	1896192	1987575	8449422	190470051
35 Total receipts	4547293926	47227443	10345762	14177524	30856775	47713692	202637775	128855601	164251798	133495221	136263172	221179628	3410289534
36 Business receipts	4190203747	42803705	10198558	13963101	30540357	47110653	200306665	127237889	161833630	131087884	132922003	214022887	3078176416
37 Interest	105825978	1268418	3382	15073	40234	52643	267832	194425	326850	361155	630939	1378877	101286150
38 Interest on govt. obligations	2001470	5475	*206	*369	*978	4501	20513	17689	49111	45873	77141	136733	1642881
39 Rents	25478448	353013	*812	*2009	13854	15345	103602	62883	106736	61621	115702	255284	24387587
40 Royalties	54624661	552063	*30719	-	*50	*79146	71539	66096	68798	195541	197480	644030	52719198
41 Net S-T cap gain less net LT loss	1331182	*134	*632	-	*677	9246	32946	13275	4373	16165	50626	59318	1143789
42 Net L-T cap gain less net ST loss	26967226	588339	*7403	*74980	52612	37015	168953	154148	214824	202577	643585	839696	23983094
43 Net gain, noncapital assets	22016883	628578	*31160	51005	69650	170564	340824	188195	212008	129009	195619	277951	19722321
44 Dividends, domestic corporations	4514983	5397	*288	*301	1759	6319	25068	13211	26842	58848	45678	149533	4181737
45 Dividends, foreign corporations	41635227	324186	-	288	-	-	18549	22274	71958	99014	199677	652633	40246647
46 Other receipts	72694121	698133	72602	70398	136605	228259	1281284	885515	1336668	1237533	1184723	2762687	62799713
47 Total deductions	4232934528	42474298	9315745	13097090	28973707	44880567	190116436	120357625	152279405	124364681	125544092	202791935	3178738947
48 Cost of goods	2794029981	25921405	4493688	7129154	17413301	29756862	134853610	89418333	113197346	91535718	91471118	140761361	2048078086
49 Compensation of officers	41395300	354259	902397	1072346	2097558	3001693	9233792	4141399	3597219	1987129	1580833	1944610	11482065
50 Salaries and wages	296712991	3987516	1009592	1430984	2951655	3232294	13005730	8139697	10478837	8649612	8381782	14746916	220698378
51 Repairs	31495218	282504	87875	134260	281321	364761	1081510	511547	589820	518512	522085	1033740	26087283
52 Bad debts	11486573	59036	26296	31335	45448	119568	383078	235042	287192	234004	271868	384756	9408950
53 Rent paid on business property	36378287	397317	463279	508640	825398	863016	2188235	940628	972380	698044	762277	1301508	26457564
54 Taxes paid	98878106	844383	304685	520215	905310	1259645	4775389	2621522	3220206	2455907	2388279	5714919	73867644
55 Interest paid	148966018	2242114	83325	139923	262070	456688	1964843	1420556	1881333	1720289	1962073	3950281	132882523
56 Contributions or gifts	3820253	32899	2517	2684	6130	13312	55426	37238	61738	58307	63057	120123	3366821
57 Amortization	14283297	150282	3106	6374	23160	26647	187580	99260	211401	231641	317298	681347	12345202
58 Depreciation	170119547	1169713	168732	338628	687040	1109643	4414109	2900586	4021995	3253887	3849270	6813878	141392066
59 Depletion	3563923	6045	*11204	-	-	-	*4939	*17807	13123	20272	37263	60427	3392843
60 Advertising	73440219	1163410	60568	119833	176206	283430	1313320	795887	1229524	1643832	1636296	2805095	62212818
61 Pension, prof sh, stock, annuity	23537078	167563	20955	42968	130943	250511	919167	626365	747030	659979	628368	1137520	18205709
62 Employee benefit programs	65218272	594814	74703	145549	333983	454275	2212015	1371533	1806584	1655246	1791607	3004199	51773764
63 Net loss, noncapital assets	2389567	12139	*873	*5422	584	9781	45580	29186	47038	37589	71073	140602	1989700
64 Other deductions	417219897	5088897	1601950	1468775	2833600	3678440	13478112	7051040	9916638	9004714	9809548	18190652	335097530
65 Total receipts less total deducts	314359398	4753146	1030017	1080434	1883068	2833125	12521339	8497976	11972392	9130541	10719080	18387693	231550587
66 Constructive taxable income from related foreign corporations	40095901	406197	-	-	-	-	*245	*41	25205	66435	53372	261894	39282512
67 Net income, total	352453829	5153868	1029811	1080065	1882090	2828624	12501071	8480328	11948486	9151103	10695311	18512854	269190218
68 Net income, Form 1120-A	80640	-	41759	*24586	*14296	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	220445	220445	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	33561802	680675	794561	636877	1241984	1776023	7518626	5054890	6176141	3401813	2812130	2240007	1228076
71 Statutory special deductions, total	30624521	475365	137548	190411	202551	260903	760749	469890	773314	735841	1059326	1711066	23847558
72 Net operating loss deduction	18535340	416982	137397	189912	201370	256478	724554	437355	708017	627731	902827	1309853	12622864
73 Dividends received deduction	12088903	58384	*151	*499	1181	4425	36195	32534	65297	108110	156222	401213	11224695
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	288410883	4018870	97703	251181	437556	792111	4251298	2960167	5014768	5020411	6838625	14571900	244156293
76 Total income tax before credits	101777371	1401783	14782	49239	88766	186325	1357553	1014613	1725776	1751396	2381694	5128124	86677321
77 Income tax	100314604	1395031	14680	49173	86902	179345	1341366	1001187	1705820	1712904	2346776	5070810	85410608
78 Personal holding company tax	*4024	*263	-	-	-	*2226	-	-	*546	*4	-	-	986
79 Recapture taxes	1576	-	-	-	-	-	-	-	*2	*187	2	422	963
80 Alternative minimum tax	1433046	6325	*101	*66	*1863	4754	15011	10455	20508	37966	35778	60906	1239314
81 Foreign tax credit	30311971	264677	-	-	-	*70	2396	486	23935	35248	59865	242274	29683022
82 U.S. Possessions tax credit	2586474	6987	2	-	24	1	11329	16334	46074	91211	164258	365477	1884776
83 Nonconventional source fuel credit	523181	*115	-	-	-	-	*25	-	*1487	*2430	1377	2670	515077
84 General business credit	2669076	25030	26	*2269	2434	5542	16918	11827	35940	21697	46802	102846	2397746
85 Prior year minimum tax credit	1451082	21078	-	*-0	-	*1192	13966	11461	25987	24172	36996	51081	1265149
86 Total income tax after credits	64234966	1083896	14754	46970	86308	179521	1312919	974505	1592353	1576638	2072396	4363775	50930930

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 09
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	10707	104	*3025	*1130	1001	1166	2412	694	613	239	132	91	100
2 Total assets	506598363	-	*129471	*155688	336870	817763	5810690	4889701	10106421	8518400	9370900	39436634	427025826
3 Cash	8877855	-	*13943	*9512	*41081	118173	567425	565951	727296	520614	609623	667996	5036241
4 Notes and accounts receivable	101684132	-	*15788	*12358	*71947	189338	1295130	1225515	2066820	1817923	1726074	2708509	90554730
5 Less: Allowance for bad debts	837139	-	-	-	-	-	11109	11345	30694	42451	37081	51179	653278
6 Inventories	36459593	-	*16794	*28396	*61999	154797	1265615	1045535	2124052	1860562	1651536	3686071	24564236
7 U.S. govt. obligations, total	1330155	-	-	-	-	-	*12425	*16106	*40072	*35372	103720	49722	1072738
8 Tax-exempt securities	321746	-	-	-	-	-	*4094	-	*13691	*14523	12121	55711	221607
9 Other current assets	18693873	-	*2977	*1558	*5533	9749	163850	120539	291079	244116	267863	1012581	16574027
10 Loans to stockholders	2224377	-	-	-	*53088	*10166	98034	*17614	129923	19550	21586	18312	1856105
11 Mortgage and real estate loans	1112471	-	-	*27886	-	*3176	*22444	*4687	*22071	*2345	3910	8057	1017894
12 Other investments	180425556	-	*2127	*944	*7797	29040	324929	197907	688079	456969	625799	15674476	162417489
13 Depreciable assets	150770080	-	*198309	*137282	*231176	847681	4861056	3387091	7395915	6515823	7082173	23670341	96443234
14 Less: Accumulated depreciation	72098238	-	*124652	*74344	*183967	599717	3087176	1952889	4060968	3546960	3609040	11297636	43560889
15 Depletable assets	*47229	-	-	*14065	-	-	-	-	*205	*20	28128	-	4813
16 Less: Accumulated depletion	*15788	-	-	*2993	-	-	-	-	*75	*20	10822	-	1879
17 Land	4675756	-	*3905	*571	*8629	*23749	178328	127155	265346	196912	220406	690394	2960362
18 Intangible assets (Amortizable)	50204744	-	*326	-	*3767	*21878	86982	111604	340530	415752	560695	2087446	46575765
19 Less: Accumulated amortization	7095300	-	*46	-	*633	*5644	33375	43351	95140	75479	116873	551220	6173539
20 Other assets	29817260	-	-	*453	*36453	*15376	62039	77581	188221	82830	231083	1007053	28116171
21 Total liabilities	506598363	-	*129471	*155688	336870	817763	5810690	4889701	10106421	8518400	9370900	39436634	427025826
22 Accounts payable	76757344	-	*22421	*5879	*36079	77235	756004	811953	1281886	1096202	1014636	2164316	69490733
23 Mort, notes, and bonds under 1 yr	35620446	-	*7159	-	*20212	*22162	578563	405141	1108252	949520	681213	1071262	30776963
24 Other current liabilities	37766967	-	*6578	*1803	*33514	40546	383619	288773	675382	762565	637363	2133375	32803449
25 Loans from stockholders	4379488	-	*12507	*9992	*35222	*96476	352348	161004	154940	79575	112704	240492	3124226
26 Mort, notes, bonds, 1 yr or more	95887348	-	*80850	*18156	*68638	130023	855456	763497	1747690	1432732	1653802	16445513	72690991
27 Other liabilities	34619105	-	-	*26277	*4133	*5054	36783	94656	170227	273944	352148	3046313	30609571
28 Net worth	221567665	-	*-44	*93580	139072	446268	2847916	2364678	4968045	3923861	4919034	14335362	187529894
29 Capital stock	28095969	-	*104397	*177743	*33692	79694	366197	387699	481372	488739	341475	1252560	24382401
30 Paid-in or capital surplus	133667891	-	*34558	*74079	*48923	*8977	415634	230588	829615	760098	2169902	6010712	123084806
31 Retained earnings, appropriated	141094	-	-	-	-	-	-	-	*121352	-	844	7300	11597
32 Retained earnings-unappropriated	87907514	-	*-6380	*3888	*68568	262201	1341726	732131	1388473	1404912	794361	10835230	71082404
33 Retained earnings (S Corp)	9180298	-	*-125443	*-161604	*14948	*95657	851933	1080590	2365662	1447292	1757421	1477048	376793
34 Less: Cost of treasury stock	37425101	-	*7176	*525	*27060	*261	127574	66330	218429	177181	144968	5247489	31408108
35 Total receipts	455041632	9615911	*590219	*507970	861879	3238039	16384555	13747585	25408785	22778677	19454199	36995896	305457918
36 Business receipts	426297862	7615461	*564611	*464741	*829200	3212750	16049604	13651987	25133414	22603476	19200422	36041349	280930847
37 Interest	6420530	895028	-	*471	*2756	4647	20611	14629	33626	16865	37796	178621	5215482
38 Interest on govt. obligations	45810	717	-	-	-	-	*682	*1869	5351	3337	4305	8458	21090
39 Rents	1005119	*60161	-	-	*843	*947	13416	3482	10057	8101	10588	73690	823834
40 Royalties	5584560	507200	-	-	-	-	*24806	-	*3284	*7581	10912	109184	4921594
41 Net S-T cap gain less net LT loss	36068	92	-	-	-	-	*3732	*227	*174	*5775	457	1560	24052
42 Net L-T cap gain less net ST loss	2015125	305193	*150	*7903	*3089	*2121	35665	*531	5777	1837	46647	79978	1526236
43 Net gain, noncapital assets	405827	3578	*21350	*31957	*25215	*10946	27090	6557	19748	10158	9040	20352	219836
44 Dividends, domestic corporations	295487	109	-	-	-	2	3482	-	*1406	4481	774	12902	272331
45 Dividends, foreign corporations	4452349	145258	-	-	-	-	*2915	*-0	*3054	*2367	6183	64656	4227916
46 Other receipts	8482893	83114	*4108	*2897	*776	6626	202554	68303	192895	114699	127074	405147	7274700
47 Total deductions	430234124	9009000	*571195	*453660	794561	3161883	15534300	13175641	24040466	21841158	18395411	34202195	289054653
48 Cost of goods	280488373	3738875	*354584	*252045	*454293	2360635	11512680	10598202	19185463	16438719	14002986	21548212	180041679
49 Compensation of officers	2933466	37965	*20388	*14588	*29401	114017	542097	191401	382902	186051	132256	190377	1092023
50 Salaries and wages	29961617	591661	*30861	*36691	*123322	162605	1011187	729163	1243791	1499935	1114838	2613217	20804346
51 Repairs	2855229	70167	*9404	*7683	*20125	37820	127650	73327	136906	102593	96575	299659	1873320
52 Bad debts	391493	8866	-	-	*32	*1334	25292	12661	25142	24385	17467	15379	260934
53 Rent paid on business property	3220135	88425	*25839	*15758	*23365	50481	144140	82660	131351	124442	102508	182985	2248180
54 Taxes paid	8670085	133520	*21742	*22222	32017	61319	297669	172241	362953	347192	274039	2465545	4479626
55 Interest paid	13499390	1440088	*4995	*2161	*12092	27560	135116	114805	223214	190229	192812	635291	10521026
56 Contributions or gifts	387533	*9822	-	*40	*259	*411	5980	3457	5506	11977	7370	24862	317848
57 Amortization	1616483	46072	*46	-	*289	*3384	6254	11962	19777	26378	34988	75288	1392046
58 Depreciation	11567113	176232	*20221	*8479	13876	62932	303090	259399	526807	469577	506046	1461259	7759194
59 Depletion	10976	-	-	-	-	-	-	-	*59	*7	1331	42	9537
60 Advertising	20620207	981171	*5378	*5688	*10704	18969	96316	128242	229095	647757	475282	1008142	17013464
61 Pension, prof sh, stock, annuity	1579150	*13064	-	*2237	*7773	*12382	53404	33460	59663	86819	80035	201629	1028685
62 Employee benefit programs	5196460	144635	*104	*8666	*1861	13915	88706	79873	186949	206243	205035	437607	3822865
63 Net loss, noncapital assets	257938	*160	-	-	-	*1743	6046	1025	7527	5048	5896	16592	213899
64 Other deductions	46978477	1528277	*77633	*77403	65151	232374	1178672	683764	1313362	1473805	1145945	3026109	36175981
65 Total receipts less total deducts	24807508	606912	*19024	*54310	67318	76155	850255	571943	1368319	937518	1058788	2793701	16403265
66 Constructive taxable income from related foreign corporations	4159336	85596	-	-	-	-	-	-	-	-	636	15291	4057813
67 Net income, total	28921033	691791	*19024	*54310	67318	76155	849573	570074	1362968	934181	1055118	2800534	20439987
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*756	*756	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	3232866	*19875	*16924	*45051	*21628	*28328	483993	330581	818948	520405	545606	272297	129230
71 Statutory special deductions, total	1909183	*24081	*2100	*5325	*36936	*17386	54215	44013	53639	63146	44763	88355	1475223
72 Net operating loss deduction	1150004	*22705	*2100	*5325	*36936	*17385	48862	44013	49473	57750	38305	67530	759621
73 Dividends received deduction	758901	1376	-	-	-	2	5353	-	4166	5396	6181	20826	715602
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	23781945	647835	-	*3934	*8754	30441	311366	195540	490418	351530	466220	2440374	18835534
76 Total income tax before credits	8445325	227132	-	*590	*1581	5773	99924	66904	167244	124550	162255	855120	6734252
77 Income tax	8287817	226568	-	*590	*1313	5294	99771	66041	166858	119729	159097	851148	6591407
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	513	-	-	-	-	-	-	-	-	-	-	-	513
80 Alternative minimum tax	155942	*133	-	-	*268	*478	*153	*863	1002	4821	2698	3971	141554
81 Foreign tax credit	2803607	90111	-	-	-	-	*28	-	62	-	456	25313	2687638
82 U.S. Possessions tax credit	203726	-	-	-	-	-	478	236	5945	5479	14402	24612	152573
83 Nonconventional source fuel credit	1956	-	-	-	-	-	-	-	-	-	787	420	749
84 General business credit	91915	4424	-	-	-	39	*987	*102	835	*218	563	4715	80031
85 Prior year minimum tax credit	53769	*382	-	-	-	*1	*920	*956	5392	3277	1451	3889	37502
86 Total income tax after credits	5290353	132214	-	*590	*1581	5733	97512	65610	155011	115575	144597	796171	3775759

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2010
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2301	*58	*957	*200	*137	*179	471	116	109	34	21	9	10
2 Total assets	24546173	-	*17639	*30363	*40620	*107980	1158448	797788	1793464	1211431	1527648	1217655	16643137
3 Cash	762307	-	*8343	*4038	*3283	*22995	74614	*33279	103855	73857	102598	34011	301433
4 Notes and accounts receivable	3577297	-	*7937	*8074	*14306	*37604	264616	225452	421856	342868	327368	156869	1770347
5 Less: Allowance for bad debts	54254	-	-	-	-	-	*5269	*264	3640	*6972	4075	1341	32693
6 Inventories	4087679	-	-	*2998	-	*25668	231689	*251395	441329	208360	216242	177165	2532833
7 U.S. govt. obligations, total	*53703	-	-	-	-	-	*12425	-	*21566	-	19712	-	-
8 Tax-exempt securities	79983	-	-	-	-	-	-	-	-	251	483	-	79250
9 Other current assets	888929	-	-	*167	*100	*1924	41847	*16539	40372	30393	74601	31267	651720
10 Loans to stockholders	328773	-	-	-	*2476	*572	*30769	*352	*19339	*2512	3350	-0	269403
11 Mortgage and real estate loans	*26485	-	-	-	-	-	*17439	-	*888	-	176	7982	-
12 Other investments	4225886	-	*401	*944	-	*4136	85348	*5452	111578	29903	71108	243951	3673064
13 Depreciable assets	15038292	-	*3294	*40988	*19972	*48150	1071173	506653	1316497	911016	1211103	953953	8955494
14 Less: Accumulated depreciation	7134002	-	*3294	*26847	*3621	*34452	711492	277567	749136	406266	586135	438740	3896452
15 Depletable assets	*20	-	-	-	-	-	-	-	-	*20	-	-	-
16 Less: Accumulated depletion	*20	-	-	-	-	-	-	-	-	*20	-	-	-
17 Land	457754	-	*957	-	*3200	-	38975	*19261	25748	17786	22873	25824	303131
18 Intangible assets (Amortizable)	2075843	-	-	-	-	-	*12017	*20848	10756	*17261	42579	15985	1956397
19 Less: Accumulated amortization	195919	-	-	-	-	-	*8801	*6614	5379	*3887	4767	1601	164870
20 Other assets	327417	-	-	-	*905	*1384	*3099	*3002	37835	-5651	30433	12330	244080
21 Total liabilities	24546173	-	*17639	*30363	*40620	*107980	1158448	797788	1793464	1211431	1527648	1217655	16643137
22 Accounts payable	1932790	-	-	*4355	*85	*14547	99792	142495	189401	151656	172837	79323	1078299
23 Mort, notes, and bonds under 1 yr	1748367	-	-	-	*8647	-	103934	102948	265852	143185	160776	48647	914377
24 Other current liabilities	2704523	-	*1326	*1259	-	*1151	70477	44686	121893	138723	122359	78567	2124084
25 Loans from stockholders	321662	-	-	-	-	-	209162	*51850	*21776	*21181	4662	-	13031
26 Mort, notes, bonds, 1 yr or more	5460966	-	-	-	*34589	-	152770	*93267	329933	161161	269865	366862	4052520
27 Other liabilities	724216	-	-	-	-	*1384	*6611	*8839	*24975	*38257	60082	132052	452015
28 Net worth	11653649	-	*16313	*24748	*-2701	*90898	515702	353702	839635	557268	737066	512205	8008811
29 Capital stock	465797	-	*2392	*5996	*13663	*2273	77739	57035	18653	29504	37934	63497	157110
30 Paid-in or capital surplus	3873849	-	*12311	*275	*2148	*82	*20562	*10643	163112	70050	164804	39325	3390538
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	5957296	-	-	*18477	*4637	*52724	250311	*144092	255585	*110706	228126	177606	4715032
33 Retained earnings (S Corp)	1878457	-	*8786	-	-	*35819	*205267	*142974	523680	*349349	370030	242553	-
34 Less: Cost of treasury stock	521750	-	*7176	-	*23148	-	*38177	*1041	*121395	*2341	63827	10776	253870
35 Total receipts	66813390	*66020	*38006	*220249	*54198	*758384	3839998	3572917	7041273	6995474	4999423	2316061	36911387
36 Business receipts	65902091	30942	*18291	*220065	*26011	*757112	3756242	3550391	7011012	6989236	4977529	2272641	36292620
37 Interest	208885	*50	-	*142	*588	*375	3888	*1168	4676	*1077	3233	6586	187104
38 Interest on govt. obligations	7458	-	-	-	-	-	-	-	*783	*41	1181	265	5187
39 Rents	34418	-	-	-	-	-	*7690	*933	*4256	*36	1692	8098	11714
40 Royalties	141648	-	-	-	-	-	-	-	-	-	1	-	141646
41 Net S-T cap gain less net LT loss	*1290	-	-	-	-	-	-	-	*155	-	12	18	1105
42 Net L-T cap gain less net ST loss	75332	-	-	-	*3089	-	*11	*100	*363	-	100	6639	65031
43 Net gain, noncapital assets	82720	-	*18003	-	*24509	-	*2660	*888	2031	95	721	1707	32105
44 Dividends, domestic corporations	2679	-	-	-	-	-	*299	-	*307	*28	161	16	1869
45 Dividends, foreign corporations	40157	-	-	-	-	-	-	-	*50	*832	452	180	38643
46 Other receipts	316713	*35029	*1712	*42	-	*897	69208	*19438	17640	4128	14343	19912	134363
47 Total deductions	65108447	*49313	*24853	*216315	*24890	*739761	3711286	3477191	6820232	6835473	4829824	2264095	36115215
48 Cost of goods	55724138	29283	*2680	*151940	*2674	*610772	2707578	3007279	5857811	6183619	4106139	1942935	31121428
49 Compensation of officers	475474	45	-	-	-	*17700	208381	*20400	72341	23510	22213	6252	104631
50 Salaries and wages	2059766	336	*1435	*13471	*8846	*41844	268688	*151894	251868	153798	166469	51732	949386
51 Repairs	225055	37	*220	*5099	*1183	*4189	39474	*23036	41099	12381	21890	2257	74191
52 Bad debts	24885	*5656	-	-	-	*122	3725	*3746	2189	3003	1184	597	4664
53 Rent paid on business property	253455	65	*3677	-	*843	*6914	27270	*10630	25235	*5945	13746	2784	156347
54 Taxes paid	668216	124	*4108	*6499	*1297	*7317	65203	*22712	77055	30793	34489	10972	407647
55 Interest paid	632339	5	*861	-	*3348	*198	34863	22303	45984	29471	27631	29987	437689
56 Contributions or gifts	13640	3	-	*40	*8	*146	*840	*394	711	*1104	1191	1602	7601
57 Amortization	58607	-	-	-	-	-	*825	*2284	1016	*2604	1892	10690	39296
58 Depreciation	862856	48	-	*3609	*1196	*2230	55534	43212	84072	57658	85475	69183	460638
59 Depletion	2	-	-	-	-	-	-	-	-	-	2	-	-
60 Advertising	981787	13	*419	*1397	*64	*4683	28259	*10368	39946	81294	137093	15094	663158
61 Pension, prof sh, stock, annuity	72364	19	-	-	-	-	18695	-	8813	*10028	10785	2871	21153
62 Employee benefit programs	460980	101	-	*4900	-	*2886	23912	*20877	41590	*33977	31561	49017	252161
63 Net loss, noncapital assets	9497	-	-	-	-	*862	*2165	*47	*1432	*749	218	676	3348
64 Other deductions	2585386	*13579	*11453	*29360	*5430	*39900	225875	138008	269068	205540	167847	67449	1411877
65 Total receipts less total deducts	1704943	*16707	*13154	*3934	*29308	*18623	128712	95726	221041	160001	169599	51966	796172
66 Constructive taxable income from related foreign corporations	29168	-	-	-	-	-	-	-	-	-	-	57	29110
67 Net income, total	1726653	*16707	*13154	*3934	*29308	*18623	128712	95726	220258	159959	168419	51758	820095
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	582879	-	*13154	-	-	*13075	*97233	*55504	156627	*126845	106473	13967	-
71 Statutory special deductions, total	144389	*16151	-	-	*29308	-	*2070	*5036	*711	*8413	2802	2238	77661
72 Net operating loss deduction	104230	*16151	-	-	*29308	-	*1860	*5036	*446	*7561	2238	2140	39491
73 Dividends received deduction	40159	-	-	-	-	-	*209	-	*265	*852	564	98	38171
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	999562	556	-	*3934	-	*5547	29410	*35186	62959	*24728	59217	35592	742434
76 Total income tax before credits	353531	189	-	*590	*268	*1062	8460	*11811	21478	*8392	20558	12291	268431
77 Income tax	343958	189	-	*590	-	*1062	8460	*11811	21382	*8392	20174	12115	259782
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	9573	-	-	-	*268	-	-	-	*96	-	384	175	8650
81 Foreign tax credit	6355	-	-	-	-	-	-	-	-	-	-	155	6201
82 U.S. Possessions tax credit	1276	-	-	-	-	-	-	-	1276	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	8079	-	-	-	-	-	*309	-	*275	*104	142	428	6822
85 Prior year minimum tax credit	5155	-	-	-	-	-	*71	*69	*397	*1081	151	1239	2146
86 Total income tax after credits	332666	189	-	*590	*268	*1062	8080	*11743	19530	*7207	20264	10469	253263

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Dairy products

MINOR INDUSTRY 2020
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	825	***	*269	-	*92	*57	*186	***	60	33	12	8	7
2 Total assets	10266475	-	*23416	-	*26670	*53579	*434539	***	1117296	1111281	837002	1210103	4746713
3 Cash	649924	-	*1477	-	-	*803	*73483	***	89686	103564	48486	29070	207930
4 Notes and accounts receivable	2262587	-	-	-	*297	*22827	*98017	***	393093	279334	181851	268816	823798
5 Less: Allowance for bad debts	88405	-	-	-	-	-	*1317	***	6138	7766	6387	18737	46570
6 Inventories	1673007	-	-	-	*2763	*5734	*69705	***	181715	179748	101534	205602	794531
7 U.S. govt. obligations, total	*36156	-	-	-	-	-	-	***	-	*10186	20608	-	5363
8 Tax-exempt securities	*55305	-	-	-	-	-	-	***	*521	-	-	54784	-
9 Other current assets	446787	-	*2977	-	*375	*1603	*37654	***	35037	30634	17839	89704	213416
10 Loans to stockholders	34171	-	-	-	*18686	-	*9438	***	*417	*320	2561	-	-
11 Mortgage and real estate loans	*7131	-	-	-	-	-	-	***	-	*2345	-	14	4772
12 Other investments	229953	-	*1726	-	-	*301	*5224	***	16686	54972	53945	4636	75292
13 Depreciable assets	7520757	-	*56685	-	*12534	*113122	*393471	***	868127	876379	626707	879250	3082713
14 Less: Accumulated depreciation	3925492	-	*39728	-	*7636	*90811	*303061	***	533363	506620	272379	431690	1356705
15 Depletable assets	*130	-	-	-	-	-	-	***	*130	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	***	-	-	-	-	-
17 Land	243538	-	-	-	-	-	*23650	***	36222	26427	29198	35314	83837
18 Intangible assets (Amortizable)	1103756	-	*326	-	*92	-	*74	***	*18905	*29253	44397	47067	954372
19 Less: Accumulated amortization	219300	-	*46	-	*92	-	*74	***	*2788	*8185	24132	7910	172190
20 Other assets	236471	-	-	-	*-348	-	*28273	***	19045	40689	12774	54184	76155
21 Total liabilities	10266475	-	*23416	-	*26670	*53579	*434539	***	1117296	1111281	837002	1210103	4746713
22 Accounts payable	1597633	-	-	-	*10319	*5475	*70187	***	280823	202882	153627	149386	552367
23 Mort, notes, and bonds under 1 yr	410456	-	-	-	*1643	-	*36684	***	56231	71156	31492	68284	104962
24 Other current liabilities	1347655	-	*250	-	*14465	*7250	*19031	***	61928	92191	46888	170285	837067
25 Loans from stockholders	225809	-	-	-	-	*23091	*6427	***	*9047	*3270	6506	50411	113800
26 Mort, notes, bonds, 1 yr or more	1873080	-	*27715	-	-	-	*38026	***	*135599	216469	141682	255053	1008720
27 Other liabilities	353918	-	-	-	*4133	-	*253	***	*8092	29417	46295	21445	239684
28 Net worth	4457922	-	*-4549	-	*-3889	*17763	*263931	***	565577	495895	410511	495237	1890114
29 Capital stock	311053	-	*1831	-	*184	*2211	*23106	***	4357	50693	1312	3800	170868
30 Paid-in or capital surplus	1266778	-	-	-	-	-	*2019	***	*59347	*151592	88080	325524	605159
31 Retained earnings, appropriated	*86210	-	-	-	-	-	-	***	*86186	-	24	-	-
32 Retained earnings-unappropriated	2229471	-	*-6380	-	*-4073	*15552	*241281	***	*224994	241009	111501	131213	1229188
33 Retained earnings (S Corp)	749937	-	-	-	-	-	-	***	*220425	*82080	215517	36668	-
34 Less: Cost of treasury stock	185527	-	-	-	-	-	*2475	***	*29733	*29478	5923	1969	115101
35 Total receipts	27369204	***	*86507	-	*122256	*342596	*1211430	***	4030818	3262707	2236682	2790703	10388552
36 Business receipts	26902778	***	*82307	-	*121076	*342134	*1197571	***	4003223	3244702	2218171	2730828	10083778
37 Interest	82198	***	-	-	*972	*462	*5205	***	*2916	3758	1812	9503	56029
38 Interest on govt. obligations	7726	-	-	-	-	-	*80	***	*2196	*226	862	3453	114
39 Rents	6070	***	-	-	-	-	-	***	*532	*786	1826	65	1339
40 Royalties	103481	***	-	-	-	-	-	***	-	-	-	31656	71417
41 Net S-T cap gain less net LT loss	*23097	-	-	-	-	-	*2295	***	-	*38	-	-	20764
42 Net L-T cap gain less net ST loss	19102	***	*150	-	-	-	*2167	***	*419	*285	385	1058	14610
43 Net gain, noncapital assets	13450	***	*3347	-	-	-	*603	***	*343	*1490	350	233	6317
44 Dividends, domestic corporations	5982	-	-	-	-	-	*1378	***	*366	*3399	1	39	798
45 Dividends, foreign corporations	20955	-	-	-	-	-	-	***	-	-	-	-	20955
46 Other receipts	184366	***	*702	-	*208	-	*2130	***	20823	8022	13275	13867	112431
47 Total deductions	26398558	***	*84407	-	*118586	*341479	*1186593	***	3905056	3157236	2121472	2655565	10039311
48 Cost of goods	20304270	***	*48674	-	*50699	*230304	*963986	***	3223981	2451286	1749995	2047034	7259486
49 Compensation of officers	198113	***	*1185	-	-	*16821	*33216	***	52783	32620	8690	9815	26701
50 Salaries and wages	1450644	***	*3864	-	*38182	*10721	*28734	***	219787	275771	68871	156537	534190
51 Repairs	148195	***	*1690	-	*3881	*8529	*6199	***	38226	17348	7813	14114	43224
52 Bad debts	23154	***	-	-	-	*304	*4979	***	3619	3273	1195	830	7637
53 Rent paid on business property	166968	***	*5175	-	*4684	*10193	*2948	***	26635	19247	8450	15763	69107
54 Taxes paid	358073	***	*408	-	*6579	*8811	*26170	***	41135	39284	18052	31619	151782
55 Interest paid	280016	***	*1202	-	*2109	*4609	*6708	***	18048	22209	11950	28661	154702
56 Contributions or gifts	15181	***	-	-	*251	-	*54	***	*223	2430	337	1935	9719
57 Amortization	38196	***	*46	-	*5	-	-	***	*768	3000	1548	3457	21294
58 Depreciation	594557	***	*11216	-	*4105	*3605	*22086	***	63450	62318	44979	55848	271854
59 Depletion	-	-	-	-	-	-	-	***	-	-	-	-	-
60 Advertising	768649	***	-	-	*2558	*2653	*6275	***	14620	28096	71906	78868	540328
61 Pension, prof sh, stock, annuity	89756	***	-	-	-	*751	*730	***	*8779	16230	3523	5315	43182
62 Employee benefit programs	261335	***	*104	-	*1861	*1621	*7161	***	38602	33215	12565	34947	110127
63 Net loss, noncapital assets	15236	-	-	-	-	-	*233	***	*977	*1409	149	9256	3212
64 Other deductions	1686215	***	*10843	-	*3672	*42558	*77114	***	153423	149499	111449	161566	792764
65 Total receipts less total deducts	970646	***	*2100	-	*3670	*1117	*24837	***	125761	105471	115210	135139	349240
66 Constructive taxable income from related foreign corporations	21456	-	-	-	-	-	-	***	-	-	-	-	21456
67 Net income, total	984375	***	*2100	-	*3670	*1117	*24757	***	123565	105245	114349	131686	370582
68 Net income, Form 1120-A	-	-	-	-	-	-	-	***	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	***	-	-	-	-	-
70 Net income, Form 1120S	294510	-	-	-	-	-	-	***	*79449	*31186	95303	16492	-
71 Statutory special deductions, total	35874	-	*2100	-	-	-	*5785	***	*4456	*4897	1005	13237	1304
72 Net operating loss deduction	30609	-	*2100	-	-	-	*4820	***	*4200	*2186	1004	13209	-
73 Dividends received deduction	5265	-	-	-	-	-	*965	***	*256	*2712	1	28	1304
74 Public utility div paid deduction	-	-	-	-	-	-	-	***	-	-	-	-	-
75 Income subject to tax	654285	***	-	-	*3670	*1117	*18972	***	*39661	69162	18275	101957	369278
76 Total income tax before credits	226554	***	-	-	*550	*168	*5917	***	*13600	23509	6408	35741	129406
77 Income tax	224937	***	-	-	*550	*168	*5917	***	*13485	23489	6203	35069	128978
78 Personal holding company tax	-	-	-	-	-	-	-	***	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	***	-	-	-	-	-
80 Alternative minimum tax	*1410	-	-	-	-	-	-	***	*116	*21	62	672	364
81 Foreign tax credit	*12815	***	-	-	-	-	*23	***	-	-	-	292	12459
82 U.S. Possessions tax credit	2072	-	-	-	-	-	-	***	-	-	2072	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	***	-	-	-	-	-
84 General business credit	*1507	-	-	-	-	-	-	***	-	*40	-	571	895
85 Prior year minimum tax credit	*1649	-	-	-	-	-	*82	***	-	*443	-	409	714
86 Total income tax after credits	208511	***	-	-	*550	*168	*5812	***	*13600	23025	4336	34468	115337

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Preserved fruits and vegetables

MINOR INDUSTRY 2030
RETURNS WITH NET INCOME

			Size of Total Assets											
		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	330	*4	-	-	-	-	*195	*27	51	26	9	11	7
2	Total assets	31347571	-	-	-	-	-	*497398	*198345	852468	968957	624610	1727356	26478438
3	Cash	370223	-	-	-	-	-	*28982	*268	59299	62319	81195	65195	72965
4	Notes and accounts receivable	4695922	-	-	-	-	-	*97128	*30583	147097	161577	91464	190465	3977608
5	Less: Allowance for bad debts	57359	-	-	-	-	-	*280	*444	*3430	*4231	771	3072	45132
6	Inventories	3658987	-	-	-	-	-	*211632	*73395	303295	345692	198635	626279	1900059
7	U.S. govt. obligations, total	*28456	-	-	-	-	-	-	*1173	-	-	-	27283	-
8	Tax-exempt securities	4687	-	-	-	-	-	-	-	-	-	-	-	4687
9	Other current assets	2177002	-	-	-	-	-	*2834	*4071	15457	46978	13145	42761	2051756
10	Loans to stockholders	19098	-	-	-	-	-	*1999	-	*1850	*7470	1019	6760	-
11	Mortgage and real estate loans	6509	-	-	-	-	-	-	-	-	-	1982	-	4527
12	Other investments	10606729	-	-	-	-	-	*21535	-	32859	*20780	5201	39841	10486514
13	Depreciable assets	10571240	-	-	-	-	-	*271099	*162228	497733	573412	465804	1200404	7400560
14	Less: Accumulated depreciation	5091423	-	-	-	-	-	*156682	*86134	251899	325700	258977	630357	3381674
15	Depletable assets	*75	-	-	-	-	-	-	-	*75	-	-	-	-
16	Less: Accumulated depletion	*75	-	-	-	-	-	-	-	*75	-	-	-	-
17	Land	294118	-	-	-	-	-	*22641	*11405	*31401	14145	12974	69311	132242
18	Intangible assets (Amortizable)	3983708	-	-	-	-	-	*5736	-	*20867	*73053	1283	42655	3840113
19	Less: Accumulated amortization	537132	-	-	-	-	-	*1491	-	*5077	*15430	43	16043	499048
20	Other assets	616805	-	-	-	-	-	*-7736	*1800	*3015	*8892	11699	65873	533261
21	Total liabilities	31347571	-	-	-	-	-	*497398	*198345	852468	968957	624610	1727356	26478438
22	Accounts payable	4810283	-	-	-	-	-	*67872	*52041	98267	140296	87510	173572	4190724
23	Mort, notes, and bonds under 1 yr	4900110	-	-	-	-	-	*81183	*7303	135677	155437	47364	268795	4204353
24	Other current liabilities	1508411	-	-	-	-	-	*29128	*8324	46032	113952	42975	89855	1178145
25	Loans from stockholders	160516	-	-	-	-	-	*7480	-	*135	*17928	83783	51191	-
26	Mort, notes, bonds, 1 yr or more	4634574	-	-	-	-	-	*170371	*14784	131007	*172272	63643	123715	3958781
27	Other liabilities	2886595	-	-	-	-	-	*5019	-	*18657	*28624	6551	72201	2755544
28	Net worth	12447082	-	-	-	-	-	*136345	*115893	422694	340447	292784	948028	10190891
29	Capital stock	914769	-	-	-	-	-	*41750	*13679	34596	18670	14500	110180	681395
30	Paid-in or capital surplus	7717639	-	-	-	-	-	*6691	-	79678	*145257	2059	187154	7296800
31	Retained earnings, appropriated	*20122	-	-	-	-	-	-	-	*19632	-	-	-	491
32	Retained earnings-unappropriated	7485717	-	-	-	-	-	*-9813	*2900	177844	*101868	120002	431251	6661665
33	Retained earnings (S Corp)	823814	-	-	-	-	-	*97717	*99314	*117126	*79755	172833	257069	-
34	Less: Cost of treasury stock	4514979	-	-	-	-	-	-	-	*6181	*5102	16610	37626	4449460
35	Total receipts	27831336	*1209	-	-	-	-	*1327146	*424783	1634643	2019310	981351	2217741	19225154
36	Business receipts	26517884	*1209	-	-	-	-	*1223390	*422846	1622274	2000689	975827	2143326	18128323
37	Interest	192115	-	-	-	-	-	*1908	*5	*1316	*1755	261	11353	175516
38	Interest on govt. obligations	2417	-	-	-	-	-	-	*752	*43	*2	622	417	582
39	Rents	66937	-	-	-	-	-	*908	-	*79	*193	-	4930	60827
40	Royalties	*375848	-	-	-	-	-	-	-	-	*2615	-	3043	370190
41	Net S-T cap gain less net LT loss	7	-	-	-	-	-	-	-	-	-	-	7	-
42	Net L-T cap gain less net ST loss	131538	-	-	-	-	-	*18997	-	*57	*15	228	5303	106938
43	Net gain, noncapital assets	116853	-	-	-	-	-	*1709	*927	*348	*307	879	1529	111154
44	Dividends, domestic corporations	*2018	-	-	-	-	-	-	-	*427	-	-	814	777
45	Dividends, foreign corporations	*102500	-	-	-	-	-	-	-	*412	*1326	-	-	100762
46	Other receipts	323219	-	-	-	-	-	*80235	*252	9687	12408	3535	47019	170084
47	Total deductions	25943461	*1064	-	-	-	-	*1224623	*411645	1545029	1895615	917207	2136520	17811759
48	Cost of goods	16423679	*954	-	-	-	-	*953565	*283314	1231876	1380814	645166	1538365	10389627
49	Compensation of officers	425476	*15	-	-	-	-	*27067	*9650	36436	*13794	10583	13707	314223
50	Salaries and wages	828836	*66	-	-	-	-	*19991	*31659	57937	57822	36604	79788	544969
51	Repairs	166143	-	-	-	-	-	*1879	*705	7566	*17686	2147	9338	126821
52	Bad debts	17014	-	-	-	-	-	*367	*25	*1299	*1425	764	2250	10884
53	Rent paid on business property	192057	-	-	-	-	-	*36426	-	3468	*7857	5572	11872	126862
54	Taxes paid	366391	-	-	-	-	-	*20221	*5985	27435	23504	13944	37394	237908
55	Interest paid	845810	-	-	-	-	-	*21701	*2655	22013	30552	14078	31371	723439
56	Contributions or gifts	13071	-	-	-	-	-	*15	-	320	*1435	636	262	10402
57	Amortization	258378	-	-	-	-	-	*389	*150	*1685	*574	391	259	254930
58	Depreciation	784785	-	-	-	-	-	*19209	*6550	41973	45836	29493	52607	589117
59	Depletion	8668	-	-	-	-	-	-	-	-	-	-	-	8668
60	Advertising	1449501	-	-	-	-	-	*932	*28015	4770	45300	72931	77009	1220544
61	Pension, prof sh, stock, annuity	114869	-	-	-	-	-	*1959	*3173	*3283	*7437	2798	12742	83477
62	Employee benefit programs	300990	*12	-	-	-	-	*2979	*2021	11467	*15749	6781	21851	240129
63	Net loss, noncapital assets	*6969	-	-	-	-	-	*1519	-	*255	*17	-	-	5178
64	Other deductions	3740826	*16	-	-	-	-	*116405	*37744	93245	245812	75319	247703	2924581
65	Total receipts less total deducts	1887875	*145	-	-	-	-	*102524	*13137	89614	123695	64143	81221	1413396
66	Constructive taxable income from related foreign corporations	267100	-	-	-	-	-	-	-	-	-	-	347	266754
67	Net income, total	2152558	*145	-	-	-	-	*102524	*12385	89571	123692	63522	81151	1679567
68	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Net income, Form 1120S	232287	-	-	-	-	-	*74442	*11374	*29523	*57631	46807	12511	-
71	Statutory special deductions, total	45266	-	-	-	-	-	*4478	-	*4331	*14127	-	7300	15031
72	Net operating loss deduction	42312	-	-	-	-	-	*4478	-	*3491	*13240	-	6730	14373
73	Dividends received deduction	2954	-	-	-	-	-	-	-	*839	*887	-	570	658
74	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Income subject to tax	1875005	*145	-	-	-	-	*23604	*1012	55718	*51935	16715	61341	1664536
76	Total income tax before credits	667293	*22	-	-	-	-	*7404	*222	18456	*17981	5981	22703	594524
77	Income tax	653937	*22	-	-	-	-	*7404	*222	18983	*17767	5683	21269	582588
78	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Recapture taxes	513	-	-	-	-	-	-	-	-	-	-	-	513
80	Alternative minimum tax	*13071	-	-	-	-	-	-	-	-	*214	-	1434	11423
81	Foreign tax credit	99417	-	-	-	-	-	-	-	-	-	-	-	99417
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	General business credit	*26503	-	-	-	-	-	-	-	*148	*34	-	12	26308
85	Prior year minimum tax credit	*1714	-	-	-	-	-	*400	*21	*302	*16	344	631	-
86	Total income tax after credits	539660	*22	-	-	-	-	*7004	*201	18006	*17931	5638	22060	468799

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2040 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	698	*3	-	-	*92	*185	287	*44	***	*14	11	***	12
2 Total assets	79024340	-	-	-	*32523	*120077	839254	*301309	***	*477663	711426	***	74325425
3 Cash	627242	-	-	-	*786	*8054	82138	*30844	***	*49527	38656	***	265603
4 Notes and accounts receivable	5532746	-	-	-	*11194	*37021	179333	*127329	***	*90587	119247	***	4597723
5 Less: Allowance for bad debts	148354	-	-	-	-	-	*1901	*408	***	*2530	4289	***	130518
6 Inventories	6259860	-	-	-	-	*14593	247939	*81339	***	*100868	92044	***	5475372
7 U.S. govt. obligations, total	*230783	-	-	-	-	-	-	*1096	***	-	43770	***	185917
8 Tax-exempt securities	2157	-	-	-	-	-	-	-	***	-	2157	***	-
9 Other current assets	2575711	-	-	-	*877	*144	*10381	*15541	***	*10211	18666	***	2464818
10 Loans to stockholders	155802	-	-	-	*16983	-	*4447	*3820	***	-	-	***	116881
11 Mortgage and real estate loans	*4650	-	-	-	-	-	-	*4650	***	-	-	***	-
12 Other investments	22309415	-	-	-	-	-	*42907	*139	***	*13154	51112	***	21802420
13 Depreciable assets	23949709	-	-	-	*7030	*160796	601613	*118027	***	*409722	616286	***	20660166
14 Less: Accumulated depreciation	10963277	-	-	-	*4347	*107226	373419	*80196	***	*228602	312052	***	9201948
15 Depletable assets	-	-	-	-	-	-	-	-	***	-	-	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	***	-	-	***	-
17 Land	679174	-	-	-	-	*6694	*7263	141	***	*17158	14778	***	595360
18 Intangible assets (Amortizable)	15334372	-	-	-	-	-	*30939	-	***	*4883	27836	***	15079439
19 Less: Accumulation amortization	1221221	-	-	-	-	-	*7105	-	***	*1410	2223	***	1177500
20 Other assets	13695573	-	-	-	-	-	*14718	*-1013	***	*14096	5438	***	13591693
21 Total liabilities	79024340	-	-	-	*32523	*120077	839254	*301309	***	*477663	711426	***	74325425
22 Accounts payable	6172732	-	-	-	-	*13998	151906	*62163	***	*58492	74253	***	5630108
23 Mort, notes, and bonds under 1 yr	9940074	-	-	-	*401	*6879	*88539	*5044	***	*36065	57673	***	9604716
24 Other current liabilities	6244614	-	-	-	*4646	*7139	76342	*16499	***	*41660	55620	***	5872798
25 Loans from stockholders	96896	-	-	-	-	*7562	*4082	*5079	***	-	5168	***	67848
26 Mort, notes, bonds, 1 yr or more	15288155	-	-	-	-	*23522	*68549	*62600	***	*84340	122887	***	14423761
27 Other liabilities	13452711	-	-	-	-	-	*11442	*3453	***	*14962	-8858	***	13337900
28 Net worth	27829159	-	-	-	*27476	*60977	438395	*146469	***	*242145	404682	***	25388292
29 Capital stock	4935351	-	-	-	*4592	*33330	54091	*6267	***	*6041	48129	***	4740547
30 Paid-in or capital surplus	19472583	-	-	-	*288	*1079	*97899	*10674	***	*17909	77841	***	19095180
31 Retained earnings, appropriated	11067	-	-	-	-	-	-	-	***	-	-	***	11067
32 Retained earnings-unappropriated	8681071	-	-	-	*22596	*-15024	*154395	*67444	***	*153315	209389	***	7802226
33 Retained earnings (S Corp)	1148555	-	-	-	-	*41593	*133044	*64888	***	*65014	71455	***	112205
34 Less: Cost of treasury stock	6419467	-	-	-	-	-	*1034	*2804	***	135	2131	***	6372933
35 Total receipts	85495148	*7620664	-	-	*1645	*661898	2616259	*1017320	***	*1287794	1527209	***	66692944
36 Business receipts	79353992	5678046	-	-	-	*658375	2594581	*1014500	***	*1276058	1479188	***	62682395
37 Interest	2341053	*893710	-	-	*939	*270	*2368	*899	***	*1576	7689	***	1416295
38 Interest on govt. obligations	1930	158	-	-	-	-	-	-	***	757	497	***	273
39 Rents	384553	59138	-	-	-	*69	*1543	-	***	*131	293	***	321518
40 Royalties	1578459	506792	-	-	-	-	-	-	***	-	71	***	1069988
41 Net S-T cap gain less net LT loss	366	92	-	-	-	-	-	-	***	-	216	***	-
42 Net L-T cap gain less net ST loss	416364	298576	-	-	-	-	-	*368	***	-	20285	***	68349
43 Net gain, noncapital assets	34642	-	-	-	*706	-	*1617	*111	***	28	1872	***	15699
44 Dividends, domestic corporations	*27521	-0	-	-	-	-	*31	-	***	-	26	***	27371
45 Dividends, foreign corporations	873615	145258	-	-	-	-	*2915	-	***	-	1	***	714352
46 Other receipts	482654	38893	-	-	-	*3185	13205	*1441	***	*9243	17071	***	376705
47 Total deductions	80913922	7134225	-	-	*781	*654083	2529763	*971318	***	*1234534	1459269	***	63096076
48 Cost of goods	49013039	2427946	-	-	-	*552596	2146529	*843047	***	*960789	1197670	***	37838248
49 Compensation of officers	248008	24858	-	-	-	*17787	*28066	*4740	***	*7266	10821	***	106050
50 Salaries and wages	5838185	498122	-	-	-	*12809	104891	*36512	***	*65414	82791	***	4896462
51 Repairs	623069	62470	-	-	-	*6526	*29924	*9926	***	*7404	10092	***	485795
52 Bad debts	60971	1008	-	-	-	-	*5381	*301	***	*3071	1377	***	46050
53 Rent paid on business property	630949	79905	-	-	-	*235	*8361	*13715	***	*7738	10111	***	494454
54 Taxes paid	788466	96507	-	-	*94	*8220	24220	*6530	***	*12850	14039	***	583956
55 Interest paid	4506283	1372461	-	-	*117	*4152	17862	*5383	***	*10826	15123	***	3027562
56 Contributions or gifts	91566	9122	-	-	-	-	*198	*345	***	*250	267	***	80205
57 Amortization	265751	29385	-	-	-	-	*446	-	***	*639	1578	***	221854
58 Depreciation	1882874	128445	-	-	*512	*11177	37180	*9198	***	*28367	54378	***	1530509
59 Depletion	40	-	-	-	-	-	-	-	***	-	-	***	10
60 Advertising	7408888	931035	-	-	-	*1476	2700	*6547	***	*25167	9516	***	6340063
61 Pension, prof sh, stock, annuity	266346	7865	-	-	-	*3671	*4407	*2475	***	*1872	3418	***	220410
62 Employee benefit programs	1221614	128458	-	-	-	*2323	*6293	*2221	***	*7675	7806	***	1041855
63 Net loss, noncapital assets	45805	97	-	-	-	-	*47	*254	***	*1026	10	***	44168
64 Other deductions	8022070	1336542	-	-	*59	*33111	113259	*30124	***	*94179	40272	***	6138425
65 Total receipts less total deducts	4581225	*486439	-	-	*864	*7815	86497	*46001	***	*53259	67940	***	3596868
66 Constructive taxable income from related foreign corporations	598596	85596	-	-	-	-	-	-	***	-	-	***	509641
67 Net income, total	5177891	*571877	-	-	*864	*7815	86497	*46001	***	*52502	67442	***	4106235
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	***	-	-	***	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	***	-	-	***	-
70 Net income, Form 1120S	338727	-	-	-	-	*3846	*47667	*23221	***	*38507	23626	***	70986
71 Statutory special deductions, total	164471	1300	-	-	-	*1798	*10825	-	***	*7382	759	***	129614
72 Net operating loss deduction	31737	-0	-	-	-	*1798	*7888	-	***	*7382	740	***	2000
73 Dividends received deduction	132734	1300	-	-	-	-	*2937	-	***	-	18	***	127615
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	-	-	***	-
75 Income subject to tax	4675323	*570577	-	-	*864	*2171	*28005	*22781	***	*6613	43236	***	3905634
76 Total income tax before credits	1644170	*200143	-	-	*130	*326	*9320	*7745	***	*3953	15405	***	1373118
77 Income tax	1634119	*199712	-	-	*130	*326	*9191	*7745	***	*2245	14972	***	1366831
78 Personal holding company tax	-	-	-	-	-	-	-	-	***	-	-	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	***	-	-	***	-
80 Alternative minimum tax	*8938	-	-	-	-	-	*129	-	***	*1708	433	***	5606
81 Foreign tax credit	489860	90071	-	-	-	-	5	-	***	-	-	***	395031
82 U.S. Possessions tax credit	2219	-	-	-	-	-	97	236	***	-	1521	***	-
83 Nonconventional source fuel credit	420	-	-	-	-	-	-	-	***	-	-	***	-
84 General business credit	18935	4424	-	-	-	-	-	*4	***	-	-	***	14448
85 Prior year minimum tax credit	*910	-	-	-	-	-	-	-	***	*71	131	***	303
86 Total income tax after credits	1131825	*105648	-	-	*130	*326	*9217	*7505	***	*3882	13754	***	963337

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2050 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	2167	***	*1321	*321	-	*86	213	134	47	*15	***	5	***
2 Total assets	11246174	-	*66005	*54304	-	*45322	556292	874572	706257	*578625	***	618396	***
3 Cash	637518	-	*3778	*1602	-	*4890	105677	176295	65592	*56694	***	61674	***
4 Notes and accounts receivable	1520737	-	*48	-	-	257	149873	161048	112301	*119989	***	123762	***
5 Less: Allowance for bad debts	33919	-	-	-	-	-	*1105	*3453	*2622	*5865	***	2019	***
6 Inventories	883623	-	*5861	*345	-	*625	50644	123615	55144	*29530	***	83909	***
7 U.S. govt. obligations, total	8188	-	-	-	-	-	-	-	-	-	***	-	***
8 Tax-exempt securities	*39203	-	-	-	-	-	-	-	*4749	-	***	-	***
9 Other current assets	280350	-	-	*1391	-	74	8937	12150	13257	*10111	***	9408	***
10 Loans to stockholders	25985	-	-	-	-	21	*10425	*6355	*300	*3497	***	-	***
11 Mortgage and real estate loans	*27886	-	-	*27886	-	-	-	-	-	-	***	-	***
12 Other investments	1453284	-	-	-	-	244	*4994	*18142	17200	*79776	***	17658	***
13 Depreciable assets	8485248	-	*116204	*38744	-	*37612	593910	646880	845028	*651309	***	499715	***
14 Less: Accumulated depreciation	4009067	-	*62834	*16688	-	*12320	384677	319106	446612	*407963	***	269429	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	-	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	-	***
17 Land	275676	-	*2948	*571	-	26	*10479	*14510	25648	*11251	***	15442	***
18 Intangible assets (Amortizable)	1644754	-	-	-	-	*14873	*389	*47186	*18830	*7637	***	66127	***
19 Less: Accumulated amortization	325214	-	-	-	-	*2080	*257	*14578	*11554	*1799	***	3761	***
20 Other assets	331921	-	-	*453	-	*1100	*7004	*5529	8997	*24460	***	15911	***
21 Total liabilities	11246174	-	*66005	*54304	-	*45322	556292	874572	706257	*578625	***	618396	***
22 Accounts payable	915639	-	*8967	-	-	84	62402	79510	76353	*47865	***	87874	***
23 Mort, notes, and bonds under 1 yr	335740	-	*7159	-	-	-	*20832	*31754	47523	*21385	***	28976	***
24 Other current liabilities	1029643	-	*2787	*359	-	*509	45681	32254	54358	*61549	***	44535	***
25 Loans from stockholders	138633	-	*6063	*9992	-	*12575	*6036	*4942	*16405	-	***	-	***
26 Mort, notes, bonds, 1 yr or more	2119016	-	*35948	*18156	-	*30599	62375	*230135	164128	*98037	***	130952	***
27 Other liabilities	1200568	-	-	*26277	-	-	*170	*45311	*5691	*68820	***	43036	***
28 Net worth	5506935	-	*5080	*-481	-	*1554	358797	450666	341799	*280969	***	283023	***
29 Capital stock	359612	-	*2575	*10615	-	*881	56658	66352	36777	*3489	***	11632	***
30 Paid-in or capital surplus	2183023	-	-	-	-	-0	*11996	*35105	*10294	*15664	***	27082	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	-	***
32 Retained earnings-unappropriated	2141834	-	-	*-14589	-	508	139054	*138503	*70050	*132530	***	203863	***
33 Retained earnings (S Corp)	1044460	-	*2506	*4018	-	*165	*151209	*239200	*233165	*134406	***	55244	***
34 Less: Cost of treasury stock	221995	-	-	*525	-	-	121	*28494	*8487	*5120	***	14798	***
35 Total receipts	20124351	***	*290081	*141063	-	*71680	1689049	1627295	1579468	*1314730	***	1651554	***
36 Business receipts	19966038	***	*290081	*132831	-	*71659	1685178	1611621	1574528	*1307407	***	1631461	***
37 Interest	23047	***	-	*329	-	19	*703	*1288	*619	*1825	***	1839	***
38 Interest on govt. obligations	3257	***	-	-	-	-	*21	*322	*256	*566	***	28	***
39 Rents	11144	***	-	-	-	-	*555	*100	*366	*72	***	813	***
40 Royalties	*13715	-	-	-	-	-	-	-	*1	*11	***	7969	***
41 Net S-T cap gain less net LT loss	*100	-	-	-	-	-	-	-	-	*65	***	35	***
42 Net L-T cap gain less net ST loss	17207	-	-	*7903	-	-	-	-	*316	*466	***	2512	***
43 Net gain, noncapital assets	6565	-	-	-	-	-	*154	*77	*124	*426	***	98	***
44 Dividends, domestic corporations	935	***	-	-	-	2	1	-	*2	*790	***	18	***
45 Dividends, foreign corporations	156	-	-	-	-	-	-	-	-	-	***	156	***
46 Other receipts	82188	***	-	-	-	-	2436	*13887	3255	*3102	***	6623	***
47 Total deductions	18928111	***	*287824	*116717	-	*70955	1554958	1502628	1467031	*1250586	***	1566704	***
48 Cost of goods	10836807	***	*187197	*40717	-	*24520	1065473	1059535	960328	*569825	***	1108111	***
49 Compensation of officers	254671	***	*19203	*14588	-	*4816	39607	71774	28743	*18952	***	10392	***
50 Salaries and wages	2536267	***	-	*23220	-	*6677	126676	102624	147405	*270262	***	156669	***
51 Repairs	136162	***	*3653	*1726	-	*1202	10359	9282	4191	*8915	***	15967	***
52 Bad debts	32330	***	-	-	-	-	3195	*3579	*2210	*2820	***	1700	***
53 Rent paid on business property	278912	***	*12634	*4968	-	*6672	19674	*8168	21081	*13998	***	9031	***
54 Taxes paid	459325	***	*11561	*6908	-	*3012	50435	33542	38022	*46083	***	32955	***
55 Interest paid	191278	***	*2426	*2161	-	*2725	8257	*21010	15234	*10298	***	10442	***
56 Contributions or gifts	23238	***	-	-	-	4	*2773	*757	*940	*1507	***	1011	***
57 Amortization	21938	***	-	-	-	*1560	*73	*3361	*698	*1780	***	3368	***
58 Depreciation	586958	***	*8301	*3085	-	*6911	41984	51734	55293	*43824	***	31163	***
59 Depletion	-	-	-	-	-	-	-	-	-	-	***	-	***
60 Advertising	769298	***	*3959	*1075	-	*3407	13866	13411	13735	*39950	***	11464	***
61 Pension, prof sh, stock, annuity	218556	***	-	-	-	162	*8844	*8007	*8674	*23368	***	4064	***
62 Employee benefit programs	494510	***	-	*3766	-	89	18769	*7833	24607	*43439	***	20225	***
63 Net loss, noncapital assets	25729	***	-	-	-	-	*1351	*46	*2476	*253	***	75	***
64 Other deductions	2062132	***	*38890	*14502	-	*9197	143622	107964	143392	*155312	***	150067	***
65 Total receipts less total deducts	1196240	***	*2257	*24346	-	*725	134091	124667	112437	*64143	***	84849	***
66 Constructive taxable income from related foreign corporations	7	-	-	-	-	-	-	-	-	-	***	-	***
67 Net income, total	1192990	***	*2257	*24346	-	*725	134069	124345	112181	*63577	***	84821	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	***	-	***
70 Net income, Form 1120S	457937	-	*2257	*19021	-	*503	*79280	*75289	*83074	*42229	***	28641	***
71 Statutory special deductions, total	53661	***	-	*5325	-	2	*6085	*5603	*2	*1604	***	169	***
72 Net operating loss deduction	52851	-	-	*5325	-	-	*6084	*5603	-	*1051	***	-	***
73 Dividends received deduction	810	***	-	-	-	2	1	-	*2	*553	***	169	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
75 Income subject to tax	681393	***	-	-	-	220	*48704	*43452	*29105	*19743	***	56012	***
76 Total income tax before credits	236579	***	-	-	-	69	*16142	*15013	*10057	*6716	***	19347	***
77 Income tax	235779	***	-	-	-	69	*16142	*14635	*9869	*6713	***	19347	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	-	***
80 Alternative minimum tax	*801	-	-	-	-	-	-	*378	*188	*3	***	-	***
81 Foreign tax credit	239	-	-	-	-	-	-	-	-	-	***	18	***
82 U.S. Possessions tax credit	105	-	-	-	-	-	105	-	-	-	***	-	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84 General business credit	756	-	-	-	-	39	59	*87	*20	*34	***	-	***
85 Prior year minimum tax credit	*4973	-	-	-	-	-	-	*228	*989	-	***	-	***
86 Total income tax after credits	230507	***	-	-	-	30	*15978	*14699	*9048	*6682	***	19329	***

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Sugar and confectionery products

MINOR INDUSTRY 2060 RETURNS WITH NET INCOME	Total	Size of Total Assets: Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	458	*7	-	-	*136	*142	*65	*40	*38	*5	***	***	***
2 Total assets	26088471	-	-	-	*39596	*100805	*169681	*313858	*571710	*236862	***	***	***
3 Cash	482071	-	-	-	*5912	*3482	*14149	*18430	*32472	*657	***	***	***
4 Notes and accounts receivable	2762942	-	-	-	*23845	*14819	*23276	*61814	*87584	*65811	***	***	***
5 Less: Allowance for bad debts	40300	-	-	-	-	-	-	*594	*2110	*2080	***	***	***
6 Inventories	3055423	-	-	-	*8212	*18006	*55281	*93973	*158726	*103022	***	***	***
7 U.S. govt. obligations, total	392156	-	-	-	-	-	-	-	-	-	***	***	***
8 Tax-exempt securities	103219	-	-	-	-	-	-	-	-	-	***	***	***
9 Other current assets	1436914	-	-	-	-	*2228	*16078	*5519	*19060	*3568	***	***	***
10 Loans to stockholders	*1377005	-	-	-	-	*7826	*2067	-	-	-	***	***	***
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	***	***	***
12 Other investments	6517894	-	-	-	-	*15621	*12938	*5308	*60492	*10405	***	***	***
13 Depreciable assets	11630408	-	-	-	*93954	*112945	*129672	*233521	*335026	*104616	***	***	***
14 Less: Accumulated depreciation	5518298	-	-	-	*92327	*77433	*88523	*145507	*153959	*65639	***	***	***
15 Depletable assets	4813	-	-	-	-	-	-	-	-	-	***	***	***
16 Less: Accumulated depletion	1879	-	-	-	-	-	-	-	-	-	***	***	***
17 Land	560772	-	-	-	-	-	*4548	*19751	*21675	*16205	***	***	***
18 Intangible assets (Amortizable)	1373693	-	-	-	-	*520	*486	*5552	*3860	-	***	***	***
19 Less: Accumulated amortization	248262	-	-	-	-	*106	*291	*1943	*2571	-	***	***	***
20 Other assets	2199900	-	-	-	-	*2896	-	*18034	*11455	*298	***	***	***
21 Total liabilities	26088471	-	-	-	*39596	*100805	*169681	*313858	*571710	*236862	***	***	***
22 Accounts payable	2191375	-	-	-	*12868	*7603	*13936	*32046	*92050	*59450	***	***	***
23 Mort, notes, and bonds under 1 yr	809579	-	-	-	-	*12274	*31032	*53244	*77072	*28978	***	***	***
24 Other current liabilities	1569602	-	-	-	*1542	*7834	*8862	*12453	*30819	*12942	***	***	***
25 Loans from stockholders	87969	-	-	-	-	-	*6441	*68252	*9686	-	***	***	***
26 Mort, notes, bonds, 1 yr or more	6437956	-	-	-	-	*39874	*49556	*42339	*87013	*21059	***	***	***
27 Other liabilities	2133681	-	-	-	-	*1743	*1454	*17057	*2605	*3093	***	***	***
28 Net worth	12858309	-	-	-	*25186	*31477	*58401	*88467	*272464	*111340	***	***	***
29 Capital stock	616549	-	-	-	*4072	*8997	*8614	*11273	*39573	*6298	***	***	***
30 Paid-in or capital surplus	4178578	-	-	-	-	*927	*883	*42501	*16486	*92	***	***	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	***	***
32 Retained earnings-unappropriated	7749860	-	-	-	-	*3471	*94289	*18385	*49737	*31608	***	***	***
33 Retained earnings (S Corp)	509735	-	-	-	*21114	*18081	-	*16487	*168517	*73343	***	***	***
34 Less: Cost of treasury stock	196413	-	-	-	-	-	*45386	*179	*1849	-	***	***	***
35 Total receipts	25743419	*333	-	-	*327773	*339462	*364671	*740856	*1104052	*583275	***	***	***
36 Business receipts	24554451	-	-	-	*327476	*339285	*364097	*737778	*1093463	*577866	***	***	***
37 Interest	285745	*333	-	-	-	-	*314	*863	*1689	*57	***	***	***
38 Interest on govt. obligations	*12810	-	-	-	-	-	-	-	*1	-	***	***	***
39 Rents	38631	-	-	-	-	-	-	*436	*4	*3091	***	***	***
40 Royalties	248144	-	-	-	-	-	-	-	*392	*47	***	***	***
41 Net S-T cap gain less net LT loss	554	-	-	-	-	-	-	-	-	-	***	***	***
42 Net L-T cap gain less net ST loss	127295	-	-	-	-	-	-	-	*55	-	***	***	***
43 Net gain, noncapital assets	32572	-	-	-	-	-	*54	*715	*416	-	***	***	***
44 Dividends, domestic corporations	8425	-	-	-	-	-	-	-	*13	-	***	***	***
45 Dividends, foreign corporations	301887	-	-	-	-	-	-	-	-	-	***	***	***
46 Other receipts	132905	-	-	-	*297	*176	*206	*1063	*8020	*2215	***	***	***
47 Total deductions	24212649	*277	-	-	*311675	*324993	*347747	*717090	*1018623	*577423	***	***	***
48 Cost of goods	15910817	-	-	-	*226454	*241379	*222266	*569403	*796389	*457338	***	***	***
49 Compensation of officers	157060	*131	-	-	*2375	*14474	*4291	*15474	*15106	*5380	***	***	***
50 Salaries and wages	1092944	-	-	-	*28993	*15483	*36537	*30030	*50183	*57255	***	***	***
51 Repairs	146791	-	-	-	*9087	-	*3082	*528	*2566	*820	***	***	***
52 Bad debts	9560	-	-	-	-	-	*49	*580	*2502	*2246	***	***	***
53 Rent paid on business property	133830	*8	-	-	*11402	*1299	*3031	*1272	*2126	*7380	***	***	***
54 Taxes paid	346461	*17	-	-	*10940	*6656	*7978	*11850	*9838	*8047	***	***	***
55 Interest paid	648278	-	-	-	-	*6356	*6845	*13864	*16472	*4081	***	***	***
56 Contributions or gifts	50301	-	-	-	-	*27	*278	*13	*577	*6	***	***	***
57 Amortization	38146	*-8	-	-	-	*446	*49	*427	*812	-	***	***	***
58 Depreciation	678882	-	-	-	*1407	*10152	*9523	*10971	*21058	*5662	***	***	***
59 Depletion	*715	-	-	-	-	-	-	-	*59	*7	***	***	***
60 Advertising	1363293	-	-	-	*1692	*4	*3511	*10784	*32179	*1094	***	***	***
61 Pension, prof sh, stock, annuity	268109	-	-	-	-	*3686	*1678	*2362	*2257	*552	***	***	***
62 Employee benefit programs	252867	-	-	-	-	*3343	*1370	*6509	*4129	*4071	***	***	***
63 Net loss, noncapital assets	*15586	-	-	-	-	-	*404	*10	-	*251	***	***	***
64 Other deductions	3099008	*129	-	-	*19326	*21687	*46857	*43012	*62369	*23234	***	***	***
65 Total receipts less total deducts	1530771	*56	-	-	*16098	*14469	*16924	*23766	*85430	*5852	***	***	***
66 Constructive taxable income from related foreign corporations	357881	-	-	-	-	-	-	-	-	-	***	***	***
67 Net income, total	1875842	*56	-	-	*16098	*14469	*16924	*23766	*85429	*5852	***	***	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120-F	*56	*56	-	-	-	-	-	-	-	-	***	***	***
70 Net income, Form 1120S	159236	-	-	-	*16098	*10903	-	*14310	*58544	*3378	***	***	***
71 Statutory special deductions, total	115324	-	-	-	-	*3566	*1868	*4935	*9	-	***	***	***
72 Net operating loss deduction	68851	-	-	-	-	*3566	*1868	*4935	-	-	***	***	***
73 Dividends received deduction	46473	-	-	-	-	-	-	-	*9	-	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
75 Income subject to tax	1601283	*56	-	-	-	-	*15057	*4521	*26876	*2474	***	***	***
76 Total income tax before credits	563060	*8	-	-	-	*478	*5062	*1573	*9138	*843	***	***	***
77 Income tax	559584	*8	-	-	-	-	*5062	*1537	*9138	*841	***	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	***
80 Alternative minimum tax	3476	-	-	-	-	*478	-	*36	-	*2	***	***	***
81 Foreign tax credit	208616	-	-	-	-	-	-	-	-	-	***	***	***
82 U.S. Possessions tax credit	8388	-	-	-	-	-	-	-	-	-	***	***	***
83 Nonconventional source fuel credit	5	-	-	-	-	-	-	-	-	-	***	***	***
84 General business credit	*4588	-	-	-	-	-	-	-	*302	-	***	***	***
85 Prior year minimum tax credit	*3592	-	-	-	-	-	-	*369	-	-	***	***	***
86 Total income tax after credits	337871	*8	-	-	-	*478	*5062	*1204	*8836	*843	***	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2081 RETURNS WITH NET INCOME	Total	Size of Total Assets Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	24	-	-	-	-	-	-	***	***	-	**	***	**
2 Total assets	26662575	-	-	-	-	-	-	***	***	-	**	***	**
3 Cash	*167370	-	-	-	-	-	-	***	***	-	**	***	**
4 Notes and accounts receivable	812825	-	-	-	-	-	-	***	***	-	**	***	**
5 Less: Allowance for bad debts	*6265	-	-	-	-	-	-	***	***	-	-	***	**
6 Inventories	*866703	-	-	-	-	-	-	***	***	-	**	***	**
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	***	***	-	-	***	-
8 Tax-exempt securities	-	-	-	-	-	-	-	***	***	-	-	***	-
9 Other current assets	*485036	-	-	-	-	-	-	***	***	-	**	***	**
10 Loans to stockholders	*407	-	-	-	-	-	-	***	***	-	-	***	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	***	***	-	-	***	-
12 Other investments	*14595564	-	-	-	-	-	-	***	***	-	**	***	**
13 Depreciable assets	*15250206	-	-	-	-	-	-	***	***	-	**	***	**
14 Less: Accumulated depreciation	*6969819	-	-	-	-	-	-	***	***	-	**	***	**
15 Depletable assets	-	-	-	-	-	-	-	***	***	-	-	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	***	***	-	-	***	-
17 Land	*351229	-	-	-	-	-	-	***	***	-	-	***	**
18 Intangible assets (Amortizable)	*606923	-	-	-	-	-	-	***	***	-	**	***	**
19 Less: Accumulated amortization	*133406	-	-	-	-	-	-	***	***	-	**	***	**
20 Other assets	635804	-	-	-	-	-	-	***	***	-	**	***	**
21 Total liabilities	26662575	-	-	-	-	-	-	***	***	-	**	***	**
22 Accounts payable	*929816	-	-	-	-	-	-	***	***	-	**	***	**
23 Mort, notes, and bonds under 1 yr	*74854	-	-	-	-	-	-	***	***	-	-	***	**
24 Other current liabilities	*1098845	-	-	-	-	-	-	***	***	-	**	***	**
25 Loans from stockholders	28245	-	-	-	-	-	-	***	***	-	-	***	**
26 Mort, notes, bonds, 1 yr or more	*13509019	-	-	-	-	-	-	***	***	-	**	***	**
27 Other liabilities	*2565053	-	-	-	-	-	-	***	***	-	**	***	**
28 Net worth	8456744	-	-	-	-	-	-	***	***	-	**	***	**
29 Capital stock	*809261	-	-	-	-	-	-	***	***	-	**	***	**
30 Paid-in or capital surplus	*4557959	-	-	-	-	-	-	***	***	-	**	***	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	***	***	-	-	***	-
32 Retained earnings-unappropriated	*8139271	-	-	-	-	-	-	***	***	-	**	***	**
33 Retained earnings (S Corp)	*39032	-	-	-	-	-	-	***	***	-	-	***	-
34 Less: Cost of treasury stock	*5088780	-	-	-	-	-	-	***	***	-	**	***	**
35 Total receipts	15680117	-	-	-	-	-	-	***	***	-	**	***	**
36 Business receipts	*15173059	-	-	-	-	-	-	***	***	-	**	***	**
37 Interest	*94771	-	-	-	-	-	-	***	***	-	**	***	**
38 Interest on govt. obligations	3087	-	-	-	-	-	-	***	***	-	-	***	**
39 Rents	50201	-	-	-	-	-	-	***	***	-	-	***	**
40 Royalties	55023	-	-	-	-	-	-	***	***	-	-	***	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	***	***	-	-	***	-
42 Net L-T cap gain less net ST loss	*26079	-	-	-	-	-	-	***	***	-	**	***	**
43 Net gain, noncapital assets	*991	-	-	-	-	-	-	***	***	-	-	***	**
44 Dividends, domestic corporations	4952	-	-	-	-	-	-	***	***	-	-	***	**
45 Dividends, foreign corporations	34131	-	-	-	-	-	-	***	***	-	-	***	**
46 Other receipts	237823	-	-	-	-	-	-	***	***	-	**	***	**
47 Total deductions	13966469	-	-	-	-	-	-	***	***	-	**	***	**
48 Cost of goods	*6286034	-	-	-	-	-	-	***	***	-	**	***	**
49 Compensation of officers	*66936	-	-	-	-	-	-	***	***	-	**	***	**
50 Salaries and wages	1510535	-	-	-	-	-	-	***	***	-	**	***	**
51 Repairs	*204833	-	-	-	-	-	-	***	***	-	**	***	**
52 Bad debts	4046	-	-	-	-	-	-	***	***	-	-	***	**
53 Rent paid on business property	*73957	-	-	-	-	-	-	***	***	-	**	***	**
54 Taxes paid	2152261	-	-	-	-	-	-	***	***	-	**	***	**
55 Interest paid	*322707	-	-	-	-	-	-	***	***	-	**	***	**
56 Contributions or gifts	11376	-	-	-	-	-	-	***	***	-	**	***	**
57 Amortization	*12300	-	-	-	-	-	-	***	***	-	-	***	**
58 Depreciation	*933643	-	-	-	-	-	-	***	***	-	**	***	**
59 Depletion	-	-	-	-	-	-	-	***	***	-	-	***	-
60 Advertising	*507843	-	-	-	-	-	-	***	***	-	**	***	**
61 Pension, prof sh, stock, annuity	*131217	-	-	-	-	-	-	***	***	-	**	***	**
62 Employee benefit programs	*188016	-	-	-	-	-	-	***	***	-	**	***	**
63 Net loss, noncapital assets	-	-	-	-	-	-	-	***	***	-	-	***	-
64 Other deductions	1560765	-	-	-	-	-	-	***	***	-	**	***	**
65 Total receipts less total deducts	1713648	-	-	-	-	-	-	***	***	-	**	***	**
66 Constructive taxable income from related foreign corporations	1976	-	-	-	-	-	-	***	***	-	-	***	**
67 Net income, total	1712538	-	-	-	-	-	-	***	***	-	**	***	**
68 Net income, Form 1120-A	-	-	-	-	-	-	-	***	***	-	-	***	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	***	***	-	-	***	-
70 Net income, Form 1120S	*19163	-	-	-	-	-	-	***	***	-	-	***	-
71 Statutory special deductions, total	30677	-	-	-	-	-	-	***	***	-	-	***	**
72 Net operating loss deduction	17821	-	-	-	-	-	-	***	***	-	-	***	-
73 Dividends received deduction	12856	-	-	-	-	-	-	***	***	-	-	***	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	***	***	-	-	***	-
75 Income subject to tax	*1662698	-	-	-	-	-	-	***	***	-	**	***	**
76 Total income tax before credits	*581938	-	-	-	-	-	-	***	***	-	**	***	**
77 Income tax	*581546	-	-	-	-	-	-	***	***	-	**	***	**
78 Personal holding company tax	-	-	-	-	-	-	-	***	***	-	-	***	-
79 Recapture taxes	-	-	-	-	-	-	-	***	***	-	-	***	-
80 Alternative minimum tax	391	-	-	-	-	-	-	***	***	-	-	***	-
81 Foreign tax credit	9019	-	-	-	-	-	-	***	***	-	**	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	***	***	-	-	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	***	***	-	-	***	-
84 General business credit	2831	-	-	-	-	-	-	***	***	-	-	***	**
85 Prior year minimum tax credit	1284	-	-	-	-	-	-	***	***	-	**	***	-
86 Total income tax after credits	*568804	-	-	-	-	-	-	***	***	-	**	***	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Alcoholic beverages, except malt liquors and malt

MINOR INDUSTRY 2088
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	880	***	-	*304	*228	*57	*175	*31	40	*21	8	***	9
2 Total assets	131277307	-	-	*38674	*66528	*35270	*412889	*224563	738003	*662299	589098	***	127255871
3 Cash	600198	-	-	-	*10211	*6600	*34056	*3206	60660	*5876	6685	***	457943
4 Notes and accounts receivable	45523884	-	-	*992	*1216	*3568	*24394	*30128	52668	*105886	66803	***	45066867
5 Less: Allowance for bad debts	81096	-	-	-	-	-	-	*435	*491	*581	619	***	76781
6 Inventories	5711024	-	-	*22295	*26173	*24323	*103458	*61053	187482	*231479	223834	***	4282494
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	***	-
8 Tax-exempt securities	*8193	-	-	-	-	-	-	-	*8193	-	-	***	-
9 Other current assets	2888459	-	-	-	*2072	-	*8314	*4044	12774	*16217	26158	***	2791921
10 Loans to stockholders	82097	-	-	-	*4870	-	*1555	-	*66138	*507	9027	***	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	***	-
12 Other investments	66039298	-	-	-	*7797	*680	*82835	*15304	*18163	*18640	48673	***	65760218
13 Depreciable assets	7702806	-	-	*28690	*33617	*5579	*186175	*125836	397276	*314477	319103	***	5750748
14 Less: Accumulated depreciation	2958647	-	-	*13303	*27992	*5481	*63687	*51610	143429	*125737	136779	***	2096988
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	***	-
17 Land	418926	-	-	-	*5429	-	*34393	*33943	*42700	*26167	17706	***	227948
18 Intangible assets (Amortizable)	3082159	-	-	-	*3675	-	*192	*3502	*30516	*65920	4365	***	2869951
19 Less: Accumulated amortization	392665	-	-	-	*541	-	*140	*534	*13242	*5205	323	***	351533
20 Other assets	2652671	-	-	-	-	-	*1345	*127	*18596	*8653	4466	***	2573084
21 Total liabilities	131277307	-	-	*38674	*66528	*35270	*412889	*224563	738003	*662299	589098	***	127255871
22 Accounts payable	31323014	-	-	*1524	-	*2187	*6022	*13590	44572	*63863	60255	***	30980042
23 Mort, notes, and bonds under 1 yr	1226281	-	-	-	*335	-	*14450	*20642	*39085	*83748	42839	***	928943
24 Other current liabilities	6731758	-	-	*184	*8389	*3884	*11969	*6804	27325	*24755	18689	***	6489002
25 Loans from stockholders	1225494	-	-	-	*35222	*11370	*20466	*9887	*8174	*29580	2615	***	1096426
26 Mort, notes, bonds, 1 yr or more	8921421	-	-	-	*34049	-	*90947	*32041	*152728	*152314	119042	***	8041627
27 Other liabilities	1988109	-	-	-	-	-	*1189	*2969	*6187	*15288	13392	***	1894445
28 Net worth	79861230	-	-	*36966	*-11467	*17830	*267846	*138631	459933	*292752	332265	***	77825386
29 Capital stock	10727352	-	-	*161132	*7246	*1302	*20508	*32479	91153	*47674	18479	***	10342770
30 Paid-in or capital surplus	55492872	-	-	-	-	-	*203337	*30922	*114095	*106066	154225	***	54862143
31 Retained earnings, appropriated	40	-	-	-	-	-	-	-	-	-	-	***	40
32 Retained earnings-unappropriated	15476299	-	-	-	*17511	*16528	*79272	*75229	*37811	*55440	27708	***	14887026
33 Retained earnings (S Corp)	441844	-	-	*-124166	*-33238	-	*-31476	-	*216972	*83571	131852	***	-
34 Less: Cost of treasury stock	*2277177	-	-	-	*2986	-	*3795	-	*98	-	-	***	2266593
35 Total receipts	27292121	***	-	*109166	*51540	*30307	*252627	*359130	642622	*616676	459209	***	23138569
36 Business receipts	22910751	***	-	*74354	*51358	*28785	*249842	*355895	624504	*607157	450970	***	18862917
37 Interest	556216	***	-	-	*182	*1366	*783	*961	*1302	*484	676	***	543337
38 Interest on govt. obligations	*1074	-	-	-	-	-	*313	-	*706	-	55	***	-
39 Rents	30045	-	-	-	-	-	*860	*318	*912	*95	264	***	22096
40 Royalties	*829035	-	-	-	-	-	-	-	*2798	-	-	***	825583
41 Net S-T cap gain less net LT loss	*233	-	-	-	-	-	-	*227	-	-	-	***	7
42 Net L-T cap gain less net ST loss	882368	-	-	-	-	-	-	-	*366	*305	1308	***	878362
43 Net gain, noncapital assets	35779	***	-	*31957	-	-	-	*618	*308	*184	525	***	1902
44 Dividends, domestic corporations	*167554	-	-	-	-	-	*112	-	-	*25	-0	***	167342
45 Dividends, foreign corporations	*1425200	-	-	-	-	-	-	-	*2591	-	-	***	1421736
46 Other receipts	453867	***	-	*2855	-	*156	*718	*1112	9135	*8427	5410	***	415286
47 Total deductions	24342092	***	-	*93992	*46952	*28942	*206911	*338147	523263	*559056	405806	***	20648676
48 Cost of goods	13138151	***	-	*46647	*17824	*14380	*114395	*251923	339841	*303092	284052	***	10770969
49 Compensation of officers	205259	***	-	-	*5570	*2515	*8658	*5485	17704	*17289	8675	***	127782
50 Salaries and wages	1694212	***	-	-	*5149	*1399	*22017	*30387	32089	*32404	28300	***	1468453
51 Repairs	110561	***	-	*858	*444	*618	*2304	*3739	4843	*812	2184	***	92787
52 Bad debts	31973	***	-	-	-	-	*56	*457	*175	*213	170	***	30756
53 Rent paid on business property	231248	***	-	*3613	-	-	*2453	*3352	*7072	*806	1778	***	208343
54 Taxes paid	1346733	***	-	*8097	*3674	*1111	*12816	*7731	33476	*84647	29740	***	1074773
55 Interest paid	927755	***	-	-	*5573	*857	*7253	*5774	*11466	*17112	12380	***	812162
56 Contributions or gifts	19962	***	-	-	-	-	*644	*213	*303	*20	91	***	17433
57 Amortization	458915	***	-	-	*198	-	*319	*226	*364	*4064	351	***	443229
58 Depreciation	796192	***	-	*523	*2242	*1109	*10924	*12183	30235	*25468	18360	***	657388
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	***	-
60 Advertising	1295665	***	-	*3216	*2007	*914	*779	*2085	3778	*18027	1914	***	1204401
61 Pension, prof sh, stock, annuity	50842	-	-	*2237	-	*98	*1799	*1167	*1761	*3163	1356	***	33993
62 Employee benefit programs	292725	***	-	-	-	*446	*1191	*4168	*1777	*3528	5122	***	267619
63 Net loss, noncapital assets	4600	-	-	-	-	-	*25	-	*1559	*273	-	***	2616
64 Other deductions	3737299	***	-	*28801	*4270	*5495	*21278	*9256	36821	*48140	11333	***	3435973
65 Total receipts less total deducts	2950029	***	-	*15174	*4588	*1366	*45717	*20983	119359	*57620	53402	***	2489893
66 Constructive taxable income from related foreign corporations	589255	-	-	-	-	-	-	-	-	-	332	***	588923
67 Net income, total	3538210	***	-	*15174	*4588	*1366	*45404	*20983	118653	*57620	53679	***	3078816
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	***	-
70 Net income, Form 1120S	225183	-	-	*15174	*2346	-	*18861	-	*78686	*35083	29797	***	-
71 Statutory special deductions, total	232325	-	-	-	*2242	-	*4596	*275	*10067	*8313	2955	***	201677
72 Net operating loss deduction	37317	-	-	-	*2242	-	*4518	*275	*7475	*8295	2955	***	10281
73 Dividends received deduction	195008	-	-	-	-	-	*78	-	*2591	*17	-0	***	191397
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	-
75 Income subject to tax	3080813	***	-	-	-	*1366	*21947	*20708	*29900	*14224	21038	***	2877139
76 Total income tax before credits	1082461	***	-	-	-	*205	*7272	*6919	*10354	*5019	7479	***	1012136
77 Income tax	1076648	***	-	-	-	*205	*7272	*6919	*10267	*4836	7186	***	1006887
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	***	-
80 Alternative minimum tax	*5762	-	-	-	-	-	-	-	*87	*183	275	***	5218
81 Foreign tax credit	592688	-	-	-	-	-	-	-	43	-	64	***	592581
82 U.S. Possessions tax credit	4864	-	-	-	-	-	-	-	1590	-	-	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	-
84 General business credit	4232	-	-	-	-	-	-	-	-	-	162	***	4070
85 Prior year minimum tax credit	*5497	-	-	-	-	-	-	-	*262	*352	686	***	3924
86 Total income tax after credits	475181	***	-	-	-	*205	*7272	*6919	*8460	*4667	6568	***	411561

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Bottled soft drinks, and flavorings

MINOR INDUSTRY 2089
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	557	***	-	-	-	*104	238	*61	83	28	12	***	***
2 Total assets	99491499	-	-	-	-	*84147	613083	*498769	1282578	962895	952291	***	***
3 Cash	3292907	-	-	-	-	*36869	49321	*75983	72342	88725	93054	***	***
4 Notes and accounts receivable	25207587	-	-	-	-	*14266	147918	*124983	214452	257941	130772	***	***
5 Less: Allowance for bad debts	156987	-	-	-	-	-	*691	*1077	*2763	*4663	1569	***	***
6 Inventories	2699163	-	-	-	-	*19437	126440	*54841	176912	111900	113931	***	***
7 U.S. govt. obligations, total	*61882	-	-	-	-	-	-	-	*14446	-	19441	***	***
8 Tax-exempt securities	*4322	-	-	-	-	-	*4094	-	*228	-	-	***	***
9 Other current assets	1527663	-	-	-	-	-	*15907	*19645	40401	31877	21291	***	***
10 Loans to stockholders	33806	-	-	-	-	*527	*9913	*4334	*17533	*453	63	***	***
11 Mortgage and real estate loans	*1018788	-	-	-	-	-	*5005	-	*17878	-	-	***	***
12 Other investments	37010632	-	-	-	-	-	*53538	*31161	167818	11497	182033	***	***
13 Depreciable assets	24741142	-	-	-	-	*47488	571954	*444704	1095918	1033950	601727	***	***
14 Less: Accumulated depreciation	12541072	-	-	-	-	*41563	395444	*312101	717625	667724	385294	***	***
15 Depletable assets	28128	-	-	-	-	-	-	-	-	-	28128	***	***
16 Less: Accumulated depletion	10822	-	-	-	-	-	-	-	-	-	10822	***	***
17 Land	841169	-	-	-	-	*480	*11188	*13825	28340	29482	11175	***	***
18 Intangible assets (Amortizable)	15484931	-	-	-	-	-	*12986	*1111	129364	*153638	120856	***	***
19 Less: Accumulated amortization	2590482	-	-	-	-	-	*3478	*181	19368	*24138	19735	***	***
20 Other assets	2838743	-	-	-	-	*6643	*4431	*41541	46702	*-60045	47240	***	***
21 Total liabilities	99491499	-	-	-	-	*84147	613083	*498769	1282578	962895	952291	***	***
22 Accounts payable	21753011	-	-	-	-	*9920	107249	*30592	125916	147270	88849	***	***
23 Mort, notes, and bonds under 1 yr	6565015	-	-	-	-	-	*57503	*14319	120015	*71731	34791	***	***
24 Other current liabilities	8463076	-	-	-	-	*4250	31626	*30184	77357	76642	53515	***	***
25 Loans from stockholders	442854	-	-	-	-	*45	*14517	-	*24855	-	134	***	***
26 Mort, notes, bonds, 1 yr or more	26038005	-	-	-	-	-	*54160	*33306	158969	*249294	156299	***	***
27 Other liabilities	4909057	-	-	-	-	*2195	*3646	*3908	20506	*55387	25462	***	***
28 Net worth	31320481	-	-	-	-	*67736	344384	*386459	754961	362571	593241	***	***
29 Capital stock	2110122	-	-	-	-	*1939	10312	*81949	87335	6203	22376	***	***
30 Paid-in or capital surplus	23543735	-	-	-	-	*6051	*9589	*11212	127129	*22377	1076452	***	***
31 Retained earnings, appropriated	*1917	-	-	-	-	-	-	-	*1917	-	-	***	***
32 Retained earnings-unappropriated	21782995	-	-	-	-	*59745	*196244	*150342	149626	*136737	-715478	***	***
33 Retained earnings (S Corp)	1285749	-	-	-	-	-	*136751	*142957	*398196	*227199	217361	***	***
34 Less: Cost of treasury stock	17404037	-	-	-	-	-	*8513	-	*9242	*29945	7469	***	***
35 Total receipts	75663369	***	-	-	-	*161693	1803393	*996302	2581230	2475586	1508700	***	***
36 Business receipts	65110212	***	-	-	-	*159597	1788845	*979257	2524597	2447500	1483121	***	***
37 Interest	1424439	***	-	-	-	*356	*1732	*6699	4200	*1008	3444	***	***
38 Interest on govt. obligations	1385	-	-	-	-	-	*267	-	*601	*428	13	***	***
39 Rents	279680	-	-	-	-	-	*800	*436	*672	*266	969	***	***
40 Royalties	1939771	-	-	-	-	-	-	-	-	-	399	***	***
41 Net S-T cap gain less net LT loss	*8557	-	-	-	-	-	*1437	-	-	*5658	-	***	***
42 Net L-T cap gain less net ST loss	212455	***	-	-	-	-	*565	*14	*3268	*519	2160	***	***
43 Net gain, noncapital assets	27616	***	-	-	-	-	*3797	*426	1321	3581	386	***	***
44 Dividends, domestic corporations	47464	***	-	-	-	-	*1409	-	*220	-	240	***	***
45 Dividends, foreign corporations	*1167133	-	-	-	-	-	-	*-0	-	-	1197	***	***
46 Other receipts	5444658	***	-	-	-	*1741	*4542	*9471	46352	16625	16773	***	***
47 Total deductions	70608838	***	-	-	-	*152011	1682828	*926363	2457078	2362572	1418089	***	***
48 Cost of goods	33516891	***	-	-	-	*99311	1203663	*646462	1833512	1483911	986801	***	***
49 Compensation of officers	313175	***	-	-	-	*6697	72510	*25967	35881	15433	14515	***	***
50 Salaries and wages	9252896	***	-	-	-	*13774	135262	*87863	204558	242673	141244	***	***
51 Repairs	454859	***	-	-	-	*1064	*12051	*4578	16283	23882	13601	***	***
52 Bad debts	115700	***	-	-	-	-	*1581	*399	1036	1957	1625	***	***
53 Rent paid on business property	702687	***	-	-	-	*8043	*20872	*8954	9622	22989	7310	***	***
54 Taxes paid	1380095	***	-	-	-	*3598	34988	*15347	46178	35638	29982	***	***
55 Interest paid	3112296	***	-	-	-	*362	*10987	*5046	21976	24439	18330	***	***
56 Contributions or gifts	74399	-	-	-	-	*36	*688	*1464	590	*942	1085	***	***
57 Amortization	324979	***	-	-	-	*20	*361	*537	4790	*5991	10583	***	***
58 Depreciation	2601943	***	-	-	-	*1045	32333	*34470	80428	71905	48462	***	***
59 Depletion	1185	-	-	-	-	-	-	-	-	-	1185	***	***
60 Advertising	4288700	***	-	-	-	*4303	21304	*15289	64075	311068	13013	***	***
61 Pension, prof sh, stock, annuity	160458	***	-	-	-	*977	*6538	*4587	8744	*9483	4998	***	***
62 Employee benefit programs	1141086	***	-	-	-	-	*14045	*8376	20521	25463	21775	***	***
63 Net loss, noncapital assets	47070	***	-	-	-	-	*302	*3	*127	-	315	***	***
64 Other deductions	13120419	***	-	-	-	*12781	115343	*67021	108756	86798	103265	***	***
65 Total receipts less total deducts	5054531	***	-	-	-	*9683	120565	*69939	124152	113013	90610	***	***
66 Constructive taxable income from related foreign corporations	1853217	-	-	-	-	-	-	-	-	-	233	***	***
67 Net income, total	6906363	***	-	-	-	*9683	120298	*69939	123551	112586	90831	***	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	378939	-	-	-	-	-	*83130	*32673	*71586	*89278	40360	***	***
71 Statutory special deductions, total	494775	***	-	-	-	*6233	*4300	*5774	*6497	-	2066	***	***
72 Net operating loss deduction	416301	***	-	-	-	*6233	*3313	*5774	*6343	-	875	***	***
73 Dividends received deduction	78197	***	-	-	-	-	*986	-	*154	-	913	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	6032648	-	-	-	-	*3449	*32868	*31491	45468	*23307	48405	***	***
76 Total income tax before credits	2168060	***	-	-	-	*588	*10514	*10875	15528	*9043	16570	***	***
77 Income tax	2108024	-	-	-	-	*588	*10514	*10826	15338	*7896	16553	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	60036	***	-	-	-	-	-	*49	*190	*1146	17	***	***
81 Foreign tax credit	1095003	-	-	-	-	-	-	-	-	-	349	***	***
82 U.S. Possessions tax credit	154807	-	-	-	-	-	140	-	-	1484	-	***	***
83 Nonconventional source fuel credit	700	-	-	-	-	-	-	-	-	-	700	***	***
84 General business credit	6595	-	-	-	-	-	-	-	-	-	111	***	***
85 Prior year minimum tax credit	*23545	-	-	-	-	-	-	-	*212	*43	-	***	***
86 Total income tax after credits	887410	***	-	-	-	*588	*10375	*10875	15316	*7516	15409	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Other food and kindred products

MINOR INDUSTRY 2096
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2468	*26	*478	*304	*317	*356	582	130	136	64	33	23	18
2 Total assets	66647778	-	*22411	*32348	*130932	*270584	1129104	912252	2048678	2308388	2368696	3281110	54143276
3 Cash	1288094	-	*344	*3872	*20889	*34480	105006	127585	148556	79395	105057	117841	545068
4 Notes and accounts receivable	9787606	-	*7803	*3292	*21090	*58975	310576	263547	412781	393930	516139	499082	7300391
5 Less: Allowance for bad debts	170200	-	-	-	-	-	*547	*3152	4173	7763	10743	8595	135227
6 Inventories	7564125	-	*10933	*2758	*24850	*46411	168826	168465	505634	549964	471963	742717	4871604
7 U.S. govt. obligations, total	*518831	-	-	-	-	-	-	*13837	*4060	*25186	-	-	475747
8 Tax-exempt securities	*24676	-	-	-	-	-	-	-	-	*14272	9477	927	-
9 Other current assets	5987022	-	-	-	*2109	*3775	21898	23287	96235	64127	59535	99908	5616149
10 Loans to stockholders	167235	-	-	-	*10072	*1220	*27420	*4	*10548	*4790	180	11272	101728
11 Mortgage and real estate loans	*21021	-	-	-	-	*3176	-	*37	*3305	-	1751	62	12690
12 Other investments	17436901	-	-	-	-	*8058	*15610	*105230	70252	217843	75426	282713	16661770
13 Depreciable assets	25880274	-	*22126	*28860	*64068	*321989	1041989	488636	1388270	1640943	1608677	2126725	17147990
14 Less: Accumulated depreciation	12987141	-	*18795	*17506	*48043	*230432	610192	291862	721880	812709	822300	1021458	8391964
15 Depletable assets	*14065	-	-	*14065	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*2993	-	-	*2993	-	-	-	-	-	-	-	-	-
17 Land	553401	-	-	-	-	*16550	*25191	*5431	40207	38292	58990	91381	277359
18 Intangible assets (Amortizable)	5514604	-	-	-	-	*6485	24161	*23884	85739	64106	278726	326611	4704891
19 Less: Accumulated amortization	1231699	-	-	-	-	*3457	11736	*15541	21460	15424	49125	81948	1033007
20 Other assets	6281956	-	-	-	*35896	*3354	10904	*2862	30604	51436	64941	93872	5988086
21 Total liabilities	66647778	-	*22411	*32348	*130932	*270584	1129104	912252	2048678	2308388	2368696	3281110	54143276
22 Accounts payable	5131051	-	*13454	-	*12807	*23421	176637	219210	259342	224428	239242	305010	3657499
23 Mort, notes, and bonds under 1 yr	9609969	-	-	-	*9186	*3009	144406	*124649	289785	337836	255350	276249	8169498
24 Other current liabilities	7068839	-	*2216	-	*4472	*8529	90504	37534	140858	200152	146727	284292	6153557
25 Loans from stockholders	1651410	-	*6444	-	-	*41833	*77737	*7738	60677	*7616	4696	94750	1349919
26 Mort, notes, bonds, 1 yr or more	11605155	-	*17187	-	-	*36027	168703	*183851	478823	277786	502927	591431	9348420
27 Other liabilities	4405198	-	-	-	-	*-269	*7001	*4081	22325	20096	79843	55750	4216371
28 Net worth	27176156	-	*-16889	*32348	*104467	*158032	464116	335189	796868	1240474	1139912	1673627	21248011
29 Capital stock	6846103	-	*97600	-	*3936	*28760	73418	65973	111318	320168	118991	255764	5770175
30 Paid-in or capital surplus	11380874	-	*22247	*73804	*46488	*838	62657	*52538	160042	231092	409342	439302	9882525
31 Retained earnings, appropriated	*21738	-	-	-	-	-	-	-	*13618	-	821	7300	-
32 Retained earnings-unappropriated	8263701	-	-	-	*27897	*128696	196694	*68903	341026	441700	375843	880458	5802484
33 Retained earnings (S Corp)	1258715	-	*-136735	*-41456	*27072	-	*159420	*179525	203296	*352575	254589	108796	151632
34 Less: Cost of treasury stock	594975	-	-	-	*926	*261	*28073	*31749	*32431	*105060	19675	17994	358806
35 Total receipts	83029175	*449325	*175625	*37492	*304467	*872018	3279981	2787111	4429852	4223127	4237169	5357307	56875702
36 Business receipts	79906606	*447669	*173931	*37492	*303278	*855802	3189859	2770619	4358526	4152861	4169300	5283697	54163571
37 Interest	1212061	*89	-	-	*74	*1800	3710	*1438	7444	5326	10515	14247	1167417
38 Interest on govt. obligations	4667	-	-	-	-	-	-	-	*649	*1316	325	1027	1350
39 Rents	103441	*275	-	-	*843	*877	*1062	44	*1678	*3431	1806	3015	90411
40 Royalties	299437	-	-	-	-	-	*24806	-	-	*4909	5321	9322	255080
41 Net S-T cap gain less net LT loss	*1865	-	-	-	-	-	-	-	*19	*15	-	231	1601
42 Net L-T cap gain less net ST loss	107386	-	-	-	-	*2121	*13924	*27	*695	*247	16382	7317	66673
43 Net gain, noncapital assets	54639	-	-	-	-	*10946	*16495	*2007	13785	4047	1511	402	5446
44 Dividends, domestic corporations	27958	-	-	-	-	-	*251	-	*71	*239	273	663	26461
45 Dividends, foreign corporations	486615	-	-	-	-	-	-	-	-	*209	4533	18115	463758
46 Other receipts	824499	*1293	*1693	-	*271	*471	29874	12975	46987	50528	27203	19271	633933
47 Total deductions	79811576	*424847	*174111	*26636	*291675	*849660	3089593	2694935	4087262	3968663	4024672	5044797	55134725
48 Cost of goods	59334547	*320188	*116033	*12741	*156642	*587374	2135226	2182749	3092121	2648045	3044065	3838128	41201235
49 Compensation of officers	589293	*1629	-	-	*21456	*33206	120300	*21462	89626	51806	27071	38566	184170
50 Salaries and wages	3697331	*19414	*25562	-	*42152	*59898	268392	163361	194211	344537	217709	221464	2140632
51 Repairs	639561	*649	*3840	-	*5529	*15691	22379	*14605	13336	13345	18804	16183	515199
52 Bad debts	71860	*595	-	-	*32	*908	5959	*2729	8652	6378	6449	3209	36949
53 Rent paid on business property	556074	*1641	*4354	*7176	*6437	*17126	23105	*34668	24306	38483	16114	31640	351024
54 Taxes paid	804064	*4378	*5666	*717	*9433	*22596	55639	32057	62729	66346	54362	62627	427515
55 Interest paid	2032627	*13672	*506	-	*945	*8301	20640	*19492	58232	41242	59324	72142	1738131
56 Contributions or gifts	74799	*6	-	-	-	*198	489	*270	1751	4283	1419	4719	61663
57 Amortization	139274	*1539	-	-	*87	*1358	3792	*4312	7946	7726	14807	17326	80381
58 Depreciation	1844423	*8491	*704	*1262	*4415	*26703	74317	43422	104018	128538	110051	146535	1195967
59 Depletion	366	-	-	-	-	-	-	-	-	-	122	12	231
60 Advertising	1786585	*18667	*1000	-	*4382	*1529	18692	*29234	46193	97759	111700	102615	1354813
61 Pension, prof sh, stock, annuity	206634	*120	-	-	*7773	*3038	8755	*1509	6189	14686	10299	20365	133900
62 Employee benefit programs	582337	*2135	-	-	-	*3208	12986	*10650	29266	39126	41469	40910	402588
63 Net loss, noncapital assets	87447	*14	-	-	-	*881	*-0	*665	555	*1070	1150	5969	77143
64 Other deductions	7364357	*31708	*16446	*4740	*32393	*67645	318920	133752	348132	465292	289758	422387	5233183
65 Total receipts less total deducts	3217599	*24479	*1514	*10856	*12792	*22358	190388	92175	342590	254464	212496	312510	1740977
66 Constructive taxable income from related foreign corporations	440681	-	-	-	-	-	-	-	-	-	64	9553	431064
67 Net income, total	3653613	*24479	*1514	*10856	*12792	*22358	190388	92175	341942	253147	212236	321036	2170691
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*700	*700	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	544005	*19875	*1514	*10856	*3185	-	*83380	*46129	167146	*96267	58552	37816	19286
71 Statutory special deductions, total	592420	*1239	-	-	*5387	*5788	*14209	*19299	*18344	18409	23473	1669	484604
72 Net operating loss deduction	347976	*1239	-	-	*5387	*5788	*14033	*19299	*18295	*18035	18840	1290	245771
73 Dividends received deduction	244444	-	-	-	-	-	*176	-	*50	*374	4632	379	238833
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	2518934	*3365	-	-	*4220	*16570	92799	*26747	156452	139344	131084	281552	1666801
76 Total income tax before credits	921679	*1142	-	-	*633	*2877	29833	*9376	53403	49094	45295	97851	632176
77 Income tax	869285	*1139	-	-	*633	*2877	29808	*9151	53342	47551	44034	97755	582996
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	52483	*2	-	-	-	-	*25	*225	*151	*1543	1261	96	49180
81 Foreign tax credit	289595	-	-	-	-	-	-	-	-	-	42	11094	278458
82 U.S. Possessions tax credit	29996	-	-	-	-	-	137	-	2715	3996	2421	20727	-
83 Nonconventional source fuel credit	831	-	-	-	-	-	-	-	-	-	82	-	749
84 General business credit	17890	-	-	-	-	-	*618	12	*91	7	102	69	16991
85 Prior year minimum tax credit	5450	*382	-	-	-	*1	*366	*270	*1816	*1272	101	463	778
86 Total income tax after credits	577918	*760	-	-	*633	*2876	28711	*9094	48780	43820	42547	65498	335199

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing:
Tobacco manufacturers

MAJOR GROUP 10
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	***	-	-	-	-	-	*28	-	-	**	3	***	***
2 Total assets	***	-	-	-	-	-	*117656	-	-	**	232614	***	***
3 Cash	***	-	-	-	-	-	*22084	-	-	**	7743	***	***
4 Notes and accounts receivable	***	-	-	-	-	-	5661	-	-	**	56516	***	***
5 Less: Allowance for bad debts	***	-	-	-	-	-	186	-	-	**	-	***	***
6 Inventories	***	-	-	-	-	-	*49155	-	-	**	116058	***	***
7 U.S. govt. obligations, total	***	-	-	-	-	-	-	-	-	-	-	***	***
8 Tax-exempt securities	***	-	-	-	-	-	-	-	-	-	-	***	***
9 Other current assets	***	-	-	-	-	-	*1726	-	-	**	5716	***	***
10 Loans to stockholders	***	-	-	-	-	-	40	-	-	**	118	***	***
11 Mortgage and real estate loans	***	-	-	-	-	-	-	-	-	-	-	***	***
12 Other investments	***	-	-	-	-	-	*5119	-	-	**	11516	***	***
13 Depreciable assets	***	-	-	-	-	-	*37028	-	-	**	56854	***	***
14 Less: Accumulated depreciation	***	-	-	-	-	-	*8398	-	-	**	28255	***	***
15 Depletable assets	***	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	***	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	***	-	-	-	-	-	197	-	-	**	3551	***	***
18 Intangible assets (Amortizable)	***	-	-	-	-	-	4101	-	-	**	2776	***	***
19 Less: Accumulation amortization	***	-	-	-	-	-	1695	-	-	**	2236	***	***
20 Other assets	***	-	-	-	-	-	*2824	-	-	**	2258	***	***
21 Total liabilities	***	-	-	-	-	-	*117656	-	-	**	232614	***	***
22 Accounts payable	***	-	-	-	-	-	*17638	-	-	**	20723	***	***
23 Mort, notes, and bonds under 1 yr	***	-	-	-	-	-	*23051	-	-	**	55581	***	***
24 Other current liabilities	***	-	-	-	-	-	17559	-	-	**	4228	***	***
25 Loans from stockholders	***	-	-	-	-	-	-	-	-	-	-	***	***
26 Mort, notes, bonds, 1 yr or more	***	-	-	-	-	-	*4520	-	-	**	702	***	***
27 Other liabilities	***	-	-	-	-	-	60	-	-	**	10020	***	***
28 Net worth	***	-	-	-	-	-	*54827	-	-	**	141359	***	***
29 Capital stock	***	-	-	-	-	-	*238	-	-	**	237	***	***
30 Paid-in or capital surplus	***	-	-	-	-	-	11371	-	-	**	448	***	***
31 Retained earnings, appropriated	***	-	-	-	-	-	-	-	-	-	-	***	***
32 Retained earnings-unappropriated	***	-	-	-	-	-	*14373	-	-	-	124204	***	***
33 Retained earnings (S Corp)	***	-	-	-	-	-	28844	-	-	**	16470	***	***
34 Less: Cost of treasury stock	***	-	-	-	-	-	-	-	-	-	-	***	***
35 Total receipts	***	-	-	-	-	-	*412443	-	-	**	309523	***	***
36 Business receipts	***	-	-	-	-	-	*392834	-	-	**	306553	***	***
37 Interest	***	-	-	-	-	-	-	-	-	-	706	***	***
38 Interest on govt. obligations	***	-	-	-	-	-	-	-	-	-	194	***	***
39 Rents	***	-	-	-	-	-	-	-	-	-	30	***	***
40 Royalties	***	-	-	-	-	-	-	-	-	-	-	***	***
41 Net S-T cap gain less net LT loss	***	-	-	-	-	-	-	-	-	-	-	***	***
42 Net L-T cap gain less net ST loss	***	-	-	-	-	-	-	-	-	-	-	***	***
43 Net gain, noncapital assets	***	-	-	-	-	-	12100	-	-	**	68	***	***
44 Dividends, domestic corporations	***	-	-	-	-	-	-	-	-	-	255	***	***
45 Dividends, foreign corporations	***	-	-	-	-	-	-	-	-	-	893	***	***
46 Other receipts	***	-	-	-	-	-	7508	-	-	**	824	***	***
47 Total deductions	***	-	-	-	-	-	*355889	-	-	**	269812	***	***
48 Cost of goods	***	-	-	-	-	-	*216530	-	-	**	213014	***	***
49 Compensation of officers	***	-	-	-	-	-	3763	-	-	**	1554	***	***
50 Salaries and wages	***	-	-	-	-	-	12652	-	-	**	2099	***	***
51 Repairs	***	-	-	-	-	-	763	-	-	**	8	***	***
52 Bad debts	***	-	-	-	-	-	20	-	-	**	105	***	***
53 Rent paid on business property	***	-	-	-	-	-	1555	-	-	**	32	***	***
54 Taxes paid	***	-	-	-	-	-	*82050	-	-	**	3311	***	***
55 Interest paid	***	-	-	-	-	-	*2451	-	-	**	3374	***	***
56 Contributions or gifts	***	-	-	-	-	-	-	-	-	-	43	***	***
57 Amortization	***	-	-	-	-	-	14682	-	-	**	467	***	***
58 Depreciation	***	-	-	-	-	-	*4669	-	-	**	3348	***	***
59 Depletion	***	-	-	-	-	-	-	-	-	-	-	***	***
60 Advertising	***	-	-	-	-	-	2973	-	-	**	704	***	***
61 Pension, prof sh, stock, annuity	***	-	-	-	-	-	-	-	-	-	570	***	***
62 Employee benefit programs	***	-	-	-	-	-	1678	-	-	**	1372	***	***
63 Net loss, noncapital assets	***	-	-	-	-	-	-	-	-	-	184	***	***
64 Other deductions	***	-	-	-	-	-	*12103	-	-	**	39627	***	***
65 Total receipts less total deducts	***	-	-	-	-	-	*56553	-	-	**	39710	***	***
66 Constructive taxable income from related foreign corporations	***	-	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total	***	-	-	-	-	-	*56553	-	-	**	39517	***	***
68 Net income, Form 1120-A	***	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	***	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	***	-	-	-	-	-	56437	-	-	**	4800	***	***
71 Statutory special deductions, total	***	-	-	-	-	-	*116	-	-	-	1031	***	***
72 Net operating loss deduction	***	-	-	-	-	-	*116	-	-	-	-	***	***
73 Dividends received deduction	***	-	-	-	-	-	-	-	-	-	1031	***	***
74 Public utility div paid deduction	***	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	***	-	-	-	-	-	17330	-	-	**	33686	***	***
76 Total income tax before credits	***	-	-	-	-	-	6065	-	-	**	11689	***	***
77 Income tax	***	-	-	-	-	-	6065	-	-	**	11689	***	***
78 Personal holding company tax	***	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	***	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	***	-	-	-	-	-	-	-	-	-	-	***	***
81 Foreign tax credit	***	-	-	-	-	-	-	-	-	-	3178	***	***
82 U.S. Possessions tax credit	***	-	-	-	-	-	-	-	-	-	7814	***	***
83 Nonconventional source fuel credit	***	-	-	-	-	-	-	-	-	-	-	***	***
84 General business credit	***	-	-	-	-	-	-	-	-	-	-	***	***
85 Prior year minimum tax credit	***	-	-	-	-	-	-	-	-	-	-	***	***
86 Total income tax after credits	***	-	-	-	-	-	6065	-	-	**	697	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 11
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	3699	*6	*963	*468	*610	*353	770	225	142	56	43	35	27
2 Total assets	39122958	-	*33348	*80910	*201299	*241013	1793669	1483142	2252839	1817401	3129304	6789788	21300246
3 Cash	1403920	-	*6537	*12387	*22833	*30804	226688	99056	250835	85208	150145	324877	194551
4 Notes and accounts receivable	7674789	-	-	*31350	*105981	*80662	488070	295229	548300	436837	645133	1354801	3688425
5 Less: Allowance for bad debts	255340	-	-	-	*315	-	3288	17799	8235	9852	15170	53271	147410
6 Inventories	7421395	-	*1770	*4515	*32091	*57980	392384	323587	563351	447306	745249	1410014	3443146
7 U.S. govt. obligations, total	*457462	-	-	-	-	-	-	-	*18290	*114	7849	4012	427198
8 Tax-exempt securities	*66999	-	-	-	-	-	*13390	*6141	*985	-	45980	504	-
9 Other current assets	1020742	-	-	*274	*12371	*13194	84269	52406	58709	139428	126348	130818	402925
10 Loans to stockholders	74244	-	-	*15825	*686	*4084	*6715	*8176	*28249	*580	2778	5717	1433
11 Mortgage and real estate loans	*26609	-	-	-	-	-	*10766	*13294	*2051	-	37	462	-
12 Other investments	4355698	-	-	*5795	-	*10219	169362	*65126	138040	73258	270138	679557	2944206
13 Depreciable assets	26334244	-	*108693	*42643	*91235	*151745	1311985	1132408	1738531	1160099	2372477	4733215	13491213
14 Less: Accumulated depreciation	14880743	-	*98994	*31924	*78652	*114309	933554	608170	1128090	635450	1352960	2527186	7371456
15 Depletable assets	*8062	-	-	-	-	-	*73	-	-	-	4847	-	3142
16 Less: Accumulated depletion	5297	-	-	-	-	-	-	-	-	-	4847	-	451
17 Land	369208	-	-	-	4	*138	23146	*39890	24294	26552	30388	60462	164333
18 Intangible assets (Amortizable)	2022269	-	-	*224	*17052	*11171	*6706	72131	12401	88575	43935	460338	1309736
19 Less: Accumulated amortization	245642	-	-	*179	*2179	*4877	*3526	*10666	2797	9659	10281	60493	140984
20 Other assets	3274339	-	*15341	-	*190	*202	482	12334	7927	14405	67258	265962	2890238
21 Total liabilities	39122958	-	*33348	*80910	*201299	*241013	1793669	1483142	2252839	1817401	3129304	6789788	21300246
22 Accounts payable	3813468	-	*1398	*35918	*61029	*52939	372399	214244	331934	198503	277499	384659	1882944
23 Mort, notes, and bonds under 1 yr	1609999	-	*1016	*6858	*22774	*23693	129733	200540	157563	185359	163371	236317	482775
24 Other current liabilities	3212023	-	*8806	*1400	*21624	*10951	70195	98521	124248	165821	174505	660619	1875333
25 Loans from stockholders	608287	-	*33390	-	*18598	*23605	54551	*74239	*30381	*100454	52717	124004	96349
26 Mort, notes, bonds, 1 yr or more	10949134	-	*110	*34512	*12503	*60073	181236	322875	204629	291558	773847	1789076	7278715
27 Other liabilities	2380945	-	-	-	6	*69	*75361	*13961	49980	76591	110045	294886	1760046
28 Net worth	16549103	-	*-11372	*2222	*64765	*69683	910195	558760	1354103	799115	1577320	3300226	7924084
29 Capital stock	1606124	-	*5761	*3015	*1938	*10705	79273	115567	213523	229211	106849	397416	442867
30 Paid-in or capital surplus	5504651	-	-	*2039	-	*-682	78057	*43164	107167	165074	341114	636437	4132281
31 Retained earnings, appropriated	750	-	-	-	-	-	750	-	-	-	-	-	-
32 Retained earnings-unappropriated	7316267	-	*-588	*3220	*31892	*56421	401001	129620	622446	254756	635188	2080660	3101649
33 Retained earnings (S Corp)	3019683	-	*-16545	*-6051	*30935	*23676	405613	*352294	426041	*164755	610670	450391	577903
34 Less: Cost of treasury stock	898372	-	-	-	-	*20436	54499	*81885	15074	*14682	116500	264679	330618
35 Total receipts	54950235	*104885	*309391	*186526	*1387566	*816167	4333610	2953005	4791088	3219280	4773007	7986052	24089657
36 Business receipts	53539519	*100392	*309373	*186526	*1386711	*814500	4257007	2932977	4723623	3176576	4690086	7784076	23177673
37 Interest	269627	77	*18	-	*59	*413	5041	*1947	10682	6737	7149	26632	210873
38 Interest on govt. obligations	23382	-	-	-	-	-	*1284	*517	*1673	*414	2870	3209	13414
39 Rents	25453	-	-	-	-	-	*3854	-	*1006	*179	921	4758	14734
40 Royalties	49625	-	-	-	-	-	*2595	-	*249	*55	228	10788	35710
41 Net S-T cap gain less net LT loss	7371	-	-	-	-	*129	*363	-	*59	-	335	1265	5221
42 Net L-T cap gain less net ST loss	384914	100	-	-	-	*514	*5993	*10784	*9742	*18977	42602	42187	254015
43 Net gain, noncapital assets	162541	*4314	-	-	-	*4	*25606	*685	16766	4501	2231	14120	94315
44 Dividends, domestic corporations	36840	-	-	-	-	*4	*6680	-	*186	63	892	2125	26889
45 Dividends, foreign corporations	85652	-	-	-	-	-	*10	*380	*3887	*1855	390	31209	47922
46 Other receipts	365312	2	-	-	*796	*604	25179	5716	23215	9923	25303	65683	208891
47 Total deductions	51681757	*82820	*292217	*173414	*1347788	*782997	4133703	2777418	4517598	3007876	4496878	7447769	22621279
48 Cost of goods	39394821	*67253	*118098	*119728	*1020916	*548819	3220234	2169457	3682774	2372763	3528219	5599739	16946822
49 Compensation of officers	780680	*1303	*45763	*266	*68682	*36622	143402	91174	85624	45201	54992	73758	133893
50 Salaries and wages	2844644	*4039	*33236	*3127	*75298	*48780	171706	179417	180141	148843	212555	401336	1386165
51 Repairs	189107	*372	*1972	*586	*4054	*4954	29413	11853	10482	14842	11003	28706	70869
52 Bad debts	130307	*47	-	*1698	*7945	*1737	11125	2788	4946	8153	10726	26789	54354
53 Rent paid on business property	400718	*198	*18488	*11723	*26292	*14225	37774	18344	22065	7189	19090	52160	173170
54 Taxes paid	1023843	*3459	*14220	*4548	*35518	*21335	81626	52427	80343	55793	89374	127937	457264
55 Interest paid	1306101	*408	*283	*2175	*5281	*9224	49549	65728	50409	59183	82207	198600	783054
56 Contributions or gifts	35658	-0	*12	-	*8	*144	852	*461	2465	2068	2648	5676	21325
57 Amortization	103148	63	-	*22	*1137	*948	*2050	*2625	6869	3390	6548	27928	51567
58 Depreciation	1748952	*1729	*3732	*2360	*5896	*17309	80940	89047	134117	79813	180972	298072	854963
59 Depletion	377	-	-	-	-	-	-	-	-	-	2	-	376
60 Advertising	336257	-	*746	*283	*1059	*4254	3568	13606	12581	10207	13981	99367	176606
61 Pension, prof sh, stock, annuity	232546	45	*8372	-	*3808	-	9189	7074	16392	8914	17566	29672	131514
62 Employee benefit programs	572926	*2176	*2640	*2170	*15007	*2502	47136	24785	48849	24796	49662	68512	284691
63 Net loss, noncapital assets	15480	-	-	-	3	-	*355	*692	3206	*56	415	2392	8361
64 Other deductions	2566191	*1727	*44654	*24728	*76883	*72143	244782	47941	176336	166668	216919	407126	1086284
65 Total receipts less total deducts	3268478	*22065	*17174	*13112	*39778	*33171	199908	175587	273490	211405	276129	538282	1468378
66 Constructive taxable income from related foreign corporations	36437	-	-	-	-	-	-	-	-	-	-	14977	21460
67 Net income, total	3281533	*22065	*17174	*13112	*39778	*33171	198624	175070	271817	210990	273259	550050	1476424
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	937635	*20240	*4893	*3222	*38260	*20745	145007	*113097	105464	*75282	117641	83414	210370
71 Statutory special deductions, total	586406	-	*7248	*9890	*1041	*1203	25519	*17571	28706	22080	44634	42903	385612
72 Net operating loss deduction	523558	-	*7248	*9890	*1041	*1200	*20842	*17191	*24689	20181	43711	37669	339896
73 Dividends received deduction	62849	-	-	-	-	*3	*4676	*380	*4017	*1899	923	5234	45716
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	1759705	1825	*5032	-	*478	*11223	28885	*44402	137646	113656	110983	424181	881395
76 Total income tax before credits	621259	621	*755	-	*79	*2023	7703	15202	49536	38794	39710	152483	314353
77 Income tax	603600	621	*755	-	*79	*2023	7082	*14886	46751	37823	37761	147811	308008
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	14685	-	-	-	-	-	*385	*316	*423	*651	1949	4672	6290
81 Foreign tax credit	26033	-	-	-	-	-	*1	-	*8	-	109	12439	13477
82 U.S. Possessions tax credit	2757	-	-	-	-	-	3	597	2157	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	14473	-	-	-	26	-	33	-	*951	*76	2598	4510	6279
85 Prior year minimum tax credit	9490	-	-	-	-	-	-	*355	*893	*1113	2140	1329	3661
86 Total income tax after credits	568506	621	*755	-	*53	*2023	7666	14250	45528	37605	34863	134205	290936

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Weaving mills and textile finishing

MINOR INDUSTRY 2228
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	959	***	*236	-	*397	*71	*148	*19	35	*11	***	12	12
2 Total assets	13461023	***	*19064	-	*135836	*46169	*358651	*118685	484048	*402571	***	2003872	8897690
3 Cash	504735	***	*875	-	*17843	*16801	*70909	*9505	67626	*3651	***	192582	51685
4 Notes and accounts receivable	2339129	***	-	-	*62377	*11530	*101971	*28403	*66154	*117556	***	328414	1428254
5 Less: Allowance for bad debts	79462	***	-	-	*315	-	*864	*1244	*690	*973	***	8034	63810
6 Inventories	2507062	***	*1770	-	*18163	*13259	*75028	*10608	*81810	*112997	***	337615	1661020
7 U.S. govt. obligations, total	*438421	***	-	-	-	-	-	-	-	*114	***	4012	427198
8 Tax-exempt securities	-	***	-	-	-	-	-	-	-	-	***	-	-
9 Other current assets	424961	***	-	-	*11654	*359	*25928	*2876	*22177	*52324	***	34515	218678
10 Loans to stockholders	*31478	***	-	-	-	-	*1173	*2429	*25098	-	***	-	-
11 Mortgage and real estate loans	*13175	***	-	-	-	-	-	*12677	-	-	***	462	-
12 Other investments	1551969	***	-	-	-	-	*15759	-	*24398	*7994	***	366455	1073405
13 Depreciable assets	10664810	***	*12190	-	*83487	*19065	*204741	*104834	*373539	*279467	***	1124003	7511762
14 Less: Accumulated depreciation	6413512	***	*11113	-	*72437	*17565	*152107	*51551	*182730	*181750	***	595735	4560420
15 Depletable assets	1863	***	-	-	-	-	-	-	-	-	***	-	1863
16 Less: Accumulated depletion	-	***	-	-	-	-	-	-	-	-	***	-	-
17 Land	98592	***	-	-	-	-	*1137	-	*3376	*6765	***	15458	62255
18 Intangible assets (Amortizable)	663473	***	-	-	*17052	*3825	*6696	*342	*2176	*6799	***	189137	430226
19 Less: Accumulation amortization	107211	***	-	-	*2179	*1183	*3515	*194	*895	1639	***	32517	60138
20 Other assets	821540	***	*15341	-	*190	*78	*11795	-	*2009	*-734	***	47504	715710
21 Total liabilities	13461023	***	*19064	-	*135836	*46169	*358651	*118685	484048	*402571	***	2003872	8897690
22 Accounts payable	1234495	***	-	-	*36513	*5378	*107044	*6732	70482	*32903	***	111408	780848
23 Mort, notes, and bonds under 1 yr	425663	***	*1016	-	*12899	-	*16112	*5809	*24619	*47285	***	58777	202079
24 Other current liabilities	1448333	***	*434	-	*14377	*2145	*28410	*25058	*18085	*64469	***	336036	912966
25 Loans from stockholders	152980	***	*5249	-	*18438	*14257	*2588	*20290	*15611	*26447	***	-	-
26 Mort, notes, bonds, 1 yr or more	3342890	***	*110	-	*11388	-	*49493	*15199	*75597	*19180	***	558465	2410750
27 Other liabilities	813367	***	-	-	-	-	-	*8279	*22457	*13466	***	57010	677019
28 Net worth	6043296	***	*12256	-	*42220	*24389	*155005	*37318	257198	*198821	***	882176	3914029
29 Capital stock	492019	***	*236	-	*1465	*7	*39448	*12229	59441	*45785	***	104362	217580
30 Paid-in or capital surplus	1470643	***	-	-	-	*706	*7216	-	*50113	*22261	***	163697	1135458
31 Retained earnings, appropriated	750	***	-	-	-	-	750	-	-	-	***	-	-
32 Retained earnings-unappropriated	3663403	***	*12020	-	*12070	-	*49748	*25089	*112252	*110323	***	407829	2686961
33 Retained earnings (S Corp)	642704	***	-	-	*28685	*23676	*80861	-	*39328	*23577	***	233019	-
34 Less: Cost of treasury stock	226223	***	-	-	-	-	*23018	-	*3937	3125	***	26731	125970
35 Total receipts	18234620	***	*173212	-	*838839	*116364	*1017254	*230964	753545	*715735	***	2136956	10515274
36 Business receipts	17727697	***	*173195	-	*838042	*116193	*1008969	*230036	720171	*709779	***	2038811	10211539
37 Interest	83275	***	*18	-	*1	-	*545	*878	*2687	*3391	***	19291	53161
38 Interest on govt. obligations	*13943	***	-	-	-	-	-	-	*112	-	***	695	12180
39 Rents	8132	***	-	-	-	-	-	-	-	*121	***	176	7474
40 Royalties	19573	***	-	-	-	-	-	-	*230	*55	***	-	19240
41 Net S-T cap gain less net LT loss	1572	***	-	-	-	-	-	-	-	-	***	-	1572
42 Net L-T cap gain less net ST loss	112791	***	-	-	-	-	*31	-	*3251	-	***	36222	41585
43 Net gain, noncapital assets	63420	***	-	-	-	-	-	*8	*14520	*364	***	376	43018
44 Dividends, domestic corporations	34391	***	-	-	-	-	*6376	-	*131	-	***	1572	26219
45 Dividends, foreign corporations	32234	***	-	-	-	-	-	-	-	*1362	***	2760	27722
46 Other receipts	137593	***	-	-	*796	*171	*1333	*42	*12443	*662	***	37054	71564
47 Total deductions	17099318	***	*168615	-	*801635	*95619	*939563	*217364	721789	*677834	***	1958028	9924380
48 Cost of goods	12872912	***	*92801	-	*564507	*58341	*723352	*155238	526145	*540219	***	1536975	7397984
49 Compensation of officers	206400	***	*12273	-	*30681	*2881	*41467	*6059	15078	*9535	***	19523	56011
50 Salaries and wages	1068701	***	*14781	-	*69357	*10786	*36954	*5356	48443	*37793	***	73468	714886
51 Repairs	43566	***	*1022	-	*3335	-	*879	*447	*2111	*597	***	4465	25307
52 Bad debts	47777	***	-	-	*7503	-	*1263	*676	*1283	*3321	***	6607	23844
53 Rent paid on business property	129933	***	*9250	-	*21520	-	*9388	*2692	*5649	*2220	***	3310	69177
54 Taxes paid	364516	***	*5919	-	*28719	*1064	*17705	*5007	17486	*15069	***	27405	211637
55 Interest paid	430011	***	*283	-	*5016	*1127	*12113	*17586	*14517	*12226	***	76858	261842
56 Contributions or gifts	19964	***	*12	-	-	-	*95	*210	*181	*1136	***	635	16248
57 Amortization	26466	***	-	-	*1137	*218	*757	*156	*1369	*183	***	5984	16471
58 Depreciation	642129	***	*921	-	*3845	*1444	*14071	*11739	41699	*15115	***	88098	387205
59 Depletion	377	***	-	-	-	-	-	-	-	-	***	-	376
60 Advertising	98144	***	*120	-	*1056	*607	*817	*459	*4866	*899	***	1618	86697
61 Pension, prof sh, stock, annuity	121628	***	-	-	*3808	-	*5382	*493	*2548	*1910	***	11009	88355
62 Employee benefit programs	253851	***	-	-	*10868	*465	*19304	*2398	9110	*4056	***	20734	169709
63 Net loss, noncapital assets	3312	***	-	-	-	-	*355	*25	*485	*19	***	1296	970
64 Other deductions	769630	***	*31233	-	*50284	*18687	*55659	*8822	30820	*33537	***	80044	397661
65 Total receipts less total deducts	1135303	***	*4597	-	*37204	*20745	*77691	*13601	31756	*37900	***	178927	590895
66 Constructive taxable income from related foreign corporations	23251	***	-	-	-	-	-	-	-	-	***	3756	19495
67 Net income, total	1144611	***	*4597	-	*37204	*20745	*77691	*13601	31644	*37900	***	181989	598210
68 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	***	-	-
69 Net income, Form 1120-F	-	***	-	-	-	-	-	-	-	-	***	-	-
70 Net income, Form 1120S	264356	***	-	-	*36163	*20745	*67910	-	*7932	*700	***	57145	-
71 Statutory special deductions, total	218724	***	-	-	*1041	-	*8642	*336	*5262	*3864	***	14034	151206
72 Net operating loss deduction	182597	***	-	-	*1041	-	*4178	*336	*5171	*2502	***	11794	123598
73 Dividends received deduction	36127	***	-	-	-	-	*4464	-	*91	*1362	***	2239	27607
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	***	-	-
75 Income subject to tax	663271	***	*4597	-	-	-	*1926	*13265	*18450	*33336	***	110811	447957
76 Total income tax before credits	234627	***	*690	-	-	-	*747	*4510	*6576	*10343	***	40497	159142
77 Income tax	228551	***	*690	-	-	-	*363	*4510	*6248	*10332	***	38633	156580
78 Personal holding company tax	-	***	-	-	-	-	-	-	-	-	***	-	-
79 Recapture taxes	-	***	-	-	-	-	-	-	-	-	***	-	-
80 Alternative minimum tax	6076	***	-	-	-	-	*385	-	*328	11	***	1864	2563
81 Foreign tax credit	12939	***	-	-	-	-	-	-	-	-	***	41	12898
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	-	***	-	-
83 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	-	***	-	-
84 General business credit	6683	***	-	-	-	-	28	-	*93	-	***	155	5380
85 Prior year minimum tax credit	*2029	***	-	-	-	-	-	*355	*69	*800	***	-	17
86 Total income tax after credits	212975	***	*690	-	-	-	*719	*4155	*6414	*9543	***	40302	140847

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Knitting mill

MINOR INDUSTRY 2250 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	345	-	-	-	***	*77	*154	*57	40	*5	***	6	**
2 Total assets	4328899	-	-	-	***	*56187	*347137	*372570	642437	*171928	***	2378048	**
3 Cash	208329	-	-	-	***	*6560	*3714	*41742	56367	*2132	***	78726	**
4 Notes and accounts receivable	1023329	-	-	-	***	*7004	*151992	*57360	176054	*49762	***	504043	**
5 Less: Allowance for bad debts	36060	-	-	-	-	-	*808	*9467	*2041	*1274	***	21431	**
6 Inventories	958202	-	-	-	***	*2127	*94149	*37210	154329	*53265	***	545994	**
7 U.S. govt. obligations, total	*3886	-	-	-	-	-	-	-	*3135	-	***	-	-
8 Tax-exempt securities	*16520	-	-	-	-	-	-	*6141	-	-	***	-	-
9 Other current assets	69426	-	-	-	***	*5893	*1220	*6078	*5710	*5970	***	41508	**
10 Loans to stockholders	16859	-	-	-	-	*4084	*224	*5055	*1279	*499	***	5717	-
11 Mortgage and real estate loans	*4467	-	-	-	-	-	*1799	*617	*2051	-	***	-	-
12 Other investments	319328	-	-	-	-	*5895	*8889	*55511	*37613	*6999	***	113034	**
13 Depreciable assets	3375660	-	-	-	***	*80712	*200678	*197276	628858	*124311	***	2004335	**
14 Less: Accumulated depreciation	1966175	-	-	-	***	*56373	*104423	*110584	438412	*73064	***	1108772	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	-	-
17 Land	63489	-	-	-	***	*138	*840	*22593	*13791	*809	***	22914	**
18 Intangible assets (Amortizable)	159694	-	-	-	-	-	-	*65666	*2789	*99	***	83117	**
19 Less: Accumulated amortization	31212	-	-	-	-	-	-	*8988	*279	*33	***	19708	**
20 Other assets	143158	-	-	-	-	*147	*-11138	*6361	*1192	*2452	***	128569	**
21 Total liabilities	4328899	-	-	-	***	*56187	*347137	*372570	642437	*171928	***	2378048	**
22 Accounts payable	344751	-	-	-	***	*2544	*105125	*33904	92910	*21529	***	57555	**
23 Mort, notes, and bonds under 1 yr	341177	-	-	-	***	*9163	*57976	*47003	84788	*35182	***	86951	**
24 Other current liabilities	232591	-	-	-	***	*528	*8698	*9200	33481	*12401	***	148805	**
25 Loans from stockholders	*122453	-	-	-	-	-	*28453	*18219	*154	402	***	75225	-
26 Mort, notes, bonds, 1 yr or more	1059082	-	-	-	***	*20488	*56295	*61514	*65621	*42023	***	649271	**
27 Other liabilities	154161	-	-	-	***	-	*373	*1583	*8812	*9660	***	118628	**
28 Net worth	2074684	-	-	-	***	*23464	*90217	*201146	356672	*50731	***	1241613	**
29 Capital stock	146479	-	-	-	***	*8092	*18274	*9002	10443	*1849	***	97951	**
30 Paid-in or capital surplus	294910	-	-	-	-	-	*17579	*5193	*9477	*59	***	190447	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	-	-
32 Retained earnings-unappropriated	1491410	-	-	-	***	*29380	*34693	*40762	*165246	*49423	***	1132215	**
33 Retained earnings (S Corp)	341286	-	-	-	-	-	*22752	*146190	*172344	-	***	-	-
34 Less: Cost of treasury stock	199401	-	-	-	-	*14007	*3081	-	*838	600	***	179000	**
35 Total receipts	6586152	-	-	-	***	*99099	*988078	*738020	1373355	*337517	***	2637186	**
36 Business receipts	6508390	-	-	-	***	*98340	*976974	*733263	1366226	*333296	***	2591337	**
37 Interest	7451	-	-	-	***	*400	*597	*618	*1983	*233	***	2727	**
38 Interest on govt. obligations	*2499	-	-	-	-	-	-	*517	*1141	-	***	83	-
39 Rents	*4424	-	-	-	-	-	*108	-	*48	-	***	3876	**
40 Royalties	10792	-	-	-	-	-	-	-	-	-	***	10788	**
41 Net S-T cap gain less net LT loss	*388	-	-	-	-	*72	-	-	*59	-	***	-	-
42 Net L-T cap gain less net ST loss	*7264	-	-	-	-	-	*55	-	*82	2110	***	1664	**
43 Net gain, noncapital assets	11042	-	-	-	-	*4	*7173	*435	*2065	*38	***	1099	**
44 Dividends, domestic corporations	*911	-	-	-	-	-	-	-	*55	63	***	7	**
45 Dividends, foreign corporations	*22823	-	-	-	-	-	-	*380	-	-	***	22443	**
46 Other receipts	10169	-	-	-	-	*282	*3171	*2806	*1696	*1777	***	3160	**
47 Total deductions	6190134	-	-	-	***	*96143	*966446	*677678	1319097	*320530	***	2419506	**
48 Cost of goods	4700717	-	-	-	***	*32539	*762057	*517315	1092579	*257953	***	1733055	**
49 Compensation of officers	119156	-	-	-	***	*14866	*14643	*34581	*28600	*5139	***	17871	**
50 Salaries and wages	288165	-	-	-	***	*8978	*23707	*32499	43412	*10384	***	153697	**
51 Repairs	25196	-	-	-	***	*1220	*6630	*5377	*3330	*1489	***	6596	**
52 Bad debts	12727	-	-	-	-	*7	*2846	*255	*850	*388	***	7841	**
53 Rent paid on business property	62571	-	-	-	-	*3443	*12900	*8988	*3472	*1029	***	32486	**
54 Taxes paid	125712	-	-	-	***	*4114	*14930	*12211	29799	*8105	***	49486	**
55 Interest paid	141960	-	-	-	***	*1725	*18830	*9480	18671	*8469	***	67526	**
56 Contributions or gifts	4743	-	-	-	***	*59	*220	*96	*753	*96	***	3398	**
57 Amortization	10699	-	-	-	-	-	*542	*319	*207	*161	***	8370	**
58 Depreciation	209019	-	-	-	***	*11394	*19728	*20131	43158	*8913	***	94570	**
59 Depletion	-	-	-	-	-	-	-	-	-	-	***	-	-
60 Advertising	92188	-	-	-	-	*48	*816	*697	*709	*1088	***	85996	**
61 Pension, prof sh, stock, annuity	9283	-	-	-	-	-	*442	*735	*1963	*170	***	5327	**
62 Employee benefit programs	84556	-	-	-	***	-	*10123	*6403	*25681	*4614	***	33717	**
63 Net loss, noncapital assets	*674	-	-	-	***	-	-	-	*7	-	***	541	-
64 Other deductions	302769	-	-	-	***	*17751	*78028	*28591	25904	*12531	***	119029	**
65 Total receipts less total deducts	396018	-	-	-	***	*2956	*21632	*60341	54258	*16987	***	217680	**
66 Constructive taxable income from related foreign corporations	9121	-	-	-	-	-	-	-	-	-	***	9121	**
67 Net income, total	402640	-	-	-	***	*2956	*21632	*59824	53117	*16987	***	226718	**
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	***	-	-
70 Net income, Form 1120S	101113	-	-	-	-	-	*18691	*50881	*31540	-	***	-	-
71 Statutory special deductions, total	4867	-	-	-	-	*644	-	*380	*428	*2003	***	863	**
72 Net operating loss deduction	*2991	-	-	-	-	*644	-	-	*389	*1958	***	-	-
73 Dividends received deduction	*1875	-	-	-	-	-	-	*380	*39	44	***	863	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	-
75 Income subject to tax	296661	-	-	-	***	*2312	*2941	*8563	*21149	*14985	***	225855	**
76 Total income tax before credits	104704	-	-	-	***	*439	*572	*2911	*9553	*5095	***	79054	**
77 Income tax	102232	-	-	-	***	*439	*572	*2911	*7191	*5095	***	78944	**
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	-	-
80 Alternative minimum tax	110	-	-	-	-	-	-	-	-	-	***	110	-
81 Foreign tax credit	*10208	-	-	-	-	-	-	-	*8	-	***	10200	**
82 U.S. Possessions tax credit	2507	-	-	-	-	-	-	597	1910	-	***	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	-
84 General business credit	*5211	-	-	-	***	-	-	-	*222	*66	***	4044	**
85 Prior year minimum tax credit	526	-	-	-	-	-	-	-	-	-	***	487	-
86 Total income tax after credits	86253	-	-	-	-	*439	*572	*2314	*7413	*5029	***	64323	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Other textile mill products

MINOR INDUSTRY 2298
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	2395	***	*727	*468	***	*205	468	149	67	39	25	17	15
2 Total assets	21333036	-	*14284	*80910	***	*138657	1087881	991887	1126354	1242902	1774575	2407868	12402557
3 Cash	690856	-	*5662	*12387	***	*7442	152065	47809	126842	79425	57843	53569	142866
4 Notes and accounts receivable	4312332	-	-	*31350	***	*62128	234107	209466	306092	269519	373614	522344	2260171
5 Less: Allowance for bad debts	139818	-	-	-	***	-	*1616	*7088	5504	7605	10599	23806	83600
6 Inventories	3956131	-	-	*4515	***	*42595	223207	275769	327213	281044	479332	526405	1782127
7 U.S. govt. obligations, total	*15155	-	-	-	***	-	-	-	*15155	-	-	-	-
8 Tax-exempt securities	*50480	-	-	-	***	-	*13390	-	*985	-	35601	504	-
9 Other current assets	526355	-	-	*274	***	*6943	57121	43452	30821	81135	66863	54794	184247
10 Loans to stockholders	25907	-	-	*15825	***	-	*5318	*692	*1872	*81	-	-	1433
11 Mortgage and real estate loans	*8966	-	-	-	***	-	*8966	-	-	-	-	-	-
12 Other investments	2484402	-	-	*5795	***	*4324	144713	*9614	76028	58264	114796	200068	1870800
13 Depreciable assets	12293774	-	*96502	*42643	***	*51968	906566	830299	736134	756321	1281776	1604876	5979451
14 Less: Accumulated depreciation	6501056	-	*87880	*31924	***	*40371	677024	446035	506949	380636	690642	822679	2811036
15 Depletable assets	*6198	-	-	-	***	-	*73	-	-	-	4847	-	1279
16 Less: Accumulated depletion	5297	-	-	-	***	-	-	-	-	-	4847	-	451
17 Land	207126	-	-	-	***	-	21169	*17297	*7127	18978	18388	22090	102078
18 Intangible assets (Amortizable)	1199102	-	-	*224	***	*7346	*11	*6123	*7436	81676	28693	188083	879511
19 Less: Accumulated amortization	107219	-	-	*179	***	*3694	*11	*1484	*1623	*7987	3127	8268	80846
20 Other assets	2309641	-	-	-	***	*-23	*-175	*5974	4725	12687	22035	89889	2174528
21 Total liabilities	21333036	-	*14284	*80910	***	*138657	1087881	991887	1126354	1242902	1774575	2407868	12402557
22 Accounts payable	2234222	-	*1398	*35918	***	*45017	160230	173609	168543	144071	163175	215696	1102097
23 Mort, notes, and bonds under 1 yr	843159	-	-	*6858	***	*14530	55644	147727	48157	102891	86299	90589	280696
24 Other current liabilities	1531098	-	*8372	*1400	***	*8278	33088	64262	72682	88951	108708	175779	962367
25 Loans from stockholders	332854	-	*28141	-	***	*9348	*23510	*35730	*14615	*73605	2617	48779	96349
26 Mort, notes, bonds, 1 yr or more	6547162	-	-	*34512	***	*39585	*75448	246162	63412	230355	407282	581340	4867966
27 Other liabilities	1413417	-	-	-	***	*69	*74987	*4099	18712	53465	59803	119248	1083027
28 Net worth	8431123	-	*-23627	*2222	***	*21830	664974	320296	740233	549563	946690	1176436	4010055
29 Capital stock	967625	-	*5525	*3015	***	*2606	21552	94335	143638	181577	94515	195103	225287
30 Paid-in or capital surplus	3739099	-	-	*2039	***	*-1388	*53262	*37972	47577	142754	177767	282293	2996823
31 Retained earnings, appropriated	-	-	-	-	***	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	2161454	-	*-12607	*3220	***	*27041	316559	*63770	344947	95011	348481	540616	414689
33 Retained earnings (S Corp)	2035693	-	*-16545	*-6051	***	-	*302001	*206104	*214370	*141179	397110	217373	577903
34 Less: Cost of treasury stock	472748	-	-	-	***	*6429	*28400	*81885	*10299	*10957	71183	58948	204648
35 Total receipts	30129462	***	*136178	*186526	***	*600704	2328278	1984021	2664189	2166029	2698821	3211910	13574383
36 Business receipts	29303431	***	*136178	*186526	***	*599966	2271064	1969677	2637226	2133501	2671044	3153929	12966134
37 Interest	178901	***	-	-	***	*12	3899	*450	6011	3112	2956	4614	157712
38 Interest on govt. obligations	6941	-	-	-	***	-	*1284	-	*421	*414	1156	2431	1235
39 Rents	12897	-	-	-	***	-	*3746	-	*958	*58	169	705	7260
40 Royalties	19260	-	-	-	***	-	*2595	-	*19	-	176	-	16471
41 Net S-T cap gain less net LT loss	*5411	-	-	-	***	*56	*363	-	-	-	78	1265	3649
42 Net L-T cap gain less net ST loss	264859	***	-	-	***	*514	*5906	*10784	*6410	*16867	7547	4301	212430
43 Net gain, noncapital assets	88080	-	-	-	***	-	*18433	*242	*180	*4100	1183	12645	51297
44 Dividends, domestic corporations	1538	-	-	-	***	*4	*304	-	-	-	14	546	670
45 Dividends, foreign corporations	30595	-	-	-	***	-	*10	-	*3887	*492	-	6006	20200
46 Other receipts	217550	***	-	-	***	*151	20675	*2867	9077	7484	14497	25468	137328
47 Total deductions	28392305	***	*123602	*173414	***	*591234	2227694	1882377	2476713	2009512	2566537	3070235	12696899
48 Cost of goods	21821192	***	*25297	*119728	***	*457939	1734825	1496904	2064050	1574591	1990143	2329709	9548838
49 Compensation of officers	455124	***	*33489	*266	***	*18875	87292	50534	41945	30528	39434	36363	77881
50 Salaries and wages	1487778	***	*18456	*3127	***	*29017	111045	141562	88285	100665	143618	174170	671279
51 Repairs	120345	***	*950	*586	***	*3734	21904	6029	5040	12757	5101	17645	45562
52 Bad debts	69802	-	-	*1698	***	*1729	7016	*1856	2814	4444	6952	12341	30510
53 Rent paid on business property	208214	-	*9238	*11723	***	*10782	15486	*6664	12944	3940	12308	16364	103993
54 Taxes paid	533616	***	*8301	*4548	***	*16157	48991	35209	33058	32618	50589	51045	245627
55 Interest paid	734131	***	-	*2175	***	*6373	18605	38661	17221	38487	36560	54216	521212
56 Contributions or gifts	10952	***	-	-	***	*86	*536	*154	1531	836	1080	1643	5077
57 Amortization	65983	***	-	*22	***	*730	*750	*2151	5293	3045	5257	13574	35096
58 Depreciation	897804	***	*2812	*2360	***	*4472	47141	57177	49260	55784	92460	115405	467759
59 Depletion	-	-	-	-	***	-	-	-	-	-	-	-	-
60 Advertising	145925	-	*625	*283	***	*3599	1934	12450	7005	8220	10145	11752	89908
61 Pension, prof sh, stock, annuity	101636	***	*8372	-	***	-	*3366	*5846	11881	6834	8796	13337	43159
62 Employee benefit programs	234518	***	*2640	*2170	***	*2037	17708	*15984	14059	16126	29664	14062	114982
63 Net loss, noncapital assets	11494	-	-	-	***	-	-	*667	*2714	*36	130	555	7391
64 Other deductions	1493792	***	*13421	*24728	***	*35704	111094	10529	119613	120599	134299	208053	688623
65 Total receipts less total deducts	1737158	***	*12576	*13112	***	*9470	100584	101645	187476	156517	132285	141675	877483
66 Constructive taxable income from related foreign corporations	4065	-	-	-	***	-	-	-	-	-	-	2100	1965
67 Net income, total	1734282	***	*12576	*13112	***	*9470	99300	101645	187055	156103	131129	141344	878214
68 Net income, Form 1120-A	-	-	-	-	***	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	***	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	572166	-	*4893	*3222	***	-	*58405	*62216	*65992	*74582	64121	26269	210370
71 Statutory special deductions, total	362816	-	*7248	*9890	***	*560	*16877	*16855	*23016	*16213	9745	28007	234406
72 Net operating loss deduction	337970	-	*7248	*9890	***	*556	*16664	*16855	*19129	*15720	9734	25875	216297
73 Dividends received deduction	24846	-	-	-	***	*3	*213	-	*3887	*492	10	2132	18109
74 Public utility div paid deduction	-	-	-	-	***	-	-	-	-	-	-	-	-
75 Income subject to tax	799773	***	*435	-	***	*8910	24018	*22574	98047	65335	57263	87515	433438
76 Total income tax before credits	281928	***	*65	-	***	*1583	6385	*7781	33407	23357	20520	32931	155211
77 Income tax	272818	***	*65	-	***	*1583	6148	*7465	33312	22396	19497	30234	151428
78 Personal holding company tax	-	-	-	-	***	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	***	-	-	-	-	-	-	-	-
80 Alternative minimum tax	8499	-	-	-	***	-	-	*316	*95	*640	1023	2697	3727
81 Foreign tax credit	2886	-	-	-	***	-	*1	-	-	-	109	2198	579
82 U.S. Possessions tax credit	250	-	-	-	***	-	3	-	247	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	***	-	-	-	-	-	-	-	-
84 General business credit	2579	-	-	-	***	-	5	-	*636	*10	704	311	899
85 Prior year minimum tax credit	6935	-	-	-	***	-	-	-	*824	*313	1312	842	3644
86 Total income tax after credits	269278	***	*65	-	***	*1583	6376	*7781	31701	23033	18395	29580	150089

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 12
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8365	*480	3367	*366	1863	744	907	282	201	73	38	31	13
2 Total assets	40964593	-	92769	*84073	681295	482214	2029059	2045467	3175847	2344170	2413543	6462447	21153709
3 Cash	1411099	-	*14892	*8294	120662	52136	165297	111028	193248	121404	159017	283762	181360
4 Notes and accounts receivable	8561714	-	*33666	*8087	214886	165307	555347	499387	911208	561747	713110	1235377	3663591
5 Less: Allowance for bad debts	304658	-	-	-	*6625	*4946	4963	8245	20435	16159	79388	61636	102262
6 Inventories	9908022	-	*25968	*5397	191995	102259	708004	1019420	1219487	902669	830597	1561572	3340653
7 U.S. govt. obligations, total	133142	-	-	-	*379	-	-	2	*761	*41545	38972	47054	4428
8 Tax-exempt securities	*69346	-	-	-	-	-	2786	2743	*474	*11577	-	24619	27147
9 Other current assets	1853043	-	5	*15525	18182	*20565	148725	112069	171322	102204	87344	198118	978985
10 Loans to stockholders	172203	-	-	*8033	*15105	*23803	*21100	*654	39760	*3390	16798	43559	**
11 Mortgage and real estate loans	*13104	-	-	-	-	-	-	-	*2489	*9322	-	1293	-
12 Other investments	7377102	-	-	-	*25005	*10997	106283	90002	158207	165641	160418	1437824	5222725
13 Depreciable assets	10440783	-	*87695	*102941	349305	276116	739391	318822	892193	810200	814611	1988491	4061018
14 Less: Accumulated depreciation	5574089	-	*70500	*66415	263653	173841	475498	185569	512018	454057	433942	866455	2072140
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	205356	-	-	-	*3901	*6497	7342	*5439	25269	22992	15258	33146	85513
18 Intangible assets (Amortizable)	2205226	-	12	*95	*4213	*5971	10731	*49463	71123	20563	112952	504634	1425469
19 Less: Accumulated amortization	523908	-	2	*95	*2063	*1521	3040	*22259	15982	*4693	50268	71030	352955
20 Other assets	5017109	-	*1032	*2211	*10002	*-1128	47556	52511	38740	45825	28063	102120	4690177
21 Total liabilities	40964593	-	92769	*84073	681295	482214	2029059	2045467	3175847	2344170	2413543	6462447	21153709
22 Accounts payable	4915804	-	*27975	*5355	138613	119642	387817	489320	575172	346207	351781	460615	2013307
23 Mort, notes, and bonds under 1 yr	2960479	-	*1585	*15342	*58394	*42213	275831	150614	375275	251986	285049	703423	800767
24 Other current liabilities	3652230	-	*3074	*6007	67010	37612	208131	223295	319677	156830	205804	437174	1987615
25 Loans from stockholders	752303	-	*51141	*31641	81192	*39145	111096	*88702	34622	130594	32149	100745	51275
26 Mort, notes, bonds, 1 yr or more	9066806	-	*10717	*5577	*5552	*29233	185748	291480	323459	327109	307417	1870939	5709576
27 Other liabilities	4785441	-	*20	-	*3653	*13513	*13869	*11321	362396	60244	66248	265713	3988464
28 Net worth	14831530	-	-1743	*20151	326881	200857	846567	790735	1185244	1071200	1165095	2623839	6602704
29 Capital stock	1282191	-	28133	*1757	43099	33828	60417	56888	116445	142699	99950	57722	641253
30 Paid-in or capital surplus	7905406	-	*4948	-	*44060	*37987	134754	121084	821238	293533	418241	1156072	4873490
31 Retained earnings, appropriated	*18554	-	-	-	-	500	-	-	*14436	*327	3292	-	-
32 Retained earnings-unappropriated	4315033	-	*-9208	*-6072	123778	*55116	352919	197678	-473486	302229	403627	630958	2737495
33 Retained earnings (S Corp)	3506743	-	*-25606	*24467	*144038	*105915	361287	497809	866613	364501	298266	869452	-
34 Less: Cost of treasury stock	2196397	-	10	-	*28094	*32489	*62811	*82724	160002	*32089	58281	90364	1649533
35 Total receipts	61621136	*294354	571764	*666377	2848756	1851734	4828880	5633073	7561102	4855715	5084744	7270241	20154397
36 Business receipts	59447873	*292211	571738	*665978	2846853	1814736	4800368	5511060	7519569	4811594	4935259	6878326	18800183
37 Interest	288352	*781	-	*399	*356	*492	4687	3890	8611	7593	17244	52269	192032
38 Interest on govt. obligations	25436	34	-	-	*136	-	*134	91	*677	*841	488	2645	20391
39 Rents	34229	211	-	-	-	-	*403	*442	*501	*1556	1307	2106	27703
40 Royalties	698049	-	-	-	-	-	-	*40384	*797	*7176	7942	29834	611917
41 Net S-T cap gain less net LT loss	*15732	-	-	-	-	-	*535	-	*161	*60	31	14840	106
42 Net L-T cap gain less net ST loss	146274	10	-	-	*396	6	*166	*1700	*4877	*2351	81851	38677	16240
43 Net gain, noncapital assets	34497	-	-	-	-	*21714	*1155	*902	384	3823	1368	1742	3408
44 Dividends, domestic corporations	4997	-	-	-	-	1	*799	*10	*714	*459	101	1856	1058
45 Dividends, foreign corporations	236714	-	-	-	-	-	*34	4	*2462	*4861	-	15880	213474
46 Other receipts	688983	*1107	*26	-	*1016	*14785	20599	74590	22352	15402	39154	232068	267885
47 Total deductions	57583652	*277050	544938	*642332	2729162	1749395	4620115	5385184	7229689	4575703	4748808	6696697	18384579
48 Cost of goods	41326060	*210830	194974	*394196	1730083	1234645	3472896	4011555	5801641	3507644	3732782	4590171	12444643
49 Compensation of officers	1358945	*5323	*12368	*66138	187067	70796	180231	165360	196276	174044	69579	91824	139940
50 Salaries and wages	4326057	*15378	*94069	*39952	320629	164387	299346	394996	376708	262373	241922	549502	1566793
51 Repairs	179970	*424	*2591	*4122	11441	6369	9058	7343	13180	11048	8467	23336	82591
52 Bad debts	132604	*406	-	*138	*2859	*11819	11064	8966	10883	10177	8680	16176	51435
53 Rent paid on business property	764345	*2596	*29501	*19717	71872	42494	49757	43103	53035	33897	42343	86481	289549
54 Taxes paid	1217953	*7012	*16542	*27235	95747	39405	92966	128691	141200	75413	88073	132236	373434
55 Interest paid	1200481	*9146	*4083	*2303	19337	6317	76604	104262	101970	71262	78251	189844	537102
56 Contributions or gifts	28087	*48	*68	*60	*292	*223	428	416	2044	1025	1587	6554	15342
57 Amortization	111241	*779	-0	*6	*669	*353	3874	4646	3371	5432	3930	35242	52937
58 Depreciation	816019	*3374	*8103	*17495	22046	20254	62727	30835	63432	62401	62486	144791	318075
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	1213185	*5834	*3627	*2694	17173	7411	16797	51582	48635	49025	50798	158837	800773
61 Pension, prof sh, stock, annuity	203384	9	-	-	*15047	*4943	16849	10975	15847	9383	17385	23333	89613
62 Employee benefit programs	517160	*848	*792	-	*16012	*7782	61627	21154	42317	36131	52881	88445	189172
63 Net loss, noncapital assets	38188	-	-	-	-	*2698	*4574	*3350	*485	*798	4645	5789	15849
64 Other deductions	4149974	*15041	178220	*68276	218889	129500	261317	397951	358666	265650	284999	554135	1417331
65 Total receipts less total deducts	4037484	*17304	26826	*24044	119595	102340	208764	247889	331413	280011	335936	573544	1769818
66 Constructive taxable income from related foreign corporations	429382	-	-	-	-	-	*1	-	*877	*118	-	3073	425314
67 Net income, total	4441430	*17270	26826	*24044	119459	102340	208631	247797	331613	279288	335448	573973	2174741
68 Net income, Form 1120-A	*5511	-	*5454	-	*58	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1271306	*1977	*16763	*12166	*95039	*77096	149959	180041	237632	167770	63671	269192	-
71 Statutory special deductions, total	254480	*705	*7418	*3752	*58	*17025	*5841	*865	26196	*16446	80529	58888	36757
72 Net operating loss deduction	245958	*705	*7418	*3752	*58	*17024	*5282	*856	23279	*16008	80459	56017	35101
73 Dividends received deduction	8522	-	-	-	-	1	*559	*10	*2917	*437	71	2871	1656
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	2917612	*14589	*2644	*8127	*24362	*8219	52977	66891	69605	95072	191248	245893	2137985
76 Total income tax before credits	1011561	*4178	*398	*1219	*4359	*1533	16085	23579	24099	32861	67489	86117	749645
77 Income tax	1005461	*4173	*398	*1219	*4359	*1476	16024	22656	23528	32360	65904	85144	748221
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	2	-	-	-	-	-	-	-	-	-	2	-	-
80 Alternative minimum tax	5867	*5	-	-	-	*57	*60	*923	*340	*501	1583	974	1424
81 Foreign tax credit	266279	-	-	-	-	-	-	*413	80	*123	416	1434	263813
82 U.S. Possessions tax credit	28069	711	-	-	-	-	1007	1975	1364	-	23013	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	3565	-	10	-	-	21	35	-	*759	*143	40	662	1895
85 Prior year minimum tax credit	*1187	-	-	-	-	-	*-0	*294	-	*4	287	389	213
86 Total income tax after credits	712461	*3467	*387	*1219	*4359	*1512	15042	20898	21896	32591	43733	83633	483724

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2315
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	829	***	*408	-	*200	***	*41	*22	42	***	***	9	***
2 Total assets	18718702	-	*139	-	*80166	***	*129254	*146692	699918	***	***	1379336	***
3 Cash	309744	-	*98	-	*57	***	*6580	*4029	82071	***	***	33400	***
4 Notes and accounts receivable	3023673	-	*41	-	*22818	***	*54027	*29387	219690	***	***	292009	***
5 Less: Allowance for bad debts	88351	-	-	-	-	***	*98	*432	*2125	***	***	18983	***
6 Inventories	3137000	-	-	-	*50166	***	*67491	*33212	246214	***	***	569911	***
7 U.S. govt. obligations, total	*44333	-	-	-	-	***	-	2	-	***	***	37014	***
8 Tax-exempt securities	*38614	-	-	-	-	***	-	-	-	***	***	1132	***
9 Other current assets	845914	-	-	-	*194	***	*612	*38172	23828	***	***	39678	***
10 Loans to stockholders	*18999	-	-	-	-	***	-	-	*55	***	***	96	***
11 Mortgage and real estate loans	*776	-	-	-	-	***	-	-	*401	***	***	375	***
12 Other investments	4408215	-	-	-	-	***	237	*13496	31219	***	***	176916	***
13 Depreciable assets	4128488	-	-	-	*43671	***	*2772	*33918	236447	***	***	469408	***
14 Less: Accumulated depreciation	2184634	-	-	-	*36860	***	*2443	*20685	147541	***	***	269436	***
15 Depletable assets	-	-	-	-	-	***	-	-	-	***	***	-	***
16 Less: Accumulated depletion	-	-	-	-	-	***	-	-	-	***	***	-	***
17 Land	85151	-	-	-	-	***	-	-	*3134	***	***	9693	***
18 Intangible assets (Amortizable)	980233	-	-	-	-	***	-	*29022	*136	***	***	24728	***
19 Less: Accumulated amortization	259112	-	-	-	-	***	-	*16959	96	***	***	5097	***
20 Other assets	4229659	-	-	-	*121	***	*75	*3529	6487	***	***	18490	***
21 Total liabilities	18718702	-	*139	-	*80166	***	*129254	*146692	699918	***	***	1379336	***
22 Accounts payable	1003171	-	-	-	*12647	***	*36642	*16594	90481	***	***	103560	***
23 Mort, notes, and bonds under 1 yr	1054631	-	-	-	*25872	***	*17436	*5402	*68813	***	***	136344	***
24 Other current liabilities	1758792	-	-	-	*7099	***	*43535	*9903	33816	***	***	113730	***
25 Loans from stockholders	*60319	-	-	-	*7843	***	*2820	-	2	***	***	29183	***
26 Mort, notes, bonds, 1 yr or more	4954049	-	-	-	-	***	-	*12431	*23016	***	***	229392	***
27 Other liabilities	4072617	-	-	-	-	***	-111	*4314	*7908	***	***	128994	***
28 Net worth	5815124	-	*139	-	*26705	***	*28931	*98048	475882	***	***	638133	***
29 Capital stock	623626	-	*41	-	*9625	***	*4744	*2833	32783	***	***	17249	***
30 Paid-in or capital surplus	3714886	-	-	-	-	***	-	8	*28934	***	***	36027	***
31 Retained earnings, appropriated	3292	-	-	-	-	***	-	-	-	***	***	-	***
32 Retained earnings-unappropriated	1443981	-	-	-	*7915	***	*19594	14275	*302980	***	***	339215	***
33 Retained earnings (S Corp)	748294	-	*98	-	*9165	***	*6467	*80932	*178060	***	***	306342	***
34 Less: Cost of treasury stock	718955	-	-	-	-	***	*1875	-	*66875	***	***	60699	***
35 Total receipts	18996523	***	*744	-	*223919	***	*217099	*532091	1476331	***	***	1995577	***
36 Business receipts	17753824	***	*744	-	*223919	***	*216810	*531124	1470487	***	***	1968860	***
37 Interest	189186	***	-	-	-	***	*147	172	*2943	***	***	3288	***
38 Interest on govt. obligations	1576	-	-	-	-	***	-	-	*173	***	***	124	***
39 Rents	22891	-	-	-	-	***	-	-	*383	***	***	362	***
40 Royalties	517166	-	-	-	-	***	-	-	-	***	***	1982	***
41 Net S-T cap gain less net LT loss	862	-	-	-	-	***	-	-	-	***	***	757	***
42 Net L-T cap gain less net ST loss	*17660	-	-	-	-	***	-	-	*43	***	***	1377	***
43 Net gain, noncapital assets	8847	-	-	-	-	***	-	-	*88	***	***	306	***
44 Dividends, domestic corporations	1916	-	-	-	-	***	-	-	-	***	***	757	***
45 Dividends, foreign corporations	206325	-	-	-	-	***	-	-	-	***	***	-	***
46 Other receipts	276269	-	-	-	-	***	*142	*795	2214	***	***	17765	***
47 Total deductions	17452954	***	*646	-	*220005	***	*213556	*494458	1398547	***	***	1858866	***
48 Cost of goods	11873807	***	*1	-	*147638	***	*172499	*350715	1091777	***	***	1285269	***
49 Compensation of officers	228174	-	-	-	*14596	***	*2342	*14129	62951	***	***	23031	***
50 Salaries and wages	1425141	***	-	-	*9171	***	*14304	*68578	81992	***	***	167037	***
51 Repairs	78332	***	-	-	*758	***	*197	*1884	2939	***	***	7087	***
52 Bad debts	43264	-	-	-	-	***	*4098	*38	*1464	***	***	2142	***
53 Rent paid on business property	177810	***	*418	-	*4315	***	*1297	*6522	5278	***	***	17515	***
54 Taxes paid	415949	***	-	-	*9976	***	*1340	*7205	37990	***	***	49608	***
55 Interest paid	500701	-	-	-	*9691	***	*5370	*2439	7729	***	***	40975	***
56 Contributions or gifts	9660	-	-	-	*16	***	-	-0	*781	***	***	1603	***
57 Amortization	33673	-	-	-	-	***	-	*15	*121	***	***	1311	***
58 Depreciation	317189	***	-	-	*2638	***	*169	*3357	16759	***	***	30485	***
59 Depletion	-	-	-	-	-	***	-	-	-	***	***	-	***
60 Advertising	649124	-	-	-	*70	***	*746	*5670	8202	***	***	53869	***
61 Pension, prof sh, stock, annuity	101507	***	-	-	-	***	-	*2037	*5303	***	***	8246	***
62 Employee benefit programs	212348	***	-	-	-	***	*201	*3724	10929	***	***	33116	***
63 Net loss, noncapital assets	18199	-	-	-	-	***	-	14	*20	***	***	123	***
64 Other deductions	1368078	***	*226	-	*21136	***	*10994	*28132	64310	***	***	137451	***
65 Total receipts less total deducts	1543570	***	*98	-	*3913	***	*3543	*37632	77784	***	***	136710	***
66 Constructive taxable income from related foreign corporations	408900	-	-	-	-	***	-	-	-	***	***	153	***
67 Net income, total	1950893	***	*98	-	*3913	***	*3543	*37632	77610	***	***	136740	***
68 Net income, Form 1120-A	-	-	-	-	-	***	-	-	-	***	***	-	***
69 Net income, Form 1120-F	-	-	-	-	-	***	-	-	-	***	***	-	***
70 Net income, Form 1120S	224298	-	*98	-	*1258	***	*675	*33136	*60132	***	***	71562	***
71 Statutory special deductions, total	*26152	-	-	-	-	***	-	-	-	***	***	3922	***
72 Net operating loss deduction	*23896	-	-	-	-	***	-	-	-	***	***	3391	***
73 Dividends received deduction	2256	-	-	-	-	***	-	-	-	***	***	530	***
74 Public utility div paid deduction	-	-	-	-	-	***	-	-	-	***	***	-	***
75 Income subject to tax	1700443	***	-	-	*2656	***	*2868	4496	*17478	***	***	61256	***
76 Total income tax before credits	594371	***	-	-	*398	***	*889	1564	*5931	***	***	21168	***
77 Income tax	592972	***	-	-	*398	***	*889	1564	*5931	***	***	21071	***
78 Personal holding company tax	-	-	-	-	-	***	-	-	-	***	***	-	***
79 Recapture taxes	-	-	-	-	-	***	-	-	-	***	***	-	***
80 Alternative minimum tax	*1399	-	-	-	-	***	-	-	-	***	***	97	***
81 Foreign tax credit	256980	-	-	-	-	***	-	-	-	***	***	92	***
82 U.S. Possessions tax credit	5887	***	-	-	-	***	519	1564	256	***	***	-	***
83 Nonconventional source fuel credit	-	-	-	-	-	***	-	-	-	***	***	-	***
84 General business credit	1942	-	-	-	-	***	-	-	-	***	***	7	***
85 Prior year minimum tax credit	322	-	-	-	-	***	-	-	-	***	***	-	***
86 Total income tax after credits	329239	***	-	-	*398	***	*370	-	*5675	***	***	21069	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Women's and children's clothing

MINOR INDUSTRY 2345
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	2380	*240	*998	*79	*275	*359	203	113	63	***	10	8	***
2 Total assets	11305796	-	*56774	*18197	*103999	*212014	450018	923873	1001202	***	652102	1178172	***
3 Cash	410484	-	*8787	*863	*34333	*16380	20832	55893	29453	***	36278	104180	***
4 Notes and accounts receivable	2929944	-	*33131	*8087	*10205	*87805	122640	165495	274804	***	188390	280911	***
5 Less: Allowance for bad debts	80698	-	-	-	-	*676	*804	*2013	3021	***	11550	13209	***
6 Inventories	3883810	-	*12692	*5397	*43797	*46324	219217	583188	475781	***	233880	381714	***
7 U.S. govt. obligations, total	*379	-	-	-	*379	-	-	-	-	***	-	-	***
8 Tax-exempt securities	*9200	-	-	-	-	-	-	-	*474	***	-	8726	***
9 Other current assets	590794	-	5	*1134	*3662	*14123	58498	51093	53279	***	34388	65531	***
10 Loans to stockholders	29777	-	-	-	-	*2673	*5007	*41	*1231	***	16629	4196	***
11 Mortgage and real estate loans	*10182	-	-	-	-	-	-	-	1787	***	-	918	***
12 Other investments	1379025	-	-	-	-	*3625	-	*7818	64042	***	53426	127798	***
13 Depreciable assets	2252090	-	*7059	*6612	*24336	*73580	52359	96616	217425	***	148934	288712	***
14 Less: Accumulated depreciation	1229850	-	*4854	*3896	*20366	*37351	32090	57209	146853	***	82060	133030	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	-	-	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	-	-	***
17 Land	66835	-	-	-	*3901	*6497	*316	*986	*9840	***	1339	6040	***
18 Intangible assets (Amortizable)	629449	-	12	*95	-	*687	*3641	*9542	*2280	***	67223	37793	***
19 Less: Accumulated amortization	158439	-	2	*95	-	*387	*974	*3018	*27	***	35556	1576	***
20 Other assets	582814	-	*-56	-	*3752	*-1265	*1375	*15441	20707	***	782	19468	***
21 Total liabilities	11305796	-	*56774	*18197	*103999	*212014	450018	923873	1001202	***	652102	1178172	***
22 Accounts payable	2489820	-	*6887	*5355	*2437	*90916	141292	323733	220074	***	79262	110765	***
23 Mort, notes, and bonds under 1 yr	636016	-	17	*2207	*956	*23811	*50406	*75157	95950	***	132300	32510	***
24 Other current liabilities	1022470	-	*1134	*677	*31845	*24976	30814	39180	145531	***	64015	146820	***
25 Loans from stockholders	338115	-	6	*27385	*15777	*14419	*53807	*28307	*10651	***	18876	8798	***
26 Mort, notes, bonds, 1 yr or more	1710885	-	-	*5577	*2364	*730	*13548	*91311	*96029	***	85282	198217	***
27 Other liabilities	128964	-	-	-	*2364	-	*8773	*116	*6641	***	12217	27046	***
28 Net worth	4979527	-	*48731	*-23005	*48255	*57162	151376	366070	426326	***	260150	654016	***
29 Capital stock	362493	-	*19722	*788	*10390	*17980	19329	16032	6213	***	16598	12701	***
30 Paid-in or capital surplus	1849925	-	-	-	*797	*14845	*23900	*70441	67739	***	130609	124137	***
31 Retained earnings, appropriated	*14936	-	-	-	-	500	-	-	*14436	***	-	-	***
32 Retained earnings-unappropriated	2658168	-	*-2316	*-23793	*30251	*-6577	*50468	*138048	*57539	***	90186	142394	***
33 Retained earnings (S Corp)	1377028	-	*31334	-	*6816	*30464	*91727	*216623	358011	***	23744	377541	***
34 Less: Cost of treasury stock	1283023	-	10	-	-	*49	*34048	*75074	*77612	***	986	2756	***
35 Total receipts	22263899	*164296	*177803	*75513	*662489	*1108562	1743776	2734383	2563305	***	1575642	2105256	***
36 Business receipts	21693571	162974	*177803	*75500	*661535	*1108519	1738225	2680851	2551145	***	1456506	1914136	***
37 Interest	32912	*316	-	*14	*228	*1	*199	*1206	*1062	***	3879	2554	***
38 Interest on govt. obligations	*22385	-	-	-	-	-	-	-	*342	***	-	2169	***
39 Rents	8620	211	-	-	-	-	-	*442	*47	***	278	77	***
40 Royalties	160977	-	-	-	-	-	-	*40384	*764	***	6204	14111	***
41 Net S-T cap gain less net LT loss	*750	-	-	-	-	-	*528	-	*161	***	31	-	***
42 Net L-T cap gain less net ST loss	89290	-	-	-	*396	6	-	*1642	*4832	***	81127	1	***
43 Net gain, noncapital assets	*2483	-	-	-	-	-	-	-	*64	***	6	456	***
44 Dividends, domestic corporations	*645	-	-	-	-	1	*28	*10	*422	***	-	-0	***
45 Dividends, foreign corporations	*16760	-	-	-	-	-	-	4	*2462	***	-	2284	***
46 Other receipts	235506	795	-	-	*330	35	*4796	*9845	*2005	***	27612	169466	***
47 Total deductions	20831060	156759	*161798	*71761	*641127	*1059640	1678078	2612747	2462329	***	1421122	1887477	***
48 Cost of goods	15461356	117663	*80150	*43160	*463850	*803567	1345875	1894016	2014055	***	1099964	1286970	***
49 Compensation of officers	556924	1608	*5709	*4969	*79051	*25376	*47584	71598	63659	***	20032	44360	***
50 Salaries and wages	1552035	10377	*22582	-	*58099	*108825	93579	207275	129328	***	63904	166113	***
51 Repairs	48798	143	*1753	*305	*1614	*4375	3464	2401	2092	***	842	6919	***
52 Bad debts	35151	95	-	*138	-	*3342	*691	*3689	*3304	***	760	2671	***
53 Rent paid on business property	343382	591	*10579	*2812	*14325	*23493	19747	21046	23558	***	16845	35380	***
54 Taxes paid	384816	3244	*4467	*1716	*8891	*22293	29518	84548	35084	***	17389	37787	***
55 Interest paid	321886	6984	*406	*1443	*1678	*2137	24679	45566	40350	***	24828	17898	***
56 Contributions or gifts	12890	7	*26	-	*4	1	*52	*359	*346	***	468	2560	***
57 Amortization	33129	439	-0	*6	*29	*66	*591	*1041	*573	***	832	4959	***
58 Depreciation	163421	1527	*904	*395	*1614	*4420	3387	7232	10649	***	9953	23439	***
59 Depletion	-	-	-	-	-	-	-	-	-	***	-	-	***
60 Advertising	372264	5121	*2532	*1199	*4484	*3360	*4569	*14760	7434	***	32571	45823	***
61 Pension, prof sh, stock, annuity	48527	-	-	-	*13419	21	*550	*2323	*5607	***	4697	8473	***
62 Employee benefit programs	139906	197	*393	-	*704	*5193	*23238	*11076	6984	***	13809	20842	***
63 Net loss, noncapital assets	9117	-	-	-	-	*2698	-	*2865	*118	***	27	1322	***
64 Other deductions	1347458	8765	*32295	*15617	*-6635	*50472	80555	242952	119190	***	114202	181961	***
65 Total receipts less total deducts	1432839	*7537	*16005	*3752	*21362	*48922	65698	121636	100975	***	154521	217779	***
66 Constructive taxable income from related foreign corporations	*17329	-	-	-	-	-	-	-	-	***	-	644	***
67 Net income, total	1427784	*7537	*16005	*3752	*21362	*48922	65698	121636	100633	***	154521	216254	***
68 Net income, Form 1120-A	*3118	-	*3118	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	***	-	-	***
70 Net income, Form 1120S	521568	-	*12825	-	*13352	*47520	*54608	*95585	80366	***	4259	148779	***
71 Statutory special deductions, total	127454	*10	*2550	*3752	-	*730	*3442	*10	*15384	***	75516	451	***
72 Net operating loss deduction	123996	*10	*2550	*3752	-	*730	*3423	-	*12627	***	75516	-	***
73 Dividends received deduction	3458	-	-	-	-	1	*20	*10	*2757	***	-	451	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
75 Income subject to tax	780583	7527	*629	-	*8010	*671	*7647	*26042	*6704	***	74745	67023	***
76 Total income tax before credits	273486	2634	*95	-	*1795	*116	*2072	*9742	*2472	***	27367	23358	***
77 Income tax	270397	2634	*95	-	*1795	*116	*2072	*8819	*2246	***	25917	23358	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	-	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	-	-	***
80 Alternative minimum tax	3089	-	-	-	-	-	-	*923	*227	***	1450	-	***
81 Foreign tax credit	8997	-	-	-	-	-	-	*413	-	***	357	1180	***
82 U.S. Possessions tax credit	17400	-	-	-	-	-	113	318	-	***	16970	-	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	-	***
84 General business credit	696	-	10	-	-	21	-	-	-	***	-	617	***
85 Prior year minimum tax credit	158	-	-	-	-	-	-	-	-	***	158	-	***
86 Total income tax after credits	246235	2634	*85	-	*1795	*95	*1959	*9011	*2472	***	9883	21561	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Other apparel and accessories

MINOR INDUSTRY 2388
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	2304	*234	*873	*170	*595	*116	*172	*62	53	*13	7	7	**
2 Total assets	3988856	-	*12463	*37425	*196627	*75881	*428798	*346852	810289	*405604	455780	1219137	**
3 Cash	213081	-	*5461	*6218	*26169	*13787	*10661	*23018	29527	*6110	18532	73598	**
4 Notes and accounts receivable	989512	-	-	-	*49433	*21494	*89723	*66414	230172	*88824	136798	306653	**
5 Less: Allowance for bad debts	86302	-	-	-	*79	-	*2862	*1093	*9302	*5952	57144	9871	**
6 Inventories	1436505	-	*404	-	*72150	*15246	*188861	*142702	285223	*209959	187907	334053	**
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	235581	-	-	*13483	*12906	*1887	*38613	*10102	65751	*23022	21577	48240	**
10 Loans to stockholders	*18196	-	-	-	-	*863	-	-	*11599	-	-	5735	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	264048	-	-	-	-	*7372	*39919	*67516	*50461	*22884	28609	47286	**
13 Depreciable assets	1271116	-	*29171	*38706	*72855	*49006	*198959	*22556	225683	*78371	182587	373223	**
14 Less: Accumulated depreciation	696102	-	*22573	*23194	*42822	*37923	*140726	*11320	110251	*39660	93060	174573	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	9777	-	-	-	-	-	*855	-	*2364	*279	791	5489	**
18 Intangible assets (Amortizable)	349150	-	-	-	*4213	*5284	*2690	*6831	*23785	*10629	30659	265059	**
19 Less: Accumulated amortization	68158	-	-	-	*2063	*1134	*1419	*871	*4246	*3824	6448	48154	**
20 Other assets	52451	-	-	*2211	*3864	*-0	*3524	*20997	*9522	*14961	4972	-7601	**
21 Total liabilities	3988856	-	*12463	*37425	*196627	*75881	*428798	*346852	810289	*405604	455780	1219137	**
22 Accounts payable	511799	-	-	-	*29723	*6699	*69607	*41996	126203	*59158	64460	113954	**
23 Mort, notes, and bonds under 1 yr	399082	-	*1568	*10318	*6500	-	*47745	*13121	147310	*56928	9887	105704	**
24 Other current liabilities	399235	-	*1797	*4279	*11777	*886	*56019	*88355	53993	*53758	52352	76018	**
25 Loans from stockholders	153540	-	*404	*4256	*39002	*12861	*31894	*36413	*22549	*6100	-	63	-
26 Mort, notes, bonds, 1 yr or more	691095	-	*7369	-	*3188	*19496	*16510	*6927	109810	*93990	100723	333083	**
27 Other liabilities	403274	-	*20	-	*1231	-	-	*6891	*345486	*2429	16221	30996	**
28 Net worth	1430831	-	*1304	*18572	*105206	*35940	*207023	*153150	4938	*133242	212137	559318	**
29 Capital stock	97558	-	*5414	*851	*4023	*5123	*5814	*12401	41399	*560	7333	14639	**
30 Paid-in or capital surplus	1270113	-	-	-	*40982	*21362	*28589	*23196	*705540	*59392	61483	329568	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	-468171	-	*-4110	*17721	*61830	*10858	*51225	*11473	*-917084	*45353	128763	125801	**
33 Retained earnings (S Corp)	591963	-	-	-	-	*1771	*121395	*109407	*180519	*34967	45709	98195	-
34 Less: Cost of treasury stock	60632	-	-	-	*1628	*3174	-	*3328	*5435	*7030	31151	8886	**
35 Total receipts	8462594	*66145	*324805	*312948	*653987	*173843	*768491	*794801	2205083	*792871	892318	1477301	**
36 Business receipts	8277258	*66094	*324805	*312563	*653870	*156823	*764683	*736450	2191557	*785234	887789	1397392	**
37 Interest	7072	*4	-	*385	*118	*124	*189	12	*2062	*357	586	3236	**
38 Interest on govt. obligations	64	34	-	-	-	-	-	-	-	19	11	-	-
39 Rents	*2056	-	-	-	-	-	*403	-	*11	281	13	1349	**
40 Royalties	*5139	-	-	-	-	-	-	-	*32	-	100	5006	**
41 Net S-T cap gain less net LT loss	*37	-	-	-	-	-	*7	-	-	*30	-	-	-
42 Net L-T cap gain less net ST loss	*39071	10	-	-	-	-	*49	-	-	*1064	691	37258	-
43 Net gain, noncapital assets	*16040	-	-	-	-	*15590	*159	-	*26	1	163	100	-
44 Dividends, domestic corporations	*767	-	-	-	-	-	*525	-	*201	*41	-	-	-
45 Dividends, foreign corporations	*34	-	-	-	-	-	*34	-	-	-	-	-	-
46 Other receipts	115056	*3	-	-	-	*1306	*2443	*58340	11194	*5844	2965	32961	**
47 Total deductions	8029879	*60939	*320196	*304821	*613675	*156817	*729436	*765704	2118586	*745126	847239	1367339	**
48 Cost of goods	5671806	*45947	*81489	*228069	*282952	*99848	*529807	*562770	1724283	*586632	644470	885539	**
49 Compensation of officers	199010	*2381	*6659	*21067	*17266	*10483	*17217	*46265	*40542	*10978	14432	11719	**
50 Salaries and wages	677924	*1315	*71487	*1024	*157318	*7393	*58907	*48649	87747	*43665	63013	137408	**
51 Repairs	22189	*80	*747	*3440	*3084	*1073	*252	*162	4179	*1048	2029	6094	**
52 Bad debts	17163	*312	-	-	*230	*3769	*624	*1064	*1285	*2199	1458	6223	**
53 Rent paid on business property	109677	*984	*8606	*12256	*16600	*5440	*6162	*6865	9813	*6801	9074	27076	**
54 Taxes paid	192728	*3314	*9291	*18789	*25843	*2674	*14012	*24453	45154	*10209	13517	25471	**
55 Interest paid	159042	*513	*2553	*723	*2276	*1236	*19460	*15944	35848	*19098	18263	43127	**
56 Contributions or gifts	3651	*41	*41	*60	*235	*11	*165	*4	*785	*561	403	1345	**
57 Amortization	17745	*341	-	-	*640	*287	*1084	*392	*1326	*1054	2382	10238	**
58 Depreciation	114383	*984	*5375	*6355	*9901	*1383	*13993	*2508	22307	*9621	12127	29830	**
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	90958	*713	-	-	*6971	*2448	*4059	*6349	14387	*5415	4473	46143	**
61 Pension, prof sh, stock, annuity	12299	-	-	-	-	-	*313	*2827	*1832	*943	2292	4092	**
62 Employee benefit programs	53106	*396	*399	-	*368	*95	*9465	*2197	14406	*1561	8401	15819	**
63 Net loss, noncapital assets	4554	-	-	-	-	-	-	*411	*332	*18	340	3452	**
64 Other deductions	683643	*3620	*133547	*13037	*89991	*20677	*53918	*44844	114360	*45321	50566	113763	**
65 Total receipts less total deducts	432715	*5206	*4609	*8127	*40312	*17026	*39055	*29097	86497	*47744	45079	109963	**
66 Constructive taxable income from related foreign corporations	*1167	-	-	-	-	-	*1	-	*877	-	-	290	-
67 Net income, total	433818	*5172	*4609	*8127	*40312	*17026	*39056	*29097	87373	*47725	45069	110253	**
68 Net income, Form 1120-A	*58	-	-	-	*58	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	213768	-	*61	-	*27692	*1265	*36365	*14883	*59318	*17902	15356	40925	-
71 Statutory special deductions, total	50074	*695	*2533	-	*58	*15663	*368	98	*5060	*5868	-	19732	**
72 Net operating loss deduction	49513	*695	*2533	-	*58	*15663	-	98	*4900	*5835	-	19732	**
73 Dividends received deduction	*561	-	-	-	-	-	*368	-	*160	*33	-	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	170123	*4477	*2015	*8127	*12562	*98	*2469	*14116	*22995	*23956	29713	49596	**
76 Total income tax before credits	53494	*676	*302	*1219	*1995	*71	*645	*4794	*8050	*8263	10178	17301	**
77 Income tax	52793	*671	*302	*1219	*1995	*15	*645	*4794	*7781	*8168	10118	17085	**
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	*471	*5	-	-	-	*57	-	-	*39	*95	60	215	-
81 Foreign tax credit	173	-	-	-	-	-	-	-0	-	-	9	163	-
82 U.S. Possessions tax credit	1453	-	-	-	-	-	342	4	1107	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	*95	-	-	-	-	-	-	-	-	*95	-	-	-
85 Prior year minimum tax credit	*389	-	-	-	-	-	*-0	-	-	-	-	389	**
86 Total income tax after credits	51384	*676	*302	*1219	*1995	*71	*302	*4790	*6943	*8168	10169	16749	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Miscellaneous fabricated textile products; textile products, not elsewhere classified

MINOR INDUSTRY 2390
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2853	***	*1087	*117	*793	***	490	*85	42	28	***	7	**
2 Total assets	6951240	***	*23393	*28451	*300503	***	1020990	*628050	664439	902262	***	2685803	**
3 Cash	477790	***	*546	*1212	*60102	***	127224	*28088	52197	79564	***	72584	**
4 Notes and accounts receivable	1618585	***	*495	-	*132431	***	288956	*238091	186542	211797	***	355805	**
5 Less: Allowance for bad debts	49307	***	-	-	*6546	***	*1200	*4707	*5987	2343	***	19573	**
6 Inventories	1450706	***	*12872	-	*25882	***	232436	*260319	212269	259943	***	275893	**
7 U.S. govt. obligations, total	*88429	***	-	-	-	***	-	-	*761	*38655	***	10041	-
8 Tax-exempt securities	*21532	***	-	-	-	***	2786	2743	-	*1242	***	14761	-
9 Other current assets	180754	***	-	*908	*1420	***	51002	*12701	28464	17182	***	44669	**
10 Loans to stockholders	105231	***	-	*8033	*15105	***	*16093	*613	*26876	*1534	***	33532	**
11 Mortgage and real estate loans	*2147	***	-	-	-	***	-	-	301	*1846	***	-	-
12 Other investments	1325814	***	-	-	*25005	***	*66127	*1172	*12485	78571	***	1085823	**
13 Depreciable assets	2789090	***	*51466	*57623	*208444	***	485301	*165733	212638	428592	***	857147	**
14 Less: Accumulated depreciation	1463503	***	*43073	*39325	*163605	***	300239	*96356	107374	239612	***	289417	**
15 Depletable assets	-	***	-	-	-	***	-	-	-	-	***	-	-
16 Less: Accumulated depletion	-	***	-	-	-	***	-	-	-	-	***	-	-
17 Land	43593	***	-	-	-	***	*6171	*4453	*9932	6467	***	11924	**
18 Intangible assets (Amortizable)	246394	***	-	-	-	***	*4400	*4067	*44922	*1151	***	177055	**
19 Less: Accumulated amortization	38199	***	-	-	-	***	*647	*1411	*11613	*232	***	16203	**
20 Other assets	152186	***	*1088	-	*2265	***	42581	*12543	*2025	17906	***	71763	**
21 Total liabilities	6951240	***	*23393	*28451	*300503	***	1020990	*628050	664439	902262	***	2685803	**
22 Accounts payable	911015	***	*21088	-	*93805	***	140275	*106997	138415	125382	***	132337	**
23 Mort, notes, and bonds under 1 yr	870750	***	-	*2817	*25066	***	160244	*56934	63202	*97158	***	428864	**
24 Other current liabilities	471734	***	*143	*1050	*16289	***	77763	*85858	86338	49790	***	100606	**
25 Loans from stockholders	200329	***	*50731	-	*18571	***	*22574	*23983	*1420	*442	***	62700	**
26 Mort, notes, bonds, 1 yr or more	1710778	***	*3348	-	-	***	155690	*180811	94604	98211	***	1110247	**
27 Other liabilities	180586	***	-	-	*57	***	*5206	-	*2362	48190	***	78677	**
28 Net worth	2606048	***	*-51918	*24584	*146714	***	459237	*173467	278098	483090	***	772371	**
29 Capital stock	198514	***	*2955	*117	*19061	***	30531	*25622	36050	56642	***	13132	**
30 Paid-in or capital surplus	1070481	***	*4948	-	*2280	***	82265	*27438	*19025	*152409	***	666340	**
31 Retained earnings, appropriated	*327	***	-	-	-	***	-	-	-	*327	***	-	-
32 Retained earnings-unappropriated	681055	***	*-2783	-	*23782	***	231632	*33882	*83080	*200227	***	23547	**
33 Retained earnings (S Corp)	789458	***	*-57039	*24467	*128057	***	*141698	*90847	*150023	*88766	***	87374	-
34 Less: Cost of treasury stock	133787	***	-	-	*26466	***	*26889	*4322	*10080	*15281	***	18023	-
35 Total receipts	11898120	***	*68412	*277915	*1308361	***	2099513	*1571798	1316384	1795261	***	1692107	**
36 Business receipts	11723219	***	*68386	*277915	*1307530	***	2080651	*1562635	1306380	1774684	***	1597938	**
37 Interest	59182	***	-	-	*10	***	4153	*2500	*2544	*4774	***	43191	**
38 Interest on govt. obligations	1411	***	-	-	*136	***	*134	91	*161	*60	***	352	**
39 Rents	*661	***	-	-	-	***	-	-	*60	*283	***	318	**
40 Royalties	*14767	***	-	-	-	***	-	-	-	*4395	***	8735	**
41 Net S-T cap gain less net LT loss	14083	***	-	-	-	***	-	-	-	-	***	14083	**
42 Net L-T cap gain less net ST loss	*253	***	-	-	-	***	*117	*58	2	-	***	42	**
43 Net gain, noncapital assets	7126	***	-	-	-	***	*995	*902	*206	*3425	***	880	**
44 Dividends, domestic corporations	*1669	***	-	-	-	***	*245	-	*92	*234	***	1098	**
45 Dividends, foreign corporations	13596	***	-	-	-	***	-	-	-	-	***	13596	**
46 Other receipts	62152	***	*26	-	*686	***	13217	*5611	6939	7405	***	11876	**
47 Total deductions	11269760	***	*62298	*265750	*1254354	***	1999044	*1512275	1250226	1662933	***	1583015	**
48 Cost of goods	8319092	***	*33333	*122967	*835643	***	1424715	*1204054	971525	1295544	***	1132393	**
49 Compensation of officers	374836	***	-	*40101	*76152	***	113089	*33368	29123	31880	***	12714	**
50 Salaries and wages	670957	***	-	*38929	*96041	***	132556	*70495	77640	100768	***	78944	**
51 Repairs	30652	***	*91	*376	*5985	***	5146	*2896	3970	5950	***	3237	**
52 Bad debts	37026	***	-	-	*2628	***	5651	*4176	4829	5939	***	5140	**
53 Rent paid on business property	133476	***	*9897	*4649	*36632	***	22551	*8670	14387	11240	***	6510	**
54 Taxes paid	224460	***	*2783	*6730	*51036	***	48097	*12485	22971	31086	***	19370	**
55 Interest paid	218852	***	*1123	*136	*5693	***	27096	*40312	18043	22701	***	87844	**
56 Contributions or gifts	1885	***	-	-	*38	***	*212	*52	*132	*221	***	1046	**
57 Amortization	26694	***	-	-	-	***	*2199	*3197	*1351	*834	***	18734	**
58 Depreciation	221026	***	*1824	*10744	*7893	***	45177	*17739	13718	31990	***	61038	**
59 Depletion	-	***	-	-	-	***	-	-	-	-	***	-	-
60 Advertising	100841	***	*1095	*1495	*5649	***	7423	*24804	18612	21107	***	13002	**
61 Pension, prof sh, stock, annuity	41051	***	-	-	*1628	***	15986	*3788	*3105	*5013	***	2523	**
62 Employee benefit programs	111800	***	-	-	*14939	***	28723	*4157	*9998	16227	***	18667	**
63 Net loss, noncapital assets	6319	***	-	-	-	***	*4574	*60	*15	*59	***	893	-
64 Other deductions	750795	***	*12151	*39622	*114396	***	115850	*82022	60806	82374	***	120960	**
65 Total receipts less total deducts	628360	***	*6114	*12166	*54007	***	100469	*59523	66158	132327	***	109092	**
66 Constructive taxable income from related foreign corporations	1986	***	-	-	-	***	-	-	-	-	***	1986	**
67 Net income, total	628934	***	*6114	*12166	*53872	***	100334	*59431	65996	132267	***	110726	**
68 Net income, Form 1120-A	*2335	***	*2335	-	-	***	-	-	-	-	***	-	-
69 Net income, Form 1120-F	-	***	-	-	-	***	-	-	-	-	***	-	-
70 Net income, Form 1120S	311672	***	*3779	*12166	*52737	***	*58310	*36437	*37816	*85595	***	7926	-
71 Statutory special deductions, total	50800	***	*2335	-	-	***	*2031	*757	*5752	*1992	***	34783	**
72 Net operating loss deduction	48553	***	*2335	-	-	***	*1859	*757	*5752	*1807	***	32894	**
73 Dividends received deduction	*2247	***	-	-	-	***	*172	-	-	*186	***	1889	**
74 Public utility div paid deduction	-	***	-	-	-	***	-	-	-	-	***	-	-
75 Income subject to tax	266462	***	-	-	*1134	***	39993	*22237	*22428	*44680	***	68018	-
76 Total income tax before credits	90210	***	-	-	*170	***	12479	*7479	*7645	*15265	***	24291	**
77 Income tax	89300	***	-	-	*170	***	12418	*7479	*7570	*15188	***	23629	-
78 Personal holding company tax	-	***	-	-	-	***	-	-	-	-	***	-	-
79 Recapture taxes	2	***	-	-	-	***	-	-	-	-	***	-	-
80 Alternative minimum tax	909	***	-	-	-	***	*60	-	*74	*77	***	662	**
81 Foreign tax credit	129	***	-	-	-	***	-	-	80	-	***	-	-
82 U.S. Possessions tax credit	3329	***	-	-	-	***	33	89	-	-	***	-	-
83 Nonconventional source fuel credit	-	***	-	-	-	***	-	-	-	-	***	-	-
84 General business credit	*831	***	-	-	-	***	35	-	*759	-	***	37	-
85 Prior year minimum tax credit	*319	***	-	-	-	***	-	*294	-	*4	***	-	-
86 Total income tax after credits	85602	***	-	-	*170	***	12410	*7096	*6806	*15261	***	24254	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 13
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	13787	*690	4846	1558	1898	1965	2086	416	181	70	40	24	14
2 Total assets	70750150	-	179189	266397	708409	1369211	4656718	2959021	2722026	2503089	2903003	3694833	48788254
3 Cash	2343221	-	44358	*53789	89724	179584	449672	213274	219597	189704	163548	160954	579016
4 Notes and accounts receivable	7167984	-	*17289	*28854	174144	300260	1019134	537104	464405	373398	343475	794171	3115749
5 Less: Allowance for bad debts	131714	-	-	-	*142	*365	10015	*6112	7801	10463	5733	20196	70887
6 Inventories	8317100	-	*10627	*37647	86815	249145	1170131	734630	797456	747732	595587	642717	3244614
7 U.S. govt. obligations, total	244970	-	-	-	-	-	*19188	-	*23917	908	20390	118470	62097
8 Tax-exempt securities	*15168	-	-	-	-	-	*1156	-	*1590	-	-	12422	-
9 Other current assets	5813837	-	*2612	*2400	18810	31662	171615	181629	95302	101539	177684	157225	4873359
10 Loans to stockholders	158628	-	*17934	*3167	*15098	22321	35521	*15656	6125	*9120	14266	561	18859
11 Mortgage and real estate loans	1333632	-	-	*21589	-	*14600	*8979	*3845	-	-	-	698	1283920
12 Other investments	9376185	-	*259	*11549	*30437	*24807	198564	61983	90845	164336	278067	378059	8137278
13 Depreciable assets	42998499	-	231700	381584	770934	1499758	3510809	2038356	1805549	1463154	1374940	1952687	27969028
14 Less: Accumulated depreciation	22948072	-	162280	284931	521515	1045816	2164563	1120790	1002675	774801	705276	956824	14208601
15 Depletable assets	4019663	-	*74021	-	-	*1727	*3503	*27943	*25852	*40136	260156	274996	3311328
16 Less: Accumulated depletion	133115	-	*59851	-	-	-	-	-	*754	-	26886	28522	17101
17 Land	1092692	-	*2365	*12151	*34335	37985	169398	123895	155820	114727	88529	84291	269196
18 Intangible assets (Amortizable)	1467216	-	*2529	*290	*9352	7946	42878	35375	10186	*8727	211328	137564	1001041
19 Less: Accumulated amortization	132391	-	*2384	*71	*1081	7768	18881	4549	3275	*457	8270	28853	56802
20 Other assets	9746647	-	*10	*-1622	*1497	53364	49626	116781	39888	75329	121198	14416	9276161
21 Total liabilities	70750150	-	179189	266397	708409	1369211	4656718	2959021	2722026	2503089	2903003	3694833	48788254
22 Accounts payable	5369475	-	*17874	*13292	64027	196606	560857	269902	254249	177103	178817	299902	3336847
23 Mort, notes, and bonds under 1 yr	3058559	-	*6890	*43594	76068	128179	498604	298133	326161	231043	235006	161803	1053077
24 Other current liabilities	11161033	-	9291	*15690	48108	67279	312186	185116	222780	155851	203896	375106	9565731
25 Loans from stockholders	890616	-	*41857	*31065	*31154	264018	178681	123861	61144	101315	34031	23490	-
26 Mort, notes, bonds, 1 yr or more	16598992	-	*24127	*13095	176336	327968	779657	490039	501431	353297	686976	666920	12579147
27 Other liabilities	3960918	-	*1912	*19991	*-1184	*1841	39890	128088	83626	290813	67750	91474	3236718
28 Net worth	29710557	-	77238	129671	313900	383320	2286843	1463881	1272635	1193668	1496528	2076139	19016735
29 Capital stock	1567145	-	7004	*34850	63796	71850	230951	101697	67607	59374	67497	136371	726150
30 Paid-in or capital surplus	9547782	-	*9604	*9856	*33413	28110	158232	83486	237373	300064	148146	270411	8269086
31 Retained earnings, appropriated	82922	-	-	-	-	*17600	*46204	*1566	*332	*4449	10082	2689	-
32 Retained earnings-unappropriated	15369397	-	*21912	*42941	138334	235423	1028258	398014	528243	482839	827570	1427012	10238852
33 Retained earnings (S Corp)	4013669	-	*41677	*48087	*109473	42805	895456	899610	478570	411391	479381	355901	251317
34 Less: Cost of treasury stock	870359	-	*2960	*6063	*31116	*12468	72258	*20492	*39490	64449	36149	116244	468670
35 Total receipts	84884934	*368142	1151736	961782	2210427	4254912	12663384	6758668	6056613	4926392	4456124	7344739	33732017
36 Business receipts	82594904	*335507	1144428	958573	2187462	4220471	12507005	6668983	5947522	4814266	4351647	7128025	32331014
37 Interest	709964	*3592	*747	*833	5210	3589	17425	9592	6648	17699	14663	29212	600755
38 Interest on govt. obligations	9145	-	-	-	-	-	*1598	*5	*397	*1166	1097	1457	3424
39 Rents	59363	683	-	-	*1566	*300	13610	*3172	9221	2418	2624	4681	21088
40 Royalties	57859	3497	-	-	-	-	*13	*4	-	-	796	7294	46254
41 Net S-T cap gain less net LT loss	15679	-	-	-	-	*67	*969	*566	*671	*9	382	297	12719
42 Net L-T cap gain less net ST loss	257823	*8191	-	-	*79	*9056	16175	*5190	10049	*3852	24920	45506	134806
43 Net gain, noncapital assets	105922	*12009	*2724	*1060	*8352	11229	29705	16004	5519	1034	1423	3897	12968
44 Dividends, domestic corporations	32903	-	-	-	*-0	*70	*1780	*511	*269	*21311	2020	5924	1018
45 Dividends, foreign corporations	91369	-	-	-	-	-	-	*2162	*867	*2075	13715	3790	68760
46 Other receipts	950002	*4664	*3837	*1316	7757	10130	75104	52479	75450	62563	42838	114655	499211
47 Total deductions	81289856	*321796	1070821	885866	2107272	4017468	11956171	6431488	5749569	4663497	4163010	6988073	32934823
48 Cost of goods	62248903	*191777	482060	477353	1360877	2613490	9140550	5298117	4755860	3904265	3406138	5594496	25023922
49 Compensation of officers	1307240	*18520	107638	*39537	102463	160190	365246	183114	94103	46561	36783	41742	111341
50 Salaries and wages	4166748	*31620	*140293	*124975	168266	304255	683854	238665	205938	180286	157887	304545	1626163
51 Repairs	809191	*4683	20009	*27841	35926	100472	104280	25779	20742	14397	12461	33728	408875
52 Bad debts	113508	274	*5552	*113	*915	*6561	18034	12182	4981	6259	5429	17389	35820
53 Rent paid on business property	524058	*5832	41725	*11657	21714	44063	89364	29588	21032	11305	11679	28308	207793
54 Taxes paid	1542710	*7003	48747	31626	64049	107690	263841	100916	97330	98913	69413	102613	550570
55 Interest paid	1828097	*9772	4774	*14733	20849	43679	122549	73354	72543	46947	74103	80498	1264298
56 Contributions or gifts	33159	*386	-	*94	*496	1054	2678	1572	1955	1929	2047	3499	17450
57 Amortization	52374	*1170	*71	*58	*701	*832	4441	1517	1431	1870	6952	3405	29925
58 Depreciation	2685579	*6217	18735	30462	72403	150256	312903	145621	137786	97426	86310	154757	1472704
59 Depletion	299914	-	*10621	-	-	-	*4640	*13527	*1084	*14056	20779	2275	232932
60 Advertising	388792	*1126	*4145	*1422	8865	5021	38825	12831	17848	25199	29732	63094	180684
61 Pension, prof sh, stock, annuity	284991	*1099	-	*965	*4511	11602	35771	20199	15067	14387	13529	42291	125570
62 Employee benefit programs	603950	*3575	*8172	*4158	32301	35045	115802	43233	57022	36645	28431	69082	170484
63 Net loss, noncapital assets	19480	*2983	*141	-	-	*113	4256	*1292	619	*1437	2274	1349	5016
64 Other deductions	4381161	*35759	178138	120875	212936	433145	649139	229981	244230	161616	199061	445003	1471279
65 Total receipts less total deducts	3595078	*46346	80915	75916	103155	237443	707212	327179	307043	262895	293114	356665	797193
66 Constructive taxable income from related foreign corporations	46986	-	-	-	-	-	-	-	-	-	8245	1999	36742
67 Net income, total	3632919	*46346	80915	75916	103155	237443	705614	327174	306646	261729	300262	357207	830511
68 Net income, Form 1120-A	*2842	-	*2842	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*119	*119	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1587270	*19749	*75008	*65214	*69322	171182	458549	256174	172196	88872	115554	90986	4465
71 Statutory special deductions, total	336812	*11038	*3089	*2719	*919	*11218	18212	*4217	23356	50087	3314	8744	199901
72 Net operating loss deduction	278349	*11038	*3089	*2719	*918	*11169	16966	*1697	*22301	*32215	1900	749	173587
73 Dividends received deduction	58463	-	-	-	*-0	*49	*1245	*2520	*1055	*17871	1414	7994	26314
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	1709361	*15559	*2818	*7983	32914	55044	228897	66784	111094	122995	181650	257477	626146
76 Total income tax before credits	606356	*4911	*423	*1200	6368	13332	71647	22543	39125	44206	62010	86985	253606
77 Income tax	569593	*4911	*423	*1200	6368	12853	71287	22176	37668	41837	62350	89370	219151
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	44025	-	-	-	-	*479	*360	*367	*1458	*2370	785	461	37747
81 Foreign tax credit	40342	-	-	-	-	-	-	-	-	-	7756	1843	30744
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	12491	105	-	-	-	-	-	-	*1487	*2113	589	1767	6430
84 General business credit	2649	-	-	8	*370	*52	*143	*223	*20	*62	113	862	797
85 Prior year minimum tax credit	4623	-	-	-	-	*480	*1182	*303	*1405	*66	32	348	806
86 Total income tax after credits	546251	*4806	*423	*1191	5998	12800	70322	22016	36213	41966	53521	82166	214829

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Logging, sawmills, and planing mills

MINOR INDUSTRY 2415
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	6844	*374	*2735	*837	701	1123	785	145	84	32	19	***	***
2 Total assets	23967407	-	*71693	*158504	239481	718042	2017198	991087	1373098	1030181	1356792	***	***
3 Cash	718310	-	*26561	*27802	*19467	78625	184887	37750	106326	78246	58305	***	***
4 Notes and accounts receivable	1919896	-	*1936	*8668	*27953	95578	269524	129977	171538	102976	105498	***	***
5 Less: Allowance for bad debts	44648	-	-	-	-	*197	*2895	*788	*1866	*1090	725	***	***
6 Inventories	3013034	-	*1709	*9152	*17738	119987	531755	242127	375352	349797	256652	***	***
7 U.S. govt. obligations, total	*84697	-	-	-	-	-	*8399	-	-	908	20390	***	***
8 Tax-exempt securities	*15168	-	-	-	-	-	*1156	-	*1590	-	-	***	***
9 Other current assets	540552	-	*1861	*1397	*6372	15528	54131	43346	63094	57237	67281	***	***
10 Loans to stockholders	56082	-	*6053	-	*14768	*16189	10528	*2468	*1606	*3051	859	***	***
11 Mortgage and real estate loans	*31454	-	-	*21589	-	*2368	*6705	*791	-	-	-	***	***
12 Other investments	4850932	-	*259	*11549	*1576	*17316	106176	*8655	65081	79714	144301	***	***
13 Depreciable assets	18371075	-	*80899	*321143	416512	981277	1884119	865597	1071437	503928	746941	***	***
14 Less: Accumulated depreciation	9472639	-	*63706	*256252	287880	663035	1208349	470241	641241	287586	385422	***	***
15 Depletable assets	2691673	-	*74021	-	-	*1727	*3503	*20319	*20624	*40136	260156	***	***
16 Less: Accumulated depletion	*116014	-	*59851	-	-	-	-	-	*754	-	26886	***	***
17 Land	760668	-	*1952	*12145	*21387	27583	135002	83506	121948	75980	63879	***	***
18 Intangible assets (Amortizable)	185969	-	*2119	-	*399	*179	13948	*1029	*772	*1134	3627	***	***
19 Less: Accumulated amortization	12296	-	*2119	-	*295	*155	6486	*498	*198	*119	5	***	***
20 Other assets	373492	-	-	*1309	*1485	*25073	25093	27049	17787	25869	41942	***	***
21 Total liabilities	23967407	-	*71693	*158504	239481	718042	2017198	991087	1373098	1030181	1356792	***	***
22 Accounts payable	1120904	-	*7787	*2568	*14533	65800	149853	61193	129092	79188	77544	***	***
23 Mort, notes, and bonds under 1 yr	1929354	-	*6113	*39695	*53960	105789	212902	195988	194171	86018	148182	***	***
24 Other current liabilities	1315842	-	*1160	*513	*4159	23768	72192	28315	50327	35720	43074	***	***
25 Loans from stockholders	298073	-	*10047	*6244	*4768	50182	68955	*46157	*27187	*63449	13558	***	***
26 Mort, notes, bonds, 1 yr or more	7277360	-	*2697	*4229	*82694	246035	440270	182479	300524	123953	320315	***	***
27 Other liabilities	1559230	-	*1	*19825	47	*1358	*20723	*8149	26602	22079	46396	***	***
28 Net worth	10466644	-	*43887	*85430	79320	225111	1052303	468806	645194	619775	707724	***	***
29 Capital stock	669485	-	*3617	*23992	27538	27505	139859	10679	36234	13831	14447	***	***
30 Paid-in or capital surplus	1437735	-	*1129	*5525	-	*17757	58623	*22235	44638	*79951	14657	***	***
31 Retained earnings, appropriated	*74445	-	-	-	-	*17600	*44182	*1566	*332	-	8076	***	***
32 Retained earnings-unappropriated	6795179	-	*22193	*25846	*61049	169418	331430	*111708	349536	372528	408329	***	***
33 Retained earnings (S Corp)	1892522	-	*19308	*36123	*8090	*-2629	497274	327002	*241889	*160665	285466	***	***
34 Less: Cost of treasury stock	402721	-	*2361	*6055	*17356	*4539	*19065	*4384	*27435	*7200	23250	***	***
35 Total receipts	29766925	*127147	*312280	*518173	780567	2166645	4817082	1780436	2780903	1865471	1655041	***	***
36 Business receipts	28890932	*124524	*306346	*516547	765860	2135535	4732515	1758153	2744926	1825747	1607325	***	***
37 Interest	190317	106	*747	-	*1500	3024	7349	*1625	3712	5228	3088	***	***
38 Interest on govt. obligations	3720	-	-	-	-	-	*402	-	*119	*703	1057	***	***
39 Rents	39029	611	-	-	*1566	*287	8670	*691	5805	*2146	619	***	***
40 Royalties	5337	-	-	-	-	-	*13	*4	-	-	796	***	***
41 Net S-T cap gain less net LT loss	14054	-	-	-	-	*67	*730	-	*72	*9	382	***	***
42 Net L-T cap gain less net ST loss	191186	-	-	-	-	*9056	*15816	*49	*6776	*42	24793	***	***
43 Net gain, noncapital assets	64542	*808	*1351	*1060	*6986	*10393	24760	*3152	3305	*595	867	***	***
44 Dividends, domestic corporations	30024	-	-	-	-	*70	*925	-	*143	*21276	1972	***	***
45 Dividends, foreign corporations	25050	-	-	-	-	-	-	*375	*867	*924	118	***	***
46 Other receipts	312735	*1097	*3837	*567	*4656	*8212	25900	16386	15177	8801	14023	***	***
47 Total deductions	28616938	*108796	*276741	*466686	755363	2085690	4475845	1686348	2667939	1728360	1569679	***	***
48 Cost of goods	22078737	*55718	*79353	*213239	431950	1198488	3377590	1331259	2297964	1496291	1350066	***	***
49 Compensation of officers	447442	*13356	*37755	*16284	*39244	94968	105730	47589	48149	15201	11682	***	***
50 Salaries and wages	1425974	*11882	*15926	*79519	*69988	193751	218781	71376	54375	48161	28077	***	***
51 Repairs	279469	*2314	*13911	*23624	*14575	80051	62289	*18241	11801	4891	3016	***	***
52 Bad debts	21989	2	-	-	*113	*4875	3726	*1965	1826	*283	552	***	***
53 Rent paid on business property	185256	*4299	*13944	*3138	*3186	12308	18901	*868	4472	3226	2584	***	***
54 Taxes paid	455490	*2421	*13610	*15791	22646	58071	83119	26069	37494	20697	20983	***	***
55 Interest paid	699114	*2730	*2074	*4543	*9817	31865	61003	32301	39829	17459	33113	***	***
56 Contributions or gifts	11782	35	-	-	*17	684	997	*177	1500	933	246	***	***
57 Amortization	8186	-	-	-	*74	*126	1669	*123	261	*661	420	***	***
58 Depreciation	1128558	*2077	*4841	*24465	41054	118372	176827	69875	78884	33583	43359	***	***
59 Depletion	87389	-	*10621	-	-	-	*4640	-	*1084	*14056	20779	***	***
60 Advertising	62693	*85	*250	*90	*827	1595	5295	739	3098	2685	2622	***	***
61 Pension, prof sh, stock, annuity	46506	224	-	*965	-	*1921	17134	*3838	6424	4550	902	***	***
62 Employee benefit programs	127506	*1917	-	-	*11361	*11330	27570	13784	20597	7484	6812	***	***
63 Net loss, noncapital assets	9251	2946	-	-	-	*113	*64	*269	*532	*92	518	***	***
64 Other deductions	1541597	*8789	*84457	*85027	110509	277172	310510	67877	59649	58105	43949	***	***
65 Total receipts less total deducts	1149987	*18351	*35539	*51487	25204	80955	341237	94088	112964	137111	85362	***	***
66 Constructive taxable income from related foreign corporations	924	-	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total	1147191	*18351	*35539	*51487	25204	80955	340835	94088	112845	136408	84305	***	***
68 Net income, Form 1120-A	*890	-	*890	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	590488	*12817	*33607	*47641	*16615	*25796	242483	69006	*36483	*54160	40287	***	***
71 Statutory special deductions, total	116093	*5221	*890	-	*727	*9808	9230	*375	*11684	*20834	3281	***	***
72 Net operating loss deduction	69208	*5221	*890	-	*727	*9759	*8583	-	*10717	*4138	1900	***	***
73 Dividends received deduction	46885	-	-	-	-	*49	*647	*375	*968	*16696	1381	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	440875	312	*1042	*3846	*7863	45350	89165	*24707	64678	61636	40737	***	***
76 Total income tax before credits	172068	105	*156	*577	*1526	11617	29169	*8193	22725	21586	14559	***	***
77 Income tax	142639	105	*156	*577	*1526	11138	28848	*8193	21914	20979	13874	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	29015	-	-	-	-	*479	*321	-	*811	*607	685	***	***
81 Foreign tax credit	79	-	-	-	-	-	-	-	-	-	79	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Nonconventional source fuel credit	5962	105	-	-	-	-	-	-	*1487	*2113	491	***	***
84 General business credit	693	-	-	-	*370	-	56	*223	*11	*5	14	***	***
85 Prior year minimum tax credit	*893	-	-	-	-	*479	*198	*80	*136	-	-	***	***
86 Total income tax after credits	164440	-	*156	*577	*1156	11138	28915	*7889	21090	19468	13975	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Millwork, plywood, and related products

MINOR INDUSTRY 2430
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	2793	*28	*856	*152	*321	525	668	158	38	***	***	***	***
2 Total assets	35074108	-	*38140	*20707	*119992	412603	1325980	1186181	573301	***	***	***	***
3 Cash	665787	-	*4792	*12197	*32972	52985	129569	117942	25814	***	***	***	***
4 Notes and accounts receivable	3403220	-	*3570	3	*46589	132929	396469	250181	119493	***	***	***	***
5 Less: Allowance for bad debts	58228	-	-	-	-	*168	*4637	*4136	*2668	***	***	***	***
6 Inventories	3365484	-	*3881	38	*23889	91538	344148	288924	167427	***	***	***	***
7 U.S. govt. obligations, total	*34706	-	-	-	-	-	*10789	-	*23917	***	***	***	***
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	***	***	***
9 Other current assets	4945930	-	*744	4	*1375	*8833	85285	104943	19919	***	***	***	***
10 Loans to stockholders	54624	-	*7880	*3167	-	*6132	*22259	*6888	*2228	***	***	***	***
11 Mortgage and real estate loans	*2972	-	-	-	-	-	*2274	-	-	***	***	***	***
12 Other investments	4010151	-	-	-	-	*7120	19079	*7035	*15703	***	***	***	***
13 Depreciable assets	19195706	-	*40973	*7599	*65695	382072	729790	640883	338570	***	***	***	***
14 Less: Accumulated depreciation	10624815	-	*23716	*2488	*53292	300131	443987	337082	171295	***	***	***	***
15 Depletable assets	1288409	-	-	-	-	-	-	-	-	***	***	***	***
16 Less: Accumulated depletion	240	-	-	-	-	-	-	-	-	***	***	***	***
17 Land	187181	-	-	6	-	*10200	21311	24461	22403	***	***	***	***
18 Intangible assets (Amortizable)	794404	-	*77	*227	*3242	*5698	16966	*7204	*1754	***	***	***	***
19 Less: Accumulated amortization	88884	-	*62	*45	*478	*5648	*8731	*3319	*767	***	***	***	***
20 Other assets	7897701	-	-	-	-	*21042	5395	82255	*10802	***	***	***	***
21 Total liabilities	35074108	-	*38140	*20707	*119992	412603	1325980	1186181	573301	***	***	***	***
22 Accounts payable	3263226	-	*7392	*3920	*19835	90867	183536	131584	38328	***	***	***	***
23 Mort, notes, and bonds under 1 yr	567097	-	*777	*3076	*3922	*8292	141569	60415	63868	***	***	***	***
24 Other current liabilities	8775221	-	*5561	*12196	*11804	26347	110461	84471	53233	***	***	***	***
25 Loans from stockholders	423503	-	*5296	-	*18902	*208259	72203	*26720	*19737	***	***	***	***
26 Mort, notes, bonds, 1 yr or more	5470644	-	*2795	153	*29224	*56948	128840	261945	*48539	***	***	***	***
27 Other liabilities	1851380	-	*1911	*-0	-	*483	9727	*103484	*9553	***	***	***	***
28 Net worth	14723036	-	*14408	*1362	*36306	21407	679644	517561	340042	***	***	***	***
29 Capital stock	563512	-	*856	*908	*21649	14096	12860	54414	7334	***	***	***	***
30 Paid-in or capital surplus	6297788	-	*8475	-	*1121	*2947	15404	*16013	*111850	***	***	***	***
31 Retained earnings, appropriated	*6189	-	-	-	-	-	-	-	-	***	***	***	***
32 Retained earnings-unappropriated	7013567	-	*5077	*462	*17662	*33818	477770	*168277	*88274	***	***	***	***
33 Retained earnings (S Corp)	1184151	-	-	-	*9242	*-29454	*209818	294319	*143099	***	***	***	***
34 Less: Cost of treasury stock	342171	-	-	8	*13368	-	*36208	*15462	*10515	***	***	***	***
35 Total receipts	33224644	*49137	*349482	*28916	*366123	1414550	3708536	3051695	1169045	***	***	***	***
36 Business receipts	32623498	*48704	*349482	*28144	*364976	1412366	3677913	3017864	1146592	***	***	***	***
37 Interest	178005	-	-	*773	*894	*217	6853	*3055	*1914	***	***	***	***
38 Interest on govt. obligations	*3877	-	-	-	-	-	*254	-	*93	***	***	***	***
39 Rents	14823	-	-	-	-	*13	*3999	*1808	*3369	***	***	***	***
40 Royalties	21613	-	-	-	-	-	-	-	-	***	***	***	***
41 Net S-T cap gain less net LT loss	*406	-	-	-	-	-	*23	-	*201	***	***	***	***
42 Net L-T cap gain less net ST loss	36163	-	-	-	*71	-	*207	*-0	*1380	***	***	***	***
43 Net gain, noncapital assets	15935	*110	-	-	*36	*836	2624	*6559	*1559	***	***	***	***
44 Dividends, domestic corporations	1166	-	-	-	-	-	*514	-	*125	***	***	***	***
45 Dividends, foreign corporations	34575	-	-	-	-	-	-	*1787	-	***	***	***	***
46 Other receipts	294585	*322	-	-	*147	*1117	16149	20622	13812	***	***	***	***
47 Total deductions	32121053	*47812	*346048	*28330	*359487	1297597	3554087	2910167	1090000	***	***	***	***
48 Cost of goods	24685029	*27285	*169315	*5029	*254866	1027983	2742189	2484431	832845	***	***	***	***
49 Compensation of officers	396681	-	*37712	*6787	*22893	*36597	124879	53478	*18055	***	***	***	***
50 Salaries and wages	1524225	*7537	*51753	*3276	*10760	64524	225927	99115	64736	***	***	***	***
51 Repairs	384056	*753	*996	*36	*2397	*6771	23744	5265	4335	***	***	***	***
52 Bad debts	60328	-	-	-	*659	*1566	9668	*5539	*1583	***	***	***	***
53 Rent paid on business property	197020	*468	*16599	*1537	*10625	*14820	33700	23347	*8029	***	***	***	***
54 Taxes paid	646014	*890	*14435	*1352	*13880	30241	90228	40383	20188	***	***	***	***
55 Interest paid	737655	*2522	*202	*404	*3628	*7047	30584	28655	11600	***	***	***	***
56 Contributions or gifts	14755	-	-	-	*7	*66	619	*136	*151	***	***	***	***
57 Amortization	13588	*420	*15	*45	*222	*408	1918	*1223	*412	***	***	***	***
58 Depreciation	1180314	*1343	*3099	*1002	*4190	18940	66834	41301	30328	***	***	***	***
59 Depletion	178198	-	-	-	-	-	-	-	-	***	***	***	***
60 Advertising	215877	*75	*2462	*8	*1302	2077	10129	2413	3656	***	***	***	***
61 Pension, prof sh, stock, annuity	173485	-	-	-	*343	*5646	10818	8972	*4646	***	***	***	***
62 Employee benefit programs	247770	-	*5411	*2350	*8924	*10328	55246	18810	17184	***	***	***	***
63 Net loss, noncapital assets	4370	-	-	-	-	-	*1171	*56	*5	***	***	***	***
64 Other deductions	1461689	*6521	*44048	*6502	*24792	70582	126433	97042	72247	***	***	***	***
65 Total receipts less total deducts	1103592	*1324	*3434	*586	*6636	116953	154449	141528	79045	***	***	***	***
66 Constructive taxable income from related foreign corporations	28018	-	-	-	-	-	-	-	-	***	***	***	***
67 Net income, total	1127734	*1324	*3434	*586	*6636	116953	154196	141528	78952	***	***	***	***
68 Net income, Form 1120-A	*1776	-	*1776	-	-	-	-	-	-	***	***	***	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	***	***	***	***
70 Net income, Form 1120S	450436	*1324	-	-	*1761	*110814	*71797	119191	*58518	***	***	***	***
71 Statutory special deductions, total	68043	-	*1658	-	*99	-	*3191	*3119	*4620	***	***	***	***
72 Net operating loss deduction	58361	-	*1658	-	*99	-	*2831	*1332	*4532	***	***	***	***
73 Dividends received deduction	9682	-	-	-	-	-	*360	*1787	*88	***	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	***
75 Income subject to tax	609455	-	*1776	*586	*4777	*6138	79208	*19217	*15814	***	***	***	***
76 Total income tax before credits	211414	-	*266	*90	*833	*1154	23625	*6713	*5896	***	***	***	***
77 Income tax	205643	-	*266	*90	*833	*1154	23586	*6346	*5350	***	***	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	***	***
80 Alternative minimum tax	*12324	-	-	-	-	-	*39	*367	*547	***	***	***	***
81 Foreign tax credit	23916	-	-	-	-	-	-	-	-	***	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	***	***
83 Nonconventional source fuel credit	1054	-	-	-	-	-	-	-	-	***	***	***	***
84 General business credit	1852	-	-	8	-	*52	*81	-	*8	***	***	***	***
85 Prior year minimum tax credit	2636	-	-	-	-	-	*984	*211	*355	***	***	***	***
86 Total income tax after credits	181957	-	*266	*82	*833	*1102	22559	*6501	*5533	***	***	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Other wood products, including wood buildings and mobile homes

MINOR INDUSTRY 2498
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4150	*288	*1254	*569	877	*317	633	113	59	***	***	***	5
2 Total assets	11708635	-	*69356	*87187	348935	*238567	1313540	781753	775627	***	***	***	5450707
3 Cash	959124	-	*13005	*13789	*37285	*47975	135216	57582	87457	***	***	***	359659
4 Notes and accounts receivable	1844868	-	*11783	*20184	99603	*71753	353141	156946	173373	***	***	***	431723
5 Less: Allowance for bad debts	28839	-	-	-	*142	-	*2483	*1188	*3267	***	***	***	9080
6 Inventories	1938582	-	*5037	*28457	*45189	*37620	294228	203579	254676	***	***	***	591578
7 U.S. govt. obligations, total	125567	-	-	-	-	-	-	-	-	***	***	***	7097
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	***	***	-
9 Other current assets	327355	-	*7	*999	*11063	*7301	32199	33340	12288	***	***	***	72818
10 Loans to stockholders	47922	-	*4001	-	*330	-	*2734	*6299	*2291	***	***	***	18859
11 Mortgage and real estate loans	*1299206	-	-	-	-	*12232	-	*3053	-	***	***	***	1283920
12 Other investments	515102	-	-	-	*28861	*372	73309	*46293	*10061	***	***	***	242550
13 Depreciable assets	5431719	-	*109828	*52841	288727	*136409	896900	531877	395542	***	***	***	1943708
14 Less: Accumulated depreciation	2850619	-	*74858	*26190	180342	*82650	512227	313467	190140	***	***	***	988516
15 Depletable assets	*39580	-	-	-	-	-	-	*7624	*5228	***	***	***	26728
16 Less: Accumulated depletion	16861	-	-	-	-	-	-	-	-	***	***	***	16861
17 Land	144843	-	*413	-	*12948	*202	13085	*15928	11469	***	***	***	46657
18 Intangible assets (Amortizable)	486844	-	*333	*63	*5711	*2069	*11964	*27142	7660	***	***	***	209072
19 Less: Accumulated amortization	31211	-	*203	*25	*308	*1966	*3664	*732	*2310	***	***	***	16353
20 Other assets	1475453	-	*10	*-2931	*12	*7248	19138	*7476	*11298	***	***	***	1247147
21 Total liabilities	11708635	-	*69356	*87187	348935	*238567	1313540	781753	775627	***	***	***	5450707
22 Accounts payable	985344	-	*2695	*6804	*29658	*39939	227468	77125	86828	***	***	***	325505
23 Mort, notes, and bonds under 1 yr	562109	-	-	*823	*18187	*14098	144133	*41730	68122	***	***	***	107921
24 Other current liabilities	1069970	-	*2570	*2981	*32145	*17164	129533	72330	119220	***	***	***	352607
25 Loans from stockholders	169040	-	*26514	*24821	*7484	*5578	*37523	*50984	*14219	***	***	***	-
26 Mort, notes, bonds, 1 yr or more	3850989	-	*18634	*8713	*64418	*24984	210548	*45615	152368	***	***	***	2849708
27 Other liabilities	550307	-	-	*166	*-1231	*-0	*9440	*16455	*47471	***	***	***	430425
28 Net worth	4520876	-	*18944	*42879	198274	*136803	554896	477513	287398	***	***	***	1384541
29 Capital stock	334149	-	*2531	*9950	14608	*30250	78232	36604	24038	***	***	***	49283
30 Paid-in or capital surplus	1812260	-	-	*4331	*32292	*7407	84206	*45238	*80885	***	***	***	1307499
31 Retained earnings, appropriated	*2287	-	-	-	-	-	*2021	-	-	***	***	***	-
32 Retained earnings-unappropriated	1560652	-	*-5357	*16633	*59623	*32187	219059	*118029	*90433	***	***	***	52408
33 Retained earnings (S Corp)	936995	-	*22369	*11965	*92141	*74888	188364	*278289	93582	***	***	***	-
34 Less: Cost of treasury stock	125467	-	*599	-	*391	*7929	*16986	*646	*1539	***	***	***	24648
35 Total receipts	21893365	*191859	*489973	*414693	1063736	*673717	4137766	1926536	2106665	***	***	***	5468617
36 Business receipts	21080474	*162278	*488600	*413883	1056626	*672570	4096576	1892966	2056004	***	***	***	4953623
37 Interest	341642	*3486	-	*61	*2817	*347	3223	*4912	*1023	***	***	***	293134
38 Interest on govt. obligations	1549	-	-	-	-	-	*942	*5	*185	***	***	***	-
39 Rents	5511	72	-	-	-	-	*942	*673	*47	***	***	***	1152
40 Royalties	30909	3497	-	-	-	-	-	-	-	***	***	***	27412
41 Net S-T cap gain less net LT loss	*1219	-	-	-	-	-	*216	*566	*397	***	***	***	40
42 Net L-T cap gain less net ST loss	30475	*8191	-	-	*8	-	*151	*5140	*1894	***	***	***	10374
43 Net gain, noncapital assets	25445	*11090	*1373	-	*1330	-	*2321	*6292	*655	***	***	***	1054
44 Dividends, domestic corporations	1713	-	-	-	*-0	-	*341	*511	-	***	***	***	754
45 Dividends, foreign corporations	*31744	-	-	-	-	-	-	-	-	***	***	***	17951
46 Other receipts	342683	*3244	-	*749	*2955	*800	33055	15470	46461	***	***	***	163123
47 Total deductions	20551865	*165188	*448032	*390850	992422	*634182	3926240	1834973	1991631	***	***	***	5102960
48 Cost of goods	15485137	*108774	*233391	*259084	*674061	*387019	3020770	1482426	1625051	***	***	***	3667296
49 Compensation of officers	463117	*5164	*32172	*16466	*40326	*28625	134637	82047	27899	***	***	***	41344
50 Salaries and wages	1216550	*12201	*72614	*42179	*87518	*45980	239147	68174	86827	***	***	***	304239
51 Repairs	145667	*1616	*5103	*4181	*18954	*13649	18246	*2272	4606	***	***	***	55169
52 Bad debts	31191	271	*5552	*113	*142	*121	4640	*4678	*1572	***	***	***	2333
53 Rent paid on business property	141782	*1066	*11182	*6981	*7903	*16936	36763	*5373	8531	***	***	***	27984
54 Taxes paid	441205	*3692	*20701	*14482	27523	*19378	90495	34464	39648	***	***	***	96406
55 Interest paid	391328	*4520	*2498	*9786	7405	*4767	30962	12398	21114	***	***	***	247095
56 Contributions or gifts	6622	*351	-	*94	*473	*303	1061	*1260	*304	***	***	***	181
57 Amortization	30600	750	*56	*13	*405	*298	*854	*171	757	***	***	***	19727
58 Depreciation	376707	*2797	*10795	*4994	27159	*12944	69241	34445	28574	***	***	***	114203
59 Depletion	*34327	-	-	-	-	-	-	*13527	-	***	***	***	20800
60 Advertising	110222	*966	*1433	*1323	*6736	*1350	23400	9680	11094	***	***	***	25106
61 Pension, prof sh, stock, annuity	65000	*875	-	-	*4168	*4035	7820	*7389	*3997	***	***	***	14753
62 Employee benefit programs	228673	*1658	*2761	*1808	*12016	*13386	32986	10639	19241	***	***	***	87233
63 Net loss, noncapital assets	5860	*38	*141	-	-	-	*3021	*967	*83	***	***	***	303
64 Other deductions	1377875	*20448	*49632	*29346	77635	*85391	212196	65063	112334	***	***	***	378789
65 Total receipts less total deducts	1341500	*26671	*41942	*23843	71314	*39536	211526	91563	115034	***	***	***	365657
66 Constructive taxable income from related foreign corporations	18044	-	-	-	-	-	-	-	-	***	***	***	9799
67 Net income, total	1357995	*26671	*41942	*23843	71314	*39536	210584	91558	114849	***	***	***	375456
68 Net income, Form 1120-A	*176	-	*176	-	-	-	-	-	-	***	***	***	-
69 Net income, Form 1120-F	*119	*119	-	-	-	-	-	-	-	***	***	***	-
70 Net income, Form 1120S	546346	*5608	*41401	*17573	*50946	*34571	144270	*67976	77195	***	***	***	-
71 Statutory special deductions, total	152676	*5817	*540	*2719	*93	*1409	*5791	*722	*7052	***	***	***	128242
72 Net operating loss deduction	150779	*5817	*540	*2719	*93	*1409	*5553	*365	*7052	***	***	***	127213
73 Dividends received deduction	1897	-	-	-	*-0	-	*238	*358	-	***	***	***	1029
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	-
75 Income subject to tax	659031	*15247	-	*3551	*20275	*3556	60524	*22859	*30602	***	***	***	247214
76 Total income tax before credits	222873	*4806	-	*533	*4009	*561	18853	*7637	*10505	***	***	***	89011
77 Income tax	221311	*4806	-	*533	*4009	*561	18853	*7637	*10405	***	***	***	86525
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	***	-
80 Alternative minimum tax	*2686	-	-	-	-	-	-	-	*100	***	***	***	2486
81 Foreign tax credit	16348	-	-	-	-	-	-	-	-	***	***	***	8671
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	***	-
83 Nonconventional source fuel credit	5475	-	-	-	-	-	-	-	-	***	***	***	5376
84 General business credit	103	-	-	-	-	-	6	-	-	***	***	***	-
85 Prior year minimum tax credit	*1094	-	-	-	-	*1	-	*12	*914	***	***	***	-
86 Total income tax after credits	199854	*4806	-	*533	*4009	*560	18847	*7626	*9591	***	***	***	74964

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 14
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	***	*646	2918	*941	942	904	1122	172	139	40	19	***	***
2 Total assets	***	-	90288	*166422	336308	666859	2763385	1164772	2186958	1412821	1263846	***	***
3 Cash	***	-	21565	*24242	32853	72756	259753	91511	165867	69144	43343	***	***
4 Notes and accounts receivable	***	-	*19263	*48564	100030	199727	851474	389730	526065	398085	334109	***	***
5 Less: Allowance for bad debts	***	-	-	-	*381	*2320	4764	4350	13984	13217	13618	***	***
6 Inventories	***	-	*20400	*57356	95252	224622	741669	335799	532971	310931	296354	***	***
7 U.S. govt. obligations, total	***	-	-	-	-	*2212	-	*16646	*27294	*10060	-	***	***
8 Tax-exempt securities	***	-	-	-	-	-	*59750	*3891	*29519	-	-	***	***
9 Other current assets	***	-	*653	*378	*13039	9883	116772	20308	115534	26240	48384	***	***
10 Loans to stockholders	***	-	-	-	*9292	*3801	*23121	*514	*11024	*1116	3641	***	***
11 Mortgage and real estate loans	***	-	-	-	-	-	-	*5544	*367	*14	5222	***	***
12 Other investments	***	-	-	-	-	*6188	49301	*19323	83054	78666	61663	***	***
13 Depreciable assets	***	-	*60555	*124555	230305	349451	1472766	534769	1210354	876533	576391	***	***
14 Less: Accumulated depreciation	***	-	*32917	*88975	155078	204574	939610	296697	678737	465040	305348	***	***
15 Depletable assets	***	-	-	-	-	-	-	*3250	-	-	1800	***	***
16 Less: Accumulated depletion	***	-	-	-	-	-	-	*684	-	-	1800	***	***
17 Land	***	-	-	-	*1100	*3630	38026	25057	43367	21904	20311	***	***
18 Intangible assets (Amortizable)	***	-	*1304	*210	*1719	*364	88519	*8271	77257	*55240	141527	***	***
19 Less: Accumulated amortization	***	-	*651	*71	*191	*364	24752	*2962	5202	*9240	14600	***	***
20 Other assets	***	-	*116	*163	*8367	*1482	31361	14853	62209	52383	66467	***	***
21 Total liabilities	***	-	90288	*166422	336308	666859	2763385	1164772	2186958	1412821	1263846	***	***
22 Accounts payable	***	-	*37770	*35107	34908	97528	422380	214294	220556	139213	122693	***	***
23 Mort, notes, and bonds under 1 yr	***	-	*2179	*16242	46653	42243	230501	*145677	319245	71656	73826	***	***
24 Other current liabilities	***	-	*16912	*8089	79871	30724	334418	229733	167640	160371	96746	***	***
25 Loans from stockholders	***	-	*27772	*10597	*49735	*41746	80030	*16541	*39828	*1238	7965	***	***
26 Mort, notes, bonds, 1 yr or more	***	-	*9026	*18301	*57130	*59745	312214	*130107	345138	261873	200736	***	***
27 Other liabilities	***	-	-	-	*1274	*44	85975	*10801	29941	25518	103665	***	***
28 Net worth	***	-	-3370	*78084	66737	394830	1297867	417619	1064611	752953	658215	***	***
29 Capital stock	***	-	*23415	*71078	2763	32588	142781	35499	83027	16177	79726	***	***
30 Paid-in or capital surplus	***	-	*16830	*10015	*15047	*51824	90161	59408	117499	80665	90972	***	***
31 Retained earnings, appropriated	***	-	-	-	-	-	-	-	*51	-	49	***	***
32 Retained earnings-unappropriated	***	-	*-21460	*-2038	*27255	172319	424875	101989	395308	405460	395876	***	***
33 Retained earnings (S Corp)	***	-	*-22156	*-808	*25584	*141764	675480	*266908	507421	*334019	121633	***	***
34 Less: Cost of treasury stock	***	-	-	*163	*3913	*3665	*35429	*46185	38695	*83367	30042	***	***
35 Total receipts	***	*303621	408847	*529385	1026021	2281239	7273031	2080379	4741719	2821760	2203357	***	***
36 Business receipts	***	*277699	*398849	*529046	1020940	2270318	7190568	2066680	4705621	2791891	2172608	***	***
37 Interest	***	*836	*72	*244	*268	*944	5347	*4678	8274	2644	3393	***	***
38 Interest on govt. obligations	***	*44	-	-	-	-	*2074	*61	1844	*1013	1784	***	***
39 Rents	***	-	-	-	-	*2355	*1544	*1852	*2315	*2577	3564	***	***
40 Royalties	***	-	-	-	-	-	-	-	*279	-	619	***	***
41 Net S-T cap gain less net LT loss	***	*3	-	-	-	-	*25848	-	*240	105	254	***	***
42 Net L-T cap gain less net ST loss	***	*508	-	-	-	*150	*80	*1243	*197	*1203	8	***	***
43 Net gain, noncapital assets	***	*12183	-	-	-	*343	25914	*1652	704	759	794	***	***
44 Dividends, domestic corporations	***	*2	-	-	-	*154	-0	-	*702	18	1172	***	***
45 Dividends, foreign corporations	***	-	-	-	-	-	-	-	-	-	544	***	***
46 Other receipts	***	*12347	*9926	*95	*4813	*6975	21656	4213	21543	21549	18617	***	***
47 Total deductions	***	*270908	377569	*523125	988143	2186745	6927073	1924941	4458982	2636438	2048465	***	***
48 Cost of goods	***	*163363	*179157	*359389	581175	1580667	5147468	1374197	3392771	1906542	1486473	***	***
49 Compensation of officers	***	*18338	*54763	*52968	*45115	81068	283662	60625	91763	36457	23887	***	***
50 Salaries and wages	***	*14279	*37605	*29969	*99083	172398	386304	159878	248237	146518	137022	***	***
51 Repairs	***	*4618	*1239	*3652	10535	7604	26331	9596	8752	6496	7296	***	***
52 Bad debts	***	*10	-	*740	*1676	*11687	14146	6488	8542	9177	12128	***	***
53 Rent paid on business property	***	*6199	*23783	*14061	51274	34938	84940	14072	27008	12168	12713	***	***
54 Taxes paid	***	*5372	*11631	*12524	34065	57870	182722	48354	101659	54013	45743	***	***
55 Interest paid	***	*79	*2445	*1608	8420	10162	63784	14563	60694	28763	24132	***	***
56 Contributions or gifts	***	*2	-	-	*235	*349	1835	*680	746	1114	2988	***	***
57 Amortization	***	-	*262	*42	*133	*68	7552	*546	4868	6781	3651	***	***
58 Depreciation	***	*1263	*5163	*8636	23370	24791	108373	30334	79042	63433	39216	***	***
59 Depletion	***	-	-	-	-	-	-	-	-	-	-	***	***
60 Advertising	***	*5996	*769	*1997	6448	11625	50843	23843	42565	37202	40086	***	***
61 Pension, prof sh, stock, annuity	***	*178	*2204	-	*4513	*11408	28407	13190	24541	20430	13500	***	***
62 Employee benefit programs	***	*817	*1819	-	*16054	*7445	80482	34415	56832	31503	32706	***	***
63 Net loss, noncapital assets	***	-	*97	-	-	*682	2040	*114	*300	*192	185	***	***
64 Other deductions	***	*50396	56631	*37540	106048	173984	458182	134046	310661	275649	166738	***	***
65 Total receipts less total deducts	***	*32713	31278	*6260	37878	94494	345959	155438	282738	185322	154892	***	***
66 Constructive taxable income from related foreign corporations	***	-	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total	***	*32669	31278	*6260	37878	94494	343885	155377	280893	184309	153109	***	***
68 Net income, Form 1120-A	***	-	*85	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	***	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	***	*9619	*17147	*3272	*21867	*61959	226865	*96581	137900	*78912	42520	***	***
71 Statutory special deductions, total	***	*18399	*14004	*2140	*31	*7217	*33297	*3741	11316	*1284	1833	***	***
72 Net operating loss deduction	***	*18398	*14004	*2140	*31	*7109	*33297	*3741	*10825	*1271	365	***	***
73 Dividends received deduction	***	*2	-	-	-	*108	-0	-	*492	13	1468	***	***
74 Public utility div paid deduction	***	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	***	*4651	*127	*847	*15980	25318	86410	*55055	131677	104113	108756	***	***
76 Total income tax before credits	***	*1469	*36	*127	*2483	4997	26604	20365	45018	35664	37394	***	***
77 Income tax	***	*1390	*36	*127	*2483	4752	25945	*18532	44722	35465	37179	***	***
78 Personal holding company tax	***	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	***	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	***	*79	-	-	-	*244	*659	*7	*296	*94	216	***	***
81 Foreign tax credit	***	-	-	-	-	-	-	-	*28	-	326	***	***
82 U.S. Possessions tax credit	***	-	-	-	-	-	-	393	-	172	-	***	***
83 Nonconventional source fuel credit	***	-	-	-	-	-	-	-	-	-	-	***	***
84 General business credit	***	-	-	7	-	*394	139	-	*208	*175	65	***	***
85 Prior year minimum tax credit	***	-	-	-	-	-	-	*342	*628	*508	33	***	***
86 Total income tax after credits	***	*1469	*36	*120	*2483	4602	26465	19630	44155	34809	36971	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 15 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2810	71	*408	*27	*321	*285	999	315	206	88	26	18	47
2 Total assets	166832079	-	*11690	*4471	*148897	*177716	2205803	2056405	3371539	3129949	1797949	2874635	151053024
3 Cash	3049792	-	*231	*1604	*60808	*9920	286834	277942	228885	124972	50380	189337	1818878
4 Notes and accounts receivable	17509523	-	*482	*1326	*40657	*74777	588827	591839	791446	673700	355674	402007	13988787
5 Less: Allowance for bad debts	648317	-	-	-	-	*1907	7456	7208	15562	21979	12090	10199	571917
6 Inventories	11791355	-	*2315	-	*24032	*21562	394038	411835	628191	531284	261825	394127	9122147
7 U.S. govt. obligations, total	*242912	-	-	-	-	-	-	*27693	-	*77648	-	-	137571
8 Tax-exempt securities	*110818	-	-	-	-	-	1344	-	-	*28278	64821	65	16310
9 Other current assets	12701879	-	*118	*17	*719	*5100	31981	26131	133477	139290	64233	153318	12147496
10 Loans to stockholders	195193	-	*2222	*1524	*167	*5525	*26215	*20727	*12594	*20920	2558	2353	100389
11 Mortgage and real estate loans	7216863	-	-	-	-	-	*6503	*2172	-	*8284	-	84	7199821
12 Other investments	39896199	-	-	-	-	*5343	27653	136934	287240	272416	81968	339941	38744704
13 Depreciable assets	102149920	-	*20857	-	*49159	*126886	1820700	1322355	2629561	2188461	1246106	2180137	90565699
14 Less: Accumulated depreciation	48299225	-	*14623	-	*27766	*78732	1028641	809936	1426300	1105769	623094	1045671	42138692
15 Depletable assets	5481605	-	-	-	-	-	-	-	*31108	-	2170	103457	5344870
16 Less: Accumulated depletion	1126215	-	-	-	-	-	-	-	*23049	-	-	32393	1070773
17 Land	1374996	-	-	-	-	*1832	25637	13164	27207	33246	27379	41783	1204747
18 Intangible assets (Amortizable)	5836056	-	*144	-	*80	*7150	23026	*23527	20862	130825	164579	131137	5334727
19 Less: Accumulated amortization	695933	-	*55	-	*49	*261	13233	*10491	8443	24341	16182	16626	606252
20 Other assets	10044657	-	-	-	*1092	*521	22374	29720	54323	52713	127623	41778	9714513
21 Total liabilities	166832079	-	*11690	*4471	*148897	*177716	2205803	2056405	3371539	3129949	1797949	2874635	151053024
22 Accounts payable	13014046	-	-	*247	*74991	*45337	296251	424894	420733	332900	154194	203658	11060840
23 Mort, notes, and bonds under 1 yr	11208881	-	*1291	-	*762	*22982	200967	184546	246286	392144	105870	67549	9986483
24 Other current liabilities	20164777	-	*321	*44	*4289	*8675	133694	105537	197292	205625	169439	193110	19146753
25 Loans from stockholders	912792	-	*2623	-	*503	*673	*44606	*29432	*44378	*10844	26188	75785	677761
26 Mort, notes, bonds, 1 yr or more	31705136	-	*3170	-	*6435	*36014	481486	271186	537013	624178	498238	607051	28640364
27 Other liabilities	17440485	-	-	-	*-746	*136	*30552	75953	117741	134566	81370	170584	16830329
28 Net worth	72385963	-	*4285	*4180	*62664	*63901	1018246	964856	1808096	1429693	762651	1556897	64710493
29 Capital stock	5594853	-	*408	*1667	*15845	*4835	68761	42010	170433	29563	106287	51194	5103850
30 Paid-in or capital surplus	36110145	-	*1387	-	*3521	*4439	78890	99981	153802	219661	207244	225773	35115447
31 Retained earnings, appropriated	*53347	-	-	-	-	*1024	*2378	*547	*1158	-	-	-	48240
32 Retained earnings-unappropriated	33171851	-	*-1008	*2513	*12071	*22537	487336	372313	538856	571430	178516	849408	30137881
33 Retained earnings (S Corp)	4040389	-	*3499	-	*31228	*31065	421954	478590	1024841	741346	281868	452599	573398
34 Less: Cost of treasury stock	6584623	-	-	-	-	-	41072	*28585	80993	132307	11264	22077	6268324
35 Total receipts	130828843	2781493	*175399	*1593	*670575	*565885	5470147	6197360	6835275	4511562	2769086	3457515	97392953
36 Business receipts	121526547	2645006	*175399	-	*670532	*542198	5412308	6165232	6742965	4448858	2660252	3392165	88671633
37 Interest	1749350	*62637	-	*1328	*43	*454	5988	6537	11712	15545	12093	13718	1619294
38 Interest on govt. obligations	17271	-	-	-	-	-	*186	*692	*639	*1771	3869	1620	8494
39 Rents	270624	*2531	-	-	-	-	*341	*369	*3643	*5051	2413	5192	251085
40 Royalties	1151984	*1741	-	-	-	-	-	-	*5755	*5091	2728	783	1135886
41 Net S-T cap gain less net LT loss	50350	-	-	-	-	*671	-	-	-	*471	30860	3	18345
42 Net L-T cap gain less net ST loss	1816798	*24599	-	-	-	-	-	*272	*3162	*9350	1239	13208	1764968
43 Net gain, noncapital assets	1123683	*31535	-	-	-	15856	*8020	2484	5174	1017	33517	1391	1024689
44 Dividends, domestic corporations	91265	292	-	*264	-	-	*368	-	*121	*2142	-0	220	87857
45 Dividends, foreign corporations	1141142	1530	-	-	-	-	-	-	*118	*260	595	3499	1135141
46 Other receipts	1889828	11622	-	-	-	*6705	42936	21775	61987	22005	21519	25717	1675562
47 Total deductions	122113860	2537634	*150531	*1539	*626899	*534936	5152251	5964649	6335189	4232333	2545527	3225147	90807227
48 Cost of goods	81395170	1770095	*113257	-	*448296	*371870	3645706	4865121	4746485	3182090	1917248	2322074	58012929
49 Compensation of officers	1139752	12781	*13501	-	*37524	*31720	205791	232932	149542	70311	30601	28866	326183
50 Salaries and wages	8409441	119062	*4540	-	*58579	*30581	352011	286892	454562	251528	146163	171493	6534031
51 Repairs	1807190	*14411	-	-	*6416	*981	39684	13849	19270	13762	4293	22957	1671567
52 Bad debts	128776	5692	-	*5	-	*1978	7572	3878	10618	11096	3673	3850	80413
53 Rent paid on business property	1074424	28107	*396	-	*20088	*13182	86012	33914	70542	19966	13146	12488	776584
54 Taxes paid	2478803	29777	*4307	*20	*10921	*19955	119648	91922	125759	90174	42717	61192	1882410
55 Interest paid	4023597	189862	*1232	-	*862	*6608	68054	49358	65812	77987	53111	71233	3439478
56 Contributions or gifts	101531	*738	-	*6	*33	*125	2113	1228	2892	3668	647	2338	87743
57 Amortization	260583	*1009	*29	-	*16	*487	5373	1685	3621	6137	8172	9320	224736
58 Depreciation	6842920	113595	*2010	-	*5341	*13018	149636	104176	196214	158571	86362	153590	5860407
59 Depletion	364053	1317	-	-	-	-	-	*402	-	-	-	1	362333
60 Advertising	927799	10482	-	-	*2369	*3118	12099	13659	10360	7139	20914	29916	817743
61 Pension, prof sh, stock, annuity	764073	*4645	-	-	-	*817	26432	37664	39194	34706	10699	21021	588895
62 Employee benefit programs	2326148	81795	*1215	-	*3213	*10174	61826	32784	66185	69113	22240	32220	1945384
63 Net loss, noncapital assets	34751	-	-	-	-	*1279	*322	*86	*295	*286	201	1443	30839
64 Other deductions	10034849	154264	*10046	*1508	*33240	*29044	369970	195100	373838	235801	185341	281144	8165553
65 Total receipts less total deducts	8714982	243859	*24868	*54	*43676	*30949	317896	232712	500087	279229	223559	232369	6585726
66 Constructive taxable income from related foreign corporations	780471	-	-	-	-	-	-	-	*1	-	-	255	780215
67 Net income, total	9478183	243859	*24868	*54	*43676	*30949	317710	232020	499448	277458	219689	231003	7357448
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*21210	*21210	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1185093	*26201	*24641	-	*38493	*25672	213803	164136	337274	136265	73005	44387	101215
71 Statutory special deductions, total	603264	*12748	*227	*185	-	*1116	*817	*3340	*12918	*14848	11528	4856	540680
72 Net operating loss deduction	303846	*11218	*227	-	-	*1116	*559	*3340	*12833	*13216	10933	1184	249219
73 Dividends received deduction	299418	1530	-	*185	-	-	*258	-	*85	*1632	595	3673	291462
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	7694144	204910	-	-	*5182	*4161	103091	64543	153360	126345	135240	181760	6715552
76 Total income tax before credits	2789516	71924	-	-	*820	*733	33399	21763	53028	44129	47917	63373	2452430
77 Income tax	2681855	71353	-	-	*820	*641	32770	21722	52138	42985	46706	62931	2349790
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	24	-	-	-	-	-	-	-	-	-	-	-	24
80 Alternative minimum tax	106658	*571	-	-	-	*92	*629	*41	*900	*1145	222	443	102615
81 Foreign tax credit	664927	-	-	-	-	1	-	-	*1	*53	69	362	664441
82 U.S. Possessions tax credit	4816	-	-	-	-	1	173	689	1799	2154	-	-	-
83 Nonconventional source fuel credit	247	-	-	-	-	-	-	-	-	-	-	-	247
84 General business credit	53112	23	-	-	-	-	-	19	*61	*-0	311	1266	51432
85 Prior year minimum tax credit	45136	17387	-	-	-	-	*83	-	*51	*1140	1026	-	25450
86 Total income tax after credits	2021278	54514	-	-	*820	*732	33143	21055	51116	40782	46512	61745	1710860

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2625 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	233	*4	-	-	-	*85	-	*65	*28	*13	5	5	28
2 Total assets	118597255	-	-	-	-	*58683	-	*477063	*470914	*425575	323304	725401	116116316
3 Cash	1325411	-	-	-	-	*2330	-	*70596	*27434	*17027	3111	24711	1180201
4 Notes and accounts receivable	9982317	-	-	-	-	*19839	-	*178255	*80933	*60101	58047	54138	9531004
5 Less: Allowance for bad debts	449966	-	-	-	-	*1695	-	*2276	*657	*1767	2174	1678	439718
6 Inventories	6471663	-	-	-	-	*4960	-	*72495	*63459	*77702	39748	69087	6144213
7 U.S. govt. obligations, total	73241	-	-	-	-	-	-	-	-	-	-	-	73241
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	11086625	-	-	-	-	*291	-	*4408	*5336	*49116	19956	4848	11002669
10 Loans to stockholders	341	-	-	-	-	-	-	-	-	-	16	-	325
11 Mortgage and real estate loans	6896370	-	-	-	-	-	-	-	-	-	-	-	6896370
12 Other investments	32311437	-	-	-	-	-	-	*72314	*28266	*47319	11671	125923	32025944
13 Depreciable assets	70628238	-	-	-	-	*26467	-	*179609	*486535	*335030	370692	742889	68487017
14 Less: Accumulated depreciation	32620919	-	-	-	-	*2723	-	*99555	*241113	*175366	203439	366494	31532229
15 Depletable assets	5375402	-	-	-	-	-	-	-	-	-	2170	103457	5269775
16 Less: Accumulated depletion	1085104	-	-	-	-	-	-	-	-	-	-	32393	1052711
17 Land	876825	-	-	-	-	*1832	-	*433	*3265	*3028	3234	6218	858815
18 Intangible assets (Amortizable)	1338770	-	-	-	-	*7150	-	*887	*4662	*8432	17243	608	1299788
19 Less: Accumulated amortization	121439	-	-	-	-	*261	-	*887	*339	*586	3908	481	114977
20 Other assets	6508044	-	-	-	-	*492	-	*784	*13135	*5538	6939	-5433	6486589
21 Total liabilities	118597255	-	-	-	-	*58683	-	*477063	*470914	*425575	323304	725401	116116316
22 Accounts payable	8975602	-	-	-	-	*5543	-	*171079	*50329	*56016	34352	60570	8597714
23 Mort, notes, and bonds under 1 yr	6778513	-	-	-	-	*7356	-	*31766	*40293	*120529	25903	14829	6537836
24 Other current liabilities	16454730	-	-	-	-	*3676	-	*17196	*20001	*16345	20658	30006	16346848
25 Loans from stockholders	533292	-	-	-	-	-	-	-	-	*297	413	68663	463919
26 Mort, notes, bonds, 1 yr or more	25237863	-	-	-	-	*21410	-	*10175	*91829	*63006	55561	43860	24952022
27 Other liabilities	12668985	-	-	-	-	-	-	*54491	*18739	*75111	36714	64543	12419387
28 Net worth	47948270	-	-	-	-	*20697	-	*192355	*249724	*94271	149702	442931	46798590
29 Capital stock	3731738	-	-	-	-	*848	-	*564	*12461	*13708	16812	31436	3655908
30 Paid-in or capital surplus	27766345	-	-	-	-	-	-	*1724	*59963	*36233	33973	53334	27581118
31 Retained earnings, appropriated	*31649	-	-	-	-	-	-	-	*1158	-	-	-	30491
32 Retained earnings-unappropriated	17645740	-	-	-	-	-	-	*33726	*158937	*76070	47564	359653	16969791
33 Retained earnings (S Corp)	*267004	-	-	-	-	*19849	-	*156341	*39461	-	51353	-	-
34 Less: Cost of treasury stock	1494207	-	-	-	-	-	-	-	*22257	*31740	-	1492	1438718
35 Total receipts	73178577	*1171460	-	-	-	*114520	-	*2163808	*703779	*595266	581943	625719	67222083
36 Business receipts	67060381	*1108762	-	-	-	*108479	-	*2152855	*696569	*585824	576446	593477	61237969
37 Interest	1494559	*56158	-	-	-	-	-	-	*1387	*3169	87	6366	1427391
38 Interest on govt. obligations	5326	-	-	-	-	-	-	*270	*2	-	-	105	4950
39 Rents	185527	*120	-	-	-	-	-	-	-	*55	41	829	184482
40 Royalties	628227	-	-	-	-	-	-	-	-	*5091	-	-	623136
41 Net S-T cap gain less net LT loss	1271	-	-	-	-	-	-	-	-	-	-	-	1271
42 Net L-T cap gain less net ST loss	1054236	*2578	-	-	-	-	-	-	*2517	*439	7	11467	1037228
43 Net gain, noncapital assets	693554	*174	-	-	-	-	-	-	*1779	*312	1495	32	689762
44 Dividends, domestic corporations	34643	292	-	-	-	-	-	-	*121	-	-0	216	34013
45 Dividends, foreign corporations	484386	1530	-	-	-	-	-	-	*1	*91	-	-	482764
46 Other receipts	1536468	*1846	-	-	-	*6041	-	*10684	*1402	*287	3868	13226	1499115
47 Total deductions	70159166	*1105975	-	-	-	*107794	-	*2127491	*664509	*568068	548629	556434	64480266
48 Cost of goods	46540839	*870864	-	-	-	*71153	-	*1915200	*537240	*433973	436836	398735	41876839
49 Compensation of officers	295202	1871	-	-	-	*8939	-	*68576	*8610	*5040	7298	5939	188929
50 Salaries and wages	4101771	*24841	-	-	-	*4468	-	*45666	*26959	*29164	20596	16667	3933410
51 Repairs	1441649	*10934	-	-	-	*57	-	*1336	*850	*2067	513	588	1425303
52 Bad debts	49649	*1385	-	-	-	*1738	-	*1224	*769	*564	371	301	43296
53 Rent paid on business property	610353	*2073	-	-	-	*662	-	*5416	*774	*1765	1028	1269	597365
54 Taxes paid	1265976	*12548	-	-	-	*5094	-	*8640	*8879	*6225	4808	9884	1209899
55 Interest paid	3005272	*63551	-	-	-	*1425	-	*10480	*6935	*15927	8073	19616	2879264
56 Contributions or gifts	46177	75	-	-	-	-	-	*40	*670	*218	163	495	44516
57 Amortization	111044	*502	-	-	-	*487	-	-	*89	*727	2245	5	106990
58 Depreciation	4544881	*53227	-	-	-	*2899	-	*13642	*31270	*18443	20092	39015	4366292
59 Depletion	331553	1317	-	-	-	-	-	-	-	-	-	1	330235
60 Advertising	532994	*3821	-	-	-	*21	-	*3243	*1545	*704	5545	2061	516054
61 Pension, prof sh, stock, annuity	364233	*3028	-	-	-	-	-	*8849	*1388	*5572	1915	7509	335972
62 Employee benefit programs	1216179	*15333	-	-	-	*3764	-	*4301	*10696	*11297	11402	1382	1158004
63 Net loss, noncapital assets	*2383	-	-	-	-	-	-	-	*58	*81	-	201	2043
64 Other deductions	5699011	*40605	-	-	-	*7087	-	*40880	*27777	*36301	27743	52767	5465852
65 Total receipts less total deducts	3019411	*65485	-	-	-	*6726	-	*36317	*39270	*27198	33314	69285	2741817
66 Constructive taxable income from related foreign corporations	427804	-	-	-	-	-	-	-	*1	-	-	-	427803
67 Net income, total	3441889	*65485	-	-	-	*6726	-	*36048	*39269	*27198	33314	69180	3164669
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	*79506	-	-	-	-	*6726	-	*34077	*20884	-	17819	-	-
71 Statutory special deductions, total	374724	*10771	-	-	-	-	-	*1971	*630	*10515	6776	171	343890
72 Net operating loss deduction	274266	*9241	-	-	-	-	-	*1971	*545	*10429	6776	-	245305
73 Dividends received deduction	100457	1530	-	-	-	-	-	-	*85	*86	-0	171	98585
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	2987660	54715	-	-	-	-	-	-	*17755	*16683	8719	69008	2820779
76 Total income tax before credits	1146940	*19470	-	-	-	-	-	-	*6471	*5864	3547	23819	1087770
77 Income tax	1044620	19150	-	-	-	-	-	-	*5980	*5668	2976	23819	987026
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	101897	*320	-	-	-	-	-	-	*490	*196	148	-	100744
81 Foreign tax credit	246375	-	-	-	-	-	-	-	*1	-	9	-	246364
82 U.S. Possessions tax credit	668	-	-	-	-	-	-	-	668	-	-	-	-
83 Nonconventional source fuel credit	247	-	-	-	-	-	-	-	-	-	-	-	247
84 General business credit	14605	1	-	-	-	-	-	-	*38	*-0	35	918	13612
85 Prior year minimum tax credit	23158	1656	-	-	-	-	-	-	*51	*129	412	-	20911
86 Total income tax after credits	861888	*17813	-	-	-	-	-	-	*5713	*5735	3090	22901	806636

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2699
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2577	67	*408	*27	*321	*200	999	251	177	74	21	13	19
2 Total assets	48234824	-	*11690	*4471	*148897	*119034	2205803	1579342	2900625	2704374	1474646	2149234	34936708
3 Cash	1724381	-	*231	*1604	*60808	*7590	286834	207346	201451	107945	47269	164626	638677
4 Notes and accounts receivable	7527206	-	*482	*1326	*40657	*54938	588827	413584	710514	613599	297627	347869	4457783
5 Less: Allowance for bad debts	198351	-	-	-	-	*211	7456	4932	14905	20211	9915	8521	132200
6 Inventories	5319691	-	*2315	-	*24032	*16602	394038	339340	564731	453582	222077	325040	2977934
7 U.S. govt. obligations, total	*169671	-	-	-	-	-	-	*27693	-	*77648	-	-	64330
8 Tax-exempt securities	*110818	-	-	-	-	-	1344	-	-	*28278	64821	65	16310
9 Other current assets	1615255	-	*118	*17	*719	*4809	31981	21724	128141	90173	44277	148470	1144827
10 Loans to stockholders	194852	-	*2222	*1524	*167	*5525	*26215	*20727	*12594	*20920	2543	2353	100064
11 Mortgage and real estate loans	*320493	-	-	-	-	-	*6503	*2172	-	*8284	-	84	303451
12 Other investments	7584762	-	-	-	-	*5343	27653	64620	258973	225097	70297	214019	6718760
13 Depreciable assets	31521682	-	*20857	-	*49159	*100419	1820700	1142747	2143027	1853431	875414	1437248	22078682
14 Less: Accumulated depreciation	15678306	-	*14623	-	*27766	*76010	1028641	710381	1185187	930403	419655	679177	10606463
15 Depletable assets	*106203	-	-	-	-	-	-	-	*31108	-	-	-	75095
16 Less: Accumulated depletion	*41111	-	-	-	-	-	-	-	*23049	-	-	-	18062
17 Land	498172	-	-	-	-	-	25637	*12731	23942	30219	24146	35565	345932
18 Intangible assets (Amortizable)	4497286	-	*144	-	*80	-	23026	*22639	16200	122393	147336	130529	4034939
19 Less: Accumulated amortization	574494	-	*55	-	*49	-	13233	*9604	8103	23755	12274	16145	491276
20 Other assets	3536613	-	-	-	*1092	29	22374	28936	41188	47175	120684	47210	3227924
21 Total liabilities	48234824	-	*11690	*4471	*148897	*119034	2205803	1579342	2900625	2704374	1474646	2149234	34936708
22 Accounts payable	4038444	-	-	*247	*74991	*39793	296251	253815	370404	276884	119843	143089	2463127
23 Mort, notes, and bonds under 1 yr	4430368	-	*1291	-	*762	*15626	200967	152780	205993	271615	79967	52721	3448647
24 Other current liabilities	3710047	-	*321	*44	*4289	*4998	133694	88341	177291	189280	148780	163104	2799904
25 Loans from stockholders	379499	-	*2623	-	*503	*673	*44606	*29432	*44378	*10547	25774	7121	213842
26 Mort, notes, bonds, 1 yr or more	6467272	-	*3170	-	*6435	*14604	481486	261011	445184	561171	442677	563192	3688342
27 Other liabilities	4771500	-	-	-	*-746	*136	*30552	21462	99002	59455	44655	106042	4410942
28 Net worth	24437693	-	*4285	*4180	*62664	*43204	1018246	772501	1558372	1335422	612949	1113966	17911903
29 Capital stock	1863115	-	*408	*1667	*15845	*3987	68761	41446	157971	15855	89475	19758	1447942
30 Paid-in or capital surplus	8343799	-	*1387	-	*3521	*4439	78890	98257	93839	183428	173271	172439	7534329
31 Retained earnings, appropriated	*21698	-	-	-	-	*1024	*2378	*547	-	-	-	-	17750
32 Retained earnings-unappropriated	15526111	-	*-1008	*2513	*12071	*22537	487336	338587	379919	495360	130952	489755	13168090
33 Retained earnings ($ Corp)	3773386	-	*3499	-	*31228	*11216	421954	*322249	985380	741346	230515	452599	573398
34 Less: Cost of treasury stock	5090416	-	-	-	-	-	41072	*28585	58737	100567	11264	20586	4829605
35 Total receipts	57650265	1610033	*175399	*1593	*670575	*451365	5470147	4033552	6131497	3916296	2187143	2831796	30170870
36 Business receipts	54466166	1536244	*175399	-	*670532	*433719	5412308	4012377	6046395	3863034	2083806	2798687	27433664
37 Interest	254792	*6478	-	*1328	*43	*454	5988	6537	10325	12377	12007	7352	191903
38 Interest on govt. obligations	11945	-	-	-	-	-	*186	*422	*638	*1771	3869	1515	3543
39 Rents	85097	*2412	-	-	-	-	*341	*369	*3643	*4996	2372	4363	66602
40 Royalties	523757	*1741	-	-	-	-	-	-	*5755	-	2728	783	512750
41 Net S-T cap gain less net LT loss	49079	-	-	-	-	*671	-	-	-	*471	30860	3	17074
42 Net L-T cap gain less net ST loss	762562	*22021	-	-	-	-	-	*272	*645	*8911	1233	1741	727740
43 Net gain, noncapital assets	430128	*31360	-	-	-	15856	*8020	2484	3395	706	32022	1359	334927
44 Dividends, domestic corporations	56622	-	-	*264	-	-	*368	-	-	*2142	-	4	53844
45 Dividends, foreign corporations	656756	-	-	-	-	-	-	-	*116	*170	595	3499	652376
46 Other receipts	353361	*9776	-	-	-	*664	42936	11092	60585	21719	17652	12490	176446
47 Total deductions	51954694	1431659	*150531	*1539	*626899	*427142	5152251	3837158	5670680	3664265	1996898	2668712	26326961
48 Cost of goods	34854332	899231	*113257	-	*448296	*300717	3645706	2949922	4209244	2748117	1480413	1923339	16136090
49 Compensation of officers	844549	*10910	*13501	-	*37524	*22780	205791	164356	140932	65271	23303	22927	137254
50 Salaries and wages	4307670	*94221	*4540	-	*58579	*26112	352011	241226	427603	222364	125567	154826	2600620
51 Repairs	365541	*3477	-	-	*6416	*924	39684	12513	18419	11696	3779	22368	246264
52 Bad debts	79127	*4307	-	*5	-	*240	7572	2655	9849	10532	3302	3550	37116
53 Rent paid on business property	464071	26034	*396	-	*20088	*12520	86012	28497	69768	18201	12118	11219	179219
54 Taxes paid	1212826	17230	*4307	*20	*10921	*14861	119648	83282	116880	83949	37909	51308	672511
55 Interest paid	1018326	*126311	*1232	-	*862	*5182	68054	38878	58878	62059	45039	51617	560214
56 Contributions or gifts	55355	*663	-	*6	*33	*125	2113	1188	2221	3451	484	1843	43226
57 Amortization	149539	*507	*29	-	*16	-	5373	1685	3532	5410	5926	9315	117746
58 Depreciation	2298039	*60368	*2010	-	*5341	*10119	149636	90534	164943	140127	66270	114575	1494115
59 Depletion	*32499	-	-	-	-	-	-	*402	-	-	-	-	32097
60 Advertising	394805	*6662	-	-	*2369	*3097	12099	10416	8816	6434	15369	27855	301688
61 Pension, prof sh, stock, annuity	399840	*1617	-	-	-	*817	26432	28816	37806	29134	8784	13512	252922
62 Employee benefit programs	1109969	*66462	*1215	-	*3213	*6410	61826	28483	55489	57815	10837	30839	787380
63 Net loss, noncapital assets	32368	-	-	-	-	*1279	*322	*86	*237	*205	201	1243	28796
64 Other deductions	4335838	113660	*10046	*1508	*33240	*21957	369970	154220	346061	199500	157598	228377	2699702
65 Total receipts less total deducts	5695571	178374	*24868	*54	*43676	*24223	317896	196394	460817	252031	190245	163084	3843909
66 Constructive taxable income from related foreign corporations	352668	-	-	-	-	-	-	-	-	-	-	255	352413
67 Net income, total	6036294	178374	*24868	*54	*43676	*24223	317710	195972	460179	250260	186376	161824	4192779
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*21210	*21210	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1105588	*26201	*24641	-	*38493	*18946	213803	*130059	316391	136265	55186	44387	101215
71 Statutory special deductions, total	228540	*1978	*227	*185	-	*1116	*817	*1369	*12288	*4333	4752	4685	196790
72 Net operating loss deduction	29579	*1978	*227	-	-	*1116	*559	*1369	*12288	*2787	4158	1184	3913
73 Dividends received deduction	198961	-	-	*185	-	-	*258	-	-	*1545	595	3502	192877
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	4706484	*150195	-	-	*5182	*4161	103091	64543	135605	109662	126521	112751	3894773
76 Total income tax before credits	1642576	*52454	-	-	*820	*733	33399	21763	46558	38266	44371	39554	1364660
77 Income tax	1637235	*52203	-	-	*820	*641	32770	21722	46158	37317	43730	39112	1362764
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	24	-	-	-	-	-	-	-	-	-	-	-	24
80 Alternative minimum tax	4760	*251	-	-	-	*92	*629	*41	*410	*949	74	443	1872
81 Foreign tax credit	418553	-	-	-	-	1	-	-	-	*53	60	362	418076
82 U.S. Possessions tax credit	4148	-	-	-	-	1	173	689	1132	2154	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	38507	22	-	-	-	-	-	19	*23	-	276	348	37820
85 Prior year minimum tax credit	21978	15731	-	-	-	-	*83	-	-	*1011	614	-	4539
86 Total income tax after credits	1159391	*36701	-	-	*820	*732	33143	21055	45403	35047	43421	38844	904224

MAJOR GROUP 16
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	28320	1458	11599	4580	3644	2176	3300	818	411	160	52	43	79
2 Total assets	238781206	-	356649	721228	1281653	1483522	6980877	5658945	6490223	5432138	3448412	7166257	199761301
3 Cash	7240767	-	92931	150264	225370	205727	935186	545652	619951	483936	339775	384706	3257268
4 Notes and accounts receivable	39062990	-	67679	203214	451648	375616	1965173	1491388	1753559	1201733	795607	1400425	29356947
5 Less: Allowance for bad debts	3111474	-	-	-	*2283	*3556	67500	37821	118712	56464	49255	84913	2690970
6 Inventories	9152560	-	40582	80445	74184	88545	663794	600543	627908	450025	283353	402329	5840853
7 U.S. govt. obligations, total	554794	-	-	-	-	*8733	*28290	*108869	*36322	*76455	107880	50047	138199
8 Tax-exempt securities	370545	-	-	-	-	-	*32475	*2974	*110820	*14205	21093	46521	142458
9 Other current assets	11762681	-	21505	9945	58666	26195	312621	343831	374874	257330	152360	425349	9780005
10 Loans to stockholders	863259	-	*33667	*17349	*24122	100248	84646	25680	51940	33289	4581	16245	471492
11 Mortgage and real estate loans	63714	-	*331	-	-	*16197	*8501	*10619	*4088	*718	416	726	22118
12 Other investments	63062986	-	*10	*15363	*26710	109081	336891	436086	482796	666828	334460	714590	59940170
13 Depreciable assets	78442903	-	450296	811289	1261296	1256823	5995027	4618774	4141861	3160824	1835284	4082773	50828657
14 Less: Accumulated depreciation	42800829	-	361490	595262	950366	824621	3827397	2827139	2217301	1870744	946068	2324153	26056286
15 Depletable assets	*73801	-	-	-	-	-	-	-	*5	*69	-	66205	7522
16 Less: Accumulated depletion	*50165	-	-	-	-	-	-	-	*5	*7	-	50154	-
17 Land	2203350	-	*4522	*72	*2079	*25545	121440	55767	138027	122453	35539	188609	1509296
18 Intangible assets (Amortizable)	67381579	-	*20259	*28530	61466	100112	402413	266465	438603	823341	460026	1817248	62963118
19 Less: Accumulated amortization	10902319	-	*14268	*23057	15634	41207	118385	112507	168464	197831	71489	509215	9630261
20 Other assets	15410064	-	*627	*23076	64395	40083	107705	129765	213953	265976	144849	538921	13880715
21 Total liabilities	238781206	-	356649	721228	1281653	1483522	6980877	5658945	6490223	5432138	3448412	7166257	199761301
22 Accounts payable	19788311	-	153239	102662	219864	217038	1006853	690253	728270	433103	294847	539441	15402741
23 Mort, notes, and bonds under 1 yr	9395234	-	*19493	*56934	80182	98947	576229	745703	528023	315643	217477	501720	6254883
24 Other current liabilities	21962078	-	61285	23466	159816	100246	1046672	565294	806472	680791	415254	760013	17342770
25 Loans from stockholders	6219189	-	84994	104134	144362	24454	472657	32197	154168	76664	54854	63614	5007091
26 Mort, notes, bonds, 1 yr or more	52928640	-	129452	149488	227076	403559	1519629	1056346	1248202	1272685	794429	1861302	44266471
27 Other liabilities	21933133	-	*6	*25402	*22046	60318	95554	185571	346059	459328	313259	871282	19554307
28 Net worth	106554621	-	-91820	259142	428305	578960	2263283	2383581	2679029	2193923	1358292	2568886	91933038
29 Capital stock	6207285	-	78591	129075	52704	38469	214100	87479	119067	236135	87305	435298	4729062
30 Paid-in or capital surplus	73117695	-	*34541	*88562	*7646	58933	342188	147883	463910	352257	324871	850448	70446455
31 Retained earnings, appropriated	82763	-	-	-	-	*4665	*6954	*3871	*200	*3428	-	1003	62641
32 Retained earnings-unappropriated	31671728	-	-45940	75980	274956	497167	955785	882266	1000418	980753	756856	1418165	24875321
33 Retained earnings (S Corp)	6063149	-	-156564	74920	122511	105196	956682	1435544	1275358	789850	350849	303231	805572
34 Less: Cost of treasury stock	10587998	-	*2448	*109394	*29511	125471	212426	173461	179925	168500	161589	439259	8986014
35 Total receipts	188364713	1665334	1920456	2517833	4386118	3571506	15225124	10872390	10639755	7451682	4215454	8484208	117414854
36 Business receipts	175166969	1520748	1894648	2497261	4353006	3420286	14940053	10712395	10357331	7100806	4116307	8033734	106220393
37 Interest	2854370	2551	*169	*588	4595	7283	21149	21798	18027	31904	35524	67369	2643413
38 Interest on govt. obligations	54638	*261	-	-	*85	*173	*1796	1631	10912	4788	5340	9741	19911
39 Rents	426923	*322	-	*433	-	*1333	6312	6914	4836	5799	3204	16619	381151
40 Royalties	2299076	37	-	-	-	*78872	*7847	*1421	*932	*34292	4849	35304	2135521
41 Net S-T cap gain less net LT loss	50365	11	-	-	*338	*9	*448	*219	*285	*523	4421	14335	29777
42 Net L-T cap gain less net ST loss	2786276	*7547	-	*8883	*14110	*666	19136	*11165	55236	12565	7722	148384	2500861
43 Net gain, noncapital assets	602353	73161	*6255	*428	*1039	*17434	27232	15705	36137	5181	4320	34876	380585
44 Dividends, domestic corporations	333019	415	*239	-	*911	*1385	2466	3582	4257	10465	1916	5381	302001
45 Dividends, foreign corporations	294478	-	-	-	-	-	-	-	*66	*3296	1088	6802	283226
46 Other receipts	3496244	60281	*19143	10240	12035	44064	198684	97557	151738	242062	30763	111662	2518015
47 Total deductions	171678361	1440575	1717575	2329709	4130403	3360130	14341096	10161338	9765662	6842301	3889776	7684490	106015304
48 Cost of goods	76678959	880112	750513	1154127	1938036	1830973	8292107	6432919	5610907	3661660	2235339	3705625	40186640
49 Compensation of officers	4237530	40928	172511	213256	360442	294977	827334	504404	321990	150153	73423	184450	1093661
50 Salaries and wages	25933064	165251	224888	284027	641343	367072	1744235	996720	1361919	1045646	429246	1096083	17576634
51 Repairs	1244287	6031	17441	24929	49211	28741	108193	51300	45218	42677	25650	45254	799642
52 Bad debts	1307828	6112	*12547	*3721	3082	16763	73795	49608	63687	34307	18413	35554	990240
53 Rent paid on business property	2810473	21051	72377	139315	144607	71421	234888	114980	113722	63930	35763	85453	1712965
54 Taxes paid	4964350	41318	49483	83541	126342	93726	415214	302875	303412	199936	103459	229145	3015897
55 Interest paid	7371453	23229	24925	33665	44012	60344	210318	149850	141024	133341	93390	206195	6251161
56 Contributions or gifts	355481	1028	*119	*536	1287	2021	4428	5613	12232	6344	4310	7922	309640
57 Amortization	2887691	5094	*1676	*2380	*5686	5091	34283	24625	40332	47647	19254	68985	2632636
58 Depreciation	6667636	49021	31338	55854	114355	111925	490005	364377	355395	235331	149529	291643	4418864
59 Depletion	*2614	8	*583	-	-	-	-	-	-	-	-	1479	544
60 Advertising	3654172	4344	10057	17745	25190	22785	150342	84465	136195	137993	59315	140771	2864970
61 Pension, prof sh, stock, annuity	1149849	9923	*1804	*5306	21134	15610	65150	69465	57887	52143	24435	63175	763816
62 Employee benefit programs	3311701	22405	*9383	27725	50249	32076	207421	142476	129558	108438	63462	148589	2369918
63 Net loss, noncapital assets	296611	*845	*25	*283	*68	*902	2764	6355	2710	4476	1924	4374	271886
64 Other deductions	28804662	163875	337904	283299	605361	405704	1480617	861305	1069472	918279	552866	1369792	20756190
65 Total receipts less total deducts	16686352	224758	202881	188123	255714	211376	884028	711052	874093	609381	325677	799719	11399550
66 Constructive taxable income from related foreign corporations	205078	-	-	-	-	-	-	-	*14	*4425	131	1499	199010
67 Net income, total	16836791	224498	202881	188123	255630	211203	882231	709421	863195	609018	320468	791476	11578649
68 Net income, Form 1120-A	*13782	-	*7322	*6461	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*1280	*1280	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	2888919	119733	167835	139576	153609	96103	488456	488095	508267	286263	96679	120074	224229
71 Statutory special deductions, total	1342470	18722	23880	36962	27149	30939	61607	50138	45219	21630	24060	65538	936626
72 Net operating loss deduction	1004749	*18431	*23763	36962	*26511	29969	59483	47182	41471	11256	21764	56884	631073
73 Dividends received deduction	337721	291	*117	-	*637	*970	2124	2956	3749	10374	2296	8654	305553
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	12607077	86042	11166	*11585	74872	84161	332174	171188	310547	301822	199774	605951	10417794
76 Total income tax before credits	4390725	27931	1676	*1766	18027	19518	106460	58120	106559	102436	70286	213881	3664064
77 Income tax	4362263	27842	1676	*1766	18027	19518	104051	57194	105711	101884	68041	211132	3645419
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	7	-	-	-	-	-	-	-	-	-	-	-	7
80 Alternative minimum tax	28203	*89	-	-	-	-	*2409	*926	1167	*541	1840	2594	18637
81 Foreign tax credit	288636	-	-	-	-	-	*7	2	*281	*1278	168	969	285931
82 U.S. Possessions tax credit	1350	-	2	-	16	-	140	1192	-	-	-	-	-
83 Nonconventional source fuel credit	*456	-	-	-	-	-	-	-	-	*174	-	281	-
84 General business credit	79737	*130	6	-	*225	*2426	*235	*21	*1158	*926	329	614	73669
85 Prior year minimum tax credit	31040	*659	-	-	-	*268	*1260	*1345	4544	*735	2786	2144	17298
86 Total income tax after credits	3989507	27142	*1668	*1766	17787	16824	104819	55560	100576	99324	67003	209872	3287165

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2710
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	3920	*821	*1219	*593	*387	*310	323	84	70	***	13	***	***
2 Total assets	63559624	-	*30329	*79532	*114933	*214066	630804	620121	1126158	***	825770	***	***
3 Cash	2050132	-	*6579	*12003	*13494	*13906	71155	75426	170610	***	85412	***	***
4 Notes and accounts receivable	7279860	-	-	*26431	*26222	*30866	108452	*90631	137838	***	157199	***	***
5 Less: Allowance for bad debts	604963	-	-	-	*1738	*1193	*1838	*4514	5701	***	5401	***	***
6 Inventories	1083503	-	*354	-	*2019	*1434	*14923	*15239	11456	***	15547	***	***
7 U.S. govt. obligations, total	*180813	-	-	-	-	-	-	*65183	-	***	17104	***	***
8 Tax-exempt securities	*30425	-	-	-	-	-	-	-	*3375	***	6299	***	***
9 Other current assets	2151970	-	*1734	*630	*12312	*2101	7615	*76061	34058	***	20753	***	***
10 Loans to stockholders	405800	-	*17	-	*12133	*49549	*3928	*1871	*3354	***	4546	***	***
11 Mortgage and real estate loans	*32122	-	-	-	-	*1425	-	*7111	-	***	416	***	***
12 Other investments	9468834	-	-	*5019	-	*47033	*65342	*105685	308749	***	90967	***	***
13 Depreciable assets	30637463	-	*65558	*77544	*164590	*122214	591530	469357	696529	***	557857	***	***
14 Less: Accumulated depreciation	16541081	-	*44026	*42599	*139341	*95433	382020	367487	405603	***	283269	***	***
15 Depletable assets	73727	-	-	-	-	-	-	-	-	***	-	***	***
16 Less: Accumulated depletion	50154	-	-	-	-	-	-	-	-	***	-	***	***
17 Land	1392465	-	-	-	*758	*4628	*36062	*11234	64967	***	17010	***	***
18 Intangible assets (Amortizable)	21599667	-	*94	-	*31597	*52833	*154411	*66271	142348	***	118626	***	***
19 Less: Accumulated amortization	3377018	-	*94	-	*7502	*33783	*50292	*9239	61461	***	43156	***	***
20 Other assets	7746059	-	*113	*505	*389	*18484	*11536	*17294	25639	***	65859	***	***
21 Total liabilities	63559624	-	*30329	*79532	*114933	*214066	630804	620121	1126158	***	825770	***	***
22 Accounts payable	3648652	-	-	*31132	*3472	*26474	36032	*56297	55040	***	31893	***	***
23 Mort, notes, and bonds under 1 yr	1738784	-	*3833	*2306	*2676	*22046	*38065	*30919	32181	***	21828	***	***
24 Other current liabilities	5903441	-	*342	*1365	*14453	*15991	28007	41862	112775	***	76799	***	***
25 Loans from stockholders	1196659	-	*17904	*4070	*812	*582	*100085	*2935	*4683	***	245	***	***
26 Mort, notes, bonds, 1 yr or more	15028370	-	*11112	*72981	*21853	*97558	125320	*36799	265089	***	210575	***	***
27 Other liabilities	6678321	-	*-16	-	-	*2600	*18749	*26392	36181	***	87909	***	***
28 Net worth	29365397	-	*-2847	*-32321	*71667	*48814	284544	424916	620210	***	396522	***	***
29 Capital stock	2563773	-	*4414	*8751	*5063	*6523	24417	27423	42389	***	7671	***	***
30 Paid-in or capital surplus	9228092	-	*15	-	-	*3251	*76900	*22380	155276	***	14705	***	***
31 Retained earnings, appropriated	23774	-	-	-	-	-	-	-	-	***	-	***	***
32 Retained earnings-unappropriated	22704954	-	*-14080	*4356	*19290	*88787	*115284	*191265	343025	***	343020	***	***
33 Retained earnings (S Corp)	1199209	-	*6805	*-45428	*47314	*46722	*107473	*186259	*195356	***	106556	***	***
34 Less: Cost of treasury stock	6354404	-	-	-	-	*96469	*39529	*2410	*115836	***	75430	***	***
35 Total receipts	52384469	*245283	*162432	*329306	*296757	*295569	1114976	880025	1259055	***	908775	***	***
36 Business receipts	48221727	*202256	*156779	*329198	*296404	*283618	1091284	854372	1160487	***	886528	***	***
37 Interest	656820	*1082	-	*11	*190	*1300	*1615	*11200	6703	***	5971	***	***
38 Interest on govt. obligations	7954	*21	-	-	-	*173	*519	*394	*1029	***	207	***	***
39 Rents	80555	314	-	-	-	-	*420	*353	*1640	***	1036	***	***
40 Royalties	453298	37	-	-	-	-	-	*14	-	***	252	***	***
41 Net S-T cap gain less net LT loss	27005	11	-	-	*37	-	*229	-	*278	***	2502	***	***
42 Net L-T cap gain less net ST loss	1003799	353	-	-	*-0	*48	*12138	-	*17062	***	2987	***	***
43 Net gain, noncapital assets	349416	*1788	*5653	-	-	*3768	*2089	*1949	*24750	***	130	***	***
44 Dividends, domestic corporations	108581	415	-	-	-	*199	*392	*1515	*3429	***	907	***	***
45 Dividends, foreign corporations	70143	-	-	-	-	-	-	-	*23	***	9	***	***
46 Other receipts	1405171	*39007	-	*96	*125	*6463	6291	*10229	43655	***	8246	***	***
47 Total deductions	44753437	*186677	*149051	*323537	*274044	*275415	1020723	802967	1057763	***	801258	***	***
48 Cost of goods	14781174	*70565	*100631	*108999	*103154	*66457	348160	409587	385940	***	320608	***	***
49 Compensation of officers	901753	*3262	*4292	*22148	*25098	*23774	96388	*71660	46889	***	16291	***	***
50 Salaries and wages	9800141	*39637	*6853	*73992	*58472	*73863	226634	*121112	253350	***	142078	***	***
51 Repairs	433541	*1334	*916	*1832	*2366	*4294	14355	7521	12483	***	8979	***	***
52 Bad debts	320133	*1143	*23	-	*718	*1621	*2167	*3153	7658	***	5130	***	***
53 Rent paid on business property	598420	*4778	*629	*6231	*14420	*6768	8717	16301	12475	***	10020	***	***
54 Taxes paid	1774831	*8928	*1176	*9063	*12365	*8193	36472	30013	48742	***	31495	***	***
55 Interest paid	1742131	*2116	*1870	*15596	*2037	*9846	23977	*5400	24455	***	16695	***	***
56 Contributions or gifts	161021	403	*98	-	*-0	*651	*244	*724	3566	***	1950	***	***
57 Amortization	743558	*329	-	-	*1697	*2724	*11322	*4156	4040	***	5814	***	***
58 Depreciation	1968901	*4054	*6803	*7398	*4265	*8265	44673	20958	44606	***	37897	***	***
59 Depletion	2031	8	-	-	-	-	-	-	-	***	-	***	***
60 Advertising	751179	*837	*109	*2565	*1290	*1893	10713	*10920	10896	***	5329	***	***
61 Pension, prof sh, stock, annuity	409982	*1889	*644	-	*3508	*256	*6514	*7050	8775	***	8206	***	***
62 Employee benefit programs	1160824	*4671	-	*4116	*11415	*3771	*11059	*8251	23902	***	20794	***	***
63 Net loss, noncapital assets	28986	*7	-	-	-	-	*485	*658	*677	***	1436	***	***
64 Other deductions	9174832	*42720	*25010	*71597	*33238	*63040	178843	85504	169308	***	168538	***	***
65 Total receipts less total deducts	7631031	*58606	*13381	*5769	*22713	*20155	94254	77058	201292	***	107517	***	***
66 Constructive taxable income from related foreign corporations	63152	-	-	-	-	-	-	-	-	***	-	***	***
67 Net income, total	7686229	*58585	*13381	*5769	*22713	*19981	93735	76664	200263	***	107310	***	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	***	***
69 Net income, Form 1120-F	*328	*328	-	-	-	-	-	-	-	***	-	***	***
70 Net income, Form 1120S	416236	*26978	*9033	*32	*21495	*330	*54302	*54031	*81106	***	39508	***	***
71 Statutory special deductions, total	224339	*3534	*4347	*5737	*922	*12881	*4536	*4404	*25845	***	2676	***	***
72 Net operating loss deduction	134553	*3243	*4347	*5737	*922	*12741	4262	*3343	*22686	***	2102	***	***
73 Dividends received deduction	89785	290	-	-	-	*140	*274	*1061	*3159	***	574	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	***
75 Income subject to tax	7046113	*28073	-	-	*296	*6771	*34896	*18229	93685	***	65127	***	***
76 Total income tax before credits	2461924	*7864	-	-	*44	*1136	*11443	*6063	32499	***	22148	***	***
77 Income tax	2458358	*7864	-	-	*44	*1136	*11443	*6063	32019	***	22148	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	***
79 Recapture taxes	7	-	-	-	-	-	-	-	*417	***	-	***	***
80 Alternative minimum tax	3497	-	-	-	-	-	-	-	*90	***	3	***	***
81 Foreign tax credit	67908	-	-	-	-	-	-	-	-	***	-	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	***	***
83 Nonconventional source fuel credit	281	-	-	-	-	-	-	-	-	***	-	***	***
84 General business credit	12976	-	-	-	-	-	13	-	-	***	-	***	***
85 Prior year minimum tax credit	13642	-	-	-	-	-	83	-	*276	***	206	***	***
86 Total income tax after credits	2367117	*7864	-	-	*44	*1136	*11348	*6063	32133	***	21938	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2720
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1721	*124	*359	-	*379	*292	372	*65	80	26	7	7	9
2 Total assets	17688113	-	*35347	-	*121913	*181033	947744	*425980	1280993	926474	431799	1060386	12276445
3 Cash	1007235	-	*4775	-	*48229	*41228	197174	*73064	169290	87055	53137	58675	274608
4 Notes and accounts receivable	3087687	-	*14510	-	*22074	*25497	399191	*98150	284553	226246	54189	278223	1685054
5 Less: Allowance for bad debts	287726	-	-	-	-	-	*44352	*6338	24909	17856	3137	35094	156040
6 Inventories	605347	-	-	-	*5717	*13864	25706	*22382	91995	55093	22675	62043	305871
7 U.S. govt. obligations, total	140336	-	-	-	-	-	*28290	*27820	*30185	*1751	6111	4861	41317
8 Tax-exempt securities	*255401	-	-	-	-	-	-	-	*107135	*14205	14795	20760	98506
9 Other current assets	1262897	-	-	-	*18222	*4021	87757	*42804	111939	72332	29090	114624	782107
10 Loans to stockholders	103054	-	*10253	-	*632	*21882	*18714	*1900	*17623	*30523	25	-	1500
11 Mortgage and real estate loans	*6928	-	-	-	-	-	*6840	-	*88	-	-	-	-
12 Other investments	3297859	-	-	-	*570	*37977	*37504	*108601	96426	136724	109066	105053	2665939
13 Depreciable assets	3415119	-	*3809	-	*65213	*44459	300535	*158798	402813	212187	125842	510722	1590741
14 Less: Accumulated depreciation	2025015	-	*3066	-	*42699	*22574	205463	*126857	211980	124289	65774	339008	883306
15 Depletable assets	*69	-	-	-	-	-	-	-	-	*69	-	-	-
16 Less: Accumulated depletion	*7	-	-	-	-	-	-	-	-	*7	-	-	-
17 Land	120513	-	-	-	-	*10318	*11992	*1588	17149	*6539	3078	28767	41082
18 Intangible assets (Amortizable)	8202817	-	*13619	-	*200	-	*81043	*53025	171143	246970	97045	213311	7326461
19 Less: Accumulated amortization	2632977	-	*8711	-	*53	-	*17380	*38663	44245	58047	16639	40628	2408610
20 Other assets	1128576	-	*157	-	*3807	*4361	20193	*9705	61787	36979	2296	78077	911215
21 Total liabilities	17688113	-	*35347	-	*121913	*181033	947744	*425980	1280993	926474	431799	1060386	12276445
22 Accounts payable	1585266	-	*49212	-	*7537	*11323	159028	*37624	192960	94490	14321	100135	918638
23 Mort, notes, and bonds under 1 yr	546233	-	2	-	*822	-	*42133	*14965	21373	*30104	8188	52807	375840
24 Other current liabilities	3040270	-	*47552	-	*27404	*30693	417246	*128260	279789	134562	54785	197696	1722283
25 Loans from stockholders	2179308	-	-	-	*15778	*7075	*219427	-	*30251	*5761	-	813	1900202
26 Mort, notes, bonds, 1 yr or more	4564406	-	*32439	-	*2528	*23811	*73582	*115748	88630	170844	49966	43238	3963622
27 Other liabilities	1654304	-	-	-	*96	*40023	*23586	*44333	204083	133925	36380	242064	929814
28 Net worth	4118326	-	*-93858	-	*67747	*68109	12742	*85051	463907	356789	268159	423634	2466046
29 Capital stock	1071656	-	*5366	-	*1680	*1410	27120	*917	26011	14870	14181	50957	929144
30 Paid-in or capital surplus	2293163	-	*1578	-	*938	*1081	87278	*58860	91732	103704	81433	231228	1635331
31 Retained earnings, appropriated	31121	-	-	-	-	-	-	-	-	-	-	-	31121
32 Retained earnings-unappropriated	1390932	-	9	-	*55236	*53993	157326	*46231	112225	*90668	149244	97747	628254
33 Retained earnings (S Corp)	193991	-	*-100811	-	*11493	*19377	*-238495	*-14047	237375	*153089	35779	90231	-
34 Less: Cost of treasury stock	862536	-	-	-	*1599	*7752	*20488	*6910	*3436	*5542	12477	46529	757803
35 Total receipts	18958100	*529825	*132447	-	*434612	*478844	2346850	*754584	2209984	1299516	291415	1302187	9177836
36 Business receipts	18074514	*506840	*132441	-	*415976	*473992	2282319	*731986	2150057	1282715	279220	1186493	8632475
37 Interest	130789	*1055	-	-	*1450	*1612	5951	*2911	5094	*4092	3049	2533	103041
38 Interest on govt. obligations	16849	240	-	-	-	-	*82	*133	*6505	*1024	931	2508	5426
39 Rents	19239	6	-	-	-	-	*2139	*77	*283	*338	307	2685	13406
40 Royalties	170432	-	-	-	-	-	*1451	-	*407	*356	-	32698	135520
41 Net S-T cap gain less net LT loss	*5673	-	-	-	-	-	*154	*45	*6	*123	1848	3215	281
42 Net L-T cap gain less net ST loss	221876	1086	-	-	*13048	-	*3312	*4162	*37100	*44	3615	7315	152194
43 Net gain, noncapital assets	28519	*9865	-	-	3	-	*756	*585	*143	*64	98	441	16563
44 Dividends, domestic corporations	5325	-0	-	-	*682	*742	*132	-	*301	*276	482	284	2426
45 Dividends, foreign corporations	32463	-	-	-	-	-	-	-	-	-	45	1582	30837
46 Other receipts	252419	*10732	5	-	*3453	*2498	50554	*14686	10087	*10484	1820	62432	85667
47 Total deductions	17579271	*468806	*129569	-	*379231	*446866	2195099	*664570	2022214	1171906	269245	1196878	8634887
48 Cost of goods	7868999	*283575	*67962	-	*143890	*230642	1074655	*386938	1030167	408680	164803	549133	3528555
49 Compensation of officers	515893	*12947	-	-	*44009	*88744	63389	*26553	80552	35213	6212	42795	115479
50 Salaries and wages	2820353	*58224	*13540	-	*59261	*46073	429209	*43078	311537	232474	26813	196275	1403868
51 Repairs	83177	*2175	-	-	*1672	*706	11330	*1641	6334	4936	1570	9684	43128
52 Bad debts	123021	*1753	*4285	-	*240	*1476	21393	*4880	23443	8431	1558	3180	52381
53 Rent paid on business property	347026	*6095	-	-	*9766	*7846	52190	*17316	31847	20618	1935	23181	176233
54 Taxes paid	405444	*9782	*1478	-	*10068	*7373	58713	*21536	71341	24284	6865	26307	167697
55 Interest paid	589338	*2047	*12505	-	*2553	*2670	11625	*8705	7461	12627	3408	13651	512085
56 Contributions or gifts	13999	591	-	-	*320	-	*231	*371	*1278	*413	770	291	9734
57 Amortization	342295	*235	*1503	-	*53	-	6464	*10430	8706	20016	1391	5711	287787
58 Depreciation	327001	*18445	*390	-	*5487	*1581	31374	*7012	33164	29438	8043	36167	155899
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	370014	*322	*5218	-	*5709	*2272	53277	*5384	20097	42185	7556	61789	166205
61 Pension, prof sh, stock, annuity	119774	*2960	-	-	*1304	*7691	*3905	*7313	13529	6606	2553	19913	54000
62 Employee benefit programs	275940	*8028	*2490	-	*2686	*2197	28153	*4122	16289	*10706	4332	15447	181491
63 Net loss, noncapital assets	3372	838	-	-	*67	-	*257	-	*269	*125	53	967	796
64 Other deductions	3373624	*60787	*20197	-	*92146	*47596	348934	*119292	366199	315155	31383	192387	1779548
65 Total receipts less total deducts	1378829	*61019	*2878	-	*55381	*31978	151752	*90014	187770	127610	22170	105309	542948
66 Constructive taxable income from related foreign corporations	28408	-	-	-	-	-	-	-	-	-	-	1220	27187
67 Net income, total	1390388	*60779	*2878	-	*55381	*31978	151669	*89881	181265	126586	21239	104022	564710
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	501359	*31021	*2871	-	*18227	*23083	*57508	*62109	124828	*102219	3398	76094	-
71 Statutory special deductions, total	165520	-0	-	-	*11573	*520	*16534	*13278	*13769	*4459	8291	10390	86705
72 Net operating loss deduction	161736	-	-	-	*11096	-	*16442	*13278	*13559	*4241	7922	10191	85007
73 Dividends received deduction	3784	-0	-	-	*477	*520	*92	-	*211	*218	369	199	1698
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	724207	*29758	7	-	*25581	*8375	77627	*14494	*42668	*20606	9550	17537	478005
76 Total income tax before credits	248824	*10327	2	-	*5937	*1645	25742	*5047	14524	*7063	3879	6159	168500
77 Income tax	246433	*10327	2	-	*5937	*1645	25742	*4851	*14507	*7010	3247	5963	167202
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	2430	-	-	-	-	-	-	*196	*66	*42	632	197	1298
81 Foreign tax credit	18565	-	-	-	-	-	-	-	*58	-	15	894	17598
82 U.S. Possessions tax credit	18	-	2	-	16	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	*174	-	-	-	-	-	-	-	-	*174	-	-	-
84 General business credit	659	70	-	-	-	-	-	-	-	-	-	5	584
85 Prior year minimum tax credit	*1116	-	-	-	-	-	*97	*60	-	-	-	146	813
86 Total income tax after credits	228291	*10257	-	-	*5921	*1645	25645	*4986	14466	*6888	3864	5114	149505

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Books, greeting cards, and miscellaneous publishing

MINOR INDUSTRY 2735
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5073	*4	3073	*879	*238	*240	423	85	58	31	15	5	20
2 Total assets	115274280	-	91308	*144094	*113118	*154984	996919	615025	905109	1006985	1097999	929887	109218852
3 Cash	1871803	-	49140	*29138	*33032	*39457	133387	98896	73060	50098	160256	13750	1191589
4 Notes and accounts receivable	17878984	-	*7098	*28696	*45561	*50229	221728	*114787	373422	313831	297636	253690	16172306
5 Less: Allowance for bad debts	1916214	-	-	-	*75	*132	*11490	*4098	64527	16301	32466	14416	1772709
6 Inventories	4168466	-	*6886	*55513	-	*23457	233723	*101390	194866	189234	106466	88575	3168355
7 U.S. govt. obligations, total	*164943	-	-	-	-	*7213	-	*3351	-	-	84665	852	68863
8 Tax-exempt securities	*81436	-	-	-	-	-	*32475	-	-	-	-	5010	43952
9 Other current assets	6691843	-	*12197	*171	*9079	*4413	101576	*68756	78441	84200	83275	137868	6111867
10 Loans to stockholders	190169	-	*4999	*4635	*2611	-	*16098	*9613	*956	310	10	8919	142018
11 Mortgage and real estate loans	*4036	-	-	-	-	-	*1661	-	*2375	-	-	-	-
12 Other investments	45269530	-	-	*52	*8096	*740	*76200	*70836	22981	66108	104374	157458	44762684
13 Depreciable assets	12713503	-	*52426	*77862	*66290	*30134	243809	290559	479232	451695	406109	137640	10477745
14 Less: Accumulated depreciation	6834542	-	*41499	*52360	*53986	*18266	148745	184950	299804	301771	249151	77505	5406506
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	246875	-	-	-	-	-	*4908	*6037	*7418	*9137	7727	1657	209991
18 Intangible assets (Amortizable)	33502244	-	-	*11282	-	*18961	*81784	*43481	*53403	*140293	96766	194576	32861699
19 Less: Accumulated amortization	3725118	-	-	*11038	-	*1570	*15511	*28923	*50237	*52104	5292	92868	3467575
20 Other assets	4966318	-	*60	*142	*2509	*346	25316	*25291	33523	72253	37623	114681	4654573
21 Total liabilities	115274280	-	91308	*144094	*113118	*154984	996919	615025	905109	1006985	1097999	929887	109218852
22 Accounts payable	8382521	-	*59900	*22814	*7721	*29171	295553	75117	92667	108545	144904	88795	7457333
23 Mort, notes, and bonds under 1 yr	3539522	-	*2086	-	*876	*5817	115260	*125589	78166	68928	68137	339864	2734799
24 Other current liabilities	9580521	-	*5233	*1073	*48440	*14477	154185	*93967	151287	175597	197369	148291	8590602
25 Loans from stockholders	2190917	-	*16081	*6192	*3409	*4724	*48179	*3328	*33085	*62377	26176	25604	1961761
26 Mort, notes, bonds, 1 yr or more	22986733	-	*38737	*5610	-	*11506	156783	*81707	*58751	130813	259329	164771	22078724
27 Other liabilities	11151591	-	*-0	*1347	*1685	-	*107	*49163	*27837	85026	122668	194579	10669178
28 Net worth	57442474	-	-30727	*107057	*50987	*89287	226851	186154	463316	375698	279415	-32018	55726454
29 Capital stock	1293535	-	*6224	*21660	*3957	*788	12344	12903	8940	79627	38913	43380	1064796
30 Paid-in or capital surplus	57451464	-	*1019	*48035	-	*27689	*95714	*274	*47178	*72526	127865	42368	56988796
31 Retained earnings, appropriated	*16894	-	-	-	-	-	*6954	-	*200	*1993	-	-	7747
32 Retained earnings-unappropriated	-284514	-	*-24534	*33496	*53452	*62683	*-43884	*-10986	192179	126183	116817	-196876	-593043
33 Retained earnings (S Corp)	1123580	-	*-13437	*3866	*657	-	251360	*195432	*222406	*122312	60797	79944	200244
34 Less: Cost of treasury stock	2158485	-	-	-	*7080	*1873	*95637	*11469	*7587	*26943	64977	835	1942084
35 Total receipts	51981136	*75734	340750	*249540	*258503	*276086	1983858	1160671	1562040	1337144	1335568	1454047	41947193
36 Business receipts	45163720	*69299	337904	*249126	*257574	*185983	1902536	1106961	1540002	1272770	1286367	1259814	35695386
37 Interest	1813103	-	-	*314	*697	*1497	*771	*1765	1380	5518	25674	10973	1764514
38 Interest on govt. obligations	14665	-	-	-	-	-	*1195	*9	*58	*324	3206	5216	4656
39 Rents	182305	-	-	-	-	-	*1751	*3309	*131	*388	1816	19	174892
40 Royalties	1670644	-	-	-	-	*78872	*6396	*1408	*525	*33936	4597	1535	1543376
41 Net S-T cap gain less net LT loss	17295	-	-	-	-	-	-	*175	-	*97	70	4087	12865
42 Net L-T cap gain less net ST loss	1514541	-	-	-	-	-	*17	*6461	*561	*6333	152	114553	1386465
43 Net gain, noncapital assets	86923	*6436	-	*42	-	-	-	*3552	*2019	*901	775	31249	41949
44 Dividends, domestic corporations	216719	-	-	-	-	*141	*1473	*1640	*372	*159	527	122	212286
45 Dividends, foreign corporations	182709	-	-	-	-	-	-	-	*43	*3077	56	934	178599
46 Other receipts	1118511	*-0	*2846	*57	*232	*9594	69719	*35392	16949	13641	12327	25548	932206
47 Total deductions	48336049	*62848	276081	*204688	*230852	*244087	1811568	1041996	1420203	1254837	1219787	1323120	39245983
48 Cost of goods	15205540	*34026	41129	*95068	*80816	*55188	995635	569340	690671	732823	588638	283253	11038954
49 Compensation of officers	747190	*1230	*46470	*18697	*39600	*50018	70922	*30983	54806	32833	25473	64444	311714
50 Salaries and wages	7406939	*6059	*31073	*18467	*22129	*28737	228821	137324	233186	165402	141643	178230	6215867
51 Repairs	237307	*313	*2860	*5773	*3728	*953	10882	*3645	6549	10435	8702	2965	180502
52 Bad debts	679184	*108	-	*50	*290	-	12990	*16260	18019	8598	9748	2251	610870
53 Rent paid on business property	941664	*1185	*20715	*15267	*12780	*5300	43496	*9813	22826	17074	12522	20220	760467
54 Taxes paid	1126139	*849	7779	*4274	*6464	*6995	42779	27582	41069	29851	23216	27342	907939
55 Interest paid	3807298	*1677	*1420	*1735	*31	*2361	24873	*14994	15713	23981	36595	27589	3656328
56 Contributions or gifts	146859	-	*22	-	*700	*285	*207	*277	*4005	1343	922	211	138886
57 Amortization	1664756	-	*15	*24	-	*41	*9738	*2658	21680	5074	2750	5498	1617278
58 Depreciation	1602700	*540	*4134	*3015	*6112	*4962	17492	30918	37050	28794	39855	16545	1413283
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	1955000	*771	*1872	*2866	*4609	*868	29828	*33178	48240	41149	40356	25019	1726245
61 Pension, prof sh, stock, annuity	277776	*109	*1050	-	*7193	*1570	*2703	*7776	15797	7404	8719	2912	222543
62 Employee benefit programs	725096	-	*4638	*87	*3159	*719	29671	*19706	12170	24215	17859	27290	585582
63 Net loss, noncapital assets	237868	-	-	-	-	*67	*39	*70	*333	*518	278	106	236456
64 Other deductions	11574732	*15980	112904	*39367	*43239	*86023	291493	137472	198089	125342	262510	639247	9623066
65 Total receipts less total deducts	3645086	*12887	64669	*44853	*27651	*32000	172290	118675	141838	82307	115782	130928	2701210
66 Constructive taxable income from related foreign corporations	108809	-	-	-	-	-	-	-	*14	*4425	131	278	103962
67 Net income, total	3739231	*12887	64669	*44853	*27651	*32000	171095	118666	141793	86407	112706	125990	2800516
68 Net income, Form 1120-A	*6997	-	*6997	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	540534	*12887	*54761	*34636	*1029	-	128269	*85036	*75013	*50251	19011	27794	51848
71 Statutory special deductions, total	751925	-	*8390	*5431	*5081	*1755	*13076	*16130	*316	*465	8941	20638	671702
72 Net operating loss deduction	514894	-	*8390	*5431	*5081	*1657	*11648	*14534	*56	*207	8565	20337	438987
73 Dividends received deduction	237032	-	-	-	-	*98	*1428	*1596	*260	*258	375	301	232714
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	2446771	-	*1518	*4786	*21541	*30245	*29749	*17500	66464	35691	84754	77557	2076966
76 Total income tax before credits	859104	-	*228	*718	*6347	*9090	*9731	*5979	22267	12151	29974	27643	734977
77 Income tax	849585	-	*228	*718	*6347	*9090	*9691	*5950	22598	12105	28930	27138	726790
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	9291	-	-	-	-	-	*40	*30	-	*46	639	350	8186
81 Foreign tax credit	199062	-	-	-	-	-	*7	-	*133	*1104	22	69	197727
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	46257	-	-	-	-	*2283	-	-	-	*196	96	452	43231
85 Prior year minimum tax credit	*5530	-	-	-	-	-	-	-	*2344	-	1228	-	1958
86 Total income tax after credits	608256	-	*228	*718	*6347	*6807	*9725	*5979	19789	*10851	28628	27123	492061

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Commercial and other printing, and printing trade services

MINOR INDUSTRY 2799
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	17606	508	6948	3107	2639	1333	2182	583	202	***	17	***	***
2 Total assets	42259189	-	199665	497603	931690	933439	4405410	3997819	3177964	***	1092845	***	***
3 Cash	2311597	-	32437	109123	130616	111136	533470	298266	206991	***	40970	***	***
4 Notes and accounts receivable	10816458	-	46070	148087	357791	269023	1235802	1187820	957746	***	286583	***	***
5 Less: Allowance for bad debts	302571	-	-	-	*470	*2231	9819	22871	23574	***	8251	***	***
6 Inventories	3295244	-	33342	*24932	66448	49790	389441	461531	329591	***	138665	***	***
7 U.S. govt. obligations, total	*68702	-	-	-	-	*1519	-	*12515	*6137	***	-	***	***
8 Tax-exempt securities	*3284	-	-	-	-	-	-	*2974	*310	***	-	***	***
9 Other current assets	1655971	-	*7574	*9144	19053	15660	115672	156210	150436	***	19242	***	***
10 Loans to stockholders	164236	-	*18398	*12714	*8746	*28816	45906	12297	30006	***	-	***	***
11 Mortgage and real estate loans	*20627	-	*331	-	-	*14773	-	*3508	1624	***	-	***	***
12 Other investments	5026763	-	*10	*10293	*18044	*23331	157844	150965	54639	***	30053	***	***
13 Depreciable assets	31676818	-	328502	655882	965203	1060016	4859154	3700059	2563287	***	745475	***	***
14 Less: Accumulated depreciation	17400191	-	272900	500304	714340	688349	3091170	2147845	1299914	***	347873	***	***
15 Depletable assets	*5	-	-	-	-	-	-	-	*5	***	-	***	***
16 Less: Accumulated depletion	*5	-	-	-	-	-	-	-	*5	***	-	***	***
17 Land	443496	-	*4522	*72	*1321	*10599	68478	36908	48493	***	7724	***	***
18 Intangible assets (Amortizable)	4076851	-	*6545	*17247	*29668	28318	85175	103688	71710	***	147589	***	***
19 Less: Accumulated amortization	1167206	-	*5462	*12019	*8079	5854	35202	35682	12521	***	6403	***	***
20 Other assets	1569110	-	*296	*22430	57690	16892	50660	77475	93003	***	39070	***	***
21 Total liabilities	42259189	-	199665	497603	931690	933439	4405410	3997819	3177964	***	1092845	***	***
22 Accounts payable	6171871	-	44127	48717	201134	150070	516240	521214	387603	***	103729	***	***
23 Mort, notes, and bonds under 1 yr	3570695	-	*13573	*54628	75809	71084	380770	574230	396304	***	119324	***	***
24 Other current liabilities	3437846	-	8158	21028	69520	39084	447233	301206	262621	***	86301	***	***
25 Loans from stockholders	652306	-	*51008	*93872	124363	*12073	104966	25934	86149	***	28433	***	***
26 Mort, notes, bonds, 1 yr or more	10349130	-	*47164	70897	202695	270683	1163943	822092	835733	***	274559	***	***
27 Other liabilities	2448917	-	*22	*24055	*20265	*17695	53111	65684	77958	***	66302	***	***
28 Net worth	15628423	-	35613	184407	237903	372750	1739146	1687459	1131596	***	414196	***	***
29 Capital stock	1278322	-	62587	98664	42003	29749	150219	46235	41727	***	26540	***	***
30 Paid-in or capital surplus	4144976	-	*31929	*40527	*6708	26912	82296	66369	169724	***	100868	***	***
31 Retained earnings, appropriated	*10975	-	-	-	-	*4665	-	*3871	-	***	-	***	***
32 Retained earnings-unappropriated	7860355	-	-7334	*38128	146978	291703	727059	655757	352989	***	147775	***	***
33 Retained earnings (S Corp)	3546369	-	-49121	116482	63046	*39097	836344	1067899	620223	***	147718	***	***
34 Less: Cost of treasury stock	1212574	-	*2448	*109394	*20832	*19377	56772	152672	53067	***	8705	***	***
35 Total receipts	65041009	814492	1284827	1938987	3396246	2521006	9779440	8077110	5608676	***	1679695	***	***
36 Business receipts	63707007	742353	1267524	1918937	3383052	2476693	9663915	8019077	5506785	***	1664191	***	***
37 Interest	253658	*414	*169	*263	2257	2874	12811	5922	4850	***	829	***	***
38 Interest on govt. obligations	15170	-	-	-	*85	-	-	1095	*3320	***	996	***	***
39 Rents	144824	*2	-	*433	-	*1333	2002	*3176	*2782	***	46	***	***
40 Royalties	4702	-	-	-	-	-	-	-	-	***	-	***	***
41 Net S-T cap gain less net LT loss	*392	-	-	-	*301	*9	*65	-	-	***	-	***	***
42 Net L-T cap gain less net ST loss	46060	*6108	-	*8883	*1061	*618	3669	*542	*513	***	968	***	***
43 Net gain, noncapital assets	137495	*55072	*603	*385	*1035	*13667	24387	9620	9223	***	3316	***	***
44 Dividends, domestic corporations	2394	-	*239	-	*229	*303	*470	*427	*155	***	-0	***	***
45 Dividends, foreign corporations	*9163	-	-	-	-	-	-	-	-	***	978	***	***
46 Other receipts	720144	*10541	*16292	10086	8225	25509	72121	37250	81047	***	8369	***	***
47 Total deductions	61009604	722245	1162874	1801485	3246276	2393763	9313707	7651805	5265482	***	1599486	***	***
48 Cost of goods	38823246	491947	540791	950060	1610176	1478686	5873657	5067054	3504128	***	1161291	***	***
49 Compensation of officers	2072694	23489	121749	172412	251735	132441	596636	375208	139743	***	25447	***	***
50 Salaries and wages	5905630	61331	173422	191568	501480	218399	859571	695206	563845	***	118712	***	***
51 Repairs	490263	*2209	13665	17324	41445	22789	71626	38493	19853	***	6399	***	***
52 Bad debts	185490	*3108	*8239	*3671	1833	13666	37245	25315	14567	***	1977	***	***
53 Rent paid on business property	923363	8993	51033	117817	107640	51508	130486	71551	46574	***	11286	***	***
54 Taxes paid	1657936	21760	39050	70204	97445	71165	277250	223744	142259	***	41883	***	***
55 Interest paid	1232686	17388	9130	16334	39390	45467	149843	120751	93395	***	36691	***	***
56 Contributions or gifts	33601	*34	-	*536	*266	1085	3747	4241	3384	***	668	***	***
57 Amortization	137081	*4530	*158	*2356	*3937	2326	6760	7382	5905	***	9299	***	***
58 Depreciation	2769035	25981	20012	45441	98492	97117	396465	305489	240575	***	63735	***	***
59 Depletion	*583	-	*583	-	-	-	-	-	-	***	-	***	***
60 Advertising	577979	2414	2858	12315	13581	17751	56524	34983	56962	***	6074	***	***
61 Pension, prof sh, stock, annuity	342317	*4965	*111	*5306	*9129	6093	52027	47326	19786	***	4956	***	***
62 Employee benefit programs	1149841	*9706	*2255	23522	32989	25389	138539	110398	77198	***	20477	***	***
63 Net loss, noncapital assets	26385	-0	*25	*283	*1	*835	1983	5627	*1431	***	157	***	***
64 Other deductions	4681474	44389	179792	172335	436737	209045	661347	519037	335876	***	90435	***	***
65 Total receipts less total deducts	4031405	92247	121953	137502	149969	127244	465733	425305	343193	***	80209	***	***
66 Constructive taxable income from related foreign corporations	4709	-	-	-	-	-	-	-	-	***	-	***	***
67 Net income, total	4020944	92247	121953	137502	149885	127244	465733	424211	339873	***	79213	***	***
68 Net income, Form 1120-A	*6786	-	*325	*6461	-	-	-	-	-	***	-	***	***
69 Net income, Form 1120-F	*952	*952	-	-	-	-	-	-	-	***	-	***	***
70 Net income, Form 1120S	1430790	*48848	101169	104908	112857	*72689	248376	286919	227321	***	34763	***	***
71 Statutory special deductions, total	200686	*15188	*11143	*25794	*9573	*15783	27460	16326	*5289	***	4152	***	***
72 Net operating loss deduction	193567	*15188	*11026	*25794	*9413	*15571	27131	*16027	*5170	***	3174	***	***
73 Dividends received deduction	7119	-	*117	-	*160	*212	*329	*299	*119	***	979	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	***
75 Income subject to tax	2389985	*28211	*9641	*6800	27454	38771	189901	120966	107730	***	40343	***	***
76 Total income tax before credits	820873	*9740	*1446	*1048	5699	7648	59543	41030	37270	***	14286	***	***
77 Income tax	807887	*9651	*1446	*1048	5699	7648	57174	40329	36586	***	13717	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	-	***	***
80 Alternative minimum tax	12985	*89	-	-	-	-	*2369	*701	*684	***	569	***	***
81 Foreign tax credit	3102	-	-	-	-	-	-	2	-	***	128	***	***
82 U.S. Possessions tax credit	1332	-	-	-	-	-	140	1192	-	***	-	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	***
84 General business credit	19846	*60	6	-	*225	*143	*222	*21	*1158	***	234	***	***
85 Prior year minimum tax credit	10751	*659	-	-	-	*268	*1080	*1285	*1924	***	1352	***	***
86 Total income tax after credits	785843	*9021	*1440	*1048	5474	7237	58101	38531	34188	***	12573	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 17
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7267	455	*1390	*327	1043	866	1846	473	355	147	97	81	185
2 Total assets	741149158	-	*31042	*49980	394074	666227	4374725	3467606	5580445	5149181	6803161	13304790	701327927
3 Cash	15509242	-	*5583	*17403	64891	112670	491606	297209	512289	469391	546095	1076111	11915995
4 Notes and accounts receivable	116776504	-	*11585	*32443	122444	213615	1215923	1148873	1552319	1215447	1368523	2334828	107560503
5 Less: Allowance for bad debts	2036888	-	-	*6087	*679	*1587	16577	11758	30152	23423	34403	53435	1858788
6 Inventories	47641928	-	*6227	*2177	104175	103323	878791	759117	1096333	948266	1188085	1806397	40749038
7 U.S. govt. obligations, total	1857970	-	-	-	-	-	*30754	*3422	*19325	*17456	39138	49348	1698528
8 Tax-exempt securities	1318467	-	-	-	-	*7393	*5710	*1912	*25423	*46288	55743	49028	1126970
9 Other current assets	28260919	-	*570	**	9263	6796	181097	169489	238542	181555	337732	674691	26461184
10 Loans to stockholders	16668420	-	92	*655	-	*6239	55143	23674	30152	32548	38548	75547	16405820
11 Mortgage and real estate loans	38417655	-	-	-	*8402	*3800	*5665	*832	-	*646	631	88	38397589
12 Other investments	211816563	-	17	**	*1356	*57464	285501	145053	234914	302028	864289	2068283	207857658
13 Depreciable assets	249575350	-	*4767	*11647	240019	347290	2599913	1785990	3037760	3046799	3377722	6163130	228960315
14 Less: Accumulated depreciation	124265238	-	*3769	*8258	183133	209145	1611508	964170	1529931	1497208	1648462	2662480	113947174
15 Depletable assets	5292134	-	*327	-	-	-	-	-	*17	-	-	20893	5270897
16 Less: Accumulated depletion	2812539	-	*300	-	-	-	-	-	-	-	-	11958	2800282
17 Land	4459842	-	-	-	*5831	*2579	51258	61435	136596	80333	92491	180952	3848368
18 Intangible assets (Amortizable)	60695094	-	*476	-	*22485	*4296	366597	35315	172060	299678	511052	1514016	57769118
19 Less: Accumulated amortization	8919351	-	*476	-	*2940	*2396	215299	9839	72529	86177	129085	361047	8039563
20 Other assets	80893086	-	*5943	-	*1958	*13889	50151	21051	157327	115553	195064	380397	79951753
21 Total liabilities	741149158	-	*31042	*49980	394074	666227	4374725	3467606	5580445	5149181	6803161	13304790	701327927
22 Accounts payable	76590374	-	*4985	*10142	73031	94201	641368	725723	782816	649356	706712	1260420	71641619
23 Mort, notes, and bonds under 1 yr	58052009	-	-	-	*16703	*37625	409589	546531	397050	481079	417499	880660	54865273
24 Other current liabilities	97706072	-	*5424	*2260	11007	30318	318467	285908	436184	416237	571910	1056592	94571764
25 Loans from stockholders	14469733	-	*8938	*2610	*2500	*133894	217762	44460	127065	54199	66404	119254	13692648
26 Mort, notes, bonds, 1 yr or more	130138156	-	*6652	**	*67731	*119179	584539	372009	610940	665880	1339437	2220216	124151574
27 Other liabilities	96155618	-	-	-	*2379	*3403	62479	34315	88837	164403	235744	470049	95094009
28 Net worth	268037196	-	*5042	*34968	220723	247609	2140520	1458659	3137554	2718028	3465454	7297600	247311040
29 Capital stock	39954817	-	*3824	*191	10760	18876	197911	67136	571415	213917	623337	592088	37655361
30 Paid-in or capital surplus	145240087	-	*1372	-	*51762	*5392	376370	144050	651995	936495	1881342	1954369	139236939
31 Retained earnings, appropriated	831880	-	-	-	-	-	*555	*6371	18	-	7563	35568	781805
32 Retained earnings-unappropriated	128780600	-	*702	*8774	*97208	261218	928265	683378	1041370	1325467	514740	4473743	119445735
33 Retained earnings (S Corp)	4301549	-	*-856	*26003	*62499	*68032	862657	594150	1013260	434874	745219	495711	-
34 Less: Cost of treasury stock	51071736	-	-	-	*1507	*105910	225237	36427	140505	192724	306748	253878	49808800
35 Total receipts	524245837	2871615	*131072	*207786	967077	1474038	9927563	7279614	9687639	8082445	9227569	15369006	459020412
36 Business receipts	471035548	2684513	*130037	*207786	961094	1464365	9771034	7153017	9543848	7844068	8991649	14743799	407540338
37 Interest	11240554	42302	*30	-	*1795	*1774	13499	10881	30760	29802	59828	150237	10899646
38 Interest on govt. obligations	105785	-	4	-	-	*526	*2694	*211	2121	3580	3957	4253	88440
39 Rents	592033	54	-	-	-	*866	*1512	*1743	7031	1016	6583	5709	567519
40 Royalties	9642213	4118	-	-	-	-	*19031	*10815	14238	10988	19506	72571	9490945
41 Net S-T cap gain less net LT loss	409141	-	-	-	-	*978	*94	-	*24	-	-0	1937	406108
42 Net L-T cap gain less net ST loss	5722001	-	-	-	-	*1800	*5552	*15532	*17895	9873	6183	76668	5588498
43 Net gain, noncapital assets	1049419	*57870	830	-	-	*2	11887	6788	2063	16792	1754	13033	938400
44 Dividends, domestic corporations	2074945	4429	-	-	-	*570	*1349	*1103	*777	*2271	546	10521	2053379
45 Dividends, foreign corporations	9700705	262	-	-	-	-	*262	*7610	*7005	9779	19699	65022	9591066
46 Other receipts	12673494	78067	*171	-	*4187	*3157	100648	71915	61878	154275	117863	225258	11856074
47 Total deductions	470552926	1585225	*122557	*187715	885236	1413087	9221250	6830950	8857511	7360058	8251370	13083237	412754730
48 Cost of goods	269549128	584136	*52615	*91186	589079	900305	5876891	5052057	6058821	4941708	5450331	8114820	231837178
49 Compensation of officers	3746936	*5262	*9485	*26676	*56369	127624	575208	218100	252227	125690	139294	125045	2085955
50 Salaries and wages	41087269	210988	*6515	*21850	*37374	84469	732553	462703	740023	634047	560710	959863	36636175
51 Repairs	4067954	8144	*858	*5136	*5878	6770	42509	47100	38796	28673	37323	64961	3781806
52 Bad debts	780261	*1834	*270	*6087	*2973	*4855	33339	9588	11484	15694	11309	22337	660491
53 Rent paid on business property	3927345	*15920	*5384	*5949	*22487	46328	109486	85756	55514	62107	46724	101184	3370508
54 Taxes paid	8759652	82266	*2684	*4668	21989	27744	224485	133436	167807	143741	158045	249226	7543561
55 Interest paid	18730853	27815	*1571	*3	*7542	21125	106791	72709	100753	99922	142310	249134	17901178
56 Contributions or gifts	801154	6841	*841	*29	*3	*477	2879	2479	2376	4900	4098	12908	763324
57 Amortization	2184847	*31303	*65	-	*1410	*161	32266	2888	18913	11277	33043	74181	1979341
58 Depreciation	17005416	42432	*928	*3261	20396	34193	179481	147213	264173	240969	243321	480696	15348352
59 Depletion	489037	2453	-	-	-	-	-	-	-	*180	1957	3440	481007
60 Advertising	15351150	46087	*3573	*40	*5672	14036	85329	17510	123180	130449	197147	221959	14506169
61 Pension, prof sh, stock, annuity	3058835	*9510	4	-	*4312	*15725	52665	26021	58604	40869	37245	76827	2737054
62 Employee benefit programs	8016070	36306	*1843	-	*5630	10136	129093	72310	88732	93280	93178	163566	7321995
63 Net loss, noncapital assets	357549	2257	-	-	-	-	4004	*786	4255	2025	4766	9203	330252
64 Other deductions	72639469	471671	*35920	*22829	104121	119140	1034272	480294	871853	784528	1090569	2153887	65470385
65 Total receipts less total deducts	53692911	1286391	*8515	*20071	81841	60951	706313	448665	830129	722387	976199	2285769	46265682
66 Constructive taxable income from related foreign corporations	8578150	2285	-	-	-	-	*244	-	-	*29813	7484	49520	8488803
67 Net income, total	62165276	1288676	*8511	*20071	81841	60425	703864	448453	828008	748619	979725	2331037	54666045
68 Net income, Form 1120-A	*1471	-	*1471	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	22067	22067	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1455829	*9526	*2384	*16430	*66625	*34841	340882	242162	377019	133999	178957	53003	-
71 Statutory special deductions, total	6014480	*20415	*2075	-	*5270	*2131	55151	30826	65538	74596	93937	88158	5576383
72 Net operating loss deduction	2542328	*20157	*2075	-	*5270	*1732	53996	*22444	58444	65195	86421	60542	2166051
73 Dividends received deduction	3472152	258	-	-	-	*399	*1154	*8382	*7094	9401	7516	27616	3410332
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	54707382	1258735	*4052	*3641	*9946	23453	313338	175531	386530	540024	706831	2190128	49095174
76 Total income tax before credits	19308053	440762	*608	*546	*1721	3850	102232	60518	132517	189400	248066	768888	17358946
77 Income tax	19114726	440327	*608	*546	*1721	3652	101247	59241	130948	185472	244896	764128	17181940
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-0	-	-	-	-	-	-	-	-	-	-	-	-0
80 Alternative minimum tax	191424	435	-	-	-	*198	*482	*513	*1568	3833	3170	4218	177006
81 Foreign tax credit	5171713	2867	-	-	-	-	*1514	*21	*746	6688	8786	36004	5115087
82 U.S. Possessions tax credit	1684954	76	-	-	8	-	1136	389	4691	29431	33332	239195	1376697
83 Nonconventional source fuel credit	*66258	-	-	-	-	-	-	-	-	*143	-	190	65926
84 General business credit	547803	12894	3	**	-	11	*2483	*1672	5398	3717	5189	8677	507759
85 Prior year minimum tax credit	234259	-	-	-	-	-	*1453	-	1791	*2281	6493	4683	217558
86 Total income tax after credits	11603066	424924	*605	*546	*1713	3840	95646	58435	119891	147141	194266	480140	10075919

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2815
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2608	*31	-	*327	*490	*424	791	191	150	57	42	30	75
2 Total assets	315802024	-	-	*49980	*179033	*338030	2037507	1466732	2356628	2132998	2901019	4986354	299353742
3 Cash	4425430	-	-	*17403	*37012	*42076	216172	124700	117297	102538	153536	215954	3398742
4 Notes and accounts receivable	50676946	-	-	*32443	*61345	*133253	588899	466090	687117	512072	615146	976541	46604040
5 Less: Allowance for bad debts	464488	-	-	*6087	-	*1398	6066	*7042	8252	9848	13543	14131	398121
6 Inventories	19066722	-	-	*2177	*38811	*33739	392929	304917	364183	414557	460370	738241	16316799
7 U.S. govt. obligations, total	*230114	-	-	-	-	-	-	*3422	-	*2034	4770	49348	170540
8 Tax-exempt securities	101499	-	-	-	-	-	-	*1912	*6203	*15471	-0	4	77909
9 Other current assets	7948181	-	-	-	*3346	*1829	42962	56755	56369	38028	183176	229458	7336258
10 Loans to stockholders	16148371	-	-	*655	-	*6131	*12333	*2954	*21818	*12674	12522	69837	16009445
11 Mortgage and real estate loans	*899	-	-	-	-	-	*566	-	-	-	-	88	245
12 Other investments	113098653	-	-	-	*1356	*29413	134330	42333	95408	122938	385505	536335	111751036
13 Depreciable assets	141980509	-	-	*11647	*120720	*183532	1361731	753077	1567364	1331201	1852668	3062936	131735633
14 Less: Accumulated depreciation	77873434	-	-	*8258	*91346	*92429	839187	338345	759770	638526	944585	1393374	72767614
15 Depletable assets	5203281	-	-	-	-	-	-	-	-	-	-	16214	5187067
16 Less: Accumulated depletion	2794639	-	-	-	-	-	-	-	-	-	-	9069	2785570
17 Land	2010458	-	-	-	*5831	*703	13776	*33887	83825	37307	49221	73101	1712808
18 Intangible assets (Amortizable)	14599849	-	-	-	*81	*58	*107768	*27148	78521	192929	108048	388567	13696731
19 Less: Accumulated amortization	2644156	-	-	-	*81	*35	*5632	*8313	46678	52587	27686	76106	2427038
20 Other assets	24087827	-	-	-	*1958	*1158	16926	3238	93223	52211	61871	122411	23734832
21 Total liabilities	315802024	-	-	*49980	*179033	*338030	2037507	1466732	2356628	2132998	2901019	4986354	299353742
22 Accounts payable	24461701	-	-	*10142	*32615	*62612	313684	308520	365844	253894	331893	486762	22295735
23 Mort, notes, and bonds under 1 yr	32410900	-	-	-	*6268	*22395	279325	245524	165088	264243	215846	253611	30958599
24 Other current liabilities	24645274	-	-	*2260	*7962	*8036	165543	134406	167772	188794	260610	356315	23353576
25 Loans from stockholders	9212478	-	-	*2610	*1143	*130061	103791	*4525	71112	*45009	15546	116808	8721871
26 Mort, notes, bonds, 1 yr or more	56158013	-	-	-	*15864	*60925	359599	159305	331109	348033	454127	1020378	53408674
27 Other liabilities	49686741	-	-	-	*-0	*2345	16459	*20403	40807	95448	153111	283441	49074725
28 Net worth	119226918	-	-	*34968	*115181	*51656	799105	594048	1214895	937577	1469887	2469039	111540562
29 Capital stock	13024342	-	-	*191	*6861	*5476	55268	39245	247355	149965	148388	328390	12043202
30 Paid-in or capital surplus	76957036	-	-	-	*434	*3546	56830	*55633	292288	278806	711437	351587	75206474
31 Retained earnings, appropriated	120239	-	-	-	-	-	-	-	-	-	206	30308	89724
32 Retained earnings-unappropriated	47228816	-	-	*8774	*66846	*87827	390762	261244	281943	313363	380552	1702578	43734928
33 Retained earnings (S Corp)	1899524	-	-	*26003	*42547	*-36962	376837	*238713	402729	*229121	406798	213738	-
34 Less: Cost of treasury stock	20003039	-	-	-	*1507	*8232	*80592	*787	*9421	*33677	177496	157563	19533766
35 Total receipts	210457275	*366929	-	*207786	*505061	*865820	4687625	3098546	4096961	3338540	4145543	6320253	182824211
36 Business receipts	190442129	*347672	-	*207786	*502616	*862355	4623116	3047046	4039551	3269285	4049490	6127159	163366052
37 Interest	4583057	1999	-	-	*1030	*806	4091	5322	8005	7422	19286	38421	4496674
38 Interest on govt. obligations	49916	-	-	-	-	-	*422	*188	*686	*723	392	3990	43515
39 Rents	230384	2	-	-	-	*86	*7	*243	*4324	*216	4656	1516	219333
40 Royalties	3180392	3752	-	-	-	-	*1029	*10815	*10712	*4364	5479	43504	3100738
41 Net S-T cap gain less net LT loss	341714	-	-	-	-	-	-	-	-	-	-	56	341658
42 Net L-T cap gain less net ST loss	1375374	-	-	-	-	-	*2537	-	*17306	*749	932	8270	1345581
43 Net gain, noncapital assets	771473	-	-	-	-	-	*8291	*145	1701	15466	265	11921	733685
44 Dividends, domestic corporations	413860	4429	-	-	-	-	*39	*676	*5	*1964	231	1463	405054
45 Dividends, foreign corporations	3019898	-	-	-	-	-	-	*7610	*253	*2027	8187	45243	2956577
46 Other receipts	6049078	*9074	-	-	*1415	*2572	48094	26501	14417	36325	56625	38710	5815343
47 Total deductions	194789766	*336364	-	*187715	*459236	*844986	4405724	2876993	3828569	3086419	3861640	5803765	169098355
48 Cost of goods	127236580	*214537	-	*91186	*342267	*556996	2986156	2170811	2647489	2332812	2854033	4253862	108786432
49 Compensation of officers	1371256	*2334	-	*26676	*31548	*77827	207158	83662	118565	38533	56681	53803	674468
50 Salaries and wages	11448396	*47405	-	*21850	*8893	*41777	279570	165213	270097	212692	241247	368701	9790950
51 Repairs	2442600	*4112	-	*5136	*3422	*2393	25571	10903	22626	10111	23857	32240	2302229
52 Bad debts	201452	*1031	-	*6087	*1934	*198	7554	*2804	4324	6568	3924	6787	160241
53 Rent paid on business property	1493486	*3923	-	*5949	*12734	*31837	56817	23169	18930	24860	21250	37893	1256125
54 Taxes paid	4075261	*8182	-	*4668	*10083	*11002	107443	55561	69874	58276	66676	103535	3579960
55 Interest paid	8652795	*4330	-	*3	*2523	*15797	55992	33382	50878	45388	58504	93875	8292123
56 Contributions or gifts	229418	*62	-	*29	*3	*26	413	*1528	1025	2658	817	3407	219451
57 Amortization	703158	*408	-	-	*35	*10	18026	*1407	6323	4933	6278	32725	633013
58 Depreciation	9127659	*10935	-	*3261	*12815	*27510	99709	68806	151087	115195	138376	273823	8226142
59 Depletion	451694	-	-	-	-	-	-	-	-	*180	1957	2330	447228
60 Advertising	1327071	*687	-	*40	*391	*11283	9683	7051	24373	9566	36242	17011	1210744
61 Pension, prof sh, stock, annuity	1111964	*1972	-	-	*4312	*1807	22292	14029	32204	18066	21874	27951	967456
62 Employee benefit programs	3835461	*4924	-	-	*4370	*4281	71826	28758	43286	38092	48310	85340	3506273
63 Net loss, noncapital assets	87528	193	-	-	-	-	*242	*763	2733	*358	1513	2129	79597
64 Other deductions	20993986	*31331	-	*22829	*23904	*62240	457272	209146	364757	168130	280103	408352	18965923
65 Total receipts less total deducts	15667509	*30565	-	*20071	*45825	*20834	281901	221553	268391	252121	283903	516488	13725856
66 Constructive taxable income from related foreign corporations	2401242	2285	-	-	-	-	-	-	-	*2348	2842	28889	2364877
67 Net income, total	18018835	*32850	-	*20071	*45825	*20834	281479	221365	267705	253746	286354	541387	16047219
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	1140	1140	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	689263	*831	-	*16430	*31610	*8850	179224	*125474	138759	*70007	82743	35335	-
71 Statutory special deductions, total	2206198	*76	-	-	*5140	-	*17951	*16461	*10149	*13179	25115	53726	2064402
72 Net operating loss deduction	772304	*76	-	-	*5140	-	*17924	*8378	*9893	*11661	22521	34459	662254
73 Dividends received deduction	1433894	-	-	-	-	-	*27	*8083	*256	*1519	2594	19267	1402148
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	15133682	*31944	-	*3641	*9075	*11983	89692	79430	118827	170559	178496	452331	13987704
76 Total income tax before credits	5366849	*11137	-	*546	*1581	*2021	28919	27413	41179	60143	62882	161013	4970013
77 Income tax	5284560	*11137	-	*546	*1581	*1823	28262	26943	40310	58091	61056	157170	4897641
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	81148	-	-	-	-	*198	*155	*470	*869	*1957	1827	3301	72371
81 Foreign tax credit	1647987	2864	-	-	-	-	*103	*21	*95	*2730	4488	22748	1614938
82 U.S. Possessions tax credit	44129	-	-	-	-	-	799	389	-	2586	1907	-	38448
83 Nonconventional source fuel credit	*66044	-	-	-	-	-	-	-	-	*143	-	190	65712
84 General business credit	98212	-	-	-	-	-	*139	*100	*743	*920	1356	2870	92085
85 Prior year minimum tax credit	162865	-	-	-	-	-	*926	-	*1521	*2191	5117	3786	149324
86 Total income tax after credits	3347612	*8273	-	*546	*1581	*2021	26953	26903	38821	51574	50014	131419	3009506

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2830
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	575	***	***	-	***	-	333	*53	38	24	***	28	66
2 Total assets	260604491	***	***	-	***	-	750409	*377823	614428	848156	***	4810234	251671103
3 Cash	7524722	***	-	-	***	-	101661	*16383	153797	172594	***	491976	6382453
4 Notes and accounts receivable	48613353	***	-	-	***	-	142780	*109667	153160	155007	***	614378	47183124
5 Less: Allowance for bad debts	1185517	***	-	-	-	-	*3259	*373	*2920	*1402	***	22246	1147130
6 Inventories	17583928	***	-	-	-	-	104561	*106585	93887	132895	***	535380	16390868
7 U.S. govt. obligations, total	1255682	***	-	-	-	-	*19439	-	*6775	9245	***	-	1189528
8 Tax-exempt securities	823135	***	-	-	-	-	-	-	-	124	***	48990	733938
9 Other current assets	14623100	***	-	-	***	-	53654	*28717	64941	42035	***	306220	14036211
10 Loans to stockholders	*356410	***	-	-	-	-	*30564	-	-	*43	***	-	301905
11 Mortgage and real estate loans	19376	***	-	-	-	-	-	-	-	-	***	-	19376
12 Other investments	63187420	***	-	-	-	-	*72821	*8800	*26707	*62389	***	1073081	61680199
13 Depreciable assets	67120725	***	-	-	-	-	371753	*190078	211124	410629	***	1835774	63673611
14 Less: Accumulated depreciation	27487088	***	-	-	-	-	194177	*103202	89853	165083	***	695003	26048561
15 Depletable assets	527	***	-	-	-	-	-	-	-	-	***	-	527
16 Less: Accumulated depletion	154	***	-	-	-	-	-	-	-	-	***	-	154
17 Land	1428859	***	-	-	-	-	*5717	*18236	*6034	*5486	***	40394	1344612
18 Intangible assets (Amortizable)	25699064	***	-	-	-	-	*78196	*2190	*3466	*4714	***	554404	24869904
19 Less: Accumulated amortization	3044381	***	-	-	-	-	*44182	*312	*2130	*396	***	137413	2780590
20 Other assets	44085329	***	***	-	-	-	*10882	*1054	-10559	*19874	***	164298	43841281
21 Total liabilities	260604491	***	***	-	***	-	750409	*377823	614428	848156	***	4810234	251671103
22 Accounts payable	41024873	***	-	-	***	-	83962	*96526	73704	74137	***	470086	40092480
23 Mort, notes, and bonds under 1 yr	14337815	***	-	-	-	-	*11856	*34193	*26318	43309	***	299337	13897744
24 Other current liabilities	25510203	***	***	-	-	-	38274	*10318	38757	51119	***	345332	24895892
25 Loans from stockholders	4182575	***	-	-	-	-	*30428	-	*5533	*2574	***	358	4143682
26 Mort, notes, bonds, 1 yr or more	38565771	***	***	-	-	-	*145266	*38126	*20835	130592	***	488302	37536867
27 Other liabilities	34934349	***	-	-	-	-	*34308	*1508	*2681	*19900	***	12166	34871253
28 Net worth	102048905	***	***	-	***	-	406316	*197153	446600	526524	***	3194653	96233186
29 Capital stock	17304386	***	***	-	***	-	21461	*7816	36859	9401	***	171026	17001006
30 Paid-in or capital surplus	43083552	***	-	-	-	-	*205979	*46058	256057	342307	***	975390	40336260
31 Retained earnings, appropriated	296408	***	-	-	-	-	-	-	-	-	***	1925	294483
32 Retained earnings-unappropriated	66848698	***	***	-	***	-	135079	*161581	138939	125818	***	2046313	64204330
33 Retained earnings (S Corp)	*328636	***	-	-	-	-	*162850	-	*62775	*50144	***	-	-
34 Less: Cost of treasury stock	25812775	***	-	-	-	-	*119053	*18302	*48030	*1146	***	1	25602893
35 Total receipts	174147863	***	***	-	***	-	1217750	*780597	851016	947424	***	5254811	161304555
36 Business receipts	154395444	***	***	-	***	-	1189403	*769140	816306	849956	***	5036190	142075718
37 Interest	3332963	***	-	-	-	-	3900	*1633	8383	8341	***	84885	3156659
38 Interest on govt. obligations	16881	***	***	-	-	-	*577	-	*621	*523	***	30	12620
39 Rents	214502	***	-	-	-	-	-	-	*593	*427	***	1790	210765
40 Royalties	4489073	***	-	-	-	-	*14313	-	*43	25	***	12548	4452348
41 Net S-T cap gain less net LT loss	*23143	***	-	-	-	-	*94	-	-	-	***	-	23049
42 Net L-T cap gain less net ST loss	1064838	***	-	-	-	-	*2866	-	-	1810	***	2335	1052784
43 Net gain, noncapital assets	147088	***	***	-	-	-	*3049	*3	11	*78	***	93	141992
44 Dividends, domestic corporations	1608593	***	-	-	-	-	*531	-	*623	-0	***	606	1606598
45 Dividends, foreign corporations	5364310	***	-	-	-	-	-	-	-	*378	***	1879	5359090
46 Other receipts	3491029	***	-	-	-	-	*3016	*9822	*24437	*85884	***	114455	3212931
47 Total deductions	148453039	***	***	-	***	-	1055025	*743194	684478	774342	***	3757240	139203409
48 Cost of goods	63442135	***	***	-	***	-	587837	*567007	385401	347099	***	1667113	59098883
49 Compensation of officers	908082	***	-	-	-	-	112895	*21200	23900	17628	***	30720	674932
50 Salaries and wages	18862248	***	***	-	-	-	95374	*72058	71630	76547	***	258128	18051145
51 Repairs	742998	***	-	-	-	-	8477	*4710	2046	3624	***	11229	704126
52 Bad debts	199861	***	-	-	-	-	*6241	*898	*410	*1076	***	4141	184104
53 Rent paid on business property	1210530	***	***	-	-	-	13211	*7961	5636	9777	***	19517	1131948
54 Taxes paid	2934154	***	***	-	***	-	29358	*14738	17335	22369	***	88793	2645397
55 Interest paid	5400298	***	-	-	-	-	17559	*3746	*4327	13780	***	72853	5253291
56 Contributions or gifts	414001	***	***	-	-	-	*1024	*6	362	*988	***	6256	403156
57 Amortization	857681	***	-	-	-	-	*3314	*114	*3037	4027	***	31281	776829
58 Depreciation	4660393	***	***	-	-	-	23844	*16014	15938	36173	***	83699	4438566
59 Depletion	-	***	-	-	-	-	-	-	-	-	***	-	-
60 Advertising	8334467	***	***	-	***	-	22886	*1816	18298	*33963	***	90198	8082994
61 Pension, prof sh, stock, annuity	1100907	***	***	-	-	-	*7885	*1826	*1178	*2610	***	12938	1069000
62 Employee benefit programs	2373396	***	-	-	-	-	12314	*6405	9114	9044	***	38897	2252857
63 Net loss, noncapital assets	161200	***	-	-	-	-	*298	*23	*730	*8	***	6010	150497
64 Other deductions	36850688	***	***	-	***	-	112510	*24670	125137	195631	***	1335468	34285683
65 Total receipts less total deducts	25694824	***	***	-	***	-	162725	*37403	166538	173082	***	1497571	22101146
66 Constructive taxable income from related foreign corporations	4392242	***	-	-	-	-	-	-	-	*17690	***	2251	4371710
67 Net income, total	30070185	***	***	-	***	-	162148	*37403	165917	190249	***	1499792	26460236
68 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	***	-	-
69 Net income, Form 1120-F	1873	***	-	-	-	-	-	-	-	-	***	-	-
70 Net income, Form 1120S	*141129	***	-	-	-	-	*57736	-	*48252	*18987	***	-	-
71 Statutory special deductions, total	2302680	***	***	-	-	-	*14281	*3018	*30527	*40890	***	18231	2156819
72 Net operating loss deduction	442670	***	***	-	-	-	*13909	*3018	*30527	*40511	***	16566	300744
73 Dividends received deduction	1860010	***	-	-	-	-	*372	-	-	*379	***	1665	1856074
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	***	-	-
75 Income subject to tax	27627120	***	-	-	***	-	90251	*34386	87139	130372	***	1481561	24304042
76 Total income tax before credits	9728132	***	-	-	***	-	30359	*11565	29739	45954	***	517975	8567720
77 Income tax	9664515	***	-	-	***	-	30301	*11565	29256	45280	***	517782	8506166
78 Personal holding company tax	-	***	-	-	-	-	-	-	-	-	***	-	-
79 Recapture taxes	-0	***	-	-	-	-	-	-	-	-	***	-	-0
80 Alternative minimum tax	63617	***	-	-	-	-	*58	-	*483	*674	***	194	61554
81 Foreign tax credit	2204045	***	-	-	-	-	*1052	-	-	-	***	1276	2200802
82 U.S. Possessions tax credit	1590633	***	-	-	***	-	314	-	4047	6932	***	234774	1313057
83 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	-	***	-	-
84 General business credit	329434	***	-	-	-	-	*2269	*1573	*3651	*1107	***	5636	309843
85 Prior year minimum tax credit	62616	***	-	-	-	-	-	-	-	-	***	687	60796
86 Total income tax after credits	5541404	***	-	-	***	-	26724	*9993	22042	37916	***	275603	4683222

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2840
RETURNS WITH NET INCOME

							Size of Total Assets						
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1969	*413	*482	**	*326	*301	292	*69	*32	16	11	6	21
2 Total assets	129037025	-	*20987	**	*121630	*228063	682811	*499748	*494288	548116	756632	940409	124744340
3 Cash	1890845	-	*4213	-	*22825	*63144	74122	*20082	*56391	39819	124912	276074	1209262
4 Notes and accounts receivable	10944030	-	*9257	**	*21629	*55395	207017	*178747	*174298	*126541	165535	120904	9884707
5 Less: Allowance for bad debts	251770	-	-	-	*679	*182	*4106	*3482	*2700	*5156	4140	732	230594
6 Inventories	6301775	-	*6227	**	*29719	*37015	166209	*144180	*102333	*104100	103006	137214	5471773
7 U.S. govt. obligations, total	*275380	-	-	-	-	-	-	-	-	*1188	3673	-	270519
8 Tax-exempt securities	*76227	-	-	-	-	*7393	*5710	-	-	*-0	14139	-	48985
9 Other current assets	4281537	-	3	**	*1717	*3115	57939	*9724	*11534	27118	16900	23982	4129505
10 Loans to stockholders	61536	-	92	**	-	-	*1769	*14420	*1125	18126	87	1193	24723
11 Mortgage and real estate loans	*38390272	-	-	-	*8402	*3800	*2041	-	-	-	-	-	38376029
12 Other investments	27554783	-	17	**	-	*21965	*46897	*46228	*20841	*59439	46801	96980	27215616
13 Depreciable assets	26142731	-	*4767	**	*46427	*103860	295698	*287577	*272060	302484	206892	313058	24309907
14 Less: Accumulated depreciation	11944059	-	*3769	**	*27729	*74813	193393	*204249	*168896	148537	100967	96165	10925541
15 Depletable assets	1989	-	-	-	-	-	-	-	-	-	-	-	1989
16 Less: Accumulated depletion	942	-	-	-	-	-	-	-	-	-	-	-	942
17 Land	550623	-	-	-	-	*1621	*3824	*5610	*10657	10113	5625	6518	506655
18 Intangible assets (Amortizable)	15756907	-	-	-	*22178	*4239	*5362	*243	*6393	*8104	177160	31270	15501959
19 Less: Accumulated amortization	2468930	-	-	-	*2859	*2362	*2222	*23	*3778	*3731	18329	343	2435282
20 Other assets	11474090	-	*180	-	-	*3873	15944	*690	*14031	*8509	15338	30456	11385068
21 Total liabilities	129037025	-	*20987	**	*121630	*228063	682811	*499748	*494288	548116	756632	940409	124744340
22 Accounts payable	7459381	-	*1740	**	*15190	*19512	85589	*69611	*76885	47554	62046	113505	6967747
23 Mort, notes, and bonds under 1 yr	8445216	-	-	-	*9529	*1983	*25262	*79654	*41010	*24479	37125	24171	8202003
24 Other current liabilities	44478145	-	*5185	**	*1325	*11490	35182	*30777	*42808	53520	60370	36760	44200728
25 Loans from stockholders	687894	-	*4727	-	-	*3508	*47243	*10308	*13084	*819	-	904	607300
26 Mort, notes, bonds, 1 yr or more	29073614	-	*5774	**	*14697	*6392	*19959	*33361	*52750	*73979	187192	192897	28486612
27 Other liabilities	8386366	-	-	-	*2379	*1057	*7517	*8753	*10319	*-2888	8913	35913	8314403
28 Net worth	30506409	-	*3560	**	*78511	*184122	462058	*267283	*257431	350651	400986	536259	27965547
29 Capital stock	7785396	-	*379	**	*1632	*13175	18159	*11250	*28939	10529	53999	11137	7636198
30 Paid-in or capital surplus	17902604	-	*1372	-	*8144	-	*11294	*3913	*16619	*45473	54418	-4626	17765997
31 Retained earnings, appropriated	*394267	-	-	-	-	-	*364	-	-	-	-	-	393903
32 Retained earnings-unappropriated	7377357	-	*1809	**	*24586	*127089	288188	*83590	*135956	*338680	151749	370613	5855097
33 Retained earnings (S Corp)	950419	-	-	-	*44149	*91736	*146792	*177262	*96459	*54904	143880	195238	-
34 Less: Cost of treasury stock	3903635	-	-	-	-	*47877	*2738	*8731	*20543	*98934	3060	36104	3685649
35 Total receipts	99829900	*366902	*83956	**	*241034	*368922	1641876	*1110240	*1136055	749796	825513	906209	92399396
36 Business receipts	88289598	*366813	*83926	**	*239736	*364437	1628825	*1094086	*1127729	733972	806253	870982	80972839
37 Interest	2941322	90	*30	-	*766	*500	3959	*795	*3564	*6319	3841	3147	2918311
38 Interest on govt. obligations	29671	-	-	-	-	*526	*493	-0	-	*349	999	-	27305
39 Rents	129014	-	-	-	-	-	*803	*191	*612	-	134	1408	125866
40 Royalties	1801242	-	-	-	-	-	*3689	-	-	1503	910	1928	1793212
41 Net S-T cap gain less net LT loss	*23344	-	-	-	-	*978	-	-	-	-	-0	-	22366
42 Net L-T cap gain less net ST loss	3084381	-	-	-	-	*1800	*150	-	*563	*3112	71	-	3078686
43 Net gain, noncapital assets	50228	-	-	-	-	*2	*241	*65	*60	*39	92	8	49720
44 Dividends, domestic corporations	35083	-	-	-	-	*570	*779	*361	-	*135	64	1493	31681
45 Dividends, foreign corporations	1185032	-	-	-	-	-	*262	-	*293	*653	-0	-	1183824
46 Other receipts	2260984	-	-	-	*533	*109	2674	*14741	*3235	*3714	13149	27243	2195586
47 Total deductions	90523051	*339153	*78434	**	*211898	*359021	1518216	*1055915	*1055812	681054	733702	862845	83627001
48 Cost of goods	54761020	*143817	*28829	**	*93824	*229942	889053	*784491	*709015	363277	406285	474085	50638401
49 Compensation of officers	891007	-	*9485	**	*11437	*29202	91257	*29585	*19980	*19158	27547	9728	643629
50 Salaries and wages	7324687	*32055	*5548	**	*22717	*15593	164208	*68734	*119446	*81371	55936	59488	6699591
51 Repairs	664887	657	6	**	*625	*2535	2224	*9690	*2438	*3198	1432	2211	639870
52 Bad debts	259748	53	*270	-	*1039	*4261	12225	*2244	*1335	*952	1527	565	235277
53 Rent paid on business property	768436	*445	*5366	**	*6204	*11485	22819	*15605	*5525	*4175	4284	5524	687003
54 Taxes paid	1035344	*1759	*2251	**	*6675	*10826	38185	*19885	*20016	*13666	12181	11406	898493
55 Interest paid	3809766	7693	*1554	**	*2580	*197	8476	*9139	*9670	*8544	14069	16410	3731435
56 Contributions or gifts	134086	-	*841	**	-	*282	*419	*85	*390	*459	887	1521	129201
57 Amortization	481914	3995	-	-	*1376	*151	*824	*59	*631	*102	8746	940	465092
58 Depreciation	2139747	14035	*878	-	*5924	*4242	20292	*23769	*22675	*14916	13547	24640	1994829
59 Depletion	-0	-	-	-	-	-	-	-	-	-	-	-	-0
60 Advertising	5040089	*25801	*3555	-	*4630	*783	28418	*2637	*21318	*41918	51861	91762	4767407
61 Pension, prof sh, stock, annuity	603807	2316	-	-	-	*7453	*10192	*3517	*7640	*2264	2188	3756	564480
62 Employee benefit programs	1296149	2416	*1843	-	*164	*3769	11718	*9781	*14683	*4760	5141	5786	1236089
63 Net loss, noncapital assets	79979	107	-	-	-	-	*198	-	*3	*170	25	683	78793
64 Other deductions	11232384	*104003	*18009	**	*54702	*38300	217708	*76694	*101046	122125	128046	154341	10217412
65 Total receipts less total deducts	9306849	*27750	*5523	**	*29136	*9902	123660	*54324	*80243	68741	91812	43364	8772395
66 Constructive taxable income from related foreign corporations	1685739	-	-	-	-	-	-	-	-	9760	-	-	1675980
67 Net income, total	10962917	*27750	*5523	**	*29136	*9376	123167	*54324	*80243	78152	90813	43364	10421069
68 Net income, Form 1120-A	*1471	-	*1471	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	19054	19054	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	205425	*8695	-	-	*28310	*3	*43199	*37424	*40327	*4273	42729	466	-
71 Statutory special deductions, total	1178037	19054	*1471	-	-	*2101	*755	*253	*293	*679	4029	2178	1147225
72 Net operating loss deduction	1067895	19054	*1471	-	-	*1702	-	-	-	-	3984	685	1040999
73 Dividends received deduction	110142	-	-	-	-	*399	*755	*253	*293	*679	45	1493	106226
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	9579520	-	*4052	**	*826	*7272	79213	*16712	*39624	*73201	44055	40720	9273845
76 Total income tax before credits	3374475	435	*608	**	*124	*1143	25810	*6446	*13472	*25314	15256	14718	3271149
77 Income tax	3344491	-	*608	**	*124	*1143	25810	*5683	*13472	*25314	15199	14332	3242805
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	29222	435	-	-	-	-	-	-	-	-	57	386	28343
81 Foreign tax credit	1229862	-	-	-	-	-	*360	-	-	3380	207	626	1225290
82 U.S. Possessions tax credit	15647	-	-	-	-	-	-	-	-	11226	-	4421	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	92810	-	3	**	-	-	*52	-	*34	*305	167	-	92248
85 Prior year minimum tax credit	*1	-	-	-	-	-	*1	-	-	-	-	-	-
86 Total income tax after credits	2036156	435	*605	-	*124	*1143	25398	*6446	*13438	*10402	14882	9671	1953611

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2850
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	349	***	-	-	-	***	*186	*85	56	*5	***	***	***
2 Total assets	10387229	-	-	-	-	***	*425380	*649454	900916	*167491	***	***	***
3 Cash	723484	-	-	-	-	***	*27222	*109627	82485	*22126	***	***	***
4 Notes and accounts receivable	1937962	-	-	-	-	***	*134812	*215563	205818	*46132	***	***	***
5 Less: Allowance for bad debts	59911	-	-	-	-	***	*2230	*332	6226	*523	***	***	***
6 Inventories	1786420	-	-	-	-	***	*114526	*102576	248240	*46786	***	***	***
7 U.S. govt. obligations, total	*79255	-	-	-	-	-	*11315	-	-	-	***	***	***
8 Tax-exempt securities	*82399	-	-	-	-	-	-	-	*19221	-	***	***	***
9 Other current assets	278994	-	-	-	-	***	*21917	*17861	35044	*6650	***	***	***
10 Loans to stockholders	*5505	-	-	-	-	-	*4585	*113	*807	-	***	***	***
11 Mortgage and real estate loans	*1464	-	-	-	-	-	-	*832	-	-	***	***	***
12 Other investments	713569	-	-	-	-	-	*3931	*30935	37688	*6586	***	***	***
13 Depreciable assets	3861199	-	-	-	-	***	*259299	*310634	469866	*92900	***	***	***
14 Less: Accumulated depreciation	2002205	-	-	-	-	***	*161716	*145335	266493	*57090	***	***	***
15 Depletable assets	*17	-	-	-	-	-	-	-	*17	-	***	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	***
17 Land	188698	-	-	-	-	***	*8327	*1830	15357	1688	***	***	***
18 Intangible assets (Amortizable)	2453342	-	-	-	-	-	*541	*444	*7134	31	***	***	***
19 Less: Accumulated amortization	220328	-	-	-	-	-	*77	*87	*1975	-	***	***	***
20 Other assets	557365	-	-	-	-	***	*2928	*4793	53933	*2206	***	***	***
21 Total liabilities	10387229	-	-	-	-	***	*425380	*649454	900916	*167491	***	***	***
22 Accounts payable	983578	-	-	-	-	***	*64861	*144072	86953	*27596	***	***	***
23 Mort, notes, and bonds under 1 yr	553546	-	-	-	-	***	*45922	*112228	15357	*33950	***	***	***
24 Other current liabilities	1229468	-	-	-	-	***	*30093	*55276	58942	*9805	***	***	***
25 Loans from stockholders	*40074	-	-	-	-	-	*24011	*9219	*6349	-	***	***	***
26 Mort, notes, bonds, 1 yr or more	2434933	-	-	-	-	***	*19170	*113762	122108	*11443	***	***	***
27 Other liabilities	713132	-	-	-	-	-	*4256	*1186	*10464	*6952	***	***	***
28 Net worth	4432499	-	-	-	-	***	*237067	*213710	600742	*77744	***	***	***
29 Capital stock	820998	-	-	-	-	***	*16857	*4834	126824	*1096	***	***	***
30 Paid-in or capital surplus	654885	-	-	-	-	***	*4257	*11772	*6395	*491	***	***	***
31 Retained earnings, appropriated	*3543	-	-	-	-	-	*191	-	18	-	***	***	***
32 Retained earnings-unappropriated	2946330	-	-	-	-	***	*160945	*45047	*179916	*76586	***	***	***
33 Retained earnings (S Corp)	595059	-	-	-	-	-	*63487	*152586	*318212	-	***	***	***
34 Less: Cost of treasury stock	588317	-	-	-	-	-	*8668	*529	*30623	429	***	***	***
35 Total receipts	14389028	***	-	-	-	***	*1017237	*1343849	1667530	*376097	***	***	***
36 Business receipts	14139652	***	-	-	-	***	*1011035	*1342046	1653909	*371543	***	***	***
37 Interest	57012	***	-	-	-	***	*825	*1073	*4412	*1224	***	***	***
38 Interest on govt. obligations	*4191	-	-	-	-	-	*18	*23	*804	128	***	***	***
39 Rents	5341	***	-	-	-	-	*57	-	*844	327	***	***	***
40 Royalties	32318	***	-	-	-	-	-	-	*2208	154	***	***	***
41 Net S-T cap gain less net LT loss	711	-	-	-	-	-	-	-	-	-	***	***	***
42 Net L-T cap gain less net ST loss	*56318	-	-	-	-	-	-	*149	*24	336	***	***	***
43 Net gain, noncapital assets	11010	***	-	-	-	-	*292	*161	*212	26	***	***	***
44 Dividends, domestic corporations	3922	-	-	-	-	-	-	*65	*3	-	***	***	***
45 Dividends, foreign corporations	31923	-	-	-	-	-	-	-	*675	*1629	***	***	***
46 Other receipts	46628	***	-	-	-	***	*5010	*331	4437	*729	***	***	***
47 Total deductions	13205943	***	-	-	-	***	*972956	*1254392	1506852	*355726	***	***	***
48 Cost of goods	7850253	***	-	-	-	***	*619129	*869165	1052729	*230355	***	***	***
49 Compensation of officers	217255	***	-	-	-	***	*67022	*61501	39559	*5616	***	***	***
50 Salaries and wages	1665443	***	-	-	-	***	*85629	*84224	140575	*29196	***	***	***
51 Repairs	83726	***	-	-	-	-	*2697	*17239	3360	*937	***	***	***
52 Bad debts	47948	***	-	-	-	***	*2470	*1413	2602	*875	***	***	***
53 Rent paid on business property	213544	***	-	-	-	-	*3628	*34119	14891	*2566	***	***	***
54 Taxes paid	298644	***	-	-	-	***	*24622	*28447	28249	*7067	***	***	***
55 Interest paid	217741	***	-	-	-	***	*7249	*15939	13350	*4530	***	***	***
56 Contributions or gifts	7355	***	-	-	-	***	*474	*689	*107	*212	***	***	***
57 Amortization	77149	***	-	-	-	-	*130	*465	*1174	92	***	***	***
58 Depreciation	266975	***	-	-	-	***	*16074	*25732	30596	*5800	***	***	***
59 Depletion	17	-	-	-	-	-	-	-	-	-	***	***	***
60 Advertising	442168	***	-	-	-	***	*13729	*574	22042	*25452	***	***	***
61 Pension, prof sh, stock, annuity	97922	***	-	-	-	-	*2534	*5488	*6278	*1870	***	***	***
62 Employee benefit programs	228018	***	-	-	-	***	*20122	*22880	9641	*7139	***	***	***
63 Net loss, noncapital assets	5134	-	-	-	-	-	*570	-	*30	*-0	***	***	***
64 Other deductions	1486651	***	-	-	-	***	*106877	*86520	141669	*34019	***	***	***
65 Total receipts less total deducts	1183085	***	-	-	-	***	*44280	*89457	160678	*20371	***	***	***
66 Constructive taxable income from related foreign corporations	17369	-	-	-	-	-	-	-	-	-	***	***	***
67 Net income, total	1196263	***	-	-	-	***	*44263	*89433	159873	*20242	***	***	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	***	***	***
70 Net income, Form 1120S	200369	-	-	-	-	-	*17033	*75524	*95414	-	***	***	***
71 Statutory special deductions, total	82037	-	-	-	-	***	*4007	*3522	*6726	*1629	***	***	***
72 Net operating loss deduction	*68019	-	-	-	-	***	*4007	*3476	*6049	-	***	***	***
73 Dividends received deduction	14017	-	-	-	-	-	-	*46	*677	*1629	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
75 Income subject to tax	914905	***	-	-	-	***	*23223	*10388	*58781	*18613	***	***	***
76 Total income tax before credits	318648	***	-	-	-	***	*7574	*3413	20071	*6530	***	***	***
77 Income tax	318500	***	-	-	-	***	*7574	*3413	*19975	*6478	***	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	***
80 Alternative minimum tax	*148	-	-	-	-	-	-	-	*95	52	***	***	***
81 Foreign tax credit	18654	-	-	-	-	-	-	-	*646	*120	***	***	***
82 U.S. Possessions tax credit	1845	-	-	-	-	-	-	-	-	1845	***	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84 General business credit	8739	-	-	-	-	***	-	-	*255	*98	***	***	***
85 Prior year minimum tax credit	*564	-	-	-	-	-	*466	-	-	*90	***	***	***
86 Total income tax after credits	288845	***	-	-	-	***	*7108	*3413	19170	*4377	***	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 2898
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1765	***	***	-	***	***	245	*75	79	44	19	***	***
2 Total assets	25318389	-	***	-	***	***	478618	*473848	1214185	1452420	1397236	***	***
3 Cash	944762	-	***	-	***	***	72430	*26417	102319	132314	57647	***	***
4 Notes and accounts receivable	4604214	-	***	-	***	***	142415	*178805	331927	375696	267921	***	***
5 Less: Allowance for bad debts	75203	-	***	-	***	***	*917	*529	10052	6493	6784	***	***
6 Inventories	2903083	-	***	-	***	***	100565	*100858	287690	249928	334819	***	***
7 U.S. govt. obligations, total	*17538	-	***	-	***	***	-	-	*12549	4989	-	***	***
8 Tax-exempt securities	*235206	-	***	-	***	***	-	-	-	*30693	1520	***	***
9 Other current assets	1129107	-	***	-	***	***	4624	*56433	70654	67724	44458	***	***
10 Loans to stockholders	96598	-	***	-	***	***	*5892	*6187	*6402	*1705	2041	***	***
11 Mortgage and real estate loans	*5644	-	***	-	***	***	*3059	-	-	*646	-	***	***
12 Other investments	7262137	-	***	-	***	***	*27522	*16757	54271	50677	161457	***	***
13 Depreciable assets	10470187	-	***	-	***	***	311432	*244625	517345	909584	800495	***	***
14 Less: Accumulated depreciation	4958453	-	***	-	***	***	223033	*173040	244919	487974	366025	***	***
15 Depletable assets	*86319	-	***	-	***	***	-	-	-	-	-	***	***
16 Less: Accumulated depletion	*16804	-	***	-	***	***	-	-	-	-	-	***	***
17 Land	281204	-	***	-	***	***	*19614	*1872	20723	25740	23975	***	***
18 Intangible assets (Amortizable)	2185931	-	***	-	***	***	*174731	*5290	76546	93900	35794	***	***
19 Less: Accumulated amortization	541556	-	***	-	***	***	*163186	*1103	17968	29463	3696	***	***
20 Other assets	688474	-	***	-	***	***	3470	*11278	6699	32753	43615	***	***
21 Total liabilities	25318389	-	***	-	***	***	478618	*473848	1214185	1452420	1397236	***	***
22 Accounts payable	2660841	-	***	-	***	***	93272	*106995	179430	246174	153801	***	***
23 Mort, notes, and bonds under 1 yr	2304532	-	***	-	***	***	*47223	*74932	149276	115097	91005	***	***
24 Other current liabilities	1842983	-	***	-	***	***	49376	*55131	127904	112999	97253	***	***
25 Loans from stockholders	346711	-	***	-	***	***	*12288	*20408	*30986	*5795	50857	***	***
26 Mort, notes, bonds, 1 yr or more	3905825	-	***	-	***	***	*40545	*27455	84139	101833	289595	***	***
27 Other liabilities	2435030	-	***	-	***	***	*-61	*2465	24564	44991	55586	***	***
28 Net worth	11822466	-	***	-	***	***	235974	*186464	617886	825531	659140	***	***
29 Capital stock	1019695	-	***	-	***	***	86167	*3991	131438	42926	121555	***	***
30 Paid-in or capital surplus	6642009	-	***	-	***	***	*98010	*26673	80635	269418	127689	***	***
31 Retained earnings, appropriated	*17422	-	***	-	***	***	-	*6371	-	-	7357	***	***
32 Retained earnings-unappropriated	4379399	-	***	-	***	***	-46709	*131916	304615	471019	363708	***	***
33 Retained earnings (S Corp)	527911	-	***	-	***	***	*112691	*25589	*133086	*100705	141675	***	***
34 Less: Cost of treasury stock	763971	-	***	-	***	***	*14186	*8077	*31888	*58538	102844	***	***
35 Total receipts	25421771	***	***	-	***	***	1363076	*946383	1936077	2670587	2024340	***	***
36 Business receipts	23768724	***	***	-	***	***	1318656	*900699	1906353	2619312	1990016	***	***
37 Interest	326199	***	***	-	***	***	724	*2057	6395	6496	6515	***	***
38 Interest on govt. obligations	5127	-	***	-	***	***	*1184	-	*10	*1857	61	***	***
39 Rents	12792	-	***	-	***	***	*645	*1309	*658	*45	854	***	***
40 Royalties	139188	-	***	-	***	***	-	-	*1275	*4943	3323	***	***
41 Net S-T cap gain less net LT loss	*20229	-	***	-	***	***	-	-	*24	-	-	***	***
42 Net L-T cap gain less net ST loss	141089	-	***	-	***	***	-	*15383	*1	*3866	138	***	***
43 Net gain, noncapital assets	69620	***	***	-	***	***	*14	*6414	*79	*1183	361	***	***
44 Dividends, domestic corporations	13486	-	***	-	***	***	-	-	*146	*172	17	***	***
45 Dividends, foreign corporations	99542	-	***	-	***	***	-	-	*5784	*5091	7456	***	***
46 Other receipts	825775	***	***	-	***	***	41853	*20521	15351	27622	15598	***	***
47 Total deductions	23581127	***	***	-	***	***	1269329	*900455	1781799	2462516	1865758	***	***
48 Cost of goods	16259140	-	***	-	***	***	794716	*660584	1264186	1668164	1369042	***	***
49 Compensation of officers	359337	-	***	-	***	***	96875	*22152	50223	44755	26813	***	***
50 Salaries and wages	1786496	***	***	-	***	***	107771	*72474	138274	234241	125368	***	***
51 Repairs	133743	-	***	-	***	***	3540	*4559	8327	10803	4765	***	***
52 Bad debts	71252	-	***	-	***	***	4850	*2228	2812	6223	2110	***	***
53 Rent paid on business property	241347	-	***	-	***	***	13011	*4902	10533	20728	8005	***	***
54 Taxes paid	416249	***	***	-	***	***	24877	*14805	32332	42363	30348	***	***
55 Interest paid	650253	***	***	-	***	***	17514	*10502	22529	27679	31514	***	***
56 Contributions or gifts	16294	***	***	-	***	***	*549	*170	491	584	756	***	***
57 Amortization	64946	***	***	-	***	***	*9972	*843	7748	2123	4071	***	***
58 Depreciation	810642	***	***	-	***	***	19562	*12892	43878	68884	54104	***	***
59 Depletion	37325	***	***	-	***	***	-	-	-	-	-	***	***
60 Advertising	207355	-	***	-	***	***	10615	*5432	37148	19550	30301	***	***
61 Pension, prof sh, stock, annuity	144235	***	***	-	***	***	9762	*1161	11304	16058	7648	***	***
62 Employee benefit programs	283046	-	***	-	***	***	13113	*4487	12009	34245	16305	***	***
63 Net loss, noncapital assets	23709	-	***	-	***	***	*2696	-	*759	*1490	1496	***	***
64 Other deductions	2075759	***	***	-	***	***	139905	*83265	139245	264624	153112	***	***
65 Total receipts less total deducts	1840644	***	***	-	***	***	93747	*45927	154278	208072	158582	***	***
66 Constructive taxable income from related foreign corporations	81557	-	***	-	***	***	*244	-	-	*15	4051	***	***
67 Net income, total	1917075	***	***	-	***	***	92808	*45927	154268	206230	162572	***	***
68 Net income, Form 1120-A	-	-	***	-	***	***	-	-	-	-	-	***	***
69 Net income, Form 1120-F	-	-	***	-	***	***	-	-	-	-	-	***	***
70 Net income, Form 1120S	219642	-	***	-	***	***	*43691	*3740	*54268	*40732	37331	***	***
71 Statutory special deductions, total	245528	-	***	-	***	***	*18157	*7572	*17843	18219	26414	***	***
72 Net operating loss deduction	191438	-	***	-	***	***	*18157	*7572	*11976	*13023	24152	***	***
73 Dividends received deduction	54089	-	***	-	***	***	-	-	*5868	*5196	2262	***	***
74 Public utility div paid deduction	-	-	***	-	***	***	-	-	-	-	-	***	***
75 Income subject to tax	1452155	***	***	-	***	***	30959	*34615	82160	147279	98827	***	***
76 Total income tax before credits	519949	***	***	-	***	***	9570	*11680	28055	51458	34868	***	***
77 Income tax	502660	***	***	-	***	***	9300	*11637	27934	50308	34237	***	***
78 Personal holding company tax	-	-	***	-	***	***	-	-	-	-	-	***	***
79 Recapture taxes	-	-	***	-	***	***	-	-	-	-	-	***	***
80 Alternative minimum tax	17289	-	***	-	***	***	*270	*43	*121	*1149	631	***	***
81 Foreign tax credit	71164	-	***	-	***	***	-	-	*6	*458	3178	***	***
82 U.S. Possessions tax credit	32700	-	***	-	***	***	23	-	644	6841	-	***	***
83 Nonconventional source fuel credit	214	-	***	-	***	***	-	-	-	-	-	***	***
84 General business credit	18608	***	***	-	***	***	23	-	*715	*1286	1076	***	***
85 Prior year minimum tax credit	8213	-	***	-	***	***	*61	-	*270	-	234	***	***
86 Total income tax after credits	389049	***	***	-	***	***	9463	*11680	26420	42872	30380	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 18
RETURNS WITH NET INCOME

		Total	Size of Total Assets: Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	873	*12	*269	*46	*181	*76	*105	*66	47	*17	***	***	36
2	Total assets	675475299	-	*6515	*6164	*61001	*57887	*132917	*364998	742107	*609187	***	***	671242444
3	Cash	5843005	-	-	*1571	*3620	*1604	*40848	*34265	67371	*92855	***	***	5426188
4	Notes and accounts receivable	93270809	-	*5169	*1507	*18952	*14158	*32734	*131579	145127	*127460	***	***	92453763
5	Less: Allowance for bad debts	748323	-	-	-	-	-	*242	*1536	*2474	*2378	***	***	736360
6	Inventories	19339033	-	-	-	*5075	*14035	*13586	*34432	107907	*69937	***	***	18823303
7	U.S. govt. obligations, total	*232952	-	-	-	-	-	-	-	*7080	*32105	***	***	177072
8	Tax-exempt securities	*618479	-	-	-	-	-	-	-	8912	*6877	***	***	602690
9	Other current assets	27265075	-	-	-	*1917	*958	*2840	*6624	67843	*12301	***	***	27102738
10	Loans to stockholders	5467723	-	-	-	-	*6273	-	*1924	*484	*857	***	***	5456389
11	Mortgage and real estate loans	*70741	-	-	-	-	-	-	-	*8185	-	***	***	62557
12	Other investments	269806768	-	-	-	-	-	*2068	*19279	*63748	*84836	***	***	269262097
13	Depreciable assets	302075842	-	-	*9113	*4201	*41480	*115899	*289932	636977	*410901	***	***	299022144
14	Less: Accumulated depreciation	167866350	-	-	*6027	*2187	*22815	*80880	*189387	408346	*260592	***	***	166199913
15	Depletable assets	57303919	-	-	-	-	-	-	-	532	*5349	***	***	57249096
16	Less: Accumulated depletion	37850531	-	-	-	-	-	-	-	529	*1255	***	***	37840307
17	Land	6716993	-	-	-	*3975	*2149	*6077	*3106	23869	*20529	***	***	6619725
18	Intangible assets (Amortizable)	40515932	-	-	-	-	-	*1605	*37454	*28485	*4319	***	***	40396917
19	Less: Accumulated amortization	24412638	-	-	-	-	-	*567	*23254	*24139	*2780	***	***	24350250
20	Other assets	77825868	-	*1346	-	*25447	*45	*-1051	*20580	*11075	*7864	***	***	77714595
21	Total liabilities	675475299	-	*6515	*6164	*61001	*57887	*132917	*364998	742107	*609187	***	***	671242444
22	Accounts payable	61207364	-	-	*1324	*13903	*11344	*15099	*115308	77362	*102313	***	***	60670416
23	Mort, notes, and bonds under 1 yr	34697881	-	-	*2523	*50437	*3916	61	*25634	*93085	*32833	***	***	34309169
24	Other current liabilities	29501193	-	*52126	*944	*125497	*2470	*14596	*40739	38589	*29532	***	***	29014941
25	Loans from stockholders	6198211	-	-	*1491	-	-	*9487	*8767	*8823	-	***	***	6169235
26	Mort, notes, bonds, 1 yr or more	111378281	-	*313863	-	*5997	*4564	*18716	*44607	*192696	*41066	***	***	110377071
27	Other liabilities	110255565	-	-	-	*-0	*56	47	*12100	*17418	*47801	***	***	110031503
28	Net worth	322236804	-	*-359474	*-119	*-134834	*35536	*74911	*117842	314133	*355642	***	***	320670109
29	Capital stock	16010031	-	*381867	*46	*18621	*5459	*380	*3319	35423	*6301	***	***	15477616
30	Paid-in or capital surplus	168990772	-	-	-	*19927	-	*15664	*7553	*43906	*92242	***	***	168048349
31	Retained earnings, appropriated	*60242	-	-	-	-	-	-	*36	-	-	***	***	52997
32	Retained earnings-unappropriated	157536906	-	*-727880	*-165	*-173382	*33409	*46598	*113823	*127224	*161131	***	***	157646651
33	Retained earnings (S Corp)	414473	-	-	-	-	-	*12270	*-3224	*130718	*112254	***	***	147668
34	Less: Cost of treasury stock	20775621	-	*13461	-	-	*3332	-	*3663	*23138	*16286	***	***	20703171
35	Total receipts	551782175	*337305	*12605	*50609	*89573	*157376	*434067	*1037489	1890508	*1086985	***	***	541739610
36	Business receipts	511269343	*335294	*6003	*50603	*84045	*156745	*430642	*1031347	1834849	*1066456	***	***	501468847
37	Interest	14101272	*294	-	*7	*50	*60	*707	*1764	*10051	*5064	***	***	14067624
38	Interest on govt. obligations	153217	-	-	-	-	-	-	*150	-	*442	***	***	151573
39	Rents	2101944	-	-	-	-	-	-	*894	*2610	*1637	***	***	2083932
40	Royalties	1614182	-	-	-	-	*274	-	-	1	-	***	***	1613277
41	Net S-T cap gain less net LT loss	8208	-	-	-	-	-	-	-	-	*74	***	***	7404
42	Net L-T cap gain less net ST loss	1110332	-	-	-	-	-	-	*469	*242	*163	***	***	1058788
43	Net gain, noncapital assets	2483587	10	-	-	-	*77	*1932	*1172	*1919	*1222	***	***	2473904
44	Dividends, domestic corporations	672689	-	-	-	-	-	-	*26	-	*412	***	***	669113
45	Dividends, foreign corporations	6275229	-	-	-	-	-	-	-	-	*4	***	***	6268636
46	Other receipts	11992172	*1708	*6601	-	*5478	*220	*784	*1666	40836	*11510	***	***	11876513
47	Total deductions	520348691	*325133	*11669	*29851	*82666	*153643	*424422	*1021153	1850419	*1014261	***	***	510710233
48	Cost of goods	399150147	309429	-	*15232	*65013	*120160	*300216	*775221	1464342	*855441	***	***	391083646
49	Compensation of officers	627291	*414	-	*2688	-	*11598	*35639	*26194	40216	*15334	***	***	469728
50	Salaries and wages	13844494	*241	-	*2813	*10736	*3443	*13158	*54747	105718	*26734	***	***	13539526
51	Repairs	4139218	*177	-	-	-	-	*1798	*3032	*9098	*5216	***	***	4107771
52	Bad debts	413307	-	-	-	-	*191	*4393	*1426	2173	*2299	***	***	402178
53	Rent paid on business property	3917746	-	-	-	-	*248	*4379	*2568	17202	*3731	***	***	3879645
54	Taxes paid	22455726	*293	*6	*2485	*3822	*5346	*7775	*21319	28346	*19188	***	***	22305011
55	Interest paid	17797028	*788	*11476	*74	*9	*1034	*2286	*8975	28281	*7573	***	***	17660812
56	Contributions or gifts	306045	8	-	*46	*20	*29	*136	*235	*171	*204	***	***	304635
57	Amortization	1595837	244	-	-	*363	-	*97	*3059	*844	*823	***	***	1585542
58	Depreciation	15104488	*7831	-	*2073	*484	*4634	*6630	*21286	34697	*20865	***	***	14898006
59	Depletion	1616050	-	-	-	-	-	-	-	*246	*730	***	***	1609250
60	Advertising	1216289	-	-	-	-	*247	*446	*3586	*3557	*3698	***	***	1196338
61	Pension, prof sh, stock, annuity	1164365	-	-	-	-	*39	*2686	*5964	*6278	*3583	***	***	1136268
62	Employee benefit programs	3338332	-	-	-	*917	*979	*3438	*8144	*12574	*5977	***	***	3299824
63	Net loss, noncapital assets	164465	-	-	-	-	-	*71	*174	-	*245	***	***	163792
64	Other deductions	33497861	*5708	*187	*4440	*1303	*5696	*41276	*85224	96678	*42620	***	***	33068261
65	Total receipts less total deducts	31433484	*12172	*936	*20758	*6908	*3733	*9644	*16336	40088	*72724	***	***	31029377
66	Constructive taxable income from related foreign corporations	4970333	-	-	-	-	-	-	-	-	-	***	***	4969146
67	Net income, total	36250601	*12172	*936	*20758	*6908	*3733	*9644	*16187	40088	*72281	***	***	35846950
68	Net income, Form 1120-A	*6376	-	*936	-	*5440	-	-	-	-	-	***	***	-
69	Net income, Form 1120-F	*19	*19	-	-	-	-	-	-	-	-	***	***	-
70	Net income, Form 1120S	85962	-	-	-	-	-	*3812	*743	*16771	*38446	***	***	25102
71	Statutory special deductions, total	1420783	*19	*936	*20346	*1468	*2990	-	*11	*13160	*3314	***	***	1309407
72	Net operating loss deduction	592759	*19	*936	*20346	*1468	*2990	-	-	*13160	*2920	***	***	487696
73	Dividends received deduction	828024	-	-	-	-	-	-	*11	-	*393	***	***	821711
74	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75	Income subject to tax	34745908	*12153	-	*413	*5440	*743	*5832	*15432	*12060	*30670	***	***	34512440
76	Total income tax before credits	12246753	*4220	-	*62	*907	*113	*1216	*4967	3927	*10521	***	***	12166926
77	Income tax	12156828	*4220	-	*62	*907	*112	*1216	*4967	*3674	*10476	***	***	12078928
78	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
79	Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	-
80	Alternative minimum tax	88303	-	-	-	-	*2	-	-	*253	*45	***	***	86377
81	Foreign tax credit	6748448	-	-	-	-	-	-	-	2	*1890	***	***	6745267
82	U.S. Possessions tax credit	221	-	-	-	-	-	-	-	221	-	***	***	-
83	Nonconventional source fuel credit	384750	*10	-	-	-	-	-	-	-	-	***	***	384739
84	General business credit	324436	-	-	-	-	-	3	*128	-	-	***	***	324305
85	Prior year minimum tax credit	623593	-	-	-	-	-	-	-	*167	*107	***	***	616893
86	Total income tax after credits	4165305	*4210	-	*62	*907	*113	*1213	*4839	3537	*8524	***	***	4095722

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Petroleum (including integrated) and coal products: Petroleum refining (including integrated)

MINOR INDUSTRY 2910
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	183	***	-	-	*91	-	*25	*9	*5	***	***	***	***
2 Total assets	671209412	-	-	-	*25884	-	*30103	*44856	*64910	***	***	***	***
3 Cash	5537306	-	-	-	*758	-	-	*1352	*1224	***	***	***	***
4 Notes and accounts receivable	92301744	-	-	-	-	-	*23601	*11435	*6377	***	***	***	***
5 Less: Allowance for bad debts	733309	-	-	-	-	-	-	-	34	***	***	***	***
6 Inventories	18794890	-	-	-	-	-	*3091	*572	*2364	***	***	***	***
7 U.S. govt. obligations, total	193767	-	-	-	-	-	-	-	-	***	***	***	***
8 Tax-exempt securities	602690	-	-	-	-	-	-	-	-	***	***	***	***
9 Other current assets	27085786	-	-	-	*610	-	*464	-	*545	***	***	***	***
10 Loans to stockholders	5456790	-	-	-	-	-	-	-	-	***	***	***	***
11 Mortgage and real estate loans	62557	-	-	-	-	-	-	-	-	***	***	***	***
12 Other investments	269254660	-	-	-	-	-	-	*9992	-	***	***	***	***
13 Depreciable assets	299468099	-	-	-	*90	-	*12997	*40350	*63169	***	***	***	***
14 Less: Accumulated depreciation	166367418	-	-	-	*90	-	*9881	*19335	*20901	***	***	***	***
15 Depletable assets	57298248	-	-	-	-	-	-	-	-	***	***	***	***
16 Less: Accumulated depletion	37848689	-	-	-	-	-	-	-	-	***	***	***	***
17 Land	6587074	-	-	-	-	-	-	*491	*3337	***	***	***	***
18 Intangible assets (Amortizable)	40227794	-	-	-	-	-	*1449	-	-	***	***	***	***
19 Less: Accumulated amortization	24320502	-	-	-	-	-	*450	-	-	***	***	***	***
20 Other assets	77607925	-	-	-	*24516	-	*-1167	-	*8829	***	***	***	***
21 Total liabilities	671209412	-	-	-	*25884	-	*30103	*44856	*64910	***	***	***	***
22 Accounts payable	60753819	-	-	-	-	-	*12501	*9335	*4473	***	***	***	***
23 Mort, notes, and bonds under 1 yr	34430614	-	-	-	-	-	-	*3033	*92	***	***	***	***
24 Other current liabilities	28943442	-	-	-	-	-	*7699	*5834	*1578	***	***	***	***
25 Loans from stockholders	6089722	-	-	-	-	-	-	-	-	***	***	***	***
26 Mort, notes, bonds, 1 yr or more	109810985	-	-	-	*5997	-	-	*15736	*74633	***	***	***	***
27 Other liabilities	110034684	-	-	-	*-0	-	-	-	*952	***	***	***	***
28 Net worth	321146146	-	-	-	*19887	-	*9903	*10918	*-16817	***	***	***	***
29 Capital stock	15482304	-	-	-	*16998	-	*176	*1	*232	***	***	***	***
30 Paid-in or capital surplus	168686081	-	-	-	*16155	-	-	*186	*9	***	***	***	***
31 Retained earnings, appropriated	*24866	-	-	-	-	-	-	*36	-	***	***	***	***
32 Retained earnings-unappropriated	157653812	-	-	-	*-13267	-	*9727	*10696	*-17049	***	***	***	***
33 Retained earnings (S Corp)	14789	-	-	-	-	-	-	-	-	***	***	***	***
34 Less: Cost of treasury stock	20715706	-	-	-	-	-	-	-	*9	***	***	***	***
35 Total receipts	544372098	***	-	-	*5529	-	*192272	*76451	*64703	***	***	***	***
36 Business receipts	504068693	***	-	-	-	-	*192140	*75881	*62645	***	***	***	***
37 Interest	14076151	***	-	-	*50	-	-	*220	*836	***	***	***	***
38 Interest on govt. obligations	152180	-	-	-	-	-	-	-	-	***	***	***	***
39 Rents	2096651	-	-	-	-	-	-	-	-	***	***	***	***
40 Royalties	1603607	-	-	-	-	-	-	-	-	***	***	***	***
41 Net S-T cap gain less net LT loss	8134	-	-	-	-	-	-	-	-	***	***	***	***
42 Net L-T cap gain less net ST loss	1102645	-	-	-	-	-	-	-	-	***	***	***	***
43 Net gain, noncapital assets	2476520	***	-	-	-	-	-	-	-	***	***	***	***
44 Dividends, domestic corporations	670777	-	-	-	-	-	-	*26	-	***	***	***	***
45 Dividends, foreign corporations	6245873	-	-	-	-	-	-	-	-	***	***	***	***
46 Other receipts	11870868	***	-	-	*5478	-	*133	*324	*1222	***	***	***	***
47 Total deductions	513339482	***	-	-	*89	-	*190327	*74982	*62440	***	***	***	***
48 Cost of goods	394010190	***	-	-	-	-	*138778	*49566	*52805	***	***	***	***
49 Compensation of officers	500472	-	-	-	-	-	*20474	*5156	-	***	***	***	***
50 Salaries and wages	13456737	-	-	-	-	-	*6928	*654	*1032	***	***	***	***
51 Repairs	4106423	-	-	-	-	-	*1602	-	-	***	***	***	***
52 Bad debts	402723	-	-	-	-	-	-	-	26	***	***	***	***
53 Rent paid on business property	3868042	-	-	-	-	-	*4146	*139	*51	***	***	***	***
54 Taxes paid	22327475	***	-	-	*47	-	*2531	*2432	*749	***	***	***	***
55 Interest paid	17649367	-	-	-	-	-	*347	*1355	*2154	***	***	***	***
56 Contributions or gifts	303939	***	-	-	*20	-	*49	*11	-	***	***	***	***
57 Amortization	1579917	***	-	-	-	-	*45	*250	-	***	***	***	***
58 Depreciation	14900446	***	-	-	-	-	*1209	*4144	*5053	***	***	***	***
59 Depletion	1614354	-	-	-	-	-	-	-	-	***	***	***	***
60 Advertising	1072559	-	-	-	-	-	*68	*1618	71	***	***	***	***
61 Pension, prof sh, stock, annuity	1135524	-	-	-	-	-	-	*893	8	***	***	***	***
62 Employee benefit programs	3285773	-	-	-	-	-	*2355	*1280	52	***	***	***	***
63 Net loss, noncapital assets	151892	-	-	-	-	-	*70	*59	-	***	***	***	***
64 Other deductions	32973650	***	-	-	*23	-	*11724	*7425	*439	***	***	***	***
65 Total receipts less total deducts	31032616	***	-	-	*5440	-	*1946	*1469	*2264	***	***	***	***
66 Constructive taxable income from related foreign corporations	4959121	-	-	-	-	-	-	-	-	***	***	***	***
67 Net income, total	35839557	***	-	-	*5440	-	*1946	*1469	*2264	***	***	***	***
68 Net income, Form 1120-A	*5440	-	-	-	*5440	-	-	-	-	***	***	***	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	***	***	***	***
70 Net income, Form 1120S	1087	-	-	-	-	-	-	-	-	***	***	***	***
71 Statutory special deductions, total	1368581	-	-	-	-	-	-	*11	*1606	***	***	***	***
72 Net operating loss deduction	555447	-	-	-	-	-	-	-	*1606	***	***	***	***
73 Dividends received deduction	813134	-	-	-	-	-	-	*11	-	***	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	***
75 Income subject to tax	34469889	***	-	-	*5440	-	*1946	*1458	658	***	***	***	***
76 Total income tax before credits	12151819	***	-	-	*907	-	*363	*419	*261	***	***	***	***
77 Income tax	12062113	***	-	-	*907	-	*363	*419	224	***	***	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	***	***
80 Alternative minimum tax	88086	-	-	-	-	-	-	-	*37	***	***	***	***
81 Foreign tax credit	6738784	-	-	-	-	-	-	-	2	***	***	***	***
82 U.S. Possessions tax credit	221	-	-	-	-	-	-	-	221	***	***	***	***
83 Nonconventional source fuel credit	384739	-	-	-	-	-	-	-	-	***	***	***	***
84 General business credit	323687	-	-	-	-	-	-	-	-	***	***	***	***
85 Prior year minimum tax credit	621546	-	-	-	-	-	-	-	-	***	***	***	***
86 Total income tax after credits	4082843	***	-	-	*907	-	*363	*419	*38	***	***	***	***

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

Manufacturing: Petroleum (including integrated) and coal products: Petroleum and coal products, not elsewhere classified

MINOR INDUSTRY 2998
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	690	***	*269	*46	*91	*76	*80	*57	43	***	**	***	***
2 Total assets	4265887	***	*6515	*6164	*35117	*57887	*102815	*320142	677196	***	**	***	***
3 Cash	305700	***	-	*1571	*2862	*1604	*40848	*32913	66147	***	**	***	***
4 Notes and accounts receivable	969065	***	*5169	*1507	*18952	*14158	*9134	*120144	138751	***	**	***	***
5 Less: Allowance for bad debts	15014	***	-	-	-	-	*242	*1536	*2440	***	**	***	***
6 Inventories	544143	***	-	-	*5075	*14035	*10495	*33861	105542	***	**	***	***
7 U.S. govt. obligations, total	*39185	***	-	-	-	-	-	-	*7080	***	-	***	***
8 Tax-exempt securities	*15789	***	-	-	-	-	-	-	8912	***	-	***	***
9 Other current assets	179288	***	-	-	*1307	*958	*2376	*6624	67298	***	**	***	***
10 Loans to stockholders	*10933	***	-	-	-	*6273	-	*1924	*484	***	-	***	***
11 Mortgage and real estate loans	*8185	***	-	-	-	-	-	-	*8185	***	-	***	***
12 Other investments	552108	***	-	-	-	-	*2068	*9288	*63748	***	**	***	***
13 Depreciable assets	2607744	***	-	*9113	*4111	*41480	*102902	*249582	573808	***	**	***	***
14 Less: Accumulated depreciation	1498932	***	-	*6027	*2097	*22815	*70998	*170052	387445	***	**	***	***
15 Depletable assets	*5671	***	-	-	-	-	-	-	532	***	**	***	***
16 Less: Accumulated depletion	*1842	***	-	-	-	-	-	-	529	***	**	***	***
17 Land	129919	***	-	-	*3975	*2149	*6077	*2614	*20532	***	-	***	***
18 Intangible assets (Amortizable)	288138	***	-	-	-	-	*156	*37454	*28485	***	-	***	***
19 Less: Accumulated amortization	92135	***	-	-	-	-	*118	*23254	*24139	***	-	***	***
20 Other assets	217944	***	*1346	-	*932	*45	*116	*20580	*2246	***	**	***	***
21 Total liabilities	4265887	***	*6515	*6164	*35117	*57887	*102815	*320142	677196	***	**	***	***
22 Accounts payable	453545	***	-	*1324	*13903	*11344	*2598	*105973	72889	***	**	***	***
23 Mort, notes, and bonds under 1 yr	267267	***	-	*2523	*50437	*3916	61	*22602	*92993	***	**	***	***
24 Other current liabilities	557751	***	*52126	*944	*125497	*2470	*6897	*34905	37011	***	**	***	***
25 Loans from stockholders	*108490	***	-	*1491	-	-	*9487	*8767	*8823	***	-	***	***
26 Mort, notes, bonds, 1 yr or more	1567295	***	*313863	-	-	*4564	*18716	*28872	*118063	***	**	***	***
27 Other liabilities	220881	***	-	-	-	*56	47	*12100	*16467	***	**	***	***
28 Net worth	1090658	***	*-359474	*-119	*-154721	*35536	*65009	*106924	330950	***	**	***	***
29 Capital stock	527727	***	*381867	*46	*1623	*5459	*204	*3318	35191	***	**	***	***
30 Paid-in or capital surplus	304691	***	-	-	*3771	-	*15664	*7367	*43897	***	**	***	***
31 Retained earnings, appropriated	35376	***	-	-	-	-	-	-	-	***	-	***	***
32 Retained earnings-unappropriated	-116906	***	*-727880	*-165	*-160115	*33409	*36871	*103127	*144273	***	-	***	***
33 Retained earnings (S Corp)	*399685	***	-	-	-	-	*12270	*-3224	*130718	***	**	***	***
34 Less: Cost of treasury stock	59915	***	*13461	-	-	*3332	-	*3663	*23129	***	-	***	***
35 Total receipts	7410077	***	*12605	*50609	*84045	*157376	*241794	*961039	1825804	***	**	***	***
36 Business receipts	7200650	***	*6003	*50603	*84045	*156745	*238503	*955467	1772204	***	**	***	***
37 Interest	25122	***	-	*7	-	*60	*707	*1545	*9214	***	-	***	***
38 Interest on govt. obligations	*1037	***	-	-	-	-	-	*150	-	***	**	***	***
39 Rents	5294	***	-	-	-	-	-	*894	*2610	***	-	***	***
40 Royalties	*10575	***	-	-	-	*274	-	-	1	***	-	***	***
41 Net S-T cap gain less net LT loss	*74	***	-	-	-	-	-	-	-	***	-	***	***
42 Net L-T cap gain less net ST loss	*7687	***	-	-	-	-	-	*469	*242	***	-	***	***
43 Net gain, noncapital assets	7067	***	-	-	-	*77	*1932	*1172	*1919	***	**	***	***
44 Dividends, domestic corporations	*1912	***	-	-	-	-	-	-	-	***	-	***	***
45 Dividends, foreign corporations	*29356	***	-	-	-	-	-	-	-	***	-	***	***
46 Other receipts	121304	***	*6601	-	-	*220	*652	*1343	39613	***	**	***	***
47 Total deductions	7009209	***	*11669	*29851	*82577	*153643	*234096	*946171	1787980	***	**	***	***
48 Cost of goods	5139957	***	-	*15232	*65013	*120160	*161438	*725655	1411537	***	**	***	***
49 Compensation of officers	126819	***	-	*2688	-	*11598	*15165	*21037	40216	***	**	***	***
50 Salaries and wages	387757	***	-	*2813	*10736	*3443	*6230	*54094	104685	***	**	***	***
51 Repairs	32795	***	-	-	-	-	*197	*3032	*9098	***	**	***	***
52 Bad debts	10584	***	-	-	-	*191	*4393	*1426	*2147	***	**	***	***
53 Rent paid on business property	49704	***	-	-	-	*248	*233	*2429	17152	***	**	***	***
54 Taxes paid	128252	***	*6	*2485	*3775	*5346	*5244	*18887	27596	***	**	***	***
55 Interest paid	147662	***	*11476	*74	*9	*1034	*1940	*7620	*26126	***	**	***	***
56 Contributions or gifts	2107	***	-	*46	-	*29	*87	*224	*171	***	-	***	***
57 Amortization	15920	***	-	-	*363	-	*51	*2809	*844	***	-	***	***
58 Depreciation	204041	***	-	*2073	*484	*4634	*5421	*17142	29645	***	**	***	***
59 Depletion	*1697	***	-	-	-	-	-	-	*246	***	**	***	***
60 Advertising	143731	***	-	-	-	*247	*378	*1968	*3486	***	**	***	***
61 Pension, prof sh, stock, annuity	28841	***	-	-	-	*39	*2686	*5071	*6270	***	**	***	***
62 Employee benefit programs	52559	***	-	-	*917	*979	*1083	*6864	*12522	***	**	***	***
63 Net loss, noncapital assets	*12573	***	-	-	-	-	1	*114	-	***	-	***	***
64 Other deductions	524211	***	*187	*4440	*1281	*5696	*29551	*77799	96239	***	**	***	***
65 Total receipts less total deducts	400868	***	*936	*20758	*1468	*3733	*7699	*14868	37825	***	**	***	***
66 Constructive taxable income from related foreign corporations	11213	***	-	-	-	-	-	-	-	***	-	***	***
67 Net income, total	411044	***	*936	*20758	*1468	*3733	*7699	*14718	37825	***	**	***	***
68 Net income, Form 1120-A	*936	***	*936	-	-	-	-	-	-	***	-	***	***
69 Net income, Form 1120-F	*19	***	-	-	-	-	-	-	-	***	-	***	***
70 Net income, Form 1120S	*84875	***	-	-	-	-	*3812	*743	*16771	***	**	***	***
71 Statutory special deductions, total	52201	***	*936	*20346	*1468	*2990	-	-	*11554	***	-	***	***
72 Net operating loss deduction	*37312	***	*936	*20346	*1468	*2990	-	-	*11554	***	-	***	***
73 Dividends received deduction	*14889	***	-	-	-	-	-	-	-	***	-	***	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	-	***	***
75 Income subject to tax	276019	***	-	*413	-	*743	*3886	*13975	*11402	***	**	***	***
76 Total income tax before credits	94933	***	-	*62	-	*113	*853	*4548	*3666	***	**	***	***
77 Income tax	94716	***	-	*62	-	*112	*853	*4548	*3450	***	**	***	***
78 Personal holding company tax	-	***	-	-	-	-	-	-	-	***	-	***	***
79 Recapture taxes	-	***	-	-	-	-	-	-	-	***	-	***	***
80 Alternative minimum tax	*218	***	-	-	-	*2	-	-	216	***	-	***	***
81 Foreign tax credit	*9664	***	-	-	-	-	-	-	-	***	-	***	***
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	***	-	***	***
83 Nonconventional source fuel credit	*10	***	-	-	-	-	-	-	-	***	-	***	***
84 General business credit	*749	***	-	-	-	-	3	*128	-	***	-	***	***
85 Prior year minimum tax credit	*2047	***	-	-	-	-	-	-	*167	***	-	***	***
86 Total income tax after credits	82462	***	-	*62	-	*113	*850	*4420	*3499	***	**	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 19
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8860	77	*1965	*736	1284	1615	1937	561	391	131	73	56	34
2 Total assets	70275332	-	*70319	*116910	471183	1223677	4688311	3804858	6023373	4676311	5048387	8188457	35963546
3 Cash	3062011	-	*29951	*17230	72264	216828	523738	408327	548130	197027	136918	443090	468508
4 Notes and accounts receivable	14238137	-	*13782	*45747	105458	394622	1151403	949641	1470918	1012550	1074659	1464670	6554687
5 Less: Allowance for bad debts	395323	-	*1	-	*858	*2214	13612	8858	23820	19919	25329	41785	258924
6 Inventories	10781762	-	*715	*20330	77989	203367	903378	794026	1202369	874651	825910	1071333	4807695
7 U.S. govt. obligations, total	39981	-	-	-	-	-	14	*2063	*10623	*5037	10993	11251	1
8 Tax-exempt securities	*66737	-	-	-	-	-	-	*4720	*8853	17898	34923	-	343
9 Other current assets	2125843	-	*234	*4433	23118	34195	200152	86458	176532	147491	271646	338412	843172
10 Loans to stockholders	297100	-	*7133	*7155	*35304	*54119	61466	46231	15640	*5344	39011	21469	4228
11 Mortgage and real estate loans	45219	-	-	-	-	-	*14699	*1018	*168	*755	24442	4137	-
12 Other investments	10672288	-	-	*180	*8840	*12310	240214	124613	401358	296063	508682	1189219	7890810
13 Depreciable assets	49597356	-	*78244	*137356	449851	1105544	3646028	3119981	4588093	3408954	3645515	5004554	24413235
14 Less: Accumulated depreciation	27416188	-	*61021	*116518	304090	796195	2271863	1834729	2621674	1732689	1903091	2330978	13443340
15 Depletable assets	614029	-	-	-	-	-	-	-	-	-	705	5327	607998
16 Less: Accumulated depletion	448318	-	-	-	-	-	-	-	-	-	404	984	446930
17 Land	760629	-	-	-	*289	*11229	57915	62587	87623	67925	59644	114250	299167
18 Intangible assets (Amortizable)	4512719	-	*506	*240	*1502	*2307	171453	35898	100289	381393	192300	640853	2985977
19 Less: Accumulated amortization	1287201	-	*367	*236	*250	*1014	39260	16954	26461	82220	32915	111501	976022
20 Other assets	3008549	-	*1142	*994	*1767	-11422	42587	29836	84731	96051	184780	365141	2212942
21 Total liabilities	70275332	-	*70319	*116910	471183	1223677	4688311	3804858	6023373	4676311	5048387	8188457	35963546
22 Accounts payable	7381388	-	*5348	*23783	53205	181172	595131	481086	740864	552292	620859	898415	3229233
23 Mort, notes, and bonds under 1 yr	4066540	-	*7558	*10260	*12925	36167	399719	374023	541812	475817	305808	542612	1359840
24 Other current liabilities	7519359	-	*758	*21302	27250	90541	287260	248611	434736	414938	512651	546188	4935124
25 Loans from stockholders	1611055	-	*16439	*14963	*15241	150308	111274	*32148	126244	44740	63730	118147	917821
26 Mort, notes, bonds, 1 yr or more	14315424	-	*444	*6924	*91652	118187	910276	557687	879235	915550	936521	2473737	7425211
27 Other liabilities	7571505	-	*1	-	*-0	*26131	41856	53963	100489	193861	196904	433698	6524602
28 Net worth	27810060	-	*39772	*39678	270910	621171	2342796	2057339	3199993	2079114	2411912	3175660	11571715
29 Capital stock	2905039	-	*5601	*4649	32618	49854	274180	113845	198480	347224	280920	249081	1348586
30 Paid-in or capital surplus	11026871	-	*600	*103055	*44092	*77828	149692	256616	267893	396535	446972	1264522	8019065
31 Retained earnings, appropriated	46624	-	-	-	-	-	*5982	*14012	-	-	18294	365	7972
32 Retained earnings-unappropriated	9168355	-	*5067	*-39133	94882	257619	857468	600008	920679	751344	1066390	1915878	2738154
33 Retained earnings (S Corp)	6195536	-	*28504	*-28465	*106136	269270	1202777	1116377	1907985	635819	667117	55510	234506
34 Less: Cost of treasury stock	1532365	-	-	*428	*6817	*33400	147304	43519	95045	51808	67780	309696	776569
35 Total receipts	101186484	498397	*387959	*506000	1433764	3361574	10598832	7570061	10938506	7329595	7641554	9705997	41214246
36 Business receipts	97979738	469424	*387959	*498162	1422833	3344140	10515648	7481624	10811256	7224304	7465344	9341509	39017535
37 Interest	696242	*340	-	*92	*1897	2348	12047	10083	12155	10616	27289	71671	547703
38 Interest on govt. obligations	21020	155	-	-	-	-	*129	*316	5352	*2074	4075	3911	5008
39 Rents	110372	12	-	-	*2765	-	*464	*65	*597	3440	5487	18491	79052
40 Royalties	558124	*116	-	-	-	-	*718	*1679	*2509	3484	9606	31121	508891
41 Net S-T cap gain less net LT loss	4728	-	-	-	-	-	-	*558	*135	-	989	1511	1536
42 Net L-T cap gain less net ST loss	305683	*16330	-	-	*4980	*265	*1711	*16707	*6759	*1665	39960	34970	182335
43 Net gain, noncapital assets	242309	*7006	-	*6176	*253	*2171	5499	25220	26563	17360	10183	48402	93475
44 Dividends, domestic corporations	21378	-	-	-	-	-	*139	*1864	*404	11	4908	1454	12597
45 Dividends, foreign corporations	480367	3212	-	-	-	-	-	*5835	*649	*6779	3342	24777	435773
46 Other receipts	766523	*1801	*-0	*1569	*1036	12650	62477	26111	72129	59861	70370	128179	330340
47 Total deductions	94325853	446166	*322303	*465043	1326687	3184783	9969861	6955083	10172969	6818337	7029612	9020759	38614251
48 Cost of goods	65970152	330591	*135190	*262730	786938	2141879	6952532	5135947	7662070	5043401	5273088	6444788	25800996
49 Compensation of officers	1842524	*11727	*12621	*59037	150977	251151	542899	215747	231798	104047	95307	75915	91297
50 Salaries and wages	5542394	24914	*18142	*35372	73109	212680	672514	384710	605467	391572	327020	470557	2326335
51 Repairs	753981	*4563	*6320	*8396	21174	22610	41026	28127	38339	26870	23663	37339	495554
52 Bad debts	196375	*331	-	-	*1918	*5594	18782	11793	11621	8308	9277	13408	115342
53 Rent paid on business property	884811	*1769	*20578	*28743	39442	53863	74643	56593	50245	32374	42007	64502	420053
54 Taxes paid	1892945	7035	*7858	*20104	36498	106935	266599	159519	228883	147559	162176	162896	586884
55 Interest paid	1922272	8480	*1771	*2876	16400	25289	105827	103345	125773	129745	116264	290011	996491
56 Contributions or gifts	42384	*780	-	*84	*285	*1096	4741	2342	1917	1470	4559	3995	21117
57 Amortization	204990	*687	*65	-	*147	*221	6386	5757	8237	21590	11655	54191	96053
58 Depreciation	3415676	15206	*9066	*9213	45721	64972	289730	270415	363039	262175	297762	426470	1361909
59 Depletion	*26670	-	-	-	-	-	-	-	*1	-	-	3933	22736
60 Advertising	1043366	*2592	*1384	*614	7746	23882	129714	33790	69476	29732	50857	54662	638917
61 Pension, prof sh, stock, annuity	616918	*1726	-	*291	*3285	*9315	46183	31410	55276	33925	39484	39845	356179
62 Employee benefit programs	1848488	*8985	*755	*8901	11620	35619	126464	88251	127835	100430	102199	141730	1095699
63 Net loss, noncapital assets	36129	24	-	*944	-0	*174	1609	*3805	2409	1410	4823	3212	17721
64 Other deductions	8085779	26757	*108554	*27739	131426	229505	690212	423532	590584	483728	469469	733305	4170969
65 Total receipts less total deducts	6860631	52231	*65657	*40957	107077	176792	628971	614978	765536	511258	611942	685238	2599994
66 Constructive taxable income from related foreign corporations	475926	1211	-	-	-	-	-	-	-	*3224	478	10707	460306
67 Net income, total	7315537	53287	*65657	*40957	107077	176792	628842	614663	760185	512408	608345	692033	3055292
68 Net income, Form 1120-A	*4614	-	*4614	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*4843	*4843	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	2071865	*16582	*58616	*29671	*88941	124276	400814	383809	497626	206268	212243	13779	39240
71 Statutory special deductions, total	881701	*14690	*4614	*662	*4757	*12783	7015	*34601	21987	41853	34448	33634	670659
72 Net operating loss deduction	809726	*14690	*4614	*662	*4757	*12783	*6912	*27461	*21056	41036	28924	26480	620353
73 Dividends received deduction	71975	-	-	-	-	-	*103	*7140	*932	*818	5523	7154	50306
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	4364083	*22015	*2427	*10625	*13380	39732	221014	196730	242144	264348	361654	644620	2345394
76 Total income tax before credits	1571119	*8304	*364	*1898	3058	8111	71008	67668	82925	95525	125873	227554	878830
77 Income tax	1498032	*7518	*364	*1898	*2007	8111	70372	66366	82130	90041	124493	224154	820579
78 Personal holding company tax	986	-	-	-	-	-	-	-	-	-	-	-	986
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	72406	*488	-	-	*1051	-	*636	*1302	*795	5319	1276	4273	57266
81 Foreign tax credit	402316	723	-	-	-	-	-	*14	*92	*5756	1527	9750	384454
82 U.S. Possessions tax credit	12358	-	-	-	-	-	700	316	3230	7041	1071	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	31707	-	-	-	*123	-	*93	*319	*350	*1269	1432	4231	23890
85 Prior year minimum tax credit	19044	-	-	-	-	-	*844	*1482	*155	*1940	1526	1595	11502
86 Total income tax after credits	1105694	*7581	*364	*1898	*2935	8111	69372	65536	79098	79519	120318	211978	458983

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Rubber and miscellaneous plastics products: Rubber products; plastics footwear, hose and belting

MINOR INDUSTRY 3050
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	1714	*25	*517	-	*378	*157	430	*86	49	37	***	***	14
2 Total assets	29197612	-	*31540	-	*130504	*105306	997888	*585463	711144	1270764	***	***	22975067
3 Cash	673221	-	*13919	-	*29873	*25685	143082	*44004	69194	58670	***	***	224930
4 Notes and accounts receivable	5754974	-	*9502	-	*36883	*43909	308560	*144874	175067	303269	***	***	4295347
5 Less: Allowance for bad debts	196684	-	*1	-	*324	-	*7322	*1397	*2148	7277	***	***	163494
6 Inventories	4720994	-	*341	-	*38828	*18990	223936	*140739	146569	267657	***	***	3576537
7 U.S. govt. obligations, total	*7173	-	-	-	-	-	14	*1890	*1996	*3274	***	***	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	***	***	-
9 Other current assets	577880	-	*234	-	*2247	*2343	28815	*17164	11887	36832	***	***	377052
10 Loans to stockholders	11852	-	*3144	-	*444	-	*653	*1172	*1143	*2748	***	***	-
11 Mortgage and real estate loans	3712	-	-	-	-	-	-	-	-	-	***	***	-
12 Other investments	4357987	-	-	-	*171	*3199	*21168	*1454	*126484	101742	***	***	3493997
13 Depreciable assets	22540324	-	*36196	-	*100449	*54226	795351	*529436	355074	785658	***	***	18830169
14 Less: Accumulated depreciation	12746782	-	*31795	-	*79090	*45020	560117	*305618	196253	382776	***	***	10611752
15 Depletable assets	607049	-	-	-	-	-	-	-	-	-	***	***	606344
16 Less: Accumulated depletion	446744	-	-	-	-	-	-	-	-	-	***	***	446340
17 Land	261768	-	-	-	*43	-	20849	*9842	14983	13943	***	***	180296
18 Intangible assets (Amortizable)	1781361	-	*181	-	-	-	*12219	*9088	*4150	94662	***	***	1390296
19 Less: Accumulated amortization	569806	-	*181	-	-	-	*3284	*8038	*1913	*29973	***	***	487094
20 Other assets	1859334	-	*-0	-	*979	*1973	13963	*853	*4912	22334	***	***	1708778
21 Total liabilities	29197612	-	*31540	-	*130504	*105306	997888	*585463	711144	1270764	***	***	22975067
22 Accounts payable	3183689	-	*4891	-	*4608	*7810	153161	*40472	121018	157024	***	***	2444624
23 Mort, notes, and bonds under 1 yr	1196555	-	*4836	-	*1713	-	63112	*29832	78408	164975	***	***	755172
24 Other current liabilities	3419855	-	*670	-	*13468	*6141	60351	*57093	37265	140751	***	***	2899239
25 Loans from stockholders	856441	-	*83	-	*1836	*7655	*45516	-	*5750	*17962	***	***	742948
26 Mort, notes, bonds, 1 yr or more	4974833	-	*444	-	*30820	-	86314	*59217	49725	291498	***	***	3990529
27 Other liabilities	5255747	-	*-0	-	-	-	*11969	*4117	*24025	12225	***	***	4987368
28 Net worth	10310492	-	*20617	-	*78059	*83700	577466	*394731	394953	486329	***	***	7155187
29 Capital stock	1075078	-	*4126	-	*4478	*740	68436	*27985	17379	73557	***	***	728740
30 Paid-in or capital surplus	7701494	-	*9	-	*24917	*2545	*4644	*157801	*73202	41102	***	***	7045440
31 Retained earnings, appropriated	1018	-	-	-	-	-	-	-	-	-	***	***	823
32 Retained earnings-unappropriated	1052289	-	*16482	-	*16469	*27604	273934	*-4813	*158046	237442	***	***	-337094
33 Retained earnings (S Corp)	970249	-	-	-	*32195	*59104	*288679	*217811	*182417	*136290	***	***	-
34 Less: Cost of treasury stock	489636	-	-	-	-	*6294	*58227	*4053	*36090	*2063	***	***	282722
35 Total receipts	39929529	*80732	*110603	-	*325412	*359502	2741652	*1205955	1252587	2063002	***	***	29019124
36 Business receipts	38368924	*80005	*110603	-	*324754	*359069	2724810	*1198366	1221144	2038442	***	***	27669661
37 Interest	351308	*13	-	-	*101	*346	3982	*850	*1831	3205	***	***	318421
38 Interest on govt. obligations	*2325	-	-	-	-	-	*7	-	*505	-	***	***	995
39 Rents	45546	-	-	-	-	-	*7	-	*305	*1425	***	***	40735
40 Royalties	366246	-	-	-	-	-	-	-	-	*1945	***	***	350838
41 Net S-T cap gain less net LT loss	*990	-	-	-	-	-	-	-	*-0	-	***	***	72
42 Net L-T cap gain less net ST loss	113125	-	-	-	-	-	*57	-	*256	*259	***	***	103057
43 Net gain, noncapital assets	46538	-	-	-	-	-	*736	*116	*27	*430	***	***	44115
44 Dividends, domestic corporations	4228	-	-	-	-	-	-	-	*389	-	***	***	1252
45 Dividends, foreign corporations	363488	-	-	-	-	-	-	*5134	-	*171	***	***	352867
46 Other receipts	266811	*714	*-0	-	*558	*88	12053	*1490	28130	17124	***	***	137111
47 Total deductions	37466165	*72490	*108156	-	*310652	*327062	2599620	*1114031	1154924	1953900	***	***	27297933
48 Cost of goods	25569578	*55882	*57213	-	*177079	*207913	1711373	*823678	820181	1383159	***	***	18551809
49 Compensation of officers	499052	*6107	*6263	-	*64013	*61229	199230	*33612	20573	30830	***	***	52995
50 Salaries and wages	2370530	*1693	*7279	-	*4737	*19368	224182	*66869	110482	141487	***	***	1652454
51 Repairs	457476	*1026	*4758	-	*2153	*1515	12927	*5560	4237	12774	***	***	402819
52 Bad debts	82722	*13	-	-	*793	*30	5122	*2029	*630	2787	***	***	68383
53 Rent paid on business property	411154	*82	*9423	-	*14620	*9179	13631	*2761	11492	11698	***	***	323082
54 Taxes paid	622545	*1269	*3217	-	*11376	*10547	73962	*16051	20903	43168	***	***	381017
55 Interest paid	741825	*344	*716	-	*1523	*792	17373	*7216	11411	41839	***	***	596618
56 Contributions or gifts	12192	-	-	-	*66	-	*779	*767	*289	464	***	***	8461
57 Amortization	71534	-	-	-	-	-	*1191	*944	1214	6002	***	***	44175
58 Depreciation	1165008	*205	*6054	-	*7378	*2247	44319	*40231	26281	68486	***	***	890179
59 Depletion	13684	-	-	-	-	-	-	-	-	-	***	***	13684
60 Advertising	530178	*173	*5	-	*2136	*55	26575	*3324	7703	12505	***	***	459419
61 Pension, prof sh, stock, annuity	338362	*1529	-	-	*790	-	*12473	*5272	*5058	12394	***	***	285573
62 Employee benefit programs	1124075	*2529	*755	-	*6144	*463	40988	*14941	29092	33827	***	***	937679
63 Net loss, noncapital assets	15355	-	-	-	-	-	*645	-	*60	*424	***	***	13157
64 Other deductions	3440895	*1639	*12473	-	*17845	*13723	214848	*90778	85318	152057	***	***	2616428
65 Total receipts less total deducts	2463364	*8242	*2447	-	*14760	*32440	142031	*91924	97663	109102	***	***	1721192
66 Constructive taxable income from related foreign corporations	235777	-	-	-	-	-	-	-	-	-	***	***	234978
67 Net income, total	2696816	*8242	*2447	-	*14760	*32440	142025	*91924	97157	109102	***	***	1955174
68 Net income, Form 1120-A	*20	-	*20	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S	279380	*7053	-	-	*12195	*28245	*70450	*49974	*65948	*24790	***	***	-
71 Statutory special deductions, total	662222	*1188	*20	-	-	-	*260	*16855	*805	*15472	***	***	610932
72 Net operating loss deduction	630054	*1188	*20	-	-	-	*260	*11722	*533	*15300	***	***	589502
73 Dividends received deduction	32169	-	-	-	-	-	-	*5134	*272	*171	***	***	21430
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax	1755214	-	*2427	-	*2565	*4195	71315	*25095	*30404	68841	***	***	1344242
76 Total income tax before credits	662415	*20	*364	-	*385	*830	23660	*8719	*10357	25315	***	***	520329
77 Income tax	609453	-	*364	-	*385	*830	23660	*8424	*10265	23385	***	***	470585
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax	52962	*20	-	-	-	-	-	*295	*92	*1930	***	***	49744
81 Foreign tax credit	241151	-	-	-	-	-	-	-	-	*160	***	***	239889
82 U.S. Possessions tax credit	303	-	-	-	-	-	303	-	-	-	***	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 General business credit	22802	-	-	-	-	-	-	*93	*159	*27	***	***	20708
85 Prior year minimum tax credit	*12274	-	-	-	-	-	-	-	-	*610	***	***	11502
86 Total income tax after credits	385885	*20	*364	-	*385	*830	23357	*8626	*10197	24518	***	***	248230

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Rubber and miscellaneous plastics products: Miscellaneous plastics products

MINOR INDUSTRY 3070
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7146	52	*1448	*736	907	1457	1507	475	342	95	***	***	20
2 Total assets	41077720	-	*38779	*116910	340679	1118371	3690423	3219395	5312229	3405547	***	***	12988480
3 Cash	2388790	-	*16032	*17230	42391	191143	380656	364323	478936	138357	***	***	243577
4 Notes and accounts receivable	8483163	-	*4280	*45747	*68575	350713	842843	804766	1295850	709281	***	***	2259340
5 Less: Allowance for bad debts	198639	-	-	-	*534	*2214	6290	7461	21672	12642	***	***	95431
6 Inventories	6060768	-	*374	*20330	*39161	184377	679442	653287	1055800	606994	***	***	1231158
7 U.S. govt. obligations, total	*32808	-	-	-	-	-	-	173	*8627	1763	***	***	1
8 Tax-exempt securities	*66737	-	-	-	-	-	-	*4720	*8853	17898	***	***	343
9 Other current assets	1547963	-	-	*4433	*20870	31851	171336	69294	164645	110660	***	***	466120
10 Loans to stockholders	285248	-	*3989	*7155	*34860	*54119	60813	45058	14497	*2596	***	***	4228
11 Mortgage and real estate loans	*41507	-	-	-	-	-	*14699	*1018	*168	*755	***	***	-
12 Other investments	6314301	-	-	*180	*8668	*9111	219046	123159	274874	194321	***	***	4396813
13 Depreciable assets	27057033	-	*42048	*137356	349402	1051318	2850677	2590546	4233020	2623296	***	***	5583067
14 Less: Accumulated depreciation	14669406	-	*29226	*116518	225001	751175	1711746	1529110	2425421	1349914	***	***	2831587
15 Depletable assets	6981	-	-	-	-	-	-	-	-	-	***	***	1654
16 Less: Accumulated depletion	1574	-	-	-	-	-	-	-	-	-	***	***	590
17 Land	498861	-	-	-	*246	*11229	37066	52745	72640	53982	***	***	118872
18 Intangible assets (Amortizable)	2731358	-	*325	*240	*1502	*2307	159234	26810	96139	286731	***	***	1595681
19 Less: Accumulated amortization	717395	-	*186	*236	*250	*1014	35977	8917	24548	52247	***	***	488929
20 Other assets	1149215	-	*1142	*994	*788	*-13395	28624	28983	79820	73717	***	***	504163
21 Total liabilities	41077720	-	*38779	*116910	340679	1118371	3690423	3219395	5312229	3405547	***	***	12988480
22 Accounts payable	4197700	-	*457	*23783	*48597	173362	441970	440614	619846	395268	***	***	784609
23 Mort, notes, and bonds under 1 yr	2869985	-	*2722	*10260	*11212	36167	336607	344191	463404	310842	***	***	604668
24 Other current liabilities	4099504	-	*88	*21302	*13782	84400	226908	191518	397471	274187	***	***	2035886
25 Loans from stockholders	754614	-	*16356	*14963	*13405	142653	65758	*32148	120494	*26778	***	***	174873
26 Mort, notes, bonds, 1 yr or more	9340591	-	-	*6924	*60831	118187	823962	498470	829510	624052	***	***	3434682
27 Other liabilities	2315758	-	*1	-	*-0	*26131	29887	49846	76464	181636	***	***	1537233
28 Net worth	17499568	-	*19155	*39678	192851	537471	1765330	1662608	2805040	1592785	***	***	4416528
29 Capital stock	1829961	-	*1475	*4649	28140	49114	205745	85860	181101	273667	***	***	619847
30 Paid-in or capital surplus	3325377	-	*591	*103055	*19174	*75283	145048	98815	194692	355433	***	***	973624
31 Retained earnings, appropriated	*45607	-	-	-	-	-	*5982	*14012	-	-	***	***	7149
32 Retained earnings-unappropriated	8116066	-	*-11414	*-39133	*78413	230015	583534	604821	762633	513902	***	***	3075248
33 Retained earnings (S Corp)	5225287	-	*28504	*-28465	*73941	*210166	914098	898566	1725568	499529	***	***	234506
34 Less: Cost of treasury stock	1042729	-	-	*428	*6817	*27106	89078	39466	58954	49745	***	***	493847
35 Total receipts	61256955	417665	*277356	*506000	1108352	3002072	7857180	6364106	9685919	5266593	***	***	12195122
36 Business receipts	59610814	*389419	*277356	*498162	1098079	2985071	7790838	6283258	9590112	5185862	***	***	11347874
37 Interest	344934	*327	-	*92	*1796	2003	8065	9233	10324	7412	***	***	229282
38 Interest on govt. obligations	18696	155	-	-	-	-	*122	*316	4846	*2074	***	***	4013
39 Rents	64825	12	-	-	*2765	-	*457	*65	*292	2015	***	***	38317
40 Royalties	191878	*116	-	-	-	-	*718	*1679	*2509	*1540	***	***	158053
41 Net S-T cap gain less net LT loss	*3738	-	-	-	-	-	-	*558	*134	-	***	***	1464
42 Net L-T cap gain less net ST loss	192558	*16330	-	-	*4980	*265	*1654	*16707	*6503	*1406	***	***	79278
43 Net gain, noncapital assets	195772	*7006	-	*6176	*253	*2171	4764	25104	26536	16930	***	***	49360
44 Dividends, domestic corporations	17150	-	-	-	-	-	*139	*1864	*15	11	***	***	11345
45 Dividends, foreign corporations	116878	3212	-	-	-	-	-	*701	*649	*6607	***	***	82906
46 Other receipts	499712	*1087	-	*1569	*478	12562	50424	24621	43999	42736	***	***	193229
47 Total deductions	56859688	373676	*214147	*465043	1016035	2857721	7370241	5841051	9018045	4864437	***	***	11316319
48 Cost of goods	40400574	*274709	*77977	*262730	609859	1933965	5241159	4312269	6841889	3660243	***	***	7249188
49 Compensation of officers	1343472	*5620	*6357	*59037	86965	189923	343670	182135	211225	73217	***	***	38301
50 Salaries and wages	3171864	*23221	*10863	*35372	*68372	193312	448333	317842	494985	250085	***	***	673881
51 Repairs	296506	*3537	*1563	*8396	19022	21094	28099	22567	34103	14096	***	***	92736
52 Bad debts	113652	*318	-	-	*1125	*5565	13660	9764	10991	5521	***	***	46959
53 Rent paid on business property	473657	*1687	*11154	*28743	24822	44684	61012	53832	38753	20676	***	***	96970
54 Taxes paid	1270401	*5766	*4641	*20104	25121	96387	192637	143468	207980	104391	***	***	205868
55 Interest paid	1180446	*8137	*1055	*2876	14876	24498	88453	96129	114361	87906	***	***	399872
56 Contributions or gifts	30192	*780	-	*84	*219	*1096	3962	1575	1628	1006	***	***	12656
57 Amortization	133456	*687	*65	-	*147	*221	5194	4813	7023	15588	***	***	51878
58 Depreciation	2250668	*15001	*3012	*9213	38343	62725	245411	230184	336758	193689	***	***	471730
59 Depletion	*12985	-	-	-	-	-	-	-	*1	-	***	***	9051
60 Advertising	513188	*2419	*1379	*614	5610	23826	103139	30467	61773	17227	***	***	179498
61 Pension, prof sh, stock, annuity	278556	*197	-	*291	*2494	*9315	33709	26138	50218	21532	***	***	70606
62 Employee benefit programs	724413	*6456	-	*8901	*5477	35156	85475	73310	98743	66603	***	***	158020
63 Net loss, noncapital assets	20774	24	-	*944	-0	*174	*964	*3805	2349	985	***	***	4563
64 Other deductions	4644884	25118	*96082	*27739	113581	215782	475364	332754	505266	331670	***	***	1554541
65 Total receipts less total deducts	4397267	43989	*63209	*40957	92317	144351	486939	523054	667874	402156	***	***	878803
66 Constructive taxable income from related foreign corporations	240149	1211	-	-	-	-	-	-	-	*3224	***	***	225328
67 Net income, total	4618720	45045	*63209	*40957	92317	144351	486817	522738	663027	403306	***	***	1100118
68 Net income, Form 1120-A	*4594	-	*4594	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F	*4843	*4843	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S	1792486	*9529	*58616	*29671	*76745	*96031	330364	333836	431678	181479	***	***	39240
71 Statutory special deductions, total	219478	*13502	*4594	*662	*4757	*12783	6755	*17745	21182	26382	***	***	59727
72 Net operating loss deduction	179672	*13502	*4594	*662	*4757	*12783	*6652	*15739	*20523	*25735	***	***	30851
73 Dividends received deduction	39807	-	-	-	-	-	*103	*2006	*660	*646	***	***	28876
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax	2608868	*22015	-	*10625	*10815	35537	149698	171635	211740	195507	***	***	1001152
76 Total income tax before credits	908704	*8284	-	*1898	*2673	7281	47348	58949	72568	70211	***	***	358501
77 Income tax	888580	*7518	-	*1898	*1622	7281	46712	57942	71865	66656	***	***	349994
78 Personal holding company tax	986	-	-	-	-	-	-	-	-	-	***	***	986
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax	19444	468	-	-	*1051	-	*636	*1007	*703	3389	***	***	7521
81 Foreign tax credit	161165	723	-	-	-	-	-	*14	*92	*5596	***	***	144565
82 U.S. Possessions tax credit	12055	-	-	-	-	-	397	316	3230	7041	***	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 General business credit	8906	-	-	-	*123	-	*93	*226	*190	*1242	***	***	3182
85 Prior year minimum tax credit	6769	-	-	-	-	-	*844	*1482	*155	*1330	***	***	-
86 Total income tax after credits	719809	*7561	-	*1898	*2550	7281	46015	56911	68901	55001	***	***	210753

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 20 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	420	***	-	-	-	*156	*168	*29	32	*9	***	***	6
2 Total assets	6310885	***	-	-	-	*111952	*228823	*196370	551914	*341234	***	***	2429418
3 Cash	428744	***	-	-	-	*19661	*46600	*20713	57812	*6228	***	***	158017
4 Notes and accounts receivable	1654555	***	-	-	-	*38407	*61216	*65229	144365	*150696	***	***	584614
5 Less: Allowance for bad debts	64309	***	-	-	-	-	-	*907	*3914	*2763	***	***	31060
6 Inventories	1866722	***	-	-	-	*31077	*60752	*73085	167921	*114902	***	***	827212
7 U.S. govt. obligations, total	6031	***	-	-	-	-	-	-	-	-	***	***	-
8 Tax-exempt securities	37709	***	-	-	-	-	-	-	-	-	***	***	18
9 Other current assets	406962	***	-	-	-	*1610	*16144	*2330	37352	*7843	***	***	242889
10 Loans to stockholders	*2307	***	-	-	-	-	-	-	*1324	*11	***	***	**
11 Mortgage and real estate loans	1335	***	-	-	-	-	-	-	-	-	***	***	1335
12 Other investments	625924	***	-	-	-	*584	*15413	*201	*63724	*12080	***	***	252350
13 Depreciable assets	2024557	***	-	-	-	*55647	*57373	*83633	163337	*99119	***	***	740457
14 Less: Accumulated depreciation	1128353	***	-	-	-	*36425	*39809	*58629	101465	*52717	***	***	402854
15 Depletable assets	49	***	-	-	-	-	-	49	-	-	***	***	-
16 Less: Accumulated depletion	-	***	-	-	-	-	-	-	-	-	***	***	-
17 Land	61857	***	-	-	-	-	*10044	*2078	*3990	*2783	***	***	25657
18 Intangible assets (Amortizable)	282820	***	-	-	-	*1144	*9219	*7236	*17379	-	***	***	57831
19 Less: Accumulated amortization	85632	***	-	-	-	*1144	*8654	*1430	*5682	-	***	***	10164
20 Other assets	189607	***	-	-	-	*1392	*524	*2781	*5770	*3051	***	***	-16884
21 Total liabilities	6310885	***	-	-	-	*111952	*228823	*196370	551914	*341234	***	***	2429418
22 Accounts payable	907103	***	-	-	-	*36074	*38553	*26257	61455	*29148	***	***	381092
23 Mort, notes, and bonds under 1 yr	314739	***	-	-	-	-	*3607	*20143	*34250	*54230	***	***	131465
24 Other current liabilities	607089	***	-	-	-	*5152	*18821	*12283	26697	*29151	***	***	377845
25 Loans from stockholders	*161982	***	-	-	-	*24404	*31424	-	*2891	-	***	***	-
26 Mort, notes, bonds, 1 yr or more	933744	***	-	-	-	*18401	*12010	*24438	*91860	*29356	***	***	287909
27 Other liabilities	172594	***	-	-	-	*-0	-	*723	*-12965	*5110	***	***	71226
28 Net worth	3213633	***	-	-	-	*27920	*124408	*112527	347726	*194240	***	***	1179879
29 Capital stock	284446	***	-	-	-	*850	*11259	*25986	9865	*7787	***	***	161882
30 Paid-in or capital surplus	890164	***	-	-	-	*5119	*23030	*11191	28526	*9774	***	***	632241
31 Retained earnings, appropriated	-	***	-	-	-	-	-	-	-	-	***	***	-
32 Retained earnings-unappropriated	1799184	***	-	-	-	*25414	*22581	*12628	153338	*37362	***	***	552137
33 Retained earnings (S Corp)	453566	***	-	-	-	*-3462	*73503	*68697	*159652	*141297	***	***	-
34 Less: Cost of treasury stock	213729	***	-	-	-	-	*5965	*5975	*3656	*1980	***	***	166381
35 Total receipts	11078828	***	-	-	-	*587624	*618326	*594247	907687	*803214	***	***	3888610
36 Business receipts	10739844	***	-	-	-	*585123	*616192	*590854	901365	*800464	***	***	3699934
37 Interest	46066	***	-	-	-	*549	*509	*314	*3677	*114	***	***	28011
38 Interest on govt. obligations	*3239	***	-	-	-	-	-	-	*525	-	***	***	367
39 Rents	4983	***	-	-	-	*1918	-	12	34	-	***	***	555
40 Royalties	82268	***	-	-	-	-	-	-	36	-	***	***	53071
41 Net S-T cap gain less net LT loss	*2555	***	-	-	-	-	-	-	*145	-	***	***	26
42 Net L-T cap gain less net ST loss	4051	***	-	-	-	-	*1	-0	*623	*74	***	***	743
43 Net gain, noncapital assets	4550	***	-	-	-	-	*2	-	*249	*98	***	***	553
44 Dividends, domestic corporations	1144	***	-	-	-	-	*4	-	*101	-	***	***	44
45 Dividends, foreign corporations	14524	***	-	-	-	-	-	-	-	-	***	***	1785
46 Other receipts	175604	***	-	-	-	*34	*1617	*3067	934	*2464	***	***	103520
47 Total deductions	10441445	***	-	-	-	*577873	*581943	*575645	841600	*763903	***	***	3700807
48 Cost of goods	6958857	***	-	-	-	*270905	*457096	*476876	616048	*597620	***	***	2178827
49 Compensation of officers	207962	***	-	-	-	*70977	*23764	*14953	15959	*5322	***	***	36140
50 Salaries and wages	839035	***	-	-	-	*91318	*19723	*10176	57984	*51187	***	***	351073
51 Repairs	34868	***	-	-	-	*1720	*2741	*101	1697	*589	***	***	17184
52 Bad debts	27127	***	-	-	-	*62	*1490	*1565	*1361	*681	***	***	13571
53 Rent paid on business property	165320	***	-	-	-	*23051	*4468	*3378	5459	*366	***	***	75545
54 Taxes paid	285889	***	-	-	-	*17148	*13601	*8278	20870	*14338	***	***	141016
55 Interest paid	149890	***	-	-	-	*3180	*1242	*4009	14142	*8005	***	***	65642
56 Contributions or gifts	12532	***	-	-	-	*21	*11	*14	*192	*149	***	***	5647
57 Amortization	14633	***	-	-	-	-	*1060	*343	*1447	*80	***	***	4546
58 Depreciation	192032	***	-	-	-	*3049	*4513	*6202	11669	*5742	***	***	92598
59 Depletion	1705	***	-	-	-	-	-	-	-	-	***	***	1705
60 Advertising	308932	***	-	-	-	*49322	*3496	*748	13888	*10840	***	***	134651
61 Pension, prof sh, stock, annuity	29959	***	-	-	-	-	-	*1195	*3411	*1465	***	***	9446
62 Employee benefit programs	131438	***	-	-	-	*3513	*6615	*3402	11822	*28903	***	***	27318
63 Net loss, noncapital assets	4405	***	-	-	-	-	-	-	-	-	***	***	3173
64 Other deductions	1076862	***	-	-	-	*43610	*42123	*44403	65651	*38617	***	***	542724
65 Total receipts less total deducts	637383	***	-	-	-	*9751	*36383	*18603	66087	*39311	***	***	187803
66 Constructive taxable income from related foreign corporations	6084	***	-	-	-	-	-	-	-	-	***	***	5781
67 Net income, total	640227	***	-	-	-	*9751	*36383	*18603	65562	*39311	***	***	193217
68 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F	-	***	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S	144720	***	-	-	-	*7385	*29705	*7027	*32518	*36303	***	***	-
71 Statutory special deductions, total	76439	***	-	-	-	-	*860	*559	*1005	*1668	***	***	60450
72 Net operating loss deduction	*62865	***	-	-	-	-	*858	*559	*934	*1668	***	***	58634
73 Dividends received deduction	13574	***	-	-	-	-	*3	-	*71	-	***	***	1816
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax	419068	***	-	-	-	*2366	*5817	*11017	32040	*1341	***	***	132766
76 Total income tax before credits	145417	***	-	-	-	*355	*1355	*3768	11019	*456	***	***	47609
77 Income tax	144211	***	-	-	-	*355	*1355	*3768	10953	*456	***	***	46468
78 Personal holding company tax	-	***	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes	-	***	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax	*1206	***	-	-	-	-	-	-	*66	-	***	***	1141
81 Foreign tax credit	11724	***	-	-	-	-	-	-	10	-	***	***	8345
82 U.S. Possessions tax credit	14707	***	-	-	-	-	-	809	7011	-	***	***	-
83 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	-	***	***	-
84 General business credit	980	***	-	-	-	-	25	-	251	-	***	***	14
85 Prior year minimum tax credit	-	***	-	-	-	-	-	-	-	-	***	***	-
86 Total income tax after credits	118007	***	-	-	-	*355	*1329	*2959	*3746	*456	***	***	39250

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3140
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250- under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	77	***	-	-	-	-	*28	***	*14	*9	***	***	6
2 Total assets	4479853	-	-	-	-	-	*30987	***	*211990	*341234	***	***	2429418
3 Cash	286365	-	-	-	-	-	*4112	***	*25431	*6228	***	***	158017
4 Notes and accounts receivable	1225568	-	-	-	-	-	*1153	***	*59200	*150696	***	***	584614
5 Less: Allowance for bad debts	54320	-	-	-	-	-	-	***	*2279	*2763	***	***	31060
6 Inventories	1432483	-	-	-	-	-	*3871	***	*73414	*114902	***	***	827212
7 U.S. govt. obligations, total	6031	-	-	-	-	-	-	***	-	-	***	***	-
8 Tax-exempt securities	37709	-	-	-	-	-	-	***	-	-	***	***	18
9 Other current assets	333242	-	-	-	-	-	*9955	***	*18015	*7843	***	***	242889
10 Loans to stockholders	*11	-	-	-	-	-	-	***	-	*11	***	***	-
11 Mortgage and real estate loans	1335	-	-	-	-	-	-	***	-	-	***	***	1335
12 Other investments	326894	-	-	-	-	-	*8072	***	*4436	*12080	***	***	252350
13 Depreciable assets	1287904	-	-	-	-	-	*8032	***	*52963	*99119	***	***	740457
14 Less: Accumulated depreciation	684717	-	-	-	-	-	*4235	***	*24270	*52717	***	***	402854
15 Depletable assets	49	-	-	-	-	-	-	***	-	-	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	***	-	-	***	***	-
17 Land	37126	-	-	-	-	-	-	***	*1370	*2783	***	***	25657
18 Intangible assets (Amortizable)	162564	-	-	-	-	-	*5803	***	1737	-	***	***	57831
19 Less: Accumulated amortization	58520	-	-	-	-	-	*5775	***	452	-	***	***	10164
20 Other assets	140130	-	-	-	-	-	-	***	*2426	*3051	***	***	-16884
21 Total liabilities	4479853	-	-	-	-	-	*30987	***	*211990	*341234	***	***	2429418
22 Accounts payable	571090	-	-	-	-	-	*1788	***	*14631	*29148	***	***	381092
23 Mort, notes, and bonds under 1 yr	234788	-	-	-	-	-	*772	***	*4920	*54230	***	***	131465
24 Other current liabilities	528462	-	-	-	-	-	*14052	***	*14642	*29151	***	***	377845
25 Loans from stockholders	103263	-	-	-	-	-	-	***	-	-	***	***	-
26 Mort, notes, bonds, 1 yr or more	561414	-	-	-	-	-	*6753	***	*17223	*29356	***	***	287909
27 Other liabilities	100757	-	-	-	-	-	-	***	*-14072	*5110	***	***	71226
28 Net worth	2380080	-	-	-	-	-	*7622	***	*174646	*194240	***	***	1179879
29 Capital stock	223112	-	-	-	-	-	*715	***	*5829	*7787	***	***	161882
30 Paid-in or capital surplus	937633	-	-	-	-	-	-	***	*13846	*9774	***	***	632241
31 Retained earnings, appropriated	-	-	-	-	-	-	-	***	-	-	***	***	-
32 Retained earnings-unappropriated	1164335	-	-	-	-	-	-	***	*86700	*37362	***	***	552137
33 Retained earnings (S Corp)	*238441	-	-	-	-	-	*12682	***	*70582	*141297	***	***	-
34 Less: Cost of treasury stock	183441	-	-	-	-	-	*5775	***	*2311	*1980	***	***	166381
35 Total receipts	7569035	***	-	-	-	-	*54990	***	*379088	*803214	***	***	3888610
36 Business receipts	7336732	***	-	-	-	-	*54990	***	*376504	*800464	***	***	3699934
37 Interest	34532	***	-	-	-	-	-	***	*1243	*114	***	***	28011
38 Interest on govt. obligations	*2166	-	-	-	-	-	-	***	*71	-	***	***	367
39 Rents	1140	***	-	-	-	-	-	***	-	-	***	***	555
40 Royalties	69642	***	-	-	-	-	-	***	-	-	***	***	53071
41 Net S-T cap gain less net LT loss	*299	-	-	-	-	-	-	***	*145	-	***	***	26
42 Net L-T cap gain less net ST loss	*2076	-	-	-	-	-	-	***	*623	*74	***	***	743
43 Net gain, noncapital assets	*3904	-	-	-	-	-	-	***	*192	*98	***	***	553
44 Dividends, domestic corporations	*922	-	-	-	-	-	-	***	*80	-	***	***	44
45 Dividends, foreign corporations	3150	-	-	-	-	-	-	***	-	-	***	***	1785
46 Other receipts	114472	***	-	-	-	-	-	***	*229	*2464	***	***	103520
47 Total deductions	7109665	***	-	-	-	-	*53436	***	*340935	*763903	***	***	3700807
48 Cost of goods	4579389	***	-	-	-	-	*29104	***	*279717	*597620	***	***	2178827
49 Compensation of officers	78011	***	-	-	-	-	*4213	***	*4753	*5322	***	***	36140
50 Salaries and wages	602373	***	-	-	-	-	-	***	*17720	*51187	***	***	351073
51 Repairs	24917	***	-	-	-	-	*1032	***	*623	*589	***	***	17184
52 Bad debts	21150	***	-	-	-	-	-	***	*1013	*681	***	***	13571
53 Rent paid on business property	123560	***	-	-	-	-	*1419	***	*1713	*366	***	***	75545
54 Taxes paid	213390	***	-	-	-	-	*2269	***	*4712	*14338	***	***	141016
55 Interest paid	116233	***	-	-	-	-	-	***	*1513	*8005	***	***	65642
56 Contributions or gifts	10082	***	-	-	-	-	-	***	*103	*149	***	***	5647
57 Amortization	9556	***	-	-	-	-	*963	***	*97	*80	***	***	4546
58 Depreciation	140420	***	-	-	-	-	*992	***	*4167	*5742	***	***	92598
59 Depletion	1705	-	-	-	-	-	-	***	-	-	***	***	1705
60 Advertising	238411	***	-	-	-	-	*2093	***	*4639	*10840	***	***	134651
61 Pension, prof sh, stock, annuity	20707	***	-	-	-	-	-	***	*1470	*1465	***	***	9446
62 Employee benefit programs	85661	***	-	-	-	-	-	***	*5580	*28903	***	***	27318
63 Net loss, noncapital assets	4385	***	-	-	-	-	-	***	-	-	***	***	3173
64 Other deductions	839714	***	-	-	-	-	*11352	***	*13116	*38617	***	***	542724
65 Total receipts less total deducts	459370	***	-	-	-	-	*1554	***	*38153	*39311	***	***	187803
66 Constructive taxable income from related foreign corporations	6084	-	-	-	-	-	-	***	-	-	***	***	5781
67 Net income, total	463288	***	-	-	-	-	*1554	***	*38082	*39311	***	***	193217
68 Net income, Form 1120-A	-	-	-	-	-	-	-	***	-	-	***	***	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	***	-	-	***	***	-
70 Net income, Form 1120S	*84904	-	-	-	-	-	*1554	***	*15265	*36303	***	***	-
71 Statutory special deductions, total	63187	-	-	-	-	-	-	***	*132	*1668	***	***	60450
72 Net operating loss deduction	*61149	-	-	-	-	-	-	***	75	*1668	***	***	58634
73 Dividends received deduction	*2039	-	-	-	-	-	-	***	*56	-	***	***	1816
74 Public utility div paid deduction	-	-	-	-	-	-	-	***	-	-	***	***	-
75 Income subject to tax	315197	***	-	-	-	-	-	***	*22686	*1341	***	***	132766
76 Total income tax before credits	110625	***	-	-	-	-	-	***	*7829	*456	***	***	47609
77 Income tax	109485	***	-	-	-	-	-	***	*7829	*456	***	***	46468
78 Personal holding company tax	-	-	-	-	-	-	-	***	-	-	***	***	-
79 Recapture taxes	-	-	-	-	-	-	-	***	-	-	***	***	-
80 Alternative minimum tax	1141	-	-	-	-	-	-	***	-	-	***	***	1141
81 Foreign tax credit	10725	-	-	-	-	-	-	***	-	-	***	***	8345
82 U.S. Possessions tax credit	14553	-	-	-	-	-	-	***	7011	-	***	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	***	-	-	***	***	-
84 General business credit	319	-	-	-	-	-	-	***	-	-	***	***	14
85 Prior year minimum tax credit	-	-	-	-	-	-	-	***	-	-	***	***	-
86 Total income tax after credits	85028	***	-	-	-	-	-	***	*817	*456	***	***	39250

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

Manufacturing: Leather and leather products: Leather and leather products, not elsewhere classified

MINOR INDUSTRY 3198
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	343	-	-	-	-	*156	*141	***	*17	-	**	***	**
2 Total assets	1831031	-	-	-	-	*111952	*197836	***	*339923	-	**	***	**
3 Cash	142378	-	-	-	-	*19661	*42488	***	*32381	-	**	***	**
4 Notes and accounts receivable	428987	-	-	-	-	*38407	*60063	***	*85165	-	**	***	**
5 Less: Allowance for bad debts	9988	-	-	-	-	-	-	***	*1635	-	**	***	**
6 Inventories	434239	-	-	-	-	*31077	*56881	***	*94508	-	**	***	**
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	***	-	-	-	***	-
8 Tax-exempt securities	-	-	-	-	-	-	-	***	-	-	-	***	-
9 Other current assets	73720	-	-	-	-	*1610	*6189	***	*19337	-	**	***	**
10 Loans to stockholders	*2296	-	-	-	-	-	-	***	*1324	-	-	***	**
11 Mortgage and real estate loans	-	-	-	-	-	-	-	***	-	-	-	***	-
12 Other investments	299031	-	-	-	-	*584	*7341	***	*59288	-	**	***	**
13 Depreciable assets	736653	-	-	-	-	*55647	*49341	***	*110373	-	**	***	**
14 Less: Accumulated depreciation	443637	-	-	-	-	*36425	*35574	***	*77195	-	**	***	**
15 Depletable assets	-	-	-	-	-	-	-	***	-	-	-	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	***	-	-	-	***	-
17 Land	24731	-	-	-	-	-	*10044	***	*2620	-	-	***	**
18 Intangible assets (Amortizable)	120256	-	-	-	-	*1144	*3417	***	*15643	-	**	***	**
19 Less: Accumulated amortization	*27113	-	-	-	-	*1144	*2879	***	*5231	-	**	***	**
20 Other assets	49478	-	-	-	-	*1392	*524	***	*3344	-	**	***	**
21 Total liabilities	1831031	-	-	-	-	*111952	*197836	***	*339923	-	**	***	**
22 Accounts payable	336014	-	-	-	-	*36074	*36765	***	*46824	-	**	***	**
23 Mort, notes, and bonds under 1 yr	79952	-	-	-	-	-	*2835	***	*29331	-	**	***	**
24 Other current liabilities	78628	-	-	-	-	*5152	*4770	***	*12055	-	**	***	**
25 Loans from stockholders	*58719	-	-	-	-	*24404	*31424	***	*2891	-	-	***	-
26 Mort, notes, bonds, 1 yr or more	372330	-	-	-	-	*18401	*5257	***	*74636	-	**	***	**
27 Other liabilities	*71837	-	-	-	-	*-0	-	***	*1107	-	**	***	**
28 Net worth	833552	-	-	-	-	*27920	*116785	***	*173080	-	**	***	**
29 Capital stock	61335	-	-	-	-	*850	*10544	***	*4035	-	**	***	**
30 Paid-in or capital surplus	-47469	-	-	-	-	*5119	*23030	***	*14680	-	**	***	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	***	-	-	-	***	-
32 Retained earnings-unappropriated	634850	-	-	-	-	*25414	*22581	***	*66638	-	**	***	**
33 Retained earnings (S Corp)	*215125	-	-	-	-	*-3462	*60821	***	*89070	-	-	***	-
34 Less: Cost of treasury stock	*30288	-	-	-	-	-	190	***	*1344	-	-	***	**
35 Total receipts	3509793	-	-	-	-	*587624	*563335	***	*528600	-	**	***	**
36 Business receipts	3403111	-	-	-	-	*585123	*561202	***	*524861	-	**	***	**
37 Interest	11534	-	-	-	-	*549	*509	***	*2433	-	**	***	**
38 Interest on govt. obligations	*1074	-	-	-	-	-	-	***	*454	-	-	***	**
39 Rents	*3843	-	-	-	-	*1918	-	***	34	-	**	***	**
40 Royalties	12626	-	-	-	-	-	-	***	36	-	**	***	**
41 Net S-T cap gain less net LT loss	2256	-	-	-	-	-	-	***	-	-	-	***	**
42 Net L-T cap gain less net ST loss	*1975	-	-	-	-	-	*1	***	-0	-	**	***	**
43 Net gain, noncapital assets	*646	-	-	-	-	-	*2	***	*57	-	**	***	**
44 Dividends, domestic corporations	*222	-	-	-	-	-	*4	***	*20	-	-	***	**
45 Dividends, foreign corporations	11374	-	-	-	-	-	-	***	-	-	-	***	**
46 Other receipts	61132	-	-	-	-	*34	*1617	***	*704	-	**	***	**
47 Total deductions	3331781	-	-	-	-	*577873	*528507	***	*500665	-	**	***	**
48 Cost of goods	2379468	-	-	-	-	*270905	*427993	***	*336332	-	**	***	**
49 Compensation of officers	129950	-	-	-	-	*70977	*19551	***	*11205	-	**	***	**
50 Salaries and wages	236661	-	-	-	-	*91318	*19723	***	*40264	-	**	***	**
51 Repairs	9951	-	-	-	-	*1720	*1709	***	*1074	-	**	***	**
52 Bad debts	5977	-	-	-	-	*62	*1490	***	*349	-	**	***	**
53 Rent paid on business property	41760	-	-	-	-	*23051	*3049	***	*3746	-	**	***	**
54 Taxes paid	72499	-	-	-	-	*17148	*11332	***	*16158	-	**	***	**
55 Interest paid	33656	-	-	-	-	*3180	*1242	***	*12630	-	**	***	**
56 Contributions or gifts	2450	-	-	-	-	*21	*11	***	*88	-	**	***	**
57 Amortization	*5077	-	-	-	-	-	*97	***	*1350	-	**	***	**
58 Depreciation	51611	-	-	-	-	*3049	*3521	***	*7502	-	**	***	**
59 Depletion	-	-	-	-	-	-	-	***	-	-	-	***	-
60 Advertising	70521	-	-	-	-	*49322	*1403	***	*9249	-	**	***	**
61 Pension, prof sh, stock, annuity	9252	-	-	-	-	-	-	***	*1941	-	**	***	**
62 Employee benefit programs	45777	-	-	-	-	*3513	*6615	***	*6242	-	**	***	**
63 Net loss, noncapital assets	20	-	-	-	-	-	-	***	-	-	-	***	-
64 Other deductions	237148	-	-	-	-	*43610	*30771	***	*52536	-	**	***	**
65 Total receipts less total deducts	178012	-	-	-	-	*9751	*34829	***	*27935	-	**	***	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	***	-	-	-	***	-
67 Net income, total	176938	-	-	-	-	*9751	*34829	***	*27480	-	**	***	**
68 Net income, Form 1120-A	-	-	-	-	-	-	-	***	-	-	-	***	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	***	-	-	-	***	-
70 Net income, Form 1120S	*59816	-	-	-	-	*7385	*28151	***	*17253	-	-	***	-
71 Statutory special deductions, total	*13252	-	-	-	-	-	*860	***	*873	-	-	***	**
72 Net operating loss deduction	*1716	-	-	-	-	-	*858	***	*859	-	-	***	-
73 Dividends received deduction	*11536	-	-	-	-	-	*3	***	*14	-	-	***	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	***	-	-	-	***	-
75 Income subject to tax	103870	-	-	-	-	*2366	*5817	***	*9354	-	**	***	**
76 Total income tax before credits	34792	-	-	-	-	*355	*1355	***	*3190	-	**	***	**
77 Income tax	34726	-	-	-	-	*355	*1355	***	*3124	-	**	***	**
78 Personal holding company tax	-	-	-	-	-	-	-	***	-	-	-	***	-
79 Recapture taxes	-	-	-	-	-	-	-	***	-	-	-	***	-
80 Alternative minimum tax	*66	-	-	-	-	-	-	***	*66	-	-	***	-
81 Foreign tax credit	999	-	-	-	-	-	-	***	10	-	**	***	**
82 U.S. Possessions tax credit	154	-	-	-	-	-	-	***	-	-	-	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	***	-	-	-	***	-
84 General business credit	661	-	-	-	-	-	25	***	251	-	**	***	**
85 Prior year minimum tax credit	-	-	-	-	-	-	-	***	-	-	-	***	-
86 Total income tax after credits	32978	-	-	-	-	*355	*1329	***	*2929	-	**	***	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 21
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7205	208	*1460	*1304	*720	1078	1665	399	219	46	42	27	38
2 Total assets	63011248	-	*51982	*249553	*272548	727012	3631603	2816866	3474085	1620944	3029493	4123473	43013689
3 Cash	2561189	-	*1691	*100782	*52109	116330	446881	243716	241171	70642	200508	191646	895713
4 Notes and accounts receivable	11016743	-	-	*43340	*85330	175008	829834	737862	869194	312948	630960	741240	6591027
5 Less: Allowance for bad debts	300913	-	-	-	*1315	*665	11665	8169	19813	7410	33316	27910	190650
6 Inventories	6613455	-	-	*46459	*46011	98027	546180	473474	504295	306282	451518	514531	3626678
7 U.S. govt. obligations, total	186509	-	-	-	-	-	*5713	*53032	*39448	*74997	-	12606	713
8 Tax-exempt securities	68207	-	-	-	-	-	*3528	*14429	-	-	35828	9699	4723
9 Other current assets	1621934	-	*7993	*8023	*4384	13982	160979	90620	124932	25135	130583	110025	945280
10 Loans to stockholders	240923	-	*21289	-	*3810	*9699	112631	*5837	10510	*28493	12986	891	34778
11 Mortgage and real estate loans	807274	-	-	-	-	-	*13970	*6448	*1153	-	6215	11696	767791
12 Other investments	8958913	-	-	*9	-	*48966	149213	149149	244560	107280	263296	400848	7595592
13 Depreciable assets	44739838	-	*53192	*188004	*260027	879410	3231803	2396002	2748097	1393513	2202354	3414271	27973165
14 Less: Accumulated depreciation	23346747	-	*27573	*140661	*186443	642089	2046484	1619763	1610827	814232	1196140	1794907	13267630
15 Depletable assets	682644	-	-	-	-	-	*351	*19329	*47189	*7551	19330	128967	459927
16 Less: Accumulated depletion	99976	-	-	-	-	-	*324	*5015	*8165	*1569	4549	31116	49239
17 Land	2020545	-	-	-	*1869	*9434	140868	114759	122057	77577	93431	140246	1320304
18 Intangible assets (Amortizable)	5981442	-	-	*304	*5996	*7447	16939	144296	118459	*15102	136090	248586	5288223
19 Less: Accumulated amortization	939834	-	-	*304	*1271	*4120	2577	*18672	46318	*2467	29554	59458	775093
20 Other assets	2199102	-	*-4610	*3598	*2042	*15582	33763	19532	88143	27103	109952	111612	1792387
21 Total liabilities	63011248	-	*51982	*249553	*272548	727012	3631603	2816866	3474085	1620944	3029493	4123473	43013689
22 Accounts payable	5568027	-	*67	*72764	*51471	100361	521441	305554	416424	146215	258781	321993	3372957
23 Mort, notes, and bonds under 1 yr	4034973	-	*9539	*42965	*7696	57021	213926	268424	296728	144492	137011	185180	2671991
24 Other current liabilities	6206390	-	*5970	*3257	*12395	55202	266926	260806	283362	106997	255626	271963	4683885
25 Loans from stockholders	1839343	-	*4458	*35955	*53663	*28758	153891	*200583	66467	*7722	34093	31301	1222452
26 Mort, notes, bonds, 1 yr or more	14065312	-	*21425	*11768	*37374	208655	694530	288589	516617	353724	456851	868220	10607559
27 Other liabilities	3844173	-	*-10013	*457	*-6739	*2758	34982	31066	67031	31631	140583	348311	3204106
28 Net worth	27453030	-	*20535	*82387	*116687	274257	1745908	1461844	1827455	830162	1746548	2096505	17250740
29 Capital stock	2468661	-	*2204	*27708	*21979	104622	191387	38124	200262	62088	166621	232460	1421207
30 Paid-in or capital surplus	12431100	-	*9034	*9915	*14532	*25303	92692	76547	212091	114859	407493	743726	10724907
31 Retained earnings, appropriated	*94052	-	-	-	-	-	*15622	-	*39879	607	-	-	37945
32 Retained earnings-unappropriated	13889814	-	*5872	*-29794	*67408	210152	995940	746450	977658	154065	1024451	921821	8815791
33 Retained earnings (S Corp)	3052484	-	*3425	*74558	*18340	*-460	591471	647938	482440	*526428	188966	249895	269483
34 Less: Cost of treasury stock	4483082	-	-	-	*5571	*65360	141203	47215	84876	*27885	40983	51396	4018592
35 Total receipts	73843059	1374501	*224645	*865607	*823310	2008934	7317167	5253606	5820461	2621476	4300318	5101620	38131413
36 Business receipts	71262922	1294353	*220230	*855875	*792643	1925952	7167074	5184149	5734028	2607829	4208982	4899897	36371911
37 Interest	570055	*10820	*106	*125	*3494	3356	23616	12914	18819	*2288	25661	32533	436322
38 Interest on govt. obligations	7258	*45	*202	-	-	-	*538	*2086	*335	48	1968	616	1421
39 Rents	79173	*444	-	-	-	-	6560	*17291	4362	*73	4064	5614	40765
40 Royalties	220175	620	-	-	-	-	-	*6040	*343	-	8865	11636	192671
41 Net S-T cap gain less net LT loss	4014	-	-	-	-	-	*74	-	*38	-	246	12	3645
42 Net L-T cap gain less net ST loss	345818	42628	*4038	-	*16612	*709	14016	*1284	20207	*4	11579	6212	228529
43 Net gain, noncapital assets	216450	*2118	-	-	*9096	*60137	41104	2032	8954	*961	7144	22172	62732
44 Dividends, domestic corporations	121588	1	*48	-	-	-	*475	*106	*3063	200	7658	33271	76767
45 Dividends, foreign corporations	229940	-	-	-	-	-	-	198	*1429	-	1328	4020	222966
46 Other receipts	785665	23471	*20	*9607	*1465	18781	63710	27507	28884	10074	22823	85637	493683
47 Total deductions	66879382	1236339	*206067	*803460	*751037	1848754	6804211	4912531	5358617	2406525	3935746	4658501	33957594
48 Cost of goods	44474601	842178	*49390	*430144	*454288	1092436	4580188	3461733	3882387	1792128	2885283	3326284	21678160
49 Compensation of officers	1241869	*4872	*46279	*55674	*34720	160178	297996	124497	141335	42341	44635	37087	252255
50 Salaries and wages	4367304	118523	*36240	*89960	*86547	80857	479822	395606	328019	156028	211511	267393	2116797
51 Repairs	1078980	*13259	*1846	*5369	*6584	33186	73771	32791	47162	25929	21446	46652	770987
52 Bad debts	169264	*4381	-	-	*2428	13131	15033	11069	15625	4988	10505	17349	74754
53 Rent paid on business property	731375	*14115	*13066	*38332	*26595	61066	97239	41455	26193	14782	28413	25420	344700
54 Taxes paid	1738513	20318	*14578	*28356	*26556	55951	195125	112313	122511	58935	97958	111301	894612
55 Interest paid	1833928	34131	*1167	*7379	*5584	23438	67021	69560	68207	39036	58768	105955	1353683
56 Contributions or gifts	141172	*272	-	-	*222	*1502	3879	2297	4888	*226	3640	2142	122103
57 Amortization	170603	*1056	-	*75	*471	*1969	1720	10951	7307	2707	8659	12323	123366
58 Depreciation	2890769	43240	*6927	*20744	*18302	68917	220579	196079	240261	96421	168141	234384	1576774
59 Depletion	251390	1256	-	-	-	-	*299	*3878	11018	*4326	9425	31100	190087
60 Advertising	401494	10142	*247	*12526	*5652	9655	25234	23060	31505	9349	55874	22869	195384
61 Pension, prof sh, stock, annuity	450910	*5241	-	-	*589	*19998	34373	31127	25545	18733	22417	28476	264412
62 Employee benefit programs	1259372	*6805	-	*4426	*11266	22932	67375	51231	58670	38044	69933	71749	856942
63 Net loss, noncapital assets	35068	313	-	-	*271	*154	*521	*536	1581	*210	2178	1164	28140
64 Other deductions	5642770	116237	*36329	*110475	*70961	203384	644037	344350	346402	102341	236959	316855	3114439
65 Total receipts less total deducts	6963677	138161	*18578	*62147	*72273	160181	512956	341075	461844	214951	364573	443119	4173819
66 Constructive taxable income from related foreign corporations	117251	-	-	-	-	-	-	-	*58	-	160	649	116384
67 Net income, total	7073670	138116	*18376	*62147	*72273	160181	512418	338989	461568	214904	362765	443153	4288781
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*35777	*35777	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1172791	*39802	*14553	*41788	*43655	*103179	285363	192931	154178	*118061	42423	30774	106083
71 Statutory special deductions, total	761010	*38724	*34	*11498	*1751	*5416	49546	*1801	27959	*13479	15921	69155	525726
72 Net operating loss deduction	571810	*38724	-	*11498	*1751	*5416	*49214	*1529	24140	*13339	9812	34051	382336
73 Dividends received deduction	189200	1	*34	-	-	-	*332	*273	3819	140	6109	35104	143390
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	5142530	*59590	*3789	*8861	*26867	51585	177508	145174	279890	*83479	305576	343240	3656972
76 Total income tax before credits	1808482	20701	*568	*1329	*8093	14310	56816	49093	94069	29028	105144	121666	1307663
77 Income tax	1776770	*20504	*568	*1329	*8093	14310	55650	49093	95317	*28527	104718	119236	1279424
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	31475	*197	-	-	-	-	*1166	-	*646	*501	417	2430	26118
81 Foreign tax credit	101193	-	-	-	-	-	-	-	*1460	-0	271	786	98676
82 U.S. Possessions tax credit	4259	-	-	-	-	-	-	-	-	-	4259	-	-
83 Nonconventional source fuel credit	4519	-	-	-	-	-	-	-	-	-	-0	-	4519
84 General business credit	33829	5	-	-	-	-	*402	*777	*179	-	1052	1095	30318
85 Prior year minimum tax credit	30296	1319	-	-	-	-	*143	*232	*503	-	1289	1394	25415
86 Total income tax after credits	1634386	19376	*568	*1329	*8093	14310	56271	48084	91927	29028	98274	118390	1148735

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3225
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1048	***	-	*304	*173	*219	*195	*50	*25	***	***	4	9
2 Total assets	20167935	***	-	*71469	*72003	*153203	*416875	*293096	*455340	***	***	610356	17131747
3 Cash	383092	***	-	*17723	*11094	*30160	*38531	*23295	*14953	***	***	14974	175343
4 Notes and accounts receivable	3551175	***	-	*24250	*25097	*29476	*117708	*76900	*145455	***	***	147714	2776633
5 Less: Allowance for bad debts	55453	***	-	-	-	-	*2845	*5115	*4947	***	***	3462	33243
6 Inventories	1888447	***	-	*19204	*9922	*47784	*70746	*72152	*81955	***	***	101330	1307217
7 U.S. govt. obligations, total	-	***	-	-	-	-	-	-	-	***	***	-	-
8 Tax-exempt securities	*10611	***	-	-	-	-	-	*10586	-	***	***	-	-
9 Other current assets	504315	***	-	*387	*298	*496	*53223	*1601	*8294	***	***	14449	405059
10 Loans to stockholders	*28099	***	-	-	-	-	*8137	*86	-	***	***	891	18986
11 Mortgage and real estate loans	1001	***	-	-	-	-	-	-	-	***	***	-	-
12 Other investments	4643604	***	-	-	-	-	*26820	*201	*10760	***	***	70887	4472810
13 Depreciable assets	14027274	***	-	*40552	*50512	*188321	*273378	*189054	*298541	***	***	451485	11901041
14 Less: Accumulated depreciation	7648043	***	-	*31224	*27905	*147881	*172749	*89638	*125505	***	***	246579	6523318
15 Depletable assets	3000	***	-	-	-	-	-	-	-	***	***	-	3000
16 Less: Accumulated depletion	1578	***	-	-	-	-	-	-	-	***	***	-	1578
17 Land	201716	***	-	-	-	-	*3603	*11777	*10554	***	***	4547	164366
18 Intangible assets (Amortizable)	1147596	***	-	-	*4227	*423	*229	-	*42664	***	***	24916	998432
19 Less: Accumulated amortization	128644	***	-	-	*1242	*369	*4	-	*31414	***	***	7070	82918
20 Other assets	1611722	***	-	*578	-	*4794	*97	*2197	*4029	***	***	36274	1549917
21 Total liabilities	20167935	***	-	*71469	*72003	*153203	*416875	*293096	*455340	***	***	610356	17131747
22 Accounts payable	1600416	***	-	*11054	*9072	*23265	*62554	*28092	*88254	***	***	49118	1225481
23 Mort, notes, and bonds under 1 yr	1342773	***	-	*10116	*997	*15294	*20870	*9563	*27361	***	***	29009	1183523
24 Other current liabilities	1910624	***	-	*901	*7283	*8688	*38957	*12367	*52013	***	***	48383	1650521
25 Loans from stockholders	130207	***	-	*7705	*1456	-	*18309	*64246	*5671	***	***	15444	10
26 Mort, notes, bonds, 1 yr or more	4530980	***	-	*4204	*33854	*84895	*92819	*59691	*124066	***	***	67408	3835734
27 Other liabilities	2412863	***	-	-	-	-	*156	*361	*20396	***	***	58622	2312111
28 Net worth	8240072	***	-	*37489	*19342	*21061	*183212	*118777	*137579	***	***	342373	6924368
29 Capital stock	951101	***	-	*31	*1614	*3928	*13733	*1778	*113640	***	***	50248	673518
30 Paid-in or capital surplus	4191811	***	-	*4562	-	*370	*53205	*12637	*30357	***	***	118935	3787365
31 Retained earnings, appropriated	17853	***	-	-	-	-	-	-	-	***	***	-	17853
32 Retained earnings-unappropriated	6379582	***	-	-	*-2622	*14787	*88134	-	*5796	***	***	173190	6093977
33 Retained earnings (S Corp)	619215	***	-	*32897	*20350	*49473	*68420	*104362	-	***	***	-	156543
34 Less: Cost of treasury stock	3919490	***	-	-	-	*47498	*40280	-	*12214	***	***	-	3804887
35 Total receipts	20619879	***	-	*300319	*262075	*414134	*1075998	*648475	*1023090	***	***	758689	13919160
36 Business receipts	19723768	***	-	*300063	*260634	*413260	*1030160	*645680	*1017152	***	***	740189	13136920
37 Interest	124119	***	-	-	*194	*80	*2627	-	*1682	***	***	4824	108595
38 Interest on govt. obligations	*615	***	-	-	-	-	-	*177	*2	***	***	-	419
39 Rents	13870	***	-	-	-	-	*1027	-	*482	***	***	304	11942
40 Royalties	146783	***	-	-	-	-	-	-	*104	***	***	58	142043
41 Net S-T cap gain less net LT loss	328	***	-	-	-	-	-	-	-	***	***	-0	328
42 Net L-T cap gain less net ST loss	52941	***	-	-	-	-	*642	-	*62	***	***	764	44055
43 Net gain, noncapital assets	62840	***	-	-	*185	-	*36092	*112	*37	***	***	949	21357
44 Dividends, domestic corporations	39752	***	-	-	-	-	*83	-	-	***	***	2321	35893
45 Dividends, foreign corporations	209551	***	-	-	-	-	-	-	*1096	***	***	2491	205747
46 Other receipts	245314	***	-	*256	*1061	*794	*5366	*2506	*2472	***	***	6788	211861
47 Total deductions	18529000	***	-	*289991	*239070	*387169	*978119	*614893	*972154	***	***	710433	12292218
48 Cost of goods	11160635	***	-	*121391	*136096	*170212	*749592	*460815	*814852	***	***	466194	6842750
49 Compensation of officers	248538	***	-	*15816	*18836	*36737	*24298	*8373	*8458	***	***	5869	105917
50 Salaries and wages	1390051	***	-	*76759	*38794	*28206	*61273	*56791	*25144	***	***	65629	839524
51 Repairs	481696	***	-	*1640	*821	*5098	*2254	*3015	*1494	***	***	1175	456515
52 Bad debts	49249	***	-	-	*346	*11	*1257	*823	*1736	***	***	1858	34895
53 Rent paid on business property	208999	***	-	*14052	*14549	*24073	*13178	*8525	*1148	***	***	5704	90341
54 Taxes paid	485350	***	-	*8672	*10731	*8749	*21754	*10893	*10852	***	***	17070	349756
55 Interest paid	551700	***	-	*2557	*3421	*6651	*4662	*13312	*9110	***	***	12794	450139
56 Contributions or gifts	76416	***	-	-	*2	*477	*88	-	*329	***	***	170	73857
57 Amortization	46855	***	-	-	*441	*56	*854	-	*1788	***	***	868	39347
58 Depreciation	720500	***	-	*5091	*6092	*9031	*18338	*19832	*30743	***	***	36960	538770
59 Depletion	6973	***	-	-	-	-	-	-	-	***	***	-	6973
60 Advertising	126744	***	-	*8282	*387	*2763	*1626	*1568	*2823	***	***	7555	70402
61 Pension, prof sh, stock, annuity	137970	***	-	-	-	*4942	*3830	*3099	*1302	***	***	1322	113263
62 Employee benefit programs	424710	***	-	*580	*5729	*7287	*4103	*6621	*5417	***	***	12307	348921
63 Net loss, noncapital assets	13282	***	-	-	-	-	-	-	*388	***	***	270	11275
64 Other deductions	2399330	***	-	*35150	*2828	*82875	*71012	*21227	*56569	***	***	74687	1919572
65 Total receipts less total deducts	2090879	***	-	*10327	*23004	*26965	*97879	*33582	*50936	***	***	48255	1626942
66 Constructive taxable income from related foreign corporations	99692	***	-	-	-	-	-	-	-	***	***	641	98982
67 Net income, total	2189956	***	-	*10327	*23004	*26965	*97879	*33405	*50934	***	***	48896	1725504
68 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F	*4433	***	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S	263132	***	-	*10327	*21391	*21456	*45495	*33405	-	***	***	-	72836
71 Statutory special deductions, total	242505	***	-	-	*1613	-	*26611	-	*10368	***	***	3410	185855
72 Net operating loss deduction	128559	***	-	-	*1613	-	*26553	-	*9271	***	***	-	76593
73 Dividends received deduction	113946	***	-	-	-	-	*58	-	*1096	***	***	3410	109261
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	***	-	-
75 Income subject to tax	1684319	***	-	-	-	*5509	*25774	-	*40566	***	***	45486	1466814
76 Total income tax before credits	596361	***	-	-	-	*1208	*8563	-	*14271	***	***	15778	522241
77 Income tax	586749	***	-	-	-	*1208	*8563	-	*13792	***	***	15683	513251
78 Personal holding company tax	-	***	-	-	-	-	-	-	-	***	***	-	-
79 Recapture taxes	-	***	-	-	-	-	-	-	-	***	***	-	-
80 Alternative minimum tax	*9611	***	-	-	-	-	-	-	*479	***	***	94	8990
81 Foreign tax credit	92730	***	-	-	-	-	-	-	-	***	***	688	91922
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	***	***	-	-
83 Nonconventional source fuel credit	4183	***	-	-	-	-	-	-	-	***	***	-	4183
84 General business credit	24517	***	-	-	-	-	-	-	-	***	***	-	23655
85 Prior year minimum tax credit	6046	***	-	-	-	-	-	-	-	***	***	-	5524
86 Total income tax after credits	468885	***	-	-	-	*1208	*8563	-	*14271	***	***	15090	396958

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3240
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	132	3	-	-	*35	-	*45	*17	*5	***	***	5	12
2 Total assets	10157559	-	-	-	*9440	-	*163145	*119279	*76162	***	***	802002	8474553
3 Cash	327210	-	-	-	*963	-	*5314	*6740	*2961	***	***	22674	239884
4 Notes and accounts receivable	1311268	-	-	-	*1249	-	*23928	*19542	*4972	***	***	117559	1073047
5 Less: Allowance for bad debts	64946	-	-	-	-	-	-	-	*207	***	***	9246	48244
6 Inventories	832539	-	-	-	*5316	-	*26541	*348	*7122	***	***	85205	655150
7 U.S. govt. obligations, total	*74039	-	-	-	-	-	-	-	-	***	***	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	***	-	-
9 Other current assets	381256	-	-	-	*70	-	*244	*2988	*559	***	***	18555	325313
10 Loans to stockholders	*21426	-	-	-	-	-	-	-	*1773	***	***	-	15793
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	***	***	-	-
12 Other investments	1444189	-	-	-	-	-	*1257	*51099	*4147	***	***	26746	1345943
13 Depreciable assets	8216689	-	-	-	*1922	-	*122985	*130919	*8584	***	***	967402	6556083
14 Less: Accumulated depreciation	3790974	-	-	-	*1820	-	*31073	*98029	*916	***	***	529694	2864414
15 Depletable assets	125016	-	-	-	-	-	-	-	-	***	***	28544	95757
16 Less: Accumulated depletion	25772	-	-	-	-	-	-	-	-	***	***	8744	16770
17 Land	531759	-	-	-	-	-	*93	-	*912	***	***	44100	466088
18 Intangible assets (Amortizable)	365400	-	-	-	*1770	-	*10080	-	*20200	***	***	33118	290620
19 Less: Accumulated amortization	82446	-	-	-	*30	-	*168	-	*1675	***	***	11597	66561
20 Other assets	490906	-	-	-	-	-	*3946	*5670	*27730	***	***	17381	406864
21 Total liabilities	10157559	-	-	-	*9440	-	*163145	*119279	*76162	***	***	802002	8474553
22 Accounts payable	645631	-	-	-	*482	-	*21421	*9067	*2457	***	***	70962	503688
23 Mort, notes, and bonds under 1 yr	184563	-	-	-	-	-	*9164	*1288	*2850	***	***	21262	124514
24 Other current liabilities	602410	-	-	-	*367	-	*7669	*5945	*7841	***	***	35016	518806
25 Loans from stockholders	*115529	-	-	-	*10494	-	*19404	*70466	-	***	***	-	8706
26 Mort, notes, bonds, 1 yr or more	2176010	-	-	-	-	-	*85427	*7847	*24542	***	***	59996	1928213
27 Other liabilities	1367042	-	-	-	-	-	-	-	*422	***	***	81967	1263506
28 Net worth	5066375	-	-	-	*-1903	-	*20060	*24666	*38051	***	***	532799	4127121
29 Capital stock	523280	-	-	-	*106	-	*12811	*84	*420	***	***	474	465249
30 Paid-in or capital surplus	3133012	-	-	-	-	-	-	-	*34654	***	***	336770	2672148
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	***	-	-
32 Retained earnings-unappropriated	1467896	-	-	-	-	-	*10225	-	*2977	***	***	206995	1148083
33 Retained earnings (S Corp)	*112218	-	-	-	*-2010	-	*-2976	*24582	-	***	***	-	-
34 Less: Cost of treasury stock	*170032	-	-	-	-	-	-	-	-	***	***	11439	158360
35 Total receipts	8865242	207463	-	-	*62348	-	*230246	*170636	*50446	***	***	848993	6742864
36 Business receipts	8558205	167283	-	-	*62305	-	*229686	*169661	*40644	***	***	827838	6515611
37 Interest	80295	2583	-	-	-	-	*3	-	*4746	***	***	2902	65479
38 Interest on govt. obligations	*908	-	-	-	-	-	-	*369	-	***	***	-	217
39 Rents	12423	217	-	-	-	-	-	-	-	***	***	340	11759
40 Royalties	22031	-	-	-	-	-	-	-	-	***	***	1221	20786
41 Net S-T cap gain less net LT loss	11	-	-	-	-	-	-	-	-	***	***	11	-
42 Net L-T cap gain less net ST loss	33555	20363	-	-	-	-	-	-	*4389	***	***	39	7889
43 Net gain, noncapital assets	7308	21	-	-	-	-	-	*543	*57	***	***	412	6067
44 Dividends, domestic corporations	900	-	-	-	-	-	-	-	-	***	***	-0	693
45 Dividends, foreign corporations	9507	-	-	-	-	-	-	-	-	***	***	-	9507
46 Other receipts	140099	16996	-	-	*44	-	*558	*63	*610	***	***	16230	104855
47 Total deductions	7623661	163741	-	-	*40084	-	*208179	*152417	*44038	***	***	703728	5823687
48 Cost of goods	5206683	135518	-	-	*24224	-	*161010	*119890	*25542	***	***	530888	3829285
49 Compensation of officers	82177	388	-	-	*6213	-	*3675	*2846	*850	***	***	5655	59180
50 Salaries and wages	421295	1878	-	-	-	-	*12534	*5062	*2513	***	***	18085	369223
51 Repairs	100870	926	-	-	*287	-	*28	-	-	***	***	1667	86146
52 Bad debts	15003	152	-	-	-	-	-	*190	-	***	***	1852	11596
53 Rent paid on business property	42808	226	-	-	*1274	-	*593	*2009	-	***	***	1411	36563
54 Taxes paid	220698	2800	-	-	*2482	-	*5328	*3090	*339	***	***	17899	174700
55 Interest paid	226173	3468	-	-	*278	-	*3578	*775	*6533	***	***	11010	193791
56 Contributions or gifts	5943	12	-	-	-	-	-	-	-	***	***	208	5666
57 Amortization	28087	-	-	-	*30	-	*259	-	-	***	***	1318	24899
58 Depreciation	434832	4143	-	-	*39	-	*7635	*10602	*1256	***	***	56729	332957
59 Depletion	140239	1041	-	-	-	-	-	-	-	***	***	16138	119727
60 Advertising	9352	79	-	-	*98	-	*445	*97	*149	***	***	1077	6826
61 Pension, prof sh, stock, annuity	23242	167	-	-	-	-	*1154	*2930	*75	***	***	3936	12545
62 Employee benefit programs	178353	161	-	-	-	-	*1673	*3304	*743	***	***	10498	157299
63 Net loss, noncapital assets	15506	2	-	-	-	-	-	-	-	***	***	381	14486
64 Other deductions	472400	12781	-	-	*5160	-	*10267	*1622	*6037	***	***	24976	388797
65 Total receipts less total deducts	1241581	43721	-	-	*22264	-	*22067	*18219	*6408	***	***	145265	919177
66 Constructive taxable income from related foreign corporations	302	-	-	-	-	-	-	-	-	***	***	-	302
67 Net income, total	1240975	43721	-	-	*22264	-	*22067	*17850	*6408	***	***	145265	919261
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F	17700	17700	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S	*90446	-	-	-	*22264	-	*21195	*17850	-	***	***	-	-
71 Statutory special deductions, total	316956	30206	-	-	-	-	*872	-	*3610	***	***	8221	270179
72 Net operating loss deduction	316282	30206	-	-	-	-	*872	-	*3610	***	***	8221	269668
73 Dividends received deduction	674	-	-	-	-	-	-	-	-	***	***	-0	511
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
75 Income subject to tax	833573	13515	-	-	-	-	-	-	*2798	***	***	137044	649082
76 Total income tax before credits	308565	4744	-	-	-	-	-	-	*951	***	***	48049	243885
77 Income tax	291293	4595	-	-	-	-	-	-	*951	***	***	47889	227152
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	-	-
80 Alternative minimum tax	17084	149	-	-	-	-	-	-	-	***	***	159	16545
81 Foreign tax credit	990	-	-	-	-	-	-	-	-	***	***	-	990
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	-	-
83 Nonconventional source fuel credit	326	-	-	-	-	-	-	-	-	***	***	-	326
84 General business credit	4065	-	-	-	-	-	-	-	-	***	***	565	3501
85 Prior year minimum tax credit	13753	188	-	-	-	-	-	-	-	***	***	1394	11992
86 Total income tax after credits	289430	4557	-	-	-	-	-	-	*951	***	***	46090	227076

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3270
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3275	*151	*644	*200	*424	582	900	191	134	*12	***	***	***
2 Total assets	19866241	-	*38015	*30769	*152883	407529	1922170	1373805	2074828	*369584	***	***	***
3 Cash	1202373	-	*1200	*7174	*24303	42388	286383	141171	166408	*7277	***	***	***
4 Notes and accounts receivable	3720167	-	-	-	*46068	*104195	401818	406490	487035	*90577	***	***	***
5 Less: Allowance for bad debts	104602	-	-	-	*1315	*383	*5490	*1557	8606	*1580	***	***	***
6 Inventories	1834861	-	-	*3862	*22096	*34543	219162	129907	205396	*54413	***	***	***
7 U.S. govt. obligations, total	*73343	-	-	-	-	-	-	*36870	*23682	-	***	***	***
8 Tax-exempt securities	*15025	-	-	-	-	-	*3528	*1768	-	-	***	***	***
9 Other current assets	464772	-	*7993	-	*4016	*10633	84315	21368	96758	*7043	***	***	***
10 Loans to stockholders	85899	-	*20636	-	*3810	*6144	38388	*5752	*6537	*1707	***	***	***
11 Mortgage and real estate loans	*804417	-	-	-	-	-	*13970	*6448	*1097	-	***	***	***
12 Other investments	1910289	-	-	-	-	*48966	70545	77999	177807	*11128	***	***	***
13 Depreciable assets	14346493	-	*31744	*55184	*206712	461362	1983011	1391388	1923272	*315941	***	***	***
14 Less: Accumulated depreciation	7517711	-	*18948	*35451	*156718	319865	1276581	946258	1185746	*173471	***	***	***
15 Depletable assets	499515	-	-	-	-	-	*351	*16209	*27804	*4128	***	***	***
16 Less: Accumulated depletion	63039	-	-	-	-	-	*324	*3839	*7658	*382	***	***	***
17 Land	1032255	-	-	-	*1869	*8302	95884	73599	89960	*29824	***	***	***
18 Intangible assets (Amortizable)	2166126	-	-	-	-	*651	*3091	*23705	42210	*2442	***	***	***
19 Less: Accumulated amortization	287382	-	-	-	-	*195	*698	*11917	11080	*21	***	***	***
20 Other assets	-316558	-	*-4610	-	*2042	*10787	4818	*4699	39951	*20558	***	***	***
21 Total liabilities	19866241	-	*38015	*30769	*152883	407529	1922170	1373805	2074828	*369584	***	***	***
22 Accounts payable	2096336	-	*67	-	*13870	*55504	270766	161651	192716	*39609	***	***	***
23 Mort, notes, and bonds under 1 yr	1797338	-	*6780	-	*6700	*40297	128422	175646	143137	*31913	***	***	***
24 Other current liabilities	1425393	-	*1829	-	*4534	26302	109666	68805	164278	*27464	***	***	***
25 Loans from stockholders	1467027	-	*269	-	*38184	*28190	102501	*25037	56506	-	***	***	***
26 Mort, notes, bonds, 1 yr or more	5331685	-	*15117	-	*3519	*105975	344083	146135	242529	*120404	***	***	***
27 Other liabilities	-661698	-	*-0	-	*-6739	*1037	29720	*15837	44163	*8867	***	***	***
28 Net worth	8410162	-	*13953	*30769	*92814	150224	937011	780694	1231499	*141327	***	***	***
29 Capital stock	662820	-	*980	*11935	*14966	97705	91859	18047	60367	*7788	***	***	***
30 Paid-in or capital surplus	2893644	-	*6985	-	*14532	*19327	12130	*24752	79447	*67197	***	***	***
31 Retained earnings, appropriated	*72783	-	-	-	-	-	*15622	-	*39879	-	***	***	***
32 Retained earnings-unappropriated	3872831	-	*5872	*18834	*68887	*98150	591715	434140	704999	*45697	***	***	***
33 Retained earnings (S Corp)	1132358	-	*117	-	-	*-49933	268181	*325417	412201	*20646	***	***	***
34 Less: Cost of treasury stock	224275	-	-	-	*5571	*15025	*42494	*21662	65394	-	***	***	***
35 Total receipts	27678272	*331779	*120136	*85710	*403506	1083215	3712416	2580923	3357494	*633341	***	***	***
36 Business receipts	26782774	*327816	*115742	*84976	*374322	1008207	3666273	2535658	3303305	*629744	***	***	***
37 Interest	272877	*1233	*106	*125	*3300	*1628	16392	8569	8646	*562	***	***	***
38 Interest on govt. obligations	1656	*-0	*202	-	-	-	*404	*58	*259	-	***	***	***
39 Rents	41851	*118	-	-	-	-	*3085	*15798	2841	*39	***	***	***
40 Royalties	13694	-	-	-	-	-	-	*547	*215	-	***	***	***
41 Net S-T cap gain less net LT loss	*3409	-	-	-	-	-	*3	-	*38	-	***	***	***
42 Net L-T cap gain less net ST loss	211880	-	*4038	-	*16612	*709	*3206	*1264	*15721	*2	***	***	***
43 Net gain, noncapital assets	120489	*1	-	-	*8910	*59249	4135	1301	8827	*366	***	***	***
44 Dividends, domestic corporations	33750	-	*48	-	-	-	*8	*106	*3028	-	***	***	***
45 Dividends, foreign corporations	1523	-	-	-	-	-	-	-	-	-	***	***	***
46 Other receipts	194369	*2612	-	*609	*361	*13421	18912	17623	14614	*2628	***	***	***
47 Total deductions	25159396	*293155	*106188	*76849	*378527	972645	3452958	2454789	3082896	*596130	***	***	***
48 Cost of goods	17556879	*190026	*41265	*31539	*209312	660390	2183482	1663886	2167850	*479905	***	***	***
49 Compensation of officers	459634	*1044	*4965	*12112	*9672	*29655	149934	45388	98054	*9163	***	***	***
50 Salaries and wages	1578300	*32069	*19030	*2281	*41134	43022	258031	219149	218171	*30787	***	***	***
51 Repairs	272758	*10475	*1846	*2003	*5437	*16768	62759	26518	32385	*1794	***	***	***
52 Bad debts	64348	*114	-	-	*2083	*12671	7810	6765	9567	*1477	***	***	***
53 Rent paid on business property	285515	*1112	*5871	*240	*9852	*25994	49751	22295	19865	*969	***	***	***
54 Taxes paid	644066	*6037	*8885	*6860	*13342	32362	109912	65648	83554	*10947	***	***	***
55 Interest paid	707658	*1231	*703	-	*1886	14581	36648	32391	34068	*13894	***	***	***
56 Contributions or gifts	49636	*131	-	-	*220	*632	2384	*1810	2778	*56	***	***	***
57 Amortization	35252	*598	-	-	-	*568	*186	*1636	4065	*867	***	***	***
58 Depreciation	1110785	*8684	*4637	*9616	*12172	44985	142308	126483	166033	*20969	***	***	***
59 Depletion	83040	182	-	-	-	-	*299	*1970	*6566	*3191	***	***	***
60 Advertising	129059	*2596	*26	*351	*5167	3948	10618	9989	18071	*1121	***	***	***
61 Pension, prof sh, stock, annuity	132614	*1897	-	-	*589	*3162	17731	15529	19081	*5120	***	***	***
62 Employee benefit programs	354305	*1393	-	*2851	*5121	*15645	36257	18948	31970	*7068	***	***	***
63 Net loss, noncapital assets	3369	58	-	-	*271	*154	*294	*521	*720	-	***	***	***
64 Other deductions	1692178	*35508	*18960	*8996	*62270	68108	384555	195861	170098	*8802	***	***	***
65 Total receipts less total deducts	2518876	*38624	*13949	*8861	*24979	110570	259458	126134	274598	*37212	***	***	***
66 Constructive taxable income from related foreign corporations	13741	-	-	-	-	-	-	-	-	-	***	***	***
67 Net income, total	2530961	*38624	*13747	*8861	*24979	110570	259054	126077	274338	*37212	***	***	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	***	***	***
70 Net income, Form 1120S	466924	*36315	*9925	-	-	*81723	149831	*49005	107436	*9261	***	***	***
71 Statutory special deductions, total	100759	-	*34	-	*138	*4204	*6426	*1603	*7768	*13339	***	***	***
72 Net operating loss deduction	74906	-	-	-	*138	*4204	*6421	*1529	*5403	*13339	***	***	***
73 Dividends received deduction	25854	-	*34	-	-	-	*5	*75	*2365	-	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
75 Income subject to tax	1965809	*2309	*3789	*8861	*24841	*24642	102797	76386	159594	*14612	***	***	***
76 Total income tax before credits	679015	*785	*568	*1329	*7789	*7443	33238	25742	54502	*5469	***	***	***
77 Income tax	675506	*785	*568	*1329	*7789	*7443	32072	25742	54350	*4968	***	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	***
80 Alternative minimum tax	3385	-	-	-	-	-	*1166	-	*70	*501	***	***	***
81 Foreign tax credit	*2391	-	-	-	-	-	-	-	*1460	-	***	***	***
82 U.S. Possessions tax credit	4259	-	-	-	-	-	-	-	-	-	***	***	***
83 Nonconventional source fuel credit	10	-	-	-	-	-	-	-	-	-	***	***	***
84 General business credit	1299	-	-	-	-	-	*339	-	*24	-	***	***	***
85 Prior year minimum tax credit	8657	-	-	-	-	-	*143	*232	*187	-	***	***	***
86 Total income tax after credits	662399	*785	*568	*1329	*7789	*7443	32756	25510	52830	*5469	***	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3298
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2751	***	*816	*800	*88	*277	525	141	55	*21	10	***	***
2 Total assets	12819513	-	*13967	*147314	*38223	*166280	1129413	1030685	867754	*737567	765790	***	***
3 Cash	648515	-	*491	*75886	*15749	*43782	116653	72510	56848	*25521	51750	***	***
4 Notes and accounts receivable	2434132	-	-	*19091	*12916	*41338	286380	234929	231731	*131998	137508	***	***
5 Less: Allowance for bad debts	75912	-	-	-	-	*282	*3330	*1498	6054	*4155	8253	***	***
6 Inventories	2057608	-	-	*23393	*8677	*15700	229731	271066	209822	*164828	137771	***	***
7 U.S. govt. obligations, total	*39127	-	-	-	-	-	*5713	*16162	*15766	*958	-	***	***
8 Tax-exempt securities	*42571	-	-	-	-	-	-	*2075	-	-	35803	***	***
9 Other current assets	271592	-	-	*7636	-	*2853	23197	64663	19320	*12777	34157	***	***
10 Loans to stockholders	105499	-	*653	-	-	*3555	*66106	-	*2200	*22926	10060	***	***
11 Mortgage and real estate loans	*1856	-	-	-	-	-	-	-	*55	-	-	***	***
12 Other investments	960831	-	-	*9	-	-	50591	*19850	51846	*66885	158277	***	***
13 Depreciable assets	8149381	-	*21449	*92267	*881	*229727	852429	684640	517700	*695008	435951	***	***
14 Less: Accumulated depreciation	4390020	-	*8626	*73986	-	*174343	566080	485839	298659	*425542	259332	***	***
15 Depletable assets	55114	-	-	-	-	-	-	*3119	*19385	*3423	1296	***	***
16 Less: Accumulated depletion	9587	-	-	-	-	-	-	*1176	*507	*1187	1227	***	***
17 Land	254816	-	-	-	-	*1133	41289	29383	20631	*39128	9164	***	***
18 Intangible assets (Amortizable)	2302320	-	-	*304	-	*6373	*3539	*120591	*13386	*3213	775	***	***
19 Less: Accumulated amortization	441361	-	-	*304	-	*3556	*1707	*6755	*2149	*2437	626	***	***
20 Other assets	413032	-	-	*3019	-	-	24903	*6965	*16433	*4222	22715	***	***
21 Total liabilities	12819513	-	*13967	*147314	*38223	*166280	1129413	1030685	867754	*737567	765790	***	***
22 Accounts payable	1225645	-	-	*61710	*28047	*21593	166700	106744	132998	*60358	41520	***	***
23 Mort, notes, and bonds under 1 yr	710300	-	*2759	*32849	-	*1429	55470	*81927	123381	*61058	18198	***	***
24 Other current liabilities	2267964	-	*4142	*2356	*212	*20211	110634	173689	59230	*47207	47542	***	***
25 Loans from stockholders	126580	-	*4189	*28249	*3528	*569	*13677	*40835	*4290	-	1153	***	***
26 Mort, notes, bonds, 1 yr or more	2026637	-	*6308	*7565	-	*17784	172200	*74917	*125480	*132170	105980	***	***
27 Other liabilities	725966	-	*-10013	*457	-	*1721	*5106	*14867	2050	*9059	24342	***	***
28 Net worth	5736422	-	*6582	*14128	*6435	*102973	605626	537707	420326	*427715	527054	***	***
29 Capital stock	331460	-	*1224	*15742	*5293	*2988	72984	18216	25835	*19178	39530	***	***
30 Paid-in or capital surplus	2212633	-	*2050	*5353	-	*5606	27357	39158	67634	*26617	75477	***	***
31 Retained earnings, appropriated	3415	-	-	-	-	-	-	-	-	607	-	***	***
32 Retained earnings-unappropriated	2169504	-	-	*-48628	*1142	*97216	305866	*312310	263886	*81972	384269	***	***
33 Retained earnings (S Corp)	1188694	-	*3308	*41661	-	-	*257847	*193576	*70239	*315844	37018	***	***
34 Less: Cost of treasury stock	169285	-	-	-	-	*2837	*58429	*25553	*7268	*16502	9240	***	***
35 Total receipts	16679666	***	*104509	*479578	*95382	*511586	2298506	1853571	1389431	*1163770	853098	***	***
36 Business receipts	16198176	***	*104488	*470836	*95382	*504485	2240955	1833151	1372927	*1156528	828067	***	***
37 Interest	92765	***	-	-	-	*1648	4595	*4345	3745	*861	5661	***	***
38 Interest on govt. obligations	4080	***	-	-	-	-	*135	*1481	*73	48	1630	***	***
39 Rents	11029	***	-	-	-	-	*2448	*1492	*1039	*34	1189	***	***
40 Royalties	37666	***	-	-	-	-	-	*5493	*23	-	1864	***	***
41 Net S-T cap gain less net LT loss	*266	-	-	-	-	-	*71	-	-	-	196	***	***
42 Net L-T cap gain less net ST loss	47443	***	-	-	-	-	*10168	*21	*36	*3	2119	***	***
43 Net gain, noncapital assets	25813	***	-	-	-	*888	*877	*75	*33	*594	767	***	***
44 Dividends, domestic corporations	47186	***	-	-	-	-	*384	-	*35	200	720	***	***
45 Dividends, foreign corporations	*9360	-	-	-	-	-	-	198	*333	-	1112	***	***
46 Other receipts	205883	***	*20	*8742	-	*4566	38874	7315	11189	*5502	9773	***	***
47 Total deductions	15567325	***	*99880	*436620	*93355	*488940	2164954	1690432	1259529	*1074429	756844	***	***
48 Cost of goods	10550403	***	*8126	*277214	*84656	*261834	1486103	1217143	874143	*766047	541625	***	***
49 Compensation of officers	451520	***	*41314	*27747	-	*93786	120089	67889	33973	*17572	7830	***	***
50 Salaries and wages	977659	***	*17209	*10920	*6620	*9629	147983	114604	82191	*72310	37280	***	***
51 Repairs	223657	***	-	*1726	*39	*11320	8730	*3258	13282	*11145	2186	***	***
52 Bad debts	40664	***	-	-	-	*449	5966	3292	4322	*1880	1122	***	***
53 Rent paid on business property	194052	***	*7194	*24040	*920	*10999	33717	*8626	5180	*4478	2874	***	***
54 Taxes paid	388399	***	*5694	*12824	*1	*14839	58132	32681	27766	*25187	22947	***	***
55 Interest paid	348398	***	*464	*4822	-	*2206	22133	23082	18495	*14376	10457	***	***
56 Contributions or gifts	9176	***	-	-	-	*393	1407	*487	1781	*127	1033	***	***
57 Amortization	60410	***	-	*75	-	*1345	*420	*9315	1454	*571	527	***	***
58 Depreciation	624652	***	*2289	*6036	-	*14901	52299	39163	42229	*54404	30042	***	***
59 Depletion	21137	***	-	-	-	-	-	*1908	*4453	*1135	1087	***	***
60 Advertising	136339	***	*221	*3893	-	*2943	12545	11406	10461	*4408	25000	***	***
61 Pension, prof sh, stock, annuity	157084	***	-	-	-	*11894	11659	*9569	5086	*10767	6250	***	***
62 Employee benefit programs	302003	***	-	*995	*417	-	25343	22358	20540	*17627	9432	***	***
63 Net loss, noncapital assets	2911	-	-	-	-	-	*227	*14	*474	*91	153	***	***
64 Other deductions	1078861	***	*17369	*66328	*703	*52401	178203	125639	113698	*72303	56999	***	***
65 Total receipts less total deducts	1112341	***	*4629	*42958	*2026	*22647	133551	163139	129902	*89341	96253	***	***
66 Constructive taxable income from related foreign corporations	*3516	-	-	-	-	-	-	-	*58	-	91	***	***
67 Net income, total	1111778	***	*4629	*42958	*2026	*22647	133417	161658	129888	*89294	94714	***	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	13644	***	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	352290	-	*4629	*31460	-	-	*68843	*92672	*46742	*55750	2834	***	***
71 Statutory special deductions, total	100790	***	-	*11498	-	*1212	*15637	198	*6213	140	1616	***	***
72 Net operating loss deduction	52063	-	-	*11498	-	*1212	*15368	-	*5856	-	-	***	***
73 Dividends received deduction	48726	***	-	-	-	-	*269	198	*357	140	1616	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	658829	***	-	-	*2026	*21435	48938	*68788	76932	*33518	90264	***	***
76 Total income tax before credits	224541	***	-	-	*304	*5660	15015	*23351	24345	*11417	31078	***	***
77 Income tax	223222	***	-	-	*304	*5660	15015	*23351	26223	*11417	31069	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	*1394	-	-	-	-	-	-	-	*97	-	-	***	***
81 Foreign tax credit	5082	-	-	-	-	-	-	-	-	-0	148	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Nonconventional source fuel credit	-0	-	-	-	-	-	-	-	-	-	-0	***	***
84 General business credit	3948	***	-	-	-	-	*63	*777	*155	-	158	***	***
85 Prior year minimum tax credit	*1839	***	-	-	-	-	-	-	*316	-	222	***	***
86 Total income tax after credits	213671	***	-	-	*304	*5660	14952	*22574	23874	*11417	30549	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 22
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2550	*23	-	*291	*424	*190	1002	225	125	110	49	40	71
2 Total assets	132086270	-	-	*40586	*152106	*143505	2337096	1542968	1857654	3813340	3298727	6796562	112103727
3 Cash	4796678	-	-	*903	*22869	*13238	312006	84099	118475	261941	170117	229729	3583302
4 Notes and accounts receivable	23874308	-	-	-	*26803	*60608	656232	479609	539222	873665	713619	1377469	19147080
5 Less: Allowance for bad debts	429780	-	-	-	-	*11027	*6257	6575	9648	16485	13222	24824	341742
6 Inventories	17514657	-	-	-	*15887	*45924	372286	318262	394815	680818	709055	1383827	13593784
7 U.S. govt. obligations, total	63561	-	-	-	-	-	*13286	-	*1239	*12888	-	-	36148
8 Tax-exempt securities	69839	-	-	-	-	-	-	*16390	*5154	*194	10300	16891	20911
9 Other current assets	4472537	-	-	-	*949	*6626	42586	60067	98111	204990	210622	164240	3684345
10 Loans to stockholders	267543	-	-	*2645	*14297	*1584	44970	*15747	*11536	*4740	1971	3710	166342
11 Mortgage and real estate loans	*8135	-	-	-	-	-	*67	*6914	-	*585	201	-	369
12 Other investments	23512964	-	-	-	*196	*3083	104705	37136	170249	241799	236748	543011	22176036
13 Depreciable assets	90012098	-	-	*80636	*123211	*109626	1979602	1420711	1220609	2793569	2130139	4419769	75734227
14 Less: Accumulated depreciation	47273708	-	-	*43599	*83981	*87055	1267470	950317	760026	1495130	1113045	2017210	39455875
15 Depletable assets	1105186	-	-	-	-	-	-	-	*9752	-	1789	162148	931497
16 Less: Accumulated depletion	353970	-	-	-	-	-	-	-	*9752	-	369	155818	188030
17 Land	1410927	-	-	-	*7806	*247	34727	37029	30677	108175	69811	108215	1014240
18 Intangible assets (Amortizable)	5513909	-	-	-	*34191	*4527	*18940	*9482	29953	100563	132747	467862	4715645
19 Less: Accumulated amortization	971485	-	-	-	*10731	*4527	*6210	*2464	19546	46001	25511	69702	786793
20 Other assets	8492869	-	-	-	*610	*649	37626	16877	26833	87030	63756	187247	8072241
21 Total liabilities	132086270	-	-	*40586	*152106	*143505	2337096	1542968	1857654	3813340	3298727	6796562	112103727
22 Accounts payable	14878540	-	-	-	*49464	*37203	375450	226936	253035	538575	424268	849616	12123993
23 Mort, notes, and bonds under 1 yr	5458160	-	-	-	*15076	*46561	202011	162393	172141	315569	335436	275970	3933002
24 Other current liabilities	9695361	-	-	*1798	*20281	*5345	169666	108071	125149	336723	267883	416100	8244345
25 Loans from stockholders	2482890	-	-	*15997	*604	*4027	87190	*44659	31381	*54249	43729	113363	2087689
26 Mort, notes, bonds, 1 yr or more	22965008	-	-	*7798	*49728	*1026	391012	166441	201396	653656	439366	1827322	19227263
27 Other liabilities	22793779	-	-	-	*10779	*1	*45055	25214	58635	190286	155477	532620	21775713
28 Net worth	53812532	-	-	*14993	*6173	*49342	1066713	809254	1015916	1724282	1632567	2781571	44711722
29 Capital stock	6437721	-	-	*5816	*29540	*5456	115270	131537	111255	274928	264709	393475	5105736
30 Paid-in or capital surplus	28127790	-	-	-	*470	*972	67098	39602	80523	176234	219383	1231048	26312461
31 Retained earnings, appropriated	27820	-	-	-	-	-	*14838	-	-	700	4348	251	7685
32 Retained earnings-unappropriated	19191958	-	-	-	*24071	*23337	644803	421287	409422	692237	854470	915531	15206801
33 Retained earnings (S Corp)	2728128	-	-	*9177	*-22529	*22558	337202	*283358	436160	690248	386574	299641	285739
34 Less: Cost of treasury stock	2700884	-	-	-	*25378	*2981	112498	*66529	21443	110065	96915	58374	2206700
35 Total receipts	153724274	*1657680	-	*94195	*690734	*809293	12232119	3429176	3918171	6654870	5415009	10901440	107921586
36 Business receipts	148596369	*1656219	-	*94195	*690449	*808543	12195718	3386080	3857226	6536776	5152971	10732674	103485517
37 Interest	1334380	*480	-	-	*85	*4	7133	7080	6119	12361	10815	42462	1247841
38 Interest on govt. obligations	25784	-	-	-	-	-	-	*943	*764	1452	1776	2595	18255
39 Rents	102589	-	-	-	-	-0	*2371	*4974	*37	1064	5090	2003	87049
40 Royalties	259388	-	-	-	-	-	-	-	-	*3081	2183	17655	236469
41 Net S-T cap gain less net LT loss	6353	-	-	-	-	-	*63	-	*13	*1149	3342	246	1540
42 Net L-T cap gain less net ST loss	839677	-	-	-	-	-	*341	*286	*22296	*25913	2741	18775	769326
43 Net gain, noncapital assets	225324	-	-	-	-	9	*1221	*1643	*10481	19744	1531	17566	173128
44 Dividends, domestic corporations	130674	-	-	-	-	-	*1082	*303	*1065	*44	2681	357	125143
45 Dividends, foreign corporations	639695	-	-	-	-	-	-	-	137	*1550	82	21646	616280
46 Other receipts	1564042	*981	-	-	*200	*737	24191	27868	20034	51736	231796	45461	1161039
47 Total deductions	145741173	*1633122	-	*84580	*630961	*769694	11920673	3185498	3649113	6230522	5031354	10265455	102340201
48 Cost of goods	115382959	*1603666	-	*3195	*436355	*629085	10614213	2518514	3019024	5042778	4115569	8590412	78810148
49 Compensation of officers	1034742	*757	-	*15120	*28750	*27184	207847	107836	83840	100803	45772	60253	356580
50 Salaries and wages	4771990	*5393	-	*29797	*40110	*30865	263562	120168	139502	214996	170153	301931	3455513
51 Repairs	2381538	*352	-	*1065	*5824	*2069	56985	16700	7456	41657	42398	33000	2174031
52 Bad debts	116968	*1918	-	-	-	-	4070	3415	5610	5449	3548	5653	87305
53 Rent paid on business property	892501	*983	-	*91	*4329	*6322	34729	4617	7028	19354	15828	21393	777826
54 Taxes paid	2187824	*1777	-	*3762	*16462	*11183	154008	75670	68033	120571	71046	138922	1526390
55 Interest paid	2863820	*4995	-	*1657	*8716	*5148	73367	34825	37446	82464	63322	200448	2351434
56 Contributions or gifts	83937	*1	-	-	*7	*54	2095	602	986	1625	1397	3013	74158
57 Amortization	283363	*521	-	-	*2367	*905	2303	*1252	1732	5493	5729	14861	248200
58 Depreciation	4947920	*2667	-	*10925	*8556	*5997	150973	94195	77663	192964	139896	274490	3989594
59 Depletion	419455	-	-	-	-	-	-	-	*702	*591	1624	-	416537
60 Advertising	251441	*105	-	*29	*1400	*1527	13828	3924	6416	11268	6068	11175	195702
61 Pension, prof sh, stock, annuity	1210427	*286	-	-	*5609	*941	29654	18375	16978	38825	20333	51618	1027807
62 Employee benefit programs	2673724	*236	-	*5751	*10025	*8788	84345	51961	37864	100653	78600	111925	2183575
63 Net loss, noncapital assets	123944	*19	-	-	-	-	*1696	*257	890	960	1740	6035	112347
64 Other deductions	6114622	*9446	-	*13189	*62450	*39625	226998	133188	137944	250070	248332	440326	4553054
65 Total receipts less total deducts	7983101	*24558	-	*9615	*59773	*39599	311446	243679	269058	424348	383655	635985	5581385
66 Constructive taxable income from related foreign corporations	494928	-	-	-	-	-	-	-	-	*2785	-	4119	488024
67 Net income, total	8452245	*24558	-	*9615	*59773	*39599	311446	242736	268295	425682	381879	637509	6051154
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*19550	*19550	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1032041	-	-	*9615	*51032	*36514	177140	*110136	136283	176095	135476	104978	94772
71 Statutory special deductions, total	1566997	*3766	-	-	*8741	*1464	*17186	*4619	42600	20658	33802	30225	1403936
72 Net operating loss deduction	1278725	*3766	-	-	*8741	*1464	*16428	*4407	*41717	19272	32564	27424	1122940
73 Dividends received deduction	288273	-	-	-	-	-	*757	*212	*883	*1386	1237	2802	280996
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	5854250	*20791	-	-	-	*1621	117120	127981	89468	228963	212602	502306	4553399
76 Total income tax before credits	2157519	*7417	-	-	-	*243	37379	43315	30984	79966	73303	180465	1704446
77 Income tax	2035739	*7020	-	-	-	*243	36784	43109	30389	78129	72716	174629	1592721
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	125573	*398	-	-	-	-	*595	*206	*595	1836	938	3944	117060
81 Foreign tax credit	421903	-	-	-	-	-	-	-	-	*94	2344	4271	415194
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	4625	-	-	-	-	-	-	-	-	-	-	-	4625
84 General business credit	13576	-	-	-	-	1	-	-	*371	*169	148	1084	11803
85 Prior year minimum tax credit	94295	*368	-	-	-	-	*1160	*279	*313	*2594	1077	3186	85320
86 Total income tax after credits	1623119	*7050	-	-	-	*242	36220	43036	30300	77108	69735	171924	1187504

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Primary metal industries: Ferrous metal industries; miscellaneous primary metal products

MINOR INDUSTRY 3370
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1121	*9	-	-	*212	*14	567	103	62	60	33	24	36
2 Total assets	60677865	-	-	-	*78211	*9755	1312052	662612	966986	2057651	2248852	4086710	49255036
3 Cash	2710920	-	-	-	*7303	*883	124673	29603	43624	99373	138590	184927	2081945
4 Notes and accounts receivable	9136681	-	-	-	*14905	*2374	311311	233343	281306	439830	505364	785602	6562646
5 Less: Allowance for bad debts	213364	-	-	-	-	-	*2298	*2059	5779	6707	10770	13443	172308
6 Inventories	9268592	-	-	-	*8514	*3596	179524	128451	199064	386979	484053	786366	7092045
7 U.S. govt. obligations, total	*35445	-	-	-	-	-	*2149	-	*1239	*2446	-	-	29610
8 Tax-exempt securities	*48905	-	-	-	-	-	-	*16390	*5154	*186	10275	16891	10
9 Other current assets	2383915	-	-	-	-	*90	26451	32555	38941	89256	129805	121678	1945138
10 Loans to stockholders	215898	-	-	-	*11444	48	*32941	*6950	*7960	*4740	1971	1706	148139
11 Mortgage and real estate loans	*7284	-	-	-	-	-	*67	*6914	-	*114	175	-	14
12 Other investments	7561345	-	-	-	*196	-	62736	*14398	*64151	130758	117533	264856	6906717
13 Depreciable assets	46604999	-	-	-	*83503	*12752	1381206	612457	708578	1631185	1554769	2976461	37644088
14 Less: Accumulated depreciation	24275568	-	-	-	*56072	*9989	870538	437916	410890	886368	829558	1383384	19390853
15 Depletable assets	*292906	-	-	-	-	-	-	-	*9752	-	1789	162148	119217
16 Less: Accumulated depletion	*203491	-	-	-	-	-	-	-	*9752	-	369	155818	37552
17 Land	689129	-	-	-	*7806	-	21991	*10575	16831	83815	53018	83540	411553
18 Intangible assets (Amortizable)	2241552	-	-	-	*4301	-	*16350	*257	*26001	69770	65802	184920	1874152
19 Less: Accumulated amortization	241948	-	-	-	*4109	-	*4115	*103	*16997	38787	13292	27108	137438
20 Other assets	4414664	-	-	-	*421	-	29604	*10796	*7802	51061	39697	97369	4177915
21 Total liabilities	60677865	-	-	-	*78211	*9755	1312052	662612	966986	2057651	2248852	4086710	49255036
22 Accounts payable	5828780	-	-	-	*48024	*824	147938	117458	118075	236869	296173	463388	4400031
23 Mort, notes, and bonds under 1 yr	1863574	-	-	-	*650	*3916	131278	*51436	119570	175731	247963	152794	980237
24 Other current liabilities	4667164	-	-	-	*16814	*402	95611	37645	63935	210834	166549	240937	3834435
25 Loans from stockholders	755374	-	-	-	*342	-	*48015	*13961	*24496	*31826	43729	20060	572946
26 Mort, notes, bonds, 1 yr or more	12646287	-	-	-	*39245	77	328533	*74832	137368	374260	275685	1128915	10287372
27 Other liabilities	13133816	-	-	-	*10779	*-0	*40374	*9012	*12878	141554	99643	340614	12478962
28 Net worth	21782871	-	-	-	*-37643	*4535	520303	358269	490665	886578	1119110	1740002	16701053
29 Capital stock	2727565	-	-	-	*20390	*3283	66713	92503	23371	194941	154964	279422	1891978
30 Paid-in or capital surplus	12457420	-	-	-	-	-	*21042	*26905	30708	56989	152663	615862	11553252
31 Retained earnings, appropriated	*7201	-	-	-	-	-	*3722	-	-	-	1225	251	2004
32 Retained earnings-unappropriated	6338879	-	-	-	*20517	197	382526	*41008	*89501	268786	690566	726120	4119658
33 Retained earnings (S Corp)	1384628	-	-	-	*-53171	*2846	*69832	*233989	356764	417551	200169	156649	-
34 Less: Cost of treasury stock	1132822	-	-	-	*25378	*1790	*23531	*36137	*9680	*51690	80477	38301	865838
35 Total receipts	69817286	*66766	-	-	*295581	*126373	2791217	1312782	1877987	3757545	3667984	6133537	49787514
36 Business receipts	67963199	*66629	-	-	*295375	*125943	2768336	1298675	1864650	3709515	3632632	6011472	48189972
37 Interest	586645	*130	-	-	*72	3	2716	*1109	*519	4493	8079	16654	552870
38 Interest on govt. obligations	21484	-	-	-	-	-	-	*800	*275	*539	1330	1111	17430
39 Rents	54287	-	-	-	-	-0	*1976	*3702	-	*289	4357	978	42985
40 Royalties	45848	-	-	-	-	-	-	-	-	*2235	2123	17299	24192
41 Net S-T cap gain less net LT loss	*425	-	-	-	-	-	*63	-	-	-	1641	-	-1279
42 Net L-T cap gain less net ST loss	454544	-	-	-	-	-	-	*286	-	*24791	1949	14843	412675
43 Net gain, noncapital assets	62367	-	-	-	-	9	*705	*1424	*38	*551	1432	16736	41471
44 Dividends, domestic corporations	24108	-	-	-	-	-	*959	-	-	*5	1534	-0	21611
45 Dividends, foreign corporations	69442	-	-	-	-	-	-	-	137	*1550	-	20645	47110
46 Other receipts	534936	*7	-	-	*133	*418	16463	*6787	12368	13576	12907	33800	438477
47 Total deductions	66244223	*62393	-	-	*284318	*100757	2633270	1190204	1746004	3513998	3392686	5774020	47546573
48 Cost of goods	49949614	*51647	-	-	*139015	*67808	1826421	919893	1428527	2841172	2901129	4797830	34976173
49 Compensation of officers	547597	-	-	-	*18307	*1236	118349	46383	33879	56092	26803	40635	205913
50 Salaries and wages	2586252	*2383	-	-	*38055	*12999	160836	42238	73919	108462	83476	156523	1907361
51 Repairs	1785852	*120	-	-	*4961	*1016	28538	*1221	5090	19190	12494	17465	1695757
52 Bad debts	41239	*72	-	-	-	-	*2575	*2450	2392	2125	1046	3975	26604
53 Rent paid on business property	528306	*632	-	-	-	*1850	20608	*1737	3259	7470	10345	12313	470092
54 Taxes paid	1244152	*572	-	-	*12100	*2098	100615	27887	39842	70406	52708	83573	854351
55 Interest paid	1339315	*1733	-	-	*5924	*1456	52030	14411	21159	49289	37837	98398	1057078
56 Contributions or gifts	21411	-	-	-	-	-	404	*238	*198	964	921	2111	16575
57 Amortization	95640	*235	-	-	*50	-	*1493	*81	1491	4027	2357	9849	76056
58 Depreciation	2603237	*1671	-	-	*4809	*658	110805	32205	49450	115509	96574	189847	2001710
59 Depletion	*89569	-	-	-	-	-	-	-	*702	*591	1624	-	86652
60 Advertising	81631	*99	-	-	*64	*24	3898	*1570	3221	4454	4839	4659	58804
61 Pension, prof sh, stock, annuity	854385	*119	-	-	*4069	*941	16127	*7272	8973	21018	16402	35143	744321
62 Employee benefit programs	1699015	*216	-	-	*5296	*1186	52078	*34179	17326	64388	48658	55923	1419765
63 Net loss, noncapital assets	65349	*19	-	-	-	-	*1586	*126	*364	*704	1329	1220	60001
64 Other deductions	2711658	*2874	-	-	*51669	*9484	136907	58313	56212	148137	94144	264556	1889363
65 Total receipts less total deducts	3573064	*4373	-	-	*11263	*25616	157946	122578	131983	243547	275299	359518	2240941
66 Constructive taxable income from related foreign corporations	15363	-	-	-	-	-	-	-	-	*2746	-	4117	8499
67 Net income, total	3566942	*4373	-	-	*11263	*25616	157946	121779	131708	245754	273969	362524	2232011
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*1764	*1764	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	545257	-	-	-	*5713	*25607	*61226	*85076	98884	121352	73227	74172	-
71 Statutory special deductions, total	856501	*1764	-	-	*5550	-	*15174	*4407	*14441	*8073	19767	20877	766448
72 Net operating loss deduction	798170	*1764	-	-	*5550	-	*14503	*4407	*14304	*6715	18693	19100	713134
73 Dividends received deduction	58331	-	-	-	-	-	*671	-	137	*1358	1074	1778	53313
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	2165218	*2608	-	-	-	9	81546	*32295	*18383	116363	180975	267475	1465563
76 Total income tax before credits	852910	*887	-	-	-	1	26494	*10894	*6493	40177	61857	96007	610101
77 Income tax	751016	*887	-	-	-	1	25898	*10875	*6256	39849	61963	92938	512349
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	102461	-	-	-	-	-	*595	*19	*237	*328	245	3285	97751
81 Foreign tax credit	12892	-	-	-	-	-	-	-	-	*94	2300	1683	8814
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	4625	-	-	-	-	-	-	-	-	-	-	-	4625
84 General business credit	4046	-	-	-	-	1	-	-	*72	*29	144	838	2961
85 Prior year minimum tax credit	13881	*368	-	-	-	-	*304	*208	*267	*1895	845	2783	7211
86 Total income tax after credits	817467	*519	-	-	-	-	26190	*10686	*6154	38158	58568	90703	586489

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Primary metal industries: Nonferrous metal industries

MINOR INDUSTRY 3380
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	1430	*14	-	*291	*211	*176	435	122	63	50	16	16	35
2 Total assets	71408405	-	-	*40586	*73895	*133750	1025044	880356	890668	1755689	1049874	2709851	62848691
3 Cash	2085758	-	-	*903	*15565	*12355	187333	54496	74852	162568	31527	44802	1501358
4 Notes and accounts receivable	14737627	-	-	-	*11898	*58234	344921	246266	257917	433835	208255	591867	12584434
5 Less: Allowance for bad debts	216416	-	-	-	-	*11027	*3958	*4516	3869	9778	2453	11382	169434
6 Inventories	8246066	-	-	-	*7373	*42328	192763	189810	195751	293839	225002	597462	6501738
7 U.S. govt. obligations, total	*28116	-	-	-	-	-	*11136	-	-	*10442	-	-	6538
8 Tax-exempt securities	20934	-	-	-	-	-	-	-	-	8	25	-	20901
9 Other current assets	2088621	-	-	-	*949	*6537	16134	27512	59170	115734	80817	42562	1739207
10 Loans to stockholders	51645	-	-	*2645	*2854	*1536	*12029	*8797	*3576	-	-	2004	18203
11 Mortgage and real estate loans	*851	-	-	-	-	-	-	-	-	*470	25	-	356
12 Other investments	15951619	-	-	-	-	*3083	*41969	*22738	106098	111041	119215	278155	15269320
13 Depreciable assets	43407099	-	-	*80636	*39708	*96874	598396	808254	512031	1162384	575370	1443308	38090138
14 Less: Accumulated depreciation	22998139	-	-	*43599	*27909	*77066	396932	512401	349136	608763	283486	633826	20065022
15 Depletable assets	812281	-	-	-	-	-	-	-	-	-	-	-	812281
16 Less: Accumulated depletion	150479	-	-	-	-	-	-	-	-	-	-	-	150479
17 Land	721798	-	-	-	-	*247	*12736	26454	13846	24360	16793	24675	602688
18 Intangible assets (Amortizable)	3272357	-	-	-	*29890	*4527	*2590	*9225	*3952	*30793	66945	282941	2841494
19 Less: Accumulated amortization	729537	-	-	-	*6623	*4527	*2095	*2360	*2549	*7213	12219	42594	649356
20 Other assets	4078205	-	-	-	*189	*649	*8022	*6081	19030	35969	24059	89878	3894327
21 Total liabilities	71408405	-	-	*40586	*73895	*133750	1025044	880356	890668	1755689	1049874	2709851	62848691
22 Accounts payable	9049761	-	-	-	*1440	*36379	227511	109479	134960	301707	128095	386228	7723961
23 Mort, notes, and bonds under 1 yr	3594586	-	-	-	*14427	*42645	70733	110957	52572	139838	87473	123176	2952765
24 Other current liabilities	5028197	-	-	*1798	*3467	*4942	74055	70426	61214	125888	101334	175163	4409910
25 Loans from stockholders	1727516	-	-	*15997	*262	*4027	*39176	*30699	*6885	*22423	-	93303	1514744
26 Mort, notes, bonds, 1 yr or more	10318722	-	-	*7798	*10483	*949	*62479	91608	64028	279397	163681	698407	8939890
27 Other liabilities	9659963	-	-	-	-	*1	*4680	*16202	45757	48732	55833	192006	9296751
28 Net worth	32029661	-	-	*14993	*43816	*44806	546410	450985	525252	837704	513458	1041568	28010669
29 Capital stock	3710155	-	-	*5816	*9150	*2173	48557	39033	87884	79987	109744	114053	3213758
30 Paid-in or capital surplus	15670370	-	-	-	*470	*972	*46056	*12697	49815	119245	66720	615186	14759210
31 Retained earnings, appropriated	*20619	-	-	-	-	-	*11116	-	-	700	3123	-	5681
32 Retained earnings-unappropriated	12853079	-	-	-	*3554	*23140	262277	380278	319921	423451	163904	189411	11087144
33 Retained earnings (S Corp)	1343500	-	-	*9177	*30643	*19712	*267371	*49369	*79396	*272697	186404	142992	285739
34 Less: Cost of treasury stock	1568062	-	-	-	-	*1191	*88967	*30393	*11763	*58375	16438	20073	1340862
35 Total receipts	83906988	*1590914	-	*94195	*395153	*682920	9440902	2116394	2040184	2897325	1747025	4767903	58134072
36 Business receipts	80633170	*1589591	-	*94195	*395074	*682600	9427382	2087405	1992576	2827261	1520339	4721202	55295545
37 Interest	747735	*349	-	-	*13	*1	*4417	5971	5600	7868	2736	25808	694971
38 Interest on govt. obligations	4299	-	-	-	-	-	-	*143	*489	*912	446	1485	825
39 Rents	48302	-	-	-	-	-	*395	*1272	*37	*775	733	1026	44064
40 Royalties	213539	-	-	-	-	-	-	-	-	*846	61	356	212277
41 Net S-T cap gain less net LT loss	*5928	-	-	-	-	-	-	-	*13	*1149	1702	246	2818
42 Net L-T cap gain less net ST loss	385133	-	-	-	-	-	*341	-	*22296	*1122	792	3931	356651
43 Net gain, noncapital assets	162957	-	-	-	-	-	*517	*219	*10443	19193	99	830	131657
44 Dividends, domestic corporations	106566	-	-	-	-	-	*123	*303	*1065	*40	1147	357	103532
45 Dividends, foreign corporations	570253	-	-	-	-	-	-	-	-	-	82	1001	569170
46 Other receipts	1029105	*974	-	-	*66	*319	7728	*21081	7666	38159	218888	11661	722562
47 Total deductions	79496951	*1570729	-	*84580	*346643	*668937	9287403	1995293	1903109	2716524	1638669	4491435	54793628
48 Cost of goods	65433345	*1552019	-	*3195	*297340	*561277	8787792	1598621	1590498	2201606	1214440	3792582	43833975
49 Compensation of officers	487145	*757	-	*15120	*10443	*25948	89498	61453	49961	44711	18968	19618	150667
50 Salaries and wages	2185738	*3010	-	*29797	*2055	*17866	102726	77930	65583	106535	86676	145408	1548153
51 Repairs	595685	*232	-	*1065	*863	*1052	28447	15479	2366	22467	29904	15535	478274
52 Bad debts	75729	*1845	-	-	-	-	*1495	*964	3218	3324	2503	1679	60701
53 Rent paid on business property	364195	*352	-	*91	*4329	*4472	*14121	*2880	3769	11884	5483	9081	307734
54 Taxes paid	943673	*1205	-	*3762	*4362	*9085	53393	47783	28191	50165	18338	55349	672039
55 Interest paid	1524505	*3262	-	*1657	*2793	*3691	21337	20414	16287	33174	25485	102050	1294356
56 Contributions or gifts	62526	*1	-	-	*7	*54	*1691	364	788	661	476	902	57583
57 Amortization	187723	*285	-	-	*2316	*905	*810	*1171	*241	1466	3372	5012	172144
58 Depreciation	2344683	*995	-	*10925	*3747	*5340	40169	61990	28213	77454	43322	84643	1987884
59 Depletion	329886	-	-	-	-	-	-	-	-	-	-	-	329886
60 Advertising	169810	*6	-	*29	*1336	*1504	9929	2354	3195	6815	1229	6515	136898
61 Pension, prof sh, stock, annuity	356042	*167	-	-	*1541	-	13528	11104	8005	17807	3931	16475	283486
62 Employee benefit programs	974709	*21	-	*5751	*4730	*7602	32267	*17781	20538	36266	29941	56002	763810
63 Net loss, noncapital assets	58595	-	-	-	-	-	*110	*131	*526	*256	411	4815	52346
64 Other deductions	3402963	*6572	-	*13189	*10781	*30141	90090	74875	81731	101934	154188	175771	2663691
65 Total receipts less total deducts	4410037	*20185	-	*9615	*48510	*13983	153500	121101	137075	180801	108356	276467	3340444
66 Constructive taxable income from related foreign corporations	479565	-	-	-	-	-	-	-	-	*39	-	2	479524
67 Net income, total	4885303	*20185	-	*9615	*48510	*13983	153500	120958	136586	179928	107911	274984	3819144
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*17785	*17785	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	486784	-	-	*9615	*45319	*10907	*115914	*25060	*37399	*54743	62249	30806	94772
71 Statutory special deductions, total	710496	*2002	-	-	*3191	*1464	*2011	*212	*28159	*12585	14035	9348	637488
72 Net operating loss deduction	480555	*2002	-	-	*3191	*1464	*1925	-	*27413	*12557	13872	8324	409806
73 Dividends received deduction	229941	-	-	-	-	-	*86	*212	*746	*28	164	1024	227682
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	3689032	*18183	-	-	-	*1612	35574	95685	71085	112600	31627	234831	3087836
76 Total income tax before credits	1304609	*6531	-	-	-	*242	10886	32420	24491	39789	11447	84458	1094346
77 Income tax	1284723	*6133	-	-	-	*242	10886	32234	24133	38280	10753	81690	1080372
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	23112	*398	-	-	-	-	-	*187	*358	*1508	694	659	19309
81 Foreign tax credit	409011	-	-	-	-	-	-	-	-	-	44	2588	406380
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	9530	-	-	-	-	-	-	-	*299	*140	4	245	8842
85 Prior year minimum tax credit	80414	-	-	-	-	-	*856	*71	*46	*698	232	403	78109
86 Total income tax after credits	805653	*6531	-	-	-	*242	10030	32349	24146	38951	11168	81222	601015

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 23
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	33167	769	6209	5268	5728	5135	7321	1363	780	293	150	89	62
2 Total assets	159065170	-	210786	919098	2051009	3723871	15962966	9291470	11959941	10406350	10902102	13868451	79769127
3 Cash	8553604	-	41276	220969	325513	553362	2052857	902066	872044	670936	585808	789417	1539356
4 Notes and accounts receivable	33469099	-	*33823	201468	555615	1222684	4497979	2649947	3074140	2336978	2424785	3040462	13431220
5 Less: Allowance for bad debts	509265	-	-	*4645	*417	4000	29788	41619	42338	32489	55927	73342	224698
6 Inventories	23881862	-	*25223	193437	265190	629407	3154589	1764907	2502612	2257606	2104007	2678790	8306095
7 U.S. govt. obligations, total	505118	-	*9004	-	*101	*9	*55361	*109749	44445	*61710	79202	132147	13390
8 Tax-exempt securities	279612	-	-	-	*5368	*4217	*46589	*13394	66710	*81960	56118	4180	1075
9 Other current assets	5611734	-	*2915	23361	32547	113767	451973	362892	425745	408580	502695	558367	2728892
10 Loans to stockholders	1051052	-	*4199	31976	72831	33459	116260	88731	56259	15699	8285	13200	610154
11 Mortgage and real estate loans	140011	-	-	-0	*18759	*7624	*58586	*9021	*22102	*18346	2781	2400	392
12 Other investments	26919364	-	-	*7431	55700	98788	644756	558188	684240	667947	902520	1337219	21962575
13 Depreciable assets	79948002	-	255812	965940	2024407	3144161	11814865	6445609	8339442	6501845	6742089	6866126	26847705
14 Less: Accumulated depreciation	43518791	-	166388	750140	1353928	2222372	7480431	3953581	4769370	3549271	3460507	3114529	12698273
15 Depletable assets	*55266	-	-	-	-	*4335	-	-	*24	*1500	-	-	49406
16 Less: Accumulated depletion	*49019	-	-	-	-	*296	-	-	*24	*1417	-	-	47281
17 Land	1837553	-	*225	*17876	23874	77529	270036	141043	174023	168805	161282	201881	600978
18 Intangible assets (Amortizable)	13427252	-	*18008	*8737	12482	39905	149337	102969	360596	423218	514138	1159958	10637904
19 Less: Accumulated amortization	1941903	-	*17729	*1325	7035	16836	44445	53944	96612	77950	115236	116155	1394638
20 Other assets	9404617	-	*4418	4012	20001	38128	204442	192099	245903	452346	450064	388330	7404874
21 Total liabilities	159065170	-	210786	919098	2051009	3723871	15962966	9291470	11959941	10406350	10902102	13868451	79769127
22 Accounts payable	17755881	-	*20987	116855	256863	490083	2367268	1271174	1514201	1174020	1148227	1523358	7872843
23 Mort, notes, and bonds under 1 yr	9015723	-	*3080	46785	171565	322926	1366453	817422	1162991	884528	693248	572882	2973843
24 Other current liabilities	14281863	-	26753	56827	115663	232889	1725468	754438	995179	843305	1095104	1163316	7272922
25 Loans from stockholders	3835455	-	*33438	123277	137340	131567	597762	328295	237431	81033	115754	173113	1876445
26 Mort, notes, bonds, 1 yr or more	27267736	-	*34748	109602	421515	688661	2248785	1119556	1884595	1819828	2351598	3625942	12962906
27 Other liabilities	12237937	-	*2397	*672	56967	7016	188839	279474	88873	464013	510894	585244	10053547
28 Net worth	74670575	-	89382	465080	891097	1850729	7468390	4721110	6076671	5139622	4987278	6224596	36756620
29 Capital stock	8064545	-	23420	62627	72341	166510	501885	276224	512714	396100	561886	533483	4957354
30 Paid-in or capital surplus	23011003	-	*29368	46732	128004	151296	1113103	296758	874743	1015262	1078101	2090709	16186927
31 Retained earnings, appropriated	126009	-	-	77	*11554	*19633	*21307	*4950	*3273	*4415	47493	175	13132
32 Retained earnings-unappropriated	34311340	-	*62800	295104	491599	1080839	2970853	1775473	2378316	2423080	2520924	2586128	17726224
33 Retained earnings (S Corp)	13744935	-	10836	*109126	234565	755076	3314387	2671594	2530912	1659751	1034193	1278313	146183
34 Less: Cost of treasury stock	4587257	-	*37042	*48586	46966	322624	453144	303889	223287	358986	255320	264212	2273201
35 Total receipts	226705977	8970366	1116571	3142274	5686141	9003361	36319972	20441592	21933922	16863978	16840158	19209490	67178151
36 Business receipts	219592568	8490788	1115663	3094335	5625129	8935091	35983571	20130740	21653166	16619185	16443701	18804412	62696789
37 Interest	1748881	168743	*633	6344	10935	8985	49867	26175	36002	48442	53348	96301	1243107
38 Interest on govt. obligations	53783	-	-	*369	*496	*909	4509	2802	6020	4785	5105	11885	16903
39 Rents	235834	*821	-	*800	*4100	*4309	18685	2268	15820	9838	42162	20020	117010
40 Royalties	924634	18671	-	-	-	-	*270	*295	5744	7251	22583	13544	856277
41 Net S-T cap gain less net LT loss	12473	*8	-	-	-	*308	*352	*3999	*314	*862	1373	1416	3841
42 Net L-T cap gain less net ST loss	493414	*8119	-	*210	*8172	*5998	19705	55793	30014	26927	50717	22500	265259
43 Net gain, noncapital assets	442159	83781	-	*6818	*3008	21418	49832	67245	11590	27731	52202	10352	108183
44 Dividends, domestic corporations	70768	*24	-	*18	*525	*1057	2416	4102	4579	5406	3617	10572	38453
45 Dividends, foreign corporations	983371	*47756	-	288	-	-	-0	*83	6879	14936	20532	19334	873563
46 Other receipts	2148091	151656	*275	33092	33776	25285	190766	148090	163795	98616	144819	199153	958766
47 Total deductions	208521304	8090946	988301	2927577	5367765	8334848	33750552	18937781	20221279	15669959	15437391	17807804	60987100
48 Cost of goods	148851243	4758553	608450	1752566	3185185	5691038	24096029	14227885	15370786	12043590	11662785	13338502	42115873
49 Compensation of officers	5545357	48459	*65859	196396	414515	572167	1824568	931627	521566	258744	200329	148281	362847
50 Salaries and wages	13669540	1350047	*34059	297867	571641	528654	2126942	1073564	1104391	811246	886308	1152233	3732588
51 Repairs	970645	34623	15958	22126	51197	50122	176950	66062	62818	70241	76253	84652	259643
52 Bad debts	383898	17588	*1105	*9655	6637	21093	59255	44511	25392	24657	42138	26428	105440
53 Rent paid on business property	1787916	122105	41915	111121	158834	143934	372134	146844	107342	60014	87692	84923	351058
54 Taxes paid	4917583	168658	30296	143638	191854	260549	955883	448032	494098	324376	325964	337105	1237130
55 Interest paid	4208393	224030	4130	17714	53874	101596	361052	201976	262498	229673	275997	351440	2124412
56 Contributions or gifts	108516	9830	*182	*378	1419	2984	8097	5180	8252	6820	7282	6677	51414
57 Amortization	420817	28864	*166	*732	*520	2464	17137	5598	26971	19076	35068	53531	230688
58 Depreciation	6144766	143841	24997	83024	169268	237455	889466	446206	632227	443810	520129	479587	2074756
59 Depletion	24270	-	-	-	-	-	-	-	*13	*219	23	12155	11859
60 Advertising	1605030	39272	6352	14100	21209	29177	154023	80104	107025	88828	91728	118300	854913
61 Pension, prof sh, stock, annuity	1263833	32467	-	*16025	23341	57182	188080	125735	126148	101841	111694	112057	369263
62 Employee benefit programs	3709931	136603	*12221	25805	79395	106595	462256	245960	325017	281245	263320	341965	1429549
63 Net loss, noncapital assets	68257	526	-	*236	*64	*936	5903	3127	11575	4566	3843	11626	25854
64 Other deductions	14841309	975478	142612	236192	438811	528903	2052777	885367	1035160	901015	846839	1148342	5649813
65 Total receipts less total deducts	18184673	879420	128270	214696	318376	668513	2569421	1503811	1712644	1194018	1402767	1401686	6191051
66 Constructive taxable income from related foreign corporations	989370	268033	-	-	-	-	-	*41	*6710	*7227	4738	5300	697321
67 Net income, total	19120259	1147453	128270	214328	317880	667604	2564912	1501050	1713333	1196460	1402400	1395101	6871469
68 Net income, Form 1120-A	*22814	-	*5812	*14673	*2328	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	45170	45170	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	5576438	141356	102727	*88650	193217	464322	1600718	928948	859414	441721	434511	305184	15669
71 Statutory special deductions, total	1175721	68772	*18239	27432	39319	28396	113637	91938	83345	84193	90045	143264	387142
72 Net operating loss deduction	894216	*35521	*18239	*27131	39002	27657	111946	88124	79559	70805	76171	121077	198986
73 Dividends received deduction	281505	*33251	-	*301	*317	*740	1691	3813	3786	13388	13875	22187	188156
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	12393766	947325	*7304	96518	85344	174885	851004	482135	774366	671870	885737	948614	6468663
76 Total income tax before credits	4259740	328149	*1096	21982	15415	41100	269536	165616	266161	232730	306507	333845	2277602
77 Income tax	4227625	329573	*1096	21982	15256	40556	268365	163453	263949	228920	302728	328503	2263243
78 Personal holding company tax	*263	*263	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	34463	*493	-	-	*159	*544	926	*1871	3467	3679	5669	5205	12450
81 Foreign tax credit	709368	119353	-	-	-	-	*27	*23	*4312	4810	8770	6592	565481
82 U.S. Possessions tax credit	3377	807	-	-	-	-	717	371	1482	-	-	-	-
83 Nonconventional source fuel credit	*63	-	-	-	-	-	*25	-	-	-	-	13	26
84 General business credit	54636	*3614	-	13	*522	*321	1867	*1177	2746	1326	4788	4313	33951
85 Prior year minimum tax credit	43053	-	-	-	-	*135	2077	2171	5558	2887	5729	7026	17470
86 Total income tax after credits	3449242	204375	*1096	21970	14893	40644	264824	161874	252063	223707	287220	315902	1660675

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3410 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	185	-	-	-	-	*118	***	-	5	-	**	**	***
2 Total assets	11946085	-	-	-	-	*68162	***	-	345603	-	**	**	***
3 Cash	137428	-	-	-	-	*11405	***	-	2151	-	**	**	***
4 Notes and accounts receivable	2025535	-	-	-	-	*35838	***	-	71749	-	**	**	***
5 Less: Allowance for bad debts	19776	-	-	-	-	-	***	-	292	-	**	**	***
6 Inventories	1059886	-	-	-	-	*10036	***	-	28289	-	**	**	***
7 U.S. govt. obligations, total	-	-	-	-	-	-	***	-	-	-	-	-	***
8 Tax-exempt securities	-	-	-	-	-	-	***	-	-	-	-	-	***
9 Other current assets	168604	-	-	-	-	*3496	***	-	10120	-	**	**	***
10 Loans to stockholders	70268	-	-	-	-	-	***	-	49	-	-	**	***
11 Mortgage and real estate loans	-	-	-	-	-	-	***	-	-	-	-	-	***
12 Other investments	*3609322	-	-	-	-	-	***	-	70726	-	**	**	***
13 Depreciable assets	4876318	-	-	-	-	*14642	***	-	215868	-	**	**	***
14 Less: Accumulated depreciation	2510758	-	-	-	-	*7255	***	-	139508	-	**	**	***
15 Depletable assets	-	-	-	-	-	-	***	-	-	-	-	-	***
16 Less: Accumulated depletion	-	-	-	-	-	-	***	-	-	-	-	-	***
17 Land	79587	-	-	-	-	-	***	-	6543	-	**	**	***
18 Intangible assets (Amortizable)	*2152821	-	-	-	-	-	***	-	77888	-	-	**	***
19 Less: Accumulated amortization	*266704	-	-	-	-	-	***	-	9128	-	-	**	***
20 Other assets	563554	-	-	-	-	-	***	-	11148	-	**	**	***
21 Total liabilities	11946085	-	-	-	-	*68162	***	-	345603	-	**	**	***
22 Accounts payable	1992621	-	-	-	-	*10644	***	-	21347	-	**	**	***
23 Mort, notes, and bonds under 1 yr	*472780	-	-	-	-	-	***	-	32728	-	**	**	***
24 Other current liabilities	947967	-	-	-	-	*10889	***	-	31548	-	**	**	***
25 Loans from stockholders	*313514	-	-	-	-	*22457	***	-	-	-	-	-	***
26 Mort, notes, bonds, 1 yr or more	*2004043	-	-	-	-	*22831	***	-	152489	-	-	**	***
27 Other liabilities	*1025268	-	-	-	-	*286	***	-	-20223	-	**	**	***
28 Net worth	5189893	-	-	-	-	*1056	***	-	127714	-	**	**	***
29 Capital stock	1725388	-	-	-	-	*1541	***	-	1076	-	**	**	***
30 Paid-in or capital surplus	2109859	-	-	-	-	*6702	***	-	81165	-	**	**	***
31 Retained earnings, appropriated	-	-	-	-	-	-	***	-	-	-	-	-	***
32 Retained earnings-unappropriated	1581600	-	-	-	-	*9372	***	-	50340	-	**	**	***
33 Retained earnings (S Corp)	*22178	-	-	-	-	*-16559	***	-	-	-	-	-	***
34 Less: Cost of treasury stock	*249132	-	-	-	-	-	***	-	4867	-	-	**	***
35 Total receipts	8809113	-	-	-	-	*177460	***	-	226725	-	**	**	***
36 Business receipts	8446649	-	-	-	-	*176444	***	-	221989	-	**	**	***
37 Interest	60477	-	-	-	-	-	***	-	1404	-	**	**	***
38 Interest on govt. obligations	11435	-	-	-	-	-	***	-	-	-	-	-	***
39 Rents	4513	-	-	-	-	-	***	-	161	-	**	**	***
40 Royalties	86402	-	-	-	-	-	***	-	29	-	-	**	***
41 Net S-T cap gain less net LT loss	83	-	-	-	-	-	***	-	-	-	-	-	***
42 Net L-T cap gain less net ST loss	25814	-	-	-	-	-	***	-	11	-	-	**	***
43 Net gain, noncapital assets	9990	-	-	-	-	-	***	-	65	-	**	-	***
44 Dividends, domestic corporations	33	-	-	-	-	-	***	-	-	-	-	-	***
45 Dividends, foreign corporations	34332	-	-	-	-	-	***	-	-	-	-	-	***
46 Other receipts	129384	-	-	-	-	*1016	***	-	3066	-	**	**	***
47 Total deductions	8620661	-	-	-	-	*158976	***	-	222174	-	**	**	***
48 Cost of goods	6718715	-	-	-	-	*130349	***	-	175124	-	**	**	***
49 Compensation of officers	51225	-	-	-	-	-	***	-	1865	-	**	**	***
50 Salaries and wages	248444	-	-	-	-	*4097	***	-	5416	-	**	**	***
51 Repairs	*14296	-	-	-	-	*46	***	-	15	-	**	-	***
52 Bad debts	*6591	-	-	-	-	*210	***	-	80	-	**	**	***
53 Rent paid on business property	31909	-	-	-	-	*4151	***	-	527	-	**	**	***
54 Taxes paid	135984	-	-	-	-	*284	***	-	3065	-	**	**	***
55 Interest paid	342903	-	-	-	-	*2416	***	-	8124	-	**	**	***
56 Contributions or gifts	4551	-	-	-	-	-	***	-	50	-	**	**	***
57 Amortization	62402	-	-	-	-	-	***	-	917	-	-	**	***
58 Depreciation	368103	-	-	-	-	*1283	***	-	9822	-	**	**	***
59 Depletion	-	-	-	-	-	-	***	-	-	-	-	-	***
60 Advertising	29300	-	-	-	-	*636	***	-	114	-	**	**	***
61 Pension, prof sh, stock, annuity	40677	-	-	-	-	-	***	-	812	-	-	**	***
62 Employee benefit programs	125250	-	-	-	-	*2559	***	-	2786	-	-	**	***
63 Net loss, noncapital assets	*8357	-	-	-	-	-	***	-	-	-	-	-	***
64 Other deductions	431953	-	-	-	-	*12944	***	-	13459	-	**	**	***
65 Total receipts less total deducts	188451	-	-	-	-	*18484	***	-	4551	-	**	**	***
66 Constructive taxable income from related foreign corporations	69308	-	-	-	-	-	***	-	-	-	-	-	***
67 Net income, total	246324	-	-	-	-	*18484	***	-	4551	-	**	**	***
68 Net income, Form 1120-A	-	-	-	-	-	-	***	-	-	-	-	-	***
69 Net income, Form 1120-F	-	-	-	-	-	-	***	-	-	-	-	-	***
70 Net income, Form 1120S	*42916	-	-	-	-	*15318	***	-	-	-	-	-	***
71 Statutory special deductions, total	30950	-	-	-	-	-	***	-	-	-	-	-	***
72 Net operating loss deduction	17643	-	-	-	-	-	***	-	-	-	-	-	***
73 Dividends received deduction	13307	-	-	-	-	-	***	-	-	-	-	-	***
74 Public utility div paid deduction	-	-	-	-	-	-	***	-	-	-	-	-	***
75 Income subject to tax	172458	-	-	-	-	*3166	***	-	4551	-	**	**	***
76 Total income tax before credits	63157	-	-	-	-	*553	***	-	1717	-	**	**	***
77 Income tax	59517	-	-	-	-	*553	***	-	1573	-	**	**	***
78 Personal holding company tax	-	-	-	-	-	-	***	-	-	-	-	-	***
79 Recapture taxes	-	-	-	-	-	-	***	-	-	-	-	-	***
80 Alternative minimum tax	3589	-	-	-	-	-	***	-	144	-	-	**	***
81 Foreign tax credit	11477	-	-	-	-	-	***	-	-	-	-	-	***
82 U.S. Possessions tax credit	771	-	-	-	-	-	***	-	771	-	-	-	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	***	-	-	-	-	-	***
84 General business credit	94	-	-	-	-	-	***	-	49	-	-	-	***
85 Prior year minimum tax credit	115	-	-	-	-	-	***	-	-	-	-	-	***
86 Total income tax after credits	50701	-	-	-	-	*553	***	-	898	-	**	**	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products

MINOR INDUSTRY 3428
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2255	***	-	*773	*323	*336	543	114	89	23	17	***	***
2 Total assets	31194833	***	-	*113327	*130410	*226422	1290433	688970	1300226	812884	1311810	***	***
3 Cash	692583	***	-	*9555	*7042	*53355	161165	63712	82302	50592	74952	***	***
4 Notes and accounts receivable	4666632	***	-	*16904	*59233	*82542	324924	152622	311882	151549	270967	***	***
5 Less: Allowance for bad debts	115295	***	-	-	-	-	*2236	*1575	2374	*846	8805	***	***
6 Inventories	3395973	***	-	*17137	*19007	*39512	346490	156244	307836	196774	300830	***	***
7 U.S. govt. obligations, total	*23941	***	-	-	-	-	*118	*10174	*6765	-	-	***	***
8 Tax-exempt securities	*55475	***	-	-	-	-	*1961	-	*28826	-	24496	***	***
9 Other current assets	1275453	***	-	*1316	*2317	17	12136	13610	69488	25431	65395	***	***
10 Loans to stockholders	18622	***	-	*60	*4654	-	*9714	*916	*992	*1501	331	***	***
11 Mortgage and real estate loans	*3204	***	-	-	-	-	-	*103	-	*1328	1382	***	***
12 Other investments	9487790	***	-	*2296	*2794	-	65819	*54067	39961	*26857	97462	***	***
13 Depreciable assets	11580612	***	-	*188708	*191281	*206468	1043392	585560	1026183	541071	812362	***	***
14 Less: Accumulated depreciation	6384910	***	-	*136629	*157712	*157393	698560	376906	641520	276896	471457	***	***
15 Depletable assets	-	***	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	-	***	-	-	-	-	-	-	-	-	-	***	***
17 Land	227986	***	-	*13730	*1623	*1922	7191	*9683	13450	7485	17503	***	***
18 Intangible assets (Amortizable)	4134053	***	-	5	*2578	*78	*15474	*1353	*20403	*16006	55105	***	***
19 Less: Accumulated amortization	713345	***	-	5	*2578	*78	*1740	*886	*8256	*5065	14290	***	***
20 Other assets	2846058	***	-	*250	*172	-	*4584	*20294	44287	*77097	85577	***	***
21 Total liabilities	31194833	***	-	*113327	*130410	*226422	1290433	688970	1300226	812884	1311810	***	***
22 Accounts payable	1429705	***	-	*11663	*13854	*47544	164886	53059	136847	56941	116471	***	***
23 Mort, notes, and bonds under 1 yr	1684894	***	-	*1141	*28874	*30394	107055	*36203	118616	107140	34895	***	***
24 Other current liabilities	2849340	***	-	*2408	*10416	*5679	95187	44283	74170	52081	104968	***	***
25 Loans from stockholders	453308	***	-	*35271	*33655	*8745	*19801	*34696	*14844	*5638	-	***	***
26 Mort, notes, bonds, 1 yr or more	4254419	***	-	*42021	*26555	*26130	279911	*58379	122995	*184745	274244	***	***
27 Other liabilities	2961889	***	-	*76	*177	-	*-154	*27155	3077	*43762	55330	***	***
28 Net worth	17561279	***	-	*20747	*16878	*107930	623747	435195	829679	362578	725902	***	***
29 Capital stock	2308217	***	-	*6140	*4826	*2742	48518	6373	32566	32074	87744	***	***
30 Paid-in or capital surplus	5733936	***	-	*5438	-	*2870	50854	*20318	152731	*42014	166191	***	***
31 Retained earnings, appropriated	*14224	***	-	-	-	-	*1655	-	-	-	8880	***	***
32 Retained earnings-unappropriated	9717779	***	-	*35218	*14104	*34963	289846	*190594	282445	*210276	335541	***	***
33 Retained earnings (S Corp)	1291992	***	-	*-21744	*927	*70334	263596	*225534	374183	*98587	165088	***	***
34 Less: Cost of treasury stock	1504868	***	-	*4305	*2978	*2978	*30723	*7624	*12247	*20373	37541	***	***
35 Total receipts	33586183	***	-	*318100	*340433	*600636	2823200	1274753	2339518	1113904	1865571	***	***
36 Business receipts	30803685	***	-	*317704	*339325	*595018	2804258	1259363	2300104	1107025	1842447	***	***
37 Interest	835199	***	-	*190	*5	*1007	*2707	*1117	3606	*2479	6135	***	***
38 Interest on govt. obligations	3864	***	-	-	-	-	*161	*94	*1861	-	1076	***	***
39 Rents	80199	***	-	-	-	-	-	-	*535	*853	477	***	***
40 Royalties	544972	***	-	-	-	-	-	-	*223	*45	1352	***	***
41 Net S-T cap gain less net LT loss	*2910	***	-	-	-	-	-	*2419	-	-	140	***	***
42 Net L-T cap gain less net ST loss	79155	***	-	-	-	-	*378	-	*1049	*68	3289	***	***
43 Net gain, noncapital assets	74609	***	-	-	*661	*2122	*518	*2742	1235	*1669	609	***	***
44 Dividends, domestic corporations	12706	***	-	-	-	-	-	*1879	*602	*93	178	***	***
45 Dividends, foreign corporations	578465	***	-	-	-	-	-	*83	*178	*501	1799	***	***
46 Other receipts	570420	***	-	*205	*443	*2490	15178	7056	30125	1169	8068	***	***
47 Total deductions	29618582	***	-	*312622	*319773	*542208	2626392	1157096	2109674	1017542	1691703	***	***
48 Cost of goods	18000038	***	-	*171346	*122084	*408839	1850863	778543	1516922	718873	1155368	***	***
49 Compensation of officers	662910	***	-	*21128	*23632	*43649	163564	108895	60774	17318	26484	***	***
50 Salaries and wages	2425771	***	-	*43931	*52319	*12912	124617	66862	121163	48590	128369	***	***
51 Repairs	154659	***	-	*6894	*2611	*1300	7815	*2380	15891	*3674	14258	***	***
52 Bad debts	94869	***	-	-	*848	*699	5270	1404	5423	*700	4135	***	***
53 Rent paid on business property	240442	***	-	*8001	*17066	*9974	22475	*4723	15771	*2849	14819	***	***
54 Taxes paid	659897	***	-	*7021	*16452	*18809	80873	37454	62778	30676	46942	***	***
55 Interest paid	1028250	***	-	*4588	*6879	*5357	33267	*8335	20902	26229	34660	***	***
56 Contributions or gifts	30038	***	-	-	*86	*13	*255	*536	1198	*1015	498	***	***
57 Amortization	88842	***	-	-	-	-	*806	*153	2536	*2298	2340	***	***
58 Depreciation	895683	***	-	*15221	*9261	*18018	72444	44725	75326	43177	60958	***	***
59 Depletion	1649	***	-	-	-	-	-	-	-	5	-	***	***
60 Advertising	473206	***	-	*691	*389	*412	12644	8995	12443	22913	16571	***	***
61 Pension, prof sh, stock, annuity	180620	***	-	45	*551	*7287	23432	9747	17428	8655	16015	***	***
62 Employee benefit programs	628367	***	-	19	*5635	*12507	57588	26207	41365	19247	41672	***	***
63 Net loss, noncapital assets	6412	***	-	-	*5	*136	*1974	*18	*48	*38	443	***	***
64 Other deductions	4046929	***	-	*33736	*61955	*2295	168506	58120	139704	71283	128171	***	***
65 Total receipts less total deducts	3967601	***	-	*5478	*20660	*58429	196808	117657	229844	96362	173868	***	***
66 Constructive taxable income from related foreign corporations	508437	***	-	-	-	-	-	-	-	*1169	23	***	***
67 Net income, total	4472174	***	-	*5478	*20660	*58429	196647	117563	227983	97532	172816	***	***
68 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	45170	***	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	534373	***	-	*2416	*16869	*49380	117672	*51155	108329	*42468	28201	***	***
71 Statutory special deductions, total	190721	***	-	-	*1436	13	*8107	*1885	*13200	*1153	10514	***	***
72 Net operating loss deduction	85499	***	-	-	*1436	13	*8107	*7	*12600	*586	8652	***	***
73 Dividends received deduction	105222	***	-	-	-	-	-	*1879	*600	*567	1862	***	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	3745353	***	-	*1335	*2354	*9035	70868	*64523	106454	*53911	134101	***	***
76 Total income tax before credits	1302402	***	-	*200	*353	*1971	22954	*22028	36124	*18448	46311	***	***
77 Income tax	1303198	***	-	*200	*353	*1971	22789	*22028	36183	*18333	46119	***	***
78 Personal holding company tax	-	***	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	-	***	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	*1809	***	-	-	-	-	-	-	*531	*115	192	***	***
81 Foreign tax credit	441974	***	-	-	-	-	-	*12	*24	-	459	***	***
82 U.S. Possessions tax credit	711	***	-	-	-	-	-	-	711	-	-	***	***
83 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	-	-	***	***
84 General business credit	10114	***	-	5	-	-	-	-	*231	*199	205	***	***
85 Prior year minimum tax credit	*2420	***	-	-	-	-	-	*57	*193	*318	29	***	***
86 Total income tax after credits	847183	***	-	*195	*353	*1971	22954	*21958	34964	*17931	45618	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Plumbing and heating, except electric and warm air

MINOR INDUSTRY 3430
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	940	-	*395	*152	*148	-	*130	*54	*30	***	***	3	***
2 Total assets	11227072	-	*7766	*21921	*59657	-	*176355	*357640	*460483	***	***	516628	***
3 Cash	182301	-	*2620	*4999	*11345	-	*55333	*29686	*24223	***	***	7721	***
4 Notes and accounts receivable	2402265	-	-	*970	*12809	-	*62503	*116701	*104906	***	***	156825	***
5 Less: Allowance for bad debts	38004	-	-	-	-	-	*1201	*1302	*479	***	***	5508	***
6 Inventories	1550895	-	-	*10105	*14329	-	*36405	*155692	*142116	***	***	106899	***
7 U.S. govt. obligations, total	*1940	-	-	-	-	-	-	-	-	***	***	-	***
8 Tax-exempt securities	*2	-	-	-	-	-	-	-	-	***	***	-	***
9 Other current assets	285682	-	-	-	*1055	-	*2024	*12611	*16869	***	***	77520	***
10 Loans to stockholders	*23035	-	-	-	*9902	-	-	*6790	*6044	***	***	-	***
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	***	***	-	***
12 Other investments	3128032	-	-	-	*1984	-	-	*134	*33115	***	***	52810	***
13 Depreciable assets	4097463	-	*4547	*24119	*25175	-	*75281	*114329	*259169	***	***	225606	***
14 Less: Accumulated depreciation	2148918	-	*1892	*18283	*17178	-	*60829	*85098	*154698	***	***	108746	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	***	-	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	***	-	***
17 Land	129843	-	-	-	-	-	-	*2812	*14234	***	***	5147	***
18 Intangible assets (Amortizable)	1360529	-	-	9	*257	-	*5094	*467	*20179	***	***	40386	***
19 Less: Accumulated amortization	221937	-	-	-	*47	-	-	*125	*10726	***	***	5714	***
20 Other assets	473944	-	*2491	2	*26	-	*1744	*4944	*5533	***	***	-36317	***
21 Total liabilities	11227072	-	*7766	*21921	*59657	-	*176355	*357640	*460483	***	***	516628	***
22 Accounts payable	1356768	-	-	*4117	*2886	-	*29600	*90972	*58934	***	***	38137	***
23 Mort, notes, and bonds under 1 yr	423326	-	-	*4406	*14019	-	*7426	*92218	*70228	***	***	23009	***
24 Other current liabilities	1170086	-	*2447	*1258	*5599	-	*486737	*16476	*19313	***	***	57382	***
25 Loans from stockholders	106917	-	-	*24479	*2724	-	*12253	*38712	*17231	***	***	-	***
26 Mort, notes, bonds, 1 yr or more	665181	-	-	49	*807	-	*1161	*2245	*118268	***	***	60979	***
27 Other liabilities	1631879	-	-	-	*-0	-	*987	*2059	*10331	***	***	18691	***
28 Net worth	5872914	-	*5319	*-12387	*33622	-	*-361809	*114958	*166179	***	***	318431	***
29 Capital stock	649023	-	*198	*38	*156	-	*8908	*51314	*21532	***	***	4723	***
30 Paid-in or capital surplus	2219317	-	-	-	-	-	*360774	*42060	*72705	***	***	22378	***
31 Retained earnings, appropriated	8988	-	-	-	-	-	-	-	-	***	***	-	***
32 Retained earnings-unappropriated	2980269	-	-	*-12424	*33465	-	*-792558	*-23267	*46828	***	***	312053	***
33 Retained earnings ($ Corp)	*229875	-	*5122	-	-	-	*66166	*58597	*25117	***	***	-	***
34 Less: Cost of treasury stock	214558	-	-	-	-	-	*5100	*13747	*4	***	***	20723	***
35 Total receipts	12116691	-	*51772	*243079	*130878	-	*438031	*815553	*738925	***	***	871359	***
36 Business receipts	11805037	-	*51503	*241647	*119523	-	*429702	*790620	*729658	***	***	841186	***
37 Interest	142016	-	-	*15	*916	-	*1396	*749	*5737	***	***	8427	***
38 Interest on govt. obligations	*1156	-	-	-	-	-	-	-	-	***	***	887	***
39 Rents	4816	-	-	-	*381	-	-	-	*365	***	***	1645	***
40 Royalties	7139	-	-	-	-	-	-	-	-	***	***	3224	***
41 Net S-T cap gain less net LT loss	*452	-	-	-	-	-	-	-	-	***	***	11	***
42 Net L-T cap gain less net ST loss	13824	-	-	-	*7530	-	-	-	*731	***	***	360	***
43 Net gain, noncapital assets	9531	-	-	-	*2163	-	*204	-	*173	***	***	-	***
44 Dividends, domestic corporations	7241	-	-	-	-	-	-	-	*7	***	***	92	***
45 Dividends, foreign corporations	*22624	-	-	-	-	-	-	-	-	***	***	1148	***
46 Other receipts	102855	-	*269	*1416	*365	-	*6729	*24184	*2254	***	***	14377	***
47 Total deductions	11152495	-	*41943	*237088	*122160	-	*402548	*790647	*691102	***	***	808394	***
48 Cost of goods	7643078	-	*28938	*203276	*46837	-	*274953	*561995	*510314	***	***	529450	***
49 Compensation of officers	136899	-	*1937	*1484	*15871	-	*33705	*19846	*15981	***	***	4681	***
50 Salaries and wages	795925	-	*4288	*7556	*16440	-	*22453	*75900	*35607	***	***	64301	***
51 Repairs	73470	-	-	*1228	*617	-	*1209	*800	*1201	***	***	9326	***
52 Bad debts	23878	-	-	*151	*69	-	*1487	*4153	*1300	***	***	3567	***
53 Rent paid on business property	90395	-	-	*8305	*5961	-	*9419	*7558	*2780	***	***	7900	***
54 Taxes paid	256605	-	*729	*1506	*6149	-	*7375	*11466	*16494	***	***	16815	***
55 Interest paid	218695	-	*18	*1839	*1561	-	*1210	*14630	*14046	***	***	9630	***
56 Contributions or gifts	7337	-	-	*183	-	-	*8	*24	*181	***	***	311	***
57 Amortization	13458	-	-	-	*14	-	-	-	*1815	***	***	2186	***
58 Depreciation	283527	-	*198	*4458	*2652	-	*4285	*7129	*21309	***	***	17930	***
59 Depletion	17	-	-	-	-	-	-	-	-	***	***	-	***
60 Advertising	273760	-	*28	*348	*3269	-	*990	*8560	*8181	***	***	18911	***
61 Pension, prof sh, stock, annuity	75193	-	-	-	*5921	-	*3459	*146	*2128	***	***	4717	***
62 Employee benefit programs	200621	-	*578	*157	*1595	-	*2502	*4631	*10155	***	***	22691	***
63 Net loss, noncapital assets	1750	-	-	-	-	-	-	*39	*219	***	***	292	***
64 Other deductions	1057888	-	*5231	*6596	*15205	-	*39492	*73772	*49391	***	***	95687	***
65 Total receipts less total deducts	964196	-	*9829	*5991	*8718	-	*35484	*24905	*47823	***	***	62965	***
66 Constructive taxable income from related foreign corporations	*9133	-	-	-	-	-	-	-	*74	***	***	2	***
67 Net income, total	972172	-	*9829	*5991	*8718	-	*35484	*24905	*47897	***	***	62080	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	***	-	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	***	***	-	***
70 Net income, Form 1120S	*79145	-	*9829	-	-	-	*25655	*9453	*17210	***	***	-	***
71 Statutory special deductions, total	33826	-	-	-	*384	-	*4845	*4148	*8901	***	***	1199	***
72 Net operating loss deduction	*20528	-	-	-	*384	-	*4845	*4148	*8895	***	***	-	***
73 Dividends received deduction	13297	-	-	-	-	-	-	-	*5	***	***	1199	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	***
75 Income subject to tax	859202	-	-	*5991	*8335	-	*4984	*11304	*21786	***	***	60881	***
76 Total income tax before credits	297167	-	-	*899	*1720	-	*1586	*3805	*7581	***	***	21190	***
77 Income tax	296918	-	-	*899	*1720	-	*1586	*3805	*7326	***	***	21190	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	-	***
80 Alternative minimum tax	*572	-	-	-	-	-	-	-	*255	***	***	-	***
81 Foreign tax credit	7431	-	-	-	-	-	-	-	-	***	***	20	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	-	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	-	***
84 General business credit	1639	-	-	4	*512	-	-	-	*7	***	***	340	***
85 Prior year minimum tax credit	217	-	-	-	-	-	-	-	-	***	***	-	***
86 Total income tax after credits	287879	-	-	*895	*1209	-	*1586	*3805	*7574	***	***	20830	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3440
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6706	*492	*847	*501	1454	1143	1595	424	133	56	24	30	7
2 Total assets	30098265	-	*29053	*85554	535794	846600	3541878	2958052	1913442	1939813	1700090	4814992	11732997
3 Cash	1934345	-	*2481	*19479	108164	110759	485252	316373	169179	132076	93177	407283	90121
4 Notes and accounts receivable	8095047	-	*8528	*35017	154286	313635	1156554	931377	625006	549659	399217	1146690	2775078
5 Less: Allowance for bad debts	133347	-	-	*3544	*95	*1652	10117	26327	8892	7118	9418	33763	32421
6 Inventories	4101218	-	*2476	*10216	91810	134200	758560	429159	354577	423426	312246	729222	855326
7 U.S. govt. obligations, total	68668	-	-	-	-	-	*19929	*2596	*7300	*21147	9840	7857	-
8 Tax-exempt securities	*37933	-	-	-	*5368	-	*773	*4373	*3434	*6216	17298	471	-
9 Other current assets	1476686	-	-	*704	5294	40853	93577	174927	106951	85387	99051	268192	601750
10 Loans to stockholders	85559	-	-	*3338	*26198	*14866	21906	*9467	*5232	*3548	-	1004	-
11 Mortgage and real estate loans	37661	-	-	-	*7890	*7624	*2019	*3881	*3718	*12529	-	-	-
12 Other investments	3755660	-	-	-	*8162	*23371	69750	229688	60127	110893	115962	639411	2498297
13 Depreciable assets	14043947	-	*44786	*34301	441036	577687	2188105	1730141	1084108	1020612	970025	2081540	3871606
14 Less: Accumulated depreciation	7258916	-	*30382	*21361	326509	407008	1366646	1019341	568656	556722	511607	940590	1510096
15 Depletable assets	*188	-	-	-	-	-	-	-	-	*33	-	-	155
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	447329	-	*225	-	*7188	*28102	88914	63752	32254	31592	39501	87450	68351
18 Intangible assets (Amortizable)	969960	-	*78	*8363	*572	*11224	24788	56341	12266	77746	92770	337718	348095
19 Less: Accumulated amortization	128473	-	*74	*960	*263	*7226	10050	33835	909	23184	9564	34204	8202
20 Other assets	2564799	-	*936	*1	*6693	*164	18563	85481	27746	51973	81593	116711	2174937
21 Total liabilities	30098265	-	*29053	*85554	535794	846600	3541878	2958052	1913442	1939813	1700090	4814992	11732997
22 Accounts payable	4832314	-	*3418	*7287	98063	116866	559593	414638	312548	262967	173198	549042	2334694
23 Mort, notes, and bonds under 1 yr	1464516	-	-	-	*42433	87689	279599	203768	187736	164930	122596	170041	205725
24 Other current liabilities	2708372	-	*4564	*7684	17032	40957	261498	320462	236070	173337	197353	416151	1033263
25 Loans from stockholders	957782	-	*9708	*12566	*17101	*6407	110697	*66615	*28534	*7701	13831	1632	682990
26 Mort, notes, bonds, 1 yr or more	4069987	-	*3535	*12523	46174	156029	394382	341418	266104	383523	384239	1295288	786772
27 Other liabilities	3244515	-	-	-	*37124	*3480	30273	108645	-105111	71783	42196	147420	2908705
28 Net worth	12820780	-	*7829	*45495	277867	435171	1905834	1502507	987562	875572	766677	2235418	3780848
29 Capital stock	838265	-	*321	*421	29641	44450	134356	115268	52890	141161	58476	178058	83221
30 Paid-in or capital surplus	3881161	-	*15441	*7091	*28926	*21013	167124	107929	99552	221735	120325	643360	2448667
31 Retained earnings, appropriated	*39649	-	-	-	-	-	-	*2348	*27	-	37099	175	-
32 Retained earnings-unappropriated	5573598	-	*-5380	*37982	168317	381808	914022	635535	449125	382847	342739	969298	1297304
33 Retained earnings (S Corp)	3070605	-	*-2554	-	*61331	*132099	753057	694959	388091	*248061	235208	560353	-
34 Less: Cost of treasury stock	582498	-	-	-	*10348	*144199	62726	53531	*2123	118232	27170	115825	48344
35 Total receipts	44614631	*240722	*206281	*230379	1623543	2076797	8575960	6402573	3922012	3421127	3125126	6254718	8535392
36 Business receipts	43653682	*239078	*206281	*229832	1585837	2060431	8493085	6255414	3876780	3389297	3036872	6052034	8228740
37 Interest	136343	*540	-	*508	6330	1277	9663	11700	4139	8528	8173	50203	35282
38 Interest on govt. obligations	11839	-	-	-	-	-	*94	*515	*259	*179	1605	9186	1
39 Rents	78508	*9	-	-0	*1618	*1988	*9767	*815	*11297	*3220	34543	11344	3907
40 Royalties	25621	133	-	-	-	-	-	*34	-	*200	713	1584	22957
41 Net S-T cap gain less net LT loss	4358	-	-	-	-	*308	-	*1283	-	*242	72	1	2451
42 Net L-T cap gain less net ST loss	154835	-	-	-	*636	*1610	*13412	*54913	*409	*2932	17532	1690	61700
43 Net gain, noncapital assets	108591	32	-	-	*74	*6072	17532	52974	1287	5707	301	4354	20258
44 Dividends, domestic corporations	26885	-	-	-	-	*651	*618	*754	*134	*193	1103	9526	13906
45 Dividends, foreign corporations	19474	*53	-	-	-	-	-	-	*245	*1501	90	4962	12622
46 Other receipts	394495	*876	-	*40	29046	4458	31789	24170	27462	9128	24124	109832	133570
47 Total deductions	41426352	*203221	*193232	*213459	1562979	1954629	8027658	5936813	3673516	3220868	2911875	5758742	7769360
48 Cost of goods	31729872	*163643	*109859	*137911	1075473	1369633	6034307	4556474	2900596	2464001	2331604	4381846	6204526
49 Compensation of officers	1100492	*1654	*19568	*10978	97122	93444	332669	258447	90533	62203	41603	52893	39380
50 Salaries and wages	2517009	*9750	*2349	-	120277	158669	538853	346475	188779	213112	180356	446726	311663
51 Repairs	160714	*334	*2226	*499	10420	9358	41012	22581	10401	11130	14156	27315	11283
52 Bad debts	91856	7	-	*4333	*3862	10280	18442	13565	5303	8339	7002	13848	6874
53 Rent paid on business property	282816	*1871	*13168	*12678	29909	31073	52267	36575	14068	18222	15110	33624	24251
54 Taxes paid	886903	*6502	*8088	*13592	40884	48252	202287	122716	95191	64532	52415	104927	127518
55 Interest paid	557935	*1530	*158	*1947	10338	18184	71386	59207	42450	45223	46636	118900	141975
56 Contributions or gifts	18638	*70	*6	-0	*884	735	2951	1664	2108	1230	1263	1040	6688
57 Amortization	31067	*59	*11	*562	*52	*181	3937	1189	-3300	3270	7130	7566	10410
58 Depreciation	1077409	*6491	*1903	*7639	38251	36341	150873	126829	80633	66748	66712	128466	366522
59 Depletion	*12184	-	-	-	-	-	-	-	-	*7	23	12155	-
60 Advertising	242921	*268	*1684	*487	6710	4555	36809	22998	30972	18594	14571	38699	66572
61 Pension, prof sh, stock, annuity	209506	*377	-	*75	*1184	*4553	31023	31374	15430	11527	13210	27625	73128
62 Employee benefit programs	527810	*1801	*4076	*268	28575	23196	94842	59804	59196	44384	32861	96367	82439
63 Net loss, noncapital assets	11859	*66	-	-	-	*74	*690	*2511	1553	*3057	274	2955	680
64 Other deductions	1967363	*8799	*30137	*22489	99039	146101	415310	274405	139603	185290	86949	263788	295453
65 Total receipts less total deducts	3188279	*37500	*13050	*16920	60564	122168	548302	465760	248497	200259	213251	495976	766033
66 Constructive taxable income from related foreign corporations	*2910	-	-	-	-	-	-	*41	-	*549	38	-	2282
67 Net income, total	3179350	*37500	*13050	*16920	60564	122168	548208	465286	248237	200629	211684	486790	768314
68 Net income, Form 1120-A	*875	-	-	*875	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1049248	*14555	*8034	-	*15680	*73259	317927	248658	125577	*69735	54799	121024	-
71 Statutory special deductions, total	239917	*53	*5016	*1394	*21267	*3505	37530	54052	*7069	*18189	14754	47130	29958
72 Net operating loss deduction	203466	-	*5016	*1394	*21267	*3049	37097	*53524	*6730	*17330	13815	32669	11573
73 Dividends received deduction	36451	*53	-	-	-	*456	*433	*528	*339	*858	938	14460	18385
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	1890185	*22892	-	*15526	23616	45404	192750	162576	115591	112705	142131	318637	738356
76 Total income tax before credits	638525	*7587	-	*2616	3985	10184	61060	56123	38952	39199	48285	111023	259512
77 Income tax	634763	*7587	-	*2616	3985	9981	60681	55185	39301	38378	48796	109847	258407
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	3693	-	-	-	-	*203	*379	*938	*378	*494	225	1075	-
81 Foreign tax credit	6218	-	-	-	-	-	-	*7	-	*462	711	546	4491
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	38	-	-	-	-	-	-	-	-	-	-	13	26
84 General business credit	9770	74	-	3	5	*143	34	*223	*63	*124	681	1418	7002
85 Prior year minimum tax credit	9103	-	-	-	-	*135	*14	*235	*543	*154	-0	3307	4714
86 Total income tax after credits	613395	*7513	-	*2613	3980	9906	61013	55658	38346	38459	46892	105739	243278

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Metal forgings and stampings

MINOR INDUSTRY 3460
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2954	***	*882	*342	*71	*400	794	172	131	***	29	***	***
2 Total assets	12675565	***	*50026	*45396	*22226	*273403	1797200	1202294	1999179	***	1954297	***	***
3 Cash	924195	***	*12822	*13155	*2787	*27275	156928	146523	205172	***	123863	***	***
4 Notes and accounts receivable	2995984	***	*8887	*2594	*9640	*111480	512860	311887	468829	***	453219	***	***
5 Less: Allowance for bad debts	24718	***	-	-	-	*798	*2582	3224	2729	***	3690	***	***
6 Inventories	2380846	***	*8501	*417	*1453	*42818	366849	272649	341496	***	365196	***	***
7 U.S. govt. obligations, total	*81064	***	-	-	-	-	-	*60569	*5218	***	-	***	***
8 Tax-exempt securities	*9190	***	-	-	-	-	-	-	*6181	***	-	***	***
9 Other current assets	431187	***	*2413	*6044	*1965	*7198	46536	14892	30134	***	60527	***	***
10 Loans to stockholders	75048	***	-	*15514	-	*2583	*11321	*4114	*26737	***	1621	***	***
11 Mortgage and real estate loans	*23688	***	-	-	-	-	*6372	*4814	*12009	***	-	***	***
12 Other investments	754682	***	-	*4794	-	-	37851	13964	162298	***	141014	***	***
13 Depreciable assets	9434684	***	*41633	*29097	*9915	*350165	1748807	883107	1628246	***	1401719	***	***
14 Less: Accumulated depreciation	5292915	***	*24871	*26218	*4244	*273191	1129491	538838	955132	***	701945	***	***
15 Depletable assets	*805	***	-	-	-	-	-	-	-	***	-	***	***
16 Less: Accumulated depletion	*805	***	-	-	-	-	-	-	-	***	-	***	***
17 Land	129599	***	-	-	-	*5192	26160	*2764	21941	***	15257	***	***
18 Intangible assets (Amortizable)	471297	***	*15973	-	-	*5733	*8953	*17552	18936	***	44915	***	***
19 Less: Accumulated amortization	68432	***	*15846	-	-	*5677	*4905	*7638	*2999	***	6292	***	***
20 Other assets	350167	***	*514	-	*710	*625	11541	*19159	32842	***	58892	***	***
21 Total liabilities	12675565	***	*50026	*45396	*22226	*273403	1797200	1202294	1999179	***	1954297	***	***
22 Accounts payable	1687096	***	-	*522	*2737	*33582	285878	183200	274424	***	243690	***	***
23 Mort, notes, and bonds under 1 yr	911293	***	*538	-	*571	*22836	215033	85261	178089	***	160887	***	***
24 Other current liabilities	1167000	***	*6457	*30	*322	*28353	132176	87658	113964	***	203692	***	***
25 Loans from stockholders	165353	***	*140	-	-	*6561	56895	*46610	42317	***	2597	***	***
26 Mort, notes, bonds, 1 yr or more	2524553	***	*1148	-	*894	*72810	306192	153458	224251	***	380707	***	***
27 Other liabilities	595751	***	*-0	-	-	*360	32083	*7062	44900	***	150965	***	***
28 Net worth	5624518	***	*41742	*44843	*17702	*108900	768943	639044	1121235	***	811759	***	***
29 Capital stock	346070	***	*5173	*3954	*156	*7617	74546	14513	50636	***	81804	***	***
30 Paid-in or capital surplus	1056493	***	-	*533	-	*11389	16011	15677	151683	***	141846	***	***
31 Retained earnings, appropriated	1104	***	-	-	-	-	-	-	-	***	857	***	***
32 Retained earnings-unappropriated	2368867	***	*26703	*40357	*17545	*114961	409659	*104047	288176	***	441048	***	***
33 Retained earnings (S Corp)	2142212	***	*9866	-	-	*-12126	310349	575181	664761	***	216566	***	***
34 Less: Cost of treasury stock	290227	***	-	-	-	*12942	*41622	*70374	*34021	***	70361	***	***
35 Total receipts	23125141	***	*239113	*18081	*61050	*665679	4287104	2770075	3661704	***	3121879	***	***
36 Business receipts	22712081	***	*238924	*16128	*60954	*661469	4266919	2719305	3619167	***	3030651	***	***
37 Interest	67942	***	*188	*1548	*48	*722	2742	*1542	4297	***	10419	***	***
38 Interest on govt. obligations	2608	***	-	*369	-	-	*347	43	*731	***	7	***	***
39 Rents	2093	***	-	-	-	-	*473	*31	*62	***	68	***	***
40 Royalties	13356	***	-	-	-	-	*1	-	-	***	6790	***	***
41 Net S-T cap gain less net LT loss	*1038	***	-	-	-	-	*9	-	*227	***	802	***	***
42 Net L-T cap gain less net ST loss	23557	***	-	*3	-	*1026	*186	*16	*3901	***	15696	***	***
43 Net gain, noncapital assets	22001	***	-	-	-	*2130	*954	5138	*516	***	6606	***	***
44 Dividends, domestic corporations	2872	***	-	*18	-	-	*30	-	*1665	***	652	***	***
45 Dividends, foreign corporations	8829	***	-	-	-	-	-	-	*44	***	2494	***	***
46 Other receipts	268764	***	-	*16	*48	*331	15443	44000	31094	***	47693	***	***
47 Total deductions	21440278	***	*224971	*13470	*59996	*608110	4009974	2541407	3336296	***	2833201	***	***
48 Cost of goods	16466341	***	*157310	*5950	*39838	*386807	3006592	1948834	2575828	***	2185326	***	***
49 Compensation of officers	596376	***	*17342	-	*7132	*52358	181188	128773	81613	***	46687	***	***
50 Salaries and wages	983297	***	*7220	-	*1810	*26990	202715	125772	171287	***	122384	***	***
51 Repairs	98210	***	*1405	*381	-	*2044	19870	15623	9081	***	5491	***	***
52 Bad debts	35602	***	-	-	-	*2087	6596	2617	1476	***	18397	***	***
53 Rent paid on business property	142276	***	*4727	*1749	*4683	*15222	33007	23961	21858	***	16277	***	***
54 Taxes paid	502864	***	*7079	*1403	*1989	*21658	108686	57396	85957	***	60354	***	***
55 Interest paid	335808	***	*132	-	*202	*9690	58441	21429	39043	***	49821	***	***
56 Contributions or gifts	7339	***	*176	-	-	*96	715	*631	809	***	1519	***	***
57 Amortization	24525	***	*25	-	-	*402	*1456	1055	8620	***	4265	***	***
58 Depreciation	702409	***	*8596	*513	*1268	*22121	125447	58064	129909	***	103780	***	***
59 Depletion	*13	***	-	-	-	-	-	-	*13	***	-	***	***
60 Advertising	47775	***	*382	-	*919	*1539	10688	4420	8086	***	4793	***	***
61 Pension, prof sh, stock, annuity	162839	***	-	-	-	*10816	17867	16973	23713	***	30784	***	***
62 Employee benefit programs	374495	***	*3452	*589	*111	*7432	54186	35000	52336	***	62042	***	***
63 Net loss, noncapital assets	5493	***	-	-	-	-	*1140	*142	1819	***	91	***	***
64 Other deductions	954616	***	*17125	*2884	*2044	*48847	181380	100718	124846	***	121190	***	***
65 Total receipts less total deducts	1684863	***	*14142	*4612	*1054	*57569	277129	228667	325408	***	288678	***	***
66 Constructive taxable income from related foreign corporations	*3356	***	-	-	-	-	-	-	-	***	-	***	***
67 Net income, total	1685611	***	*14142	*4243	*1054	*57569	276782	228624	324678	***	288672	***	***
68 Net income, Form 1120-A	*2451	***	*2451	-	-	-	-	-	-	***	-	***	***
69 Net income, Form 1120-F	-	***	-	-	-	-	-	-	-	***	-	***	***
70 Net income, Form 1120S	875557	***	*8567	-	-	*32644	183472	203395	221076	***	112328	***	***
71 Statutory special deductions, total	111227	***	-	*12	-	*3203	*2643	-	*3777	***	32499	***	***
72 Net operating loss deduction	104153	***	-	-	-	*3203	*2622	-	*2567	***	29617	***	***
73 Dividends received deduction	7074	***	-	*12	-	-	*21	-	*1209	***	2882	***	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	-	***	***
75 Income subject to tax	706771	***	*5575	*4231	*1054	*21722	90667	*27174	103578	***	143845	***	***
76 Total income tax before credits	243190	***	*836	*635	*158	*6037	28503	*9193	35352	***	49962	***	***
77 Income tax	234689	***	*836	*635	*158	*5878	28503	*9193	35258	***	47939	***	***
78 Personal holding company tax	*263	***	-	-	-	-	-	-	-	***	-	***	***
79 Recapture taxes	-	***	-	-	-	-	-	-	-	***	-	***	***
80 Alternative minimum tax	8488	***	-	-	-	*159	-	-	*95	***	2309	***	***
81 Foreign tax credit	*5112	***	-	-	-	-	-	-	-	***	203	***	***
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	***	-	***	***
83 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	***	-	***	***
84 General business credit	2846	***	-	-	-	*53	-	*471	*100	***	1323	***	***
85 Prior year minimum tax credit	8033	***	-	-	-	-	*488	*603	*959	***	4631	***	***
86 Total income tax after credits	227199	***	*836	*635	*158	*5984	28015	*8119	34293	***	43805	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3470
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	2460	-	*727	*333	*535	*261	466	*71	47	*14	5	**	-
2 Total assets	3628733	-	*29130	*74456	*194089	*160969	1036829	*452380	675502	*577379	427997	**	-
3 Cash	402329	-	*7313	*11880	*39234	*49060	150531	*26661	63988	*11424	42239	**	-
4 Notes and accounts receivable	873317	-	*3045	*42998	*37753	*43616	312423	*143133	141570	*115706	33074	**	-
5 Less: Allowance for bad debts	8003	-	-	-	*322	*36	*1001	*1336	2227	*1942	1140	-	-
6 Inventories	343573	-	*682	*673	*15518	*10275	41657	*33059	75931	*140204	25575	**	-
7 U.S. govt. obligations, total	*27835	-	-	-	*101	-	-	-	-	*27734	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	159871	-	-	-	*1550	*3637	79562	*13378	14466	*12902	34376	**	-
10 Loans to stockholders	19931	-	*1785	-	*512	*60	*11078	*340	*1701	2479	1976	**	-
11 Mortgage and real estate loans	*779	-	-	-	*779	-	-	-	-	-	-	-	-
12 Other investments	300354	-	-	-	*14784	*960	25561	*27262	81395	*14260	136130	**	-
13 Depreciable assets	3179762	-	*56125	*78745	*262222	*123507	947247	*578829	472194	*426811	234082	**	-
14 Less: Accumulated depreciation	1924798	-	*40312	*61614	*182572	*92442	572987	*386368	247523	*244769	96212	**	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	78801	-	-	*581	*1247	*580	24107	*16721	12893	*15808	6864	**	-
18 Intangible assets (Amortizable)	120787	-	*69	-	*116	*11225	*13238	*1022	*27673	*56648	10795	**	-
19 Less: Accumulated amortization	10705	-	*55	-	*97	-	*865	*749	*6242	*2233	465	**	-
20 Other assets	64899	-	*478	*1193	*3263	*10528	6278	*428	39682	*2346	702	**	-
21 Total liabilities	3628733	-	*29130	*74456	*194089	*160969	1036829	*452380	675502	*577379	427997	**	-
22 Accounts payable	392534	-	*5471	*17806	*21812	*7897	111856	*48779	78778	*63632	36502	**	-
23 Mort, notes, and bonds under 1 yr	315690	-	*2470	*11920	*2040	*1433	93661	*92902	37362	*64977	8924	**	-
24 Other current liabilities	298589	-	*329	*1439	*6696	*13786	68860	*30003	67858	*36975	72645	**	-
25 Loans from stockholders	139244	-	*3525	*2577	*36581	*601	*11271	*65566	*8547	2335	8241	**	-
26 Mort, notes, bonds, 1 yr or more	684905	-	*14083	-	*27133	*32633	198985	*40662	*110901	*137790	122717	**	-
27 Other liabilities	47556	-	-	*-0	-	*118	*4229	*8875	*21432	*10055	2848	-	-
28 Net worth	1750215	-	*3251	*40714	*99826	*104502	547968	*165592	350624	*261616	176121	**	-
29 Capital stock	138012	-	*215	*20827	*4135	*10932	14407	*7628	64527	*1899	13440	**	-
30 Paid-in or capital surplus	237987	-	-	-	*37168	*5822	13179	*5199	51814	*48081	76723	**	-
31 Retained earnings, appropriated	*391	-	-	-	-	-	-	-	-	*391	-	-	-
32 Retained earnings-unappropriated	718957	-	*-2104	*25262	*35795	*48757	251168	*114423	125962	*108800	10895	**	-
33 Retained earnings (S Corp)	780162	-	*5140	-	*24653	*39163	315299	*87743	*117604	*102445	88115	**	-
34 Less: Cost of treasury stock	125294	-	-	*5374	*1926	172	*46086	*49401	*9283	-	13053	**	-
35 Total receipts	7229391	-	*238890	*340950	*432909	*346376	2515679	*886749	1112848	*841368	513621	**	-
36 Business receipts	7105641	-	*238890	*340081	*432051	*342929	2496193	*875457	1078543	*837078	464418	**	-
37 Interest	9752	-	-	*70	*583	*334	*1759	*2076	*3151	*1529	250	**	-
38 Interest on govt. obligations	*1452	-	-	-	-	-	*1447	-	*5	-	-	-	-
39 Rents	4823	-	-	*800	-	*1349	*1720	-	*926	*29	-	-	-
40 Royalties	*4157	-	-	-	-	-	-	-	*2566	-	1590	**	-
41 Net S-T cap gain less net LT loss	*319	-	-	-	-	-	-	*297	*22	-	-	-	-
42 Net L-T cap gain less net ST loss	*25149	-	-	-	-	*591	5	*1	*20511	-	4042	**	-
43 Net gain, noncapital assets	42277	-	-	-	-	-	*409	*24	*2	*297	41545	**	-
44 Dividends, domestic corporations	*781	-	-	-	*206	-	*117	*5	*453	-	-	-	-
45 Dividends, foreign corporations	*2899	-	-	-	-	-	-0	-	*2899	-	-	-	-
46 Other receipts	32140	-	-	-	*69	*1174	14028	*8889	3769	*2436	1776	**	-
47 Total deductions	6550214	-	*206870	*328976	*398727	*293756	2258569	*826224	994831	*790587	451672	**	-
48 Cost of goods	4290934	-	*106387	*188515	*193693	*126366	1488534	*519681	719467	*609371	338918	**	-
49 Compensation of officers	305474	-	*16025	*24405	*26412	*40542	94335	*59885	28615	*12844	2410	**	-
50 Salaries and wages	543974	-	*6742	*30192	*67281	*44461	201989	*72626	70872	*37132	12677	**	-
51 Repairs	55981	-	*3563	*1509	*6927	*986	19615	*6786	2554	*9163	4878	**	-
52 Bad debts	10646	-	-	-	*413	*1818	2238	*3570	1415	*1046	145	**	-
53 Rent paid on business property	92456	-	*13507	*6656	*8768	*13856	34425	*6754	3671	*1681	3138	**	-
54 Taxes paid	264464	-	*7426	*39599	*22269	*18689	79194	*38378	29461	*18978	10470	**	-
55 Interest paid	77884	-	*1149	*590	*4205	*3025	21571	*15138	12596	*12429	7182	**	-
56 Contributions or gifts	1897	-	-	-	*20	*56	*372	*140	*877	*398	34	**	-
57 Amortization	10695	-	*14	-	*59	*971	*1603	*377	*2152	*1648	3871	**	-
58 Depreciation	210511	-	*4836	*2889	*14155	*5435	75860	*27992	36439	*23251	19655	**	-
59 Depletion	207	-	-	-	-	-	-	-	-	207	-	-	-
60 Advertising	17195	-	*688	*594	*292	*1392	7011	*1542	3907	*820	949	**	-
61 Pension, prof sh, stock, annuity	37784	-	-	*227	*1210	*3073	14430	*4790	8474	*4268	1312	**	-
62 Employee benefit programs	133057	-	*2304	*3958	*7935	*8874	42840	*24317	13995	*23482	5351	**	-
63 Net loss, noncapital assets	7322	-	-	-	-	-	*402	*11	*6561	6	342	-	-
64 Other deductions	489734	-	*44228	*29843	*45089	*24212	174150	*44237	53773	*33862	40341	**	-
65 Total receipts less total deducts	679176	-	*32020	*11974	*34181	*52620	257110	*60525	118016	*50781	61949	**	-
66 Constructive taxable income from related foreign corporations	*4188	-	-	-	-	-	-	-	*4188	-	-	-	-
67 Net income, total	681913	-	*32020	*11974	*34181	*52620	255663	*60525	122200	*50781	61949	**	-
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	401665	-	*21452	-	*21862	*41380	185298	*18283	*38387	*22266	52736	**	-
71 Statutory special deductions, total	68121	-	*10568	*11974	*5537	*3936	*1512	*3	*27630	*3866	3094	-	-
72 Net operating loss deduction	67300	-	*10568	*11974	*5393	*3936	*1430	-	*27039	*3866	3094	-	-
73 Dividends received deduction	*821	-	-	-	*144	-	*82	*3	*591	-	-	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	219989	-	-	-	*6782	*7304	68852	*42239	*56182	*24649	13980	**	-
76 Total income tax before credits	73022	-	-	-	*1176	*1336	22335	*14497	20359	*8420	4899	**	-
77 Income tax	71168	-	-	-	*1017	*1336	22145	*14355	*19102	*8381	4832	**	-
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	1834	-	-	-	*159	-	*170	*142	*1257	40	67	-	-
81 Foreign tax credit	*1716	-	-	-	-	-	-	-	*1578	-	139	**	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	*1063	-	-	-	-	-	*1036	*18	*9	-	-	-	-
85 Prior year minimum tax credit	*687	-	-	-	-	-	*373	-	-	*242	72	-	-
86 Total income tax after credits	69556	-	-	-	*1176	*1336	20926	*14479	18772	*8179	4688	**	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Ordnance and accessories except vehicles and guided missiles

MINOR INDUSTRY 3480
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	643	-	*415	*167	-	-	***	**	*8	**	***	**	3
2 Total assets	1707971	-	*4359	*30383	-	-	***	**	*221611	**	***	**	1003992
3 Cash	52919	-	*542	*5596	-	-	***	**	*19147	**	***	**	2220
4 Notes and accounts receivable	374701	-	-	*8516	-	-	***	**	*59334	**	***	**	211027
5 Less: Allowance for bad debts	*10619	-	-	-	-	-	***	**	80	**	***	**	6414
6 Inventories	357399	-	*1197	*12012	-	-	***	**	*37158	**	***	**	204624
7 U.S. govt. obligations, total	46134	-	-	-	-	-	***	-	514	**	***	**	-
8 Tax-exempt securities	-	-	-	-	-	-	***	-	-	-	***	-	-
9 Other current assets	54716	-	-	*576	-	-	***	-	*7933	**	***	**	35495
10 Loans to stockholders	*2019	-	-	-	-	-	***	-	-	-	***	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	***	-	-	-	***	-	-
12 Other investments	*44519	-	-	-	-	-	***	-	4944	**	***	**	29323
13 Depreciable assets	1112719	-	*3470	*19083	-	-	***	**	*199578	**	***	**	609703
14 Less: Accumulated depreciation	538695	-	*985	*17547	-	-	***	**	*113429	**	***	**	254405
15 Depletable assets	-	-	-	-	-	-	***	-	-	-	***	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	***	-	-	-	***	-	-
17 Land	21062	-	-	-	-	-	***	**	*2783	**	***	**	7306
18 Intangible assets (Amortizable)	*189711	-	*207	*316	-	-	***	-	-	-	***	**	178092
19 Less: Accumulated amortization	*43675	-	*73	*316	-	-	***	-	-	-	***	**	39586
20 Other assets	45062	-	-	*2147	-	-	***	**	*3730	**	***	**	26608
21 Total liabilities	1707971	-	*4359	*30383	-	-	***	**	*221611	**	***	**	1003992
22 Accounts payable	148329	-	-	*3677	-	-	***	**	*25792	**	***	**	71257
23 Mort, notes, and bonds under 1 yr	63486	-	-	*594	-	-	***	**	*5601	**	***	-	42385
24 Other current liabilities	163223	-	-	*872	-	-	***	**	*15034	**	***	**	101566
25 Loans from stockholders	*3183	-	-	-	-	-	***	-	2899	**	***	-	-
26 Mort, notes, bonds, 1 yr or more	382626	-	-	*977	-	-	***	-	*37415	**	***	-	279235
27 Other liabilities	*108303	-	-	-	-	-	***	-	*6010	**	***	**	79522
28 Net worth	838822	-	*4359	*24262	-	-	***	**	*128861	**	***	**	430027
29 Capital stock	45107	-	-	*382	-	-	***	**	*274	**	***	**	7340
30 Paid-in or capital surplus	421608	-	*4316	-	-	-	***	**	*16576	**	***	**	233467
31 Retained earnings, appropriated	-	-	-	-	-	-	***	-	-	-	***	-	-
32 Retained earnings-unappropriated	282761	-	-	*23880	-	-	***	**	*25745	**	***	**	191385
33 Retained earnings (S Corp)	*93173	-	*43	-	-	-	***	-	*86589	**	***	-	-
34 Less: Cost of treasury stock	*3827	-	-	-	-	-	***	-	323	**	***	-	2164
35 Total receipts	2314842	-	*3890	*86896	-	-	***	**	*461703	**	***	**	1094418
36 Business receipts	2289739	-	*3890	*86896	-	-	***	**	*460580	**	***	**	1077897
37 Interest	*3883	-	-	-	-	-	***	-	*93	**	***	**	843
38 Interest on govt. obligations	*284	-	-	-	-	-	***	-	*-0	-	***	-	-
39 Rents	215	-	-	-	-	-	***	-	58	**	***	**	6
40 Royalties	*2637	-	-	-	-	-	***	-	-	-	***	**	2357
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	***	-	-	-	***	-	-
42 Net L-T cap gain less net ST loss	4770	-	-	-	-	-	***	-	-	-	***	**	4685
43 Net gain, noncapital assets	342	-	-	-	-	-	***	-	-	-	***	**	-
44 Dividends, domestic corporations	-	-	-	-	-	-	***	-	-	-	***	-	-
45 Dividends, foreign corporations	2833	-	-	-	-	-	***	-	-	-	***	-	-
46 Other receipts	10139	-	-	-	-	-	***	-	*971	**	***	**	8630
47 Total deductions	2137633	-	*3741	*81770	-	-	***	**	*426492	**	***	**	1038469
48 Cost of goods	1570271	-	*377	*42781	-	-	***	**	*355276	**	***	**	724019
49 Compensation of officers	30860	-	-	*8421	-	-	***	-	*6763	**	***	**	6792
50 Salaries and wages	145004	-	-	*10927	-	-	***	**	*11974	**	***	**	92100
51 Repairs	14724	-	-	*307	-	-	***	**	*454	**	***	**	13523
52 Bad debts	*3269	-	-	-	-	-	***	-	299	**	***	**	2405
53 Rent paid on business property	9766	-	-	*1400	-	-	***	**	*708	**	***	**	5526
54 Taxes paid	55630	-	*173	*10778	-	-	***	**	*9322	**	***	**	19191
55 Interest paid	40021	-	-	*180	-	-	***	**	*4220	**	***	**	28571
56 Contributions or gifts	*454	-	-	*4	-	-	***	-	13	**	***	**	192
57 Amortization	*6589	-	*41	-	-	-	***	**	-	-	***	**	5232
58 Depreciation	87403	-	*764	*1001	-	-	***	**	*14799	**	***	**	50667
59 Depletion	-	-	-	-	-	-	***	-	-	-	***	-	-
60 Advertising	*36788	-	-	*209	-	-	***	-	304	**	***	**	27309
61 Pension, prof sh, stock, annuity	*9375	-	-	-	-	-	***	-	*600	**	***	**	7521
62 Employee benefit programs	59870	-	-	-	-	-	***	**	*6866	**	***	**	51435
63 Net loss, noncapital assets	*1273	-	-	-	-	-	***	-	*6	**	***	-	1071
64 Other deductions	66337	-	*2385	*5763	-	-	***	**	*14888	**	***	**	2917
65 Total receipts less total deducts	177209	-	*150	*5126	-	-	***	**	*35211	**	***	**	55949
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	***	-	-	-	***	-	-
67 Net income, total	176926	-	*150	*5126	-	-	***	**	*35211	**	***	**	55949
68 Net income, Form 1120-A	-	-	-	-	-	-	***	-	-	-	***	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	***	-	-	-	***	-	-
70 Net income, Form 1120S	*33642	-	*150	-	-	-	***	-	*31587	**	***	-	-
71 Statutory special deductions, total	*9961	-	-	-	-	-	***	-	*1899	-	***	-	5229
72 Net operating loss deduction	*7128	-	-	-	-	-	***	-	*1899	-	***	-	5229
73 Dividends received deduction	2833	-	-	-	-	-	***	-	-	-	***	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	***	-	-	-	***	-	-
75 Income subject to tax	*133323	-	-	*5126	-	-	***	**	1724	**	***	**	50721
76 Total income tax before credits	46683	-	-	*769	-	-	***	**	*602	**	***	**	19058
77 Income tax	*45357	-	-	*769	-	-	***	**	586	**	***	**	17748
78 Personal holding company tax	-	-	-	-	-	-	***	-	-	-	***	-	-
79 Recapture taxes	-	-	-	-	-	-	***	-	-	-	***	-	-
80 Alternative minimum tax	*1326	-	-	-	-	-	***	-	*16	-	***	-	1311
81 Foreign tax credit	255	-	-	-	-	-	***	-	-	-	***	-	255
82 U.S. Possessions tax credit	271	-	-	-	-	-	***	**	-	-	***	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	***	-	-	-	***	-	-
84 General business credit	1390	-	-	-	-	-	***	-	309	**	***	-	787
85 Prior year minimum tax credit	-	-	-	-	-	-	***	-	-	-	***	-	-
86 Total income tax after credits	44767	-	-	*769	-	-	***	-	*293	**	***	**	18016

MINOR INDUSTRY 3490
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	17024	195	2943	2999	3197	2878	3687	528	338	130	67	36	26
2 Total assets	56586646	-	90452	548059	1108833	2148315	7900045	3632134	5043893	4517965	4907302	5799641	20890006
3 Cash	4227503	-	15497	156304	156942	301509	1007629	319111	305882	304089	231826	280720	1147991
4 Notes and accounts receivable	12035617	-	*13362	94471	281895	635573	2044485	994227	1290864	885567	1141572	1232504	3421098
5 Less: Allowance for bad debts	159502	-	-	*1101	-	*1515	12525	7855	25266	16535	25654	25208	43844
6 Inventories	10692073	-	*12367	142878	123073	392566	1562044	718105	1215209	915701	981648	1349784	3278699
7 U.S. govt. obligations, total	255536	-	*9004	-	-	*9	*35314	*36410	*24647	*10890	23742	102129	13390
8 Tax-exempt securities	177012	-	-	-	-	*4217	*43855	*9022	*28268	*72734	14325	3517	1075
9 Other current assets	1759535	-	*503	14721	20365	58566	212299	133473	169784	148497	230031	130540	640756
10 Loans to stockholders	756569	-	*2413	*13063	*31565	*15950	60224	67103	15504	*5790	4235	3804	536917
11 Mortgage and real estate loans	74679	-	-	-0	*10090	-	*50196	*223	*6375	*4489	1400	1906	-
12 Other investments	5839005	-	-	*342	*27975	74457	442847	233074	231672	321820	376392	436465	3693960
13 Depreciable assets	31622497	-	*105253	591886	1094777	1871692	5693523	2553644	3454096	2886635	2967288	2885414	7518288
14 Less: Accumulated depreciation	17458881	-	*67946	468489	665713	1285083	3573597	1547031	1948903	1521740	1502018	1285457	3592903
15 Depletable assets	*54273	-	-	-	-	*4335	-	-	*24	*662	-	-	49251
16 Less: Accumulated depletion	*48214	-	-	-	-	*296	-	-	*24	612	-	-	47281
17 Land	723346	-	-	*3564	*13817	41732	117893	45311	69927	87729	72995	80247	190131
18 Intangible assets (Amortizable)	4028095	-	*1680	*43	*8958	11645	81337	26235	183250	202589	284670	490207	2737481
19 Less: Accumulated amortization	488630	-	*1680	*43	*4050	3854	26803	10711	58352	34414	78896	59451	210375
20 Other assets	2496134	-	-	*419	9138	26811	161324	61793	80934	244074	183748	172521	1555372
21 Total liabilities	56586646	-	90452	548059	1108833	2148315	7900045	3632134	5043893	4517965	4907302	5799641	20890006
22 Accounts payable	5916515	-	*12098	71783	117512	273550	1156114	480527	605533	465176	536090	702238	1495896
23 Mort, notes, and bonds under 1 yr	3679738	-	*72	*28724	83626	180574	645325	307070	532632	334499	335757	266361	965098
24 Other current liabilities	4977287	-	*12957	43136	75598	133225	675331	255556	437223	374979	445161	398047	2126074
25 Loans from stockholders	1696154	-	*20065	*48384	47277	86797	386561	76096	123061	*52098	91084	156965	607766
26 Mort, notes, bonds, 1 yr or more	12682020	-	*15982	*54031	319952	378228	1063263	523393	852171	771809	1074114	1439428	6189648
27 Other liabilities	2622776	-	*2397	*596	*19666	2772	121421	125678	128458	163362	219943	274695	1563790
28 Net worth	25012155	-	*26882	301405	445202	1093170	3852030	1863815	2364816	2356042	2205154	2561907	7941733
29 Capital stock	2014464	-	*17513	30865	33427	99227	210755	81127	289213	176023	258511	265137	552666
30 Paid-in or capital surplus	7350642	-	*9611	*33670	*61910	103499	498802	105575	248516	476370	386460	1033321	4392907
31 Retained earnings, appropriated	61653	-	-	77	*11554	*19633	*19651	*2602	*3246	4024	658	-	209
32 Retained earnings-unappropriated	11087510	-	*43581	144830	222372	490979	1826509	754141	1109695	957440	1323331	873727	3340906
33 Retained earnings (S Corp)	6114739	-	*-6781	*130870	147653	542164	1560642	1029582	874567	913915	329216	506360	86551
34 Less: Cost of treasury stock	1616853	-	*37042	*38907	*31714	162332	264330	109213	160420	171730	93022	116639	431506
35 Total receipts	94909986	5887757	376625	1904788	3097328	5136412	16892293	8291889	9470487	7027124	7479022	8331621	21014640
36 Business receipts	92776055	5694992	376173	1862047	3087439	5098800	16707662	8230581	9366346	6888141	7346918	8208166	19908792
37 Interest	493270	94539	*445	*4013	3053	5644	31423	8991	13574	22813	24702	28785	255288
38 Interest on govt. obligations	21145	-	-	-	*496	*909	*2459	2150	3164	*3485	2134	1612	4737
39 Rents	60667	17	-	-	*2101	*972	6725	*1422	2415	4235	6759	4930	31091
40 Royalties	240351	12590	-	-	-	-	-	*261	*2926	*643	11126	7252	205553
41 Net S-T cap gain less net LT loss	3313	*8	-	-	-	-	*343	-	*64	*244	359	1404	891
42 Net L-T cap gain less net ST loss	166311	*6367	-	*207	6	*2772	5724	*863	*3403	23903	9753	17912	95402
43 Net gain, noncapital assets	174820	*36923	-	*6818	*109	11074	30216	6366	8312	15551	2047	3697	53685
44 Dividends, domestic corporations	20249	*24	-	-	*320	*406	*1650	*1464	1717	*2137	1206	412	10914
45 Dividends, foreign corporations	313915	16198	-	288	-	-	-	-	*3512	*9472	12401	11458	260584
46 Other receipts	639892	26098	*7	*31415	3805	15815	106092	39791	65054	56501	61619	45992	187703
47 Total deductions	87575089	5382355	317544	1740193	2904129	4777169	15679016	7685593	8767194	6478911	6895065	7778248	19169674
48 Cost of goods	62431994	3024686	205579	1002786	1707260	3269043	10830838	5862358	6617260	5024650	5195935	5894283	13797317
49 Compensation of officers	2661120	21483	*10987	129981	244345	342174	998513	355781	235422	106004	75430	58799	82202
50 Salaries and wages	6010117	969467	*13461	205261	313515	281524	1001105	385929	499292	299207	396265	461972	1183118
51 Repairs	398591	21034	*8763	11309	30622	36388	86950	17893	23221	24644	35936	26125	75707
52 Bad debts	117188	*1537	*1105	*5172	*1445	5999	23266	19201	10095	10821	11476	6272	20799
53 Rent paid on business property	897857	94932	*10512	72332	92448	69658	212911	67274	47960	26103	35640	35793	132295
54 Taxes paid	2155236	113730	6802	69739	104111	152857	466823	180623	191828	128930	136733	136653	466406
55 Interest paid	1606898	167349	*2673	8570	30690	62925	172615	83238	121117	99054	127521	157651	573496
56 Contributions or gifts	38262	8842	-	*190	429	2084	3760	2186	3017	2372	3595	3201	8586
57 Amortization	183240	23737	*74	*170	*396	910	9191	2825	14232	8488	15507	39374	68336
58 Depreciation	2519722	73339	*8700	51303	103681	154256	450940	181467	263990	207321	246206	212228	566292
59 Depletion	10199	-	-	-	-	-	-	-	-	-	-	-	10199
60 Advertising	484085	19052	*3571	11770	9631	20643	80315	33590	43017	25289	43294	38177	155736
61 Pension, prof sh, stock, annuity	547839	23947	-	*15678	14476	31452	97868	62705	57562	33174	45775	36411	128790
62 Employee benefit programs	1660461	92668	*1811	*20813	35543	52027	207054	96001	138319	111846	111757	136602	656021
63 Net loss, noncapital assets	25791	*155	-	*236	*59	*726	1489	407	1368	602	2636	7127	10985
64 Other deductions	5826490	726398	*43507	134882	215479	294504	1035377	334114	499495	370407	411358	527580	1233388
65 Total receipts less total deducts	7334897	505402	59081	164596	193199	359243	1213278	606297	703293	548213	583957	553373	1844966
66 Constructive taxable income from related foreign corporations	392038	248922	-	-	-	-	-	-	*2448	*3771	4170	4266	128461
67 Net income, total	7705790	754323	59081	164596	192703	358334	1210818	604147	702577	548499	585994	556027	1968691
68 Net income, Form 1120-A	*19487	-	*3361	*13798	*2328	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	2559894	*63786	*54696	*86235	138806	252342	741190	398005	317248	212605	186446	94971	13563
71 Statutory special deductions, total	490999	*42866	*2655	*14051	10695	17739	58999	31849	20869	30614	23713	76070	160879
72 Net operating loss deduction	388498	*26651	*2655	*13763	*10522	17455	57844	*30446	*19827	22321	18736	70677	97601
73 Dividends received deduction	102501	*16215	-	288	*173	*284	*1155	*1403	1042	8293	4977	5393	63277
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	4666485	657671	*1729	*64310	43202	88253	411077	174320	364499	306319	375865	384986	1794254
76 Total income tax before credits	1595596	229622	*260	*16864	8022	21019	129244	59971	125475	106737	130775	137259	630348
77 Income tax	1582015	229161	*260	*16864	8022	20837	128807	58887	124620	104533	128768	133630	627628
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	13153	*462	-	-	-	*182	*377	*792	*791	*2077	2876	3630	1967
81 Foreign tax credit	235185	107187	-	-	-	-	*27	*4	*2710	*2596	6731	4344	111587
82 U.S. Possessions tax credit	1625	807	-	-	-	-	446	371	-	-	-	-	-
83 Nonconventional source fuel credit	*25	-	-	-	-	-	*25	-	-	-	-	-	-
84 General business credit	27721	2556	-	-	5	*124	*798	*465	1977	*435	2041	1709	17609
85 Prior year minimum tax credit	22478	-	-	-	-	-	*1201	*1276	*3863	*1758	779	3265	10336
86 Total income tax after credits	1308562	119071	*260	*16864	8017	20895	126747	57854	116924	101948	121224	127942	490816

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 24
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	19797	407	5147	2619	2182	2820	4461	1032	570	228	123	103	105
2 Total assets	319715182	-	283479	440509	847398	2093126	9695684	7208378	8614002	8019428	8439190	16596898	257477089
3 Cash	17020235	-	73968	78021	102560	330987	1278555	770679	713088	679271	701071	1018461	11273573
4 Notes and accounts receivable	85768882	-	65957	120923	217604	574914	2632557	2077996	2398466	2072068	2257273	4004320	69346805
5 Less: Allowance for bad debts	2293982	-	-	-	*733	*1335	17240	13806	35904	41681	72289	126557	1984438
6 Inventories	36643491	-	*36523	40459	170065	392108	2184434	1998301	2280437	1930574	1835543	3326702	22448346
7 U.S. govt. obligations, total	657236	-	-	-	*12138	*26874	*2021	*20434	*70627	*23821	33653	135863	331804
8 Tax-exempt securities	650549	-	-	-	-	-	*23632	*9355	*2444	*4904	23981	228783	357450
9 Other current assets	21588638	-	*15201	*1302	29085	39763	341194	231993	334352	428234	649346	1013276	18504893
10 Loans to stockholders	710210	-	*12925	*27697	*47599	74531	62217	43946	72154	11394	46890	14831	296025
11 Mortgage and real estate loans	135620	-	-	-	-	*1423	*6972	*1380	*7517	*11604	17	4729	101979
12 Other investments	53923158	-	*5208	*26985	*23760	22337	480786	257594	446197	799988	781834	1700948	49377523
13 Depreciable assets	129767651	-	444994	497475	774215	1793075	6249188	4166080	4175699	3502505	3544152	6799085	97821183
14 Less: Accumulated depreciation	74769343	-	383510	379837	558541	1200732	3888164	2560441	2325032	2029856	1962945	3609454	55870831
15 Depletable assets	72457	-	-	-	-	-	-	-	-	-	2183	-	70274
16 Less: Accumulated depletion	54361	-	-	-	-	-	-	-	-	-	622	-	53739
17 Land	2357565	-	*247	*1681	*6737	21228	120705	100372	100271	130560	105299	199302	1571164
18 Intangible assets (Amortizable)	22611625	-	*1755	*18220	*17899	13577	188276	102069	283452	349160	381100	1256246	19999870
19 Less: Accumulated amortization	3979730	-	*489	*3450	*2543	10579	74858	73622	66162	88689	96613	408907	3153818
20 Other assets	28905280	-	*10699	*11035	7553	14956	105410	76047	156395	235572	209317	1039270	27039027
21 Total liabilities	319715182	-	283479	440509	847398	2093126	9695684	7208378	8614002	8019428	8439190	16596898	257477089
22 Accounts payable	49376766	-	20086	57057	120569	337278	1278408	908828	1203126	998623	1123741	1968594	41360456
23 Mort, notes, and bonds under 1 yr	30037528	-	*33908	*7878	82963	150339	914664	611580	962132	638660	495805	1243384	24896215
24 Other current liabilities	29326217	-	14385	37072	85298	264614	1240120	959858	1229706	1119829	977210	2048975	21349152
25 Loans from stockholders	2772846	-	*90361	*49980	*59289	52018	294328	273557	88712	*50490	129329	138416	1546366
26 Mort, notes, bonds, 1 yr or more	60972442	-	*27981	162568	179119	344782	1142464	837302	1324906	1165330	1091671	2780899	51915421
27 Other liabilities	42307752	-	*4119	*-1588	*29934	6034	204165	112775	188970	328957	375446	701380	40357563
28 Net worth	104921630	-	92640	127543	290225	938062	4621534	3504480	3616450	3717539	4245989	7715251	76051917
29 Capital stock	13883001	-	90576	30931	80623	35982	305165	152716	350110	572514	753199	812879	10698308
30 Paid-in or capital surplus	58212187	-	*109691	*43910	*35909	55432	403484	544013	452449	652829	2008402	3201547	50704521
31 Retained earnings, appropriated	2452939	-	-	-	-	*12279	*3249	-	*31336	543	13986	11824	2379721
32 Retained earnings-unappropriated	35230151	-	-2384	57958	144857	493301	2550736	1130285	1551515	1589772	1087339	3767359	22859413
33 Retained earnings ($ Corp)	7164800	-	*-6708	*10722	*31342	390010	1573948	1868377	1378983	969978	608409	281589	58149
34 Less: Cost of treasury stock	12021447	-	*98535	*15977	*2506	48942	215046	190911	147943	68097	225346	359947	10648195
35 Total receipts	354020826	1196954	1268430	1258510	2212853	5030295	20462952	13162524	14036625	11352678	11436319	20343570	252259115
36 Business receipts	319947651	1094972	1258957	1251025	2166823	4996115	20232472	13030468	13868188	11064282	10929480	19469994	220584875
37 Interest	6020384	7776	*679	*1723	2998	7801	38848	16743	35157	47965	101373	136316	5623004
38 Interest on govt. obligations	130572	948	-	-	-	*489	*734	3176	1698	4163	7373	15971	96020
39 Rents	830163	*1494	-	*42	*155	*1029	22360	6711	13693	5927	7179	24720	746854
40 Royalties	13129262	*1968	*6006	-	-	-	*3373	*211	5375	14774	14682	90276	12992596
41 Net S-T cap gain less net LT loss	70248	-	-	-	-	*795	*452	-	*387	*830	1254	2042	64487
42 Net L-T cap gain less net ST loss	1893013	*932	-	-	*622	*11125	18061	*3862	2650	23630	232647	64976	1534509
43 Net gain, noncapital assets	691202	*68942	-	*2160	*1073	*3111	23246	5365	21856	5267	43785	23514	492885
44 Dividends, domestic corporations	65665	-	-	*19	*198	*1180	1248	*103	*4064	2305	3441	4504	48603
45 Dividends, foreign corporations	5382698	*5145	-	-	-	-	*237	*3513	11236	15742	18656	149741	5178429
46 Other receipts	5859969	14778	*2789	*3541	40985	8650	121920	92371	72323	167793	76449	361517	4896854
47 Total deductions	326065267	1051965	1130497	1179199	2057684	4717362	19077031	12031799	12945891	10446326	10318203	18630971	232478339
48 Cost of goods	206871018	666755	571796	644004	1168137	3082055	12882623	8590805	9333494	7635839	7296831	12999089	141999587
49 Compensation of officers	4349182	50102	*122076	112180	171124	360924	1354333	449676	306473	223444	139104	205666	854080
50 Salaries and wages	29187394	92917	130083	97267	211866	329649	1337517	909240	1063810	760779	851716	1498802	21903749
51 Repairs	3664502	4496	3970	*7020	17416	32416	103940	38464	46911	31952	40036	88889	3248992
52 Bad debts	649621	4891	*2008	*3206	*3340	8668	34138	21051	29678	16916	33309	38844	453572
53 Rent paid on business property	3471183	11713	64992	43685	42206	95885	248228	85218	87957	46110	60685	117560	2566945
54 Taxes paid	6076650	29040	45214	46059	69273	145348	560529	307369	314852	220708	207714	385375	3745168
55 Interest paid	8564051	21555	12360	11660	29725	49112	198927	133908	197497	158120	191052	352157	7207979
56 Contributions or gifts	190920	181	*775	*722	*531	1370	7226	4946	5300	5877	5497	10254	148243
57 Amortization	861047	8004	*281	*1364	*1572	1096	12864	7243	29439	17093	22104	53443	706543
58 Depreciation	10387836	30593	22001	45709	84614	163835	510589	320096	315831	249592	272144	525526	7847306
59 Depletion	18486	-	-	-	-	-	-	-	-	-	501	1	17984
60 Advertising	2967893	6949	*2497	6369	13194	23520	114253	93747	100799	76038	94870	146658	2288999
61 Pension, prof sh, stock, annuity	1880633	*3851	-	*3664	*7499	28953	147010	111119	83490	77849	78365	112070	1226764
62 Employee benefit programs	6293562	16211	*26986	41489	29133	70339	276312	213710	208633	134218	179050	401305	4696176
63 Net loss, noncapital assets	150323	1643	-	-	-	*10	5259	2870	3308	1997	16226	18427	100583
64 Other deductions	40480969	103063	125459	114802	208053	324181	1283284	742337	818420	789794	828999	1676907	33465670
65 Total receipts less total deducts	27955559	144989	137933	79311	155169	312933	1385921	1130724	1090735	906353	1118117	1712599	19780776
66 Constructive taxable income from related foreign corporations	4516006	*336	-	-	-	-	-	-	*1243	*7185	3357	56548	4447336
67 Net income, total	32340993	144378	137933	79311	155169	312443	1385187	1127548	1090280	909375	1114100	1753177	24132092
68 Net income, Form 1120-A	*6690	-	*6690	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*15045	*15045	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	2935907	*53126	*96174	*16996	*80319	174482	712042	691135	447324	277415	277306	94214	15374
71 Statutory special deductions, total	2619174	21427	*20517	*27450	35307	44138	91252	45163	59473	78318	190994	224362	1780773
72 Net operating loss deduction	1870199	*16282	*20517	*27436	35168	43311	90174	41578	48087	63198	173430	162762	1148256
73 Dividends received deduction	748975	*5145	-	*14	*138	*827	1078	*3585	11387	15120	17564	61600	632517
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	26788262	69825	*21242	34866	39543	93823	581913	391294	583489	554163	645998	1436162	22335944
76 Total income tax before credits	9480406	23504	*3187	6263	6995	22879	183544	132843	199318	192424	224964	504379	7980107
77 Income tax	9299378	23192	*3187	6263	6610	20559	181225	132589	198294	189041	221949	499412	7817058
78 Personal holding company tax	*2226	-	-	-	-	*2226	-	-	-	-	-	-	-
79 Recapture taxes	*189	-	-	-	-	-	-	-	*2	*187	-	-	-
80 Alternative minimum tax	175507	90	-	*1	*385	*94	2128	*586	1011	2787	2651	4659	161114
81 Foreign tax credit	4004722	*255	-	-	-	-	*46	*12	2141	3063	2892	58101	3938210
82 U.S. Possessions tax credit	47628	-	-	-	-	-	1025	1014	236	3618	3163	14239	24332
83 Nonconventional source fuel credit	1458	-	-	-	-	-	-	-	-	-	-	-	1458
84 General business credit	241962	925	-	*260	6	*18	*2265	*1962	2887	3065	6921	13161	210493
85 Prior year minimum tax credit	126919	260	-	-	-	*250	3673	*594	*1900	*1555	3544	9645	105499
86 Total income tax after credits	5057718	22064	*3187	6003	6989	22611	176535	129261	192154	181122	208444	409233	3700115

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3520
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1077	*14	*349	-	*112	*76	369	*94	40	*6	***	***	***
2 Total assets	26328757	-	*19237	-	*30841	*62977	526369	*653107	608407	*196048	***	***	***
3 Cash	545590	-	*2245	-	*2047	*13813	69901	*30659	31969	*25917	***	***	***
4 Notes and accounts receivable	13544805	-	-	-	*16102	*680	101720	*193250	116821	*44807	***	***	***
5 Less: Allowance for bad debts	185854	-	-	-	-	-	*819	*550	*1387	*1931	***	***	***
6 Inventories	3024855	-	*15038	-	*5370	*19265	248822	*267480	228966	*38437	***	***	***
7 U.S. govt. obligations, total	*192267	-	-	-	-	-	*2021	-	*4572	-	***	***	***
8 Tax-exempt securities	208919	-	-	-	-	-	-	-	-	-	***	***	***
9 Other current assets	634047	-	-	-	*1546	*188	5430	*4559	10714	*11070	***	***	***
10 Loans to stockholders	30705	-	-	-	-	*20125	*4270	*1592	*534	-	***	***	***
11 Mortgage and real estate loans	*88197	-	-	-	-	-	*3297	-	-	-	***	***	***
12 Other investments	2426314	-	-	-	-	-	*10674	*744	*20993	*18702	***	***	***
13 Depreciable assets	7511043	-	*8368	-	*14583	*32306	200823	*323758	239046	*84849	***	***	***
14 Less: Accumulated depreciation	4135085	-	*6560	-	*9366	*23315	139161	*196619	116906	*57986	***	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	***
17 Land	151096	-	-	-	*559	-	*9146	*18662	*4209	*28202	***	***	***
18 Intangible assets (Amortizable)	526224	-	*209	-	-	*58	*7842	*1123	*30788	*159	***	***	***
19 Less: Accumulated amortization	73466	-	*63	-	-	*15	*6317	*436	*2803	*90	***	***	***
20 Other assets	1839101	-	-	-	-	*-128	*8721	*8886	*40889	*3910	***	***	***
21 Total liabilities	26328757	-	*19237	-	*30841	*62977	526369	*653107	608407	*196048	***	***	***
22 Accounts payable	3532928	-	*811	-	*930	*19905	95728	*89840	109316	*10112	***	***	***
23 Mort, notes, and bonds under 1 yr	2753848	-	-	-	*15151	-	66293	*98324	*63930	*1613	***	***	***
24 Other current liabilities	2115447	-	-	-	-	*2463	53468	*52474	51434	*12166	***	***	***
25 Loans from stockholders	152334	-	*17534	-	-	-	*9777	*66304	*3901	6144	***	***	***
26 Mort, notes, bonds, 1 yr or more	8885819	-	-	-	*1687	-	62872	*40617	147585	*864	***	***	***
27 Other liabilities	1780635	-	-	-	-	*-0	*1118	*3147	*8001	*22301	***	***	***
28 Net worth	7107747	-	*892	-	*13073	*40609	237112	*302400	224240	*142847	***	***	***
29 Capital stock	1979396	-	-	-	*10965	*49	21763	*16873	13749	*12022	***	***	***
30 Paid-in or capital surplus	2017362	-	-	-	-	*1451	*20133	*10847	*27622	*963	***	***	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	***	***	***
32 Retained earnings-unappropriated	3577755	-	-	-	-	*21541	166984	*113399	153891	*74413	***	***	***
33 Retained earnings (S Corp)	410827	-	*892	-	*2108	*17567	*31972	*167421	*30051	58587	***	***	***
34 Less: Cost of treasury stock	877593	-	-	-	-	-	*3740	*6140	*1073	*3138	***	***	***
35 Total receipts	24887409	*41764	*307353	-	*92721	*138678	1173987	*1322398	1017396	*224937	***	***	***
36 Business receipts	23010992	*41480	*307353	-	*91119	*137281	1165069	*1311843	1003307	*216509	***	***	***
37 Interest	1275640	*85	-	-	-	*524	3435	*481	*1810	*1713	***	***	***
38 Interest on govt. obligations	*18203	-	-	-	-	*489	-	-	-	-	***	***	***
39 Rents	156235	-	-	-	-	*362	*1773	-	*2828	*1858	***	***	***
40 Royalties	8566	-	-	-	-	-	*55	*190	-	*146	***	***	***
41 Net S-T cap gain less net LT loss	*176	-	-	-	-	-	-	-	*176	-	***	***	***
42 Net L-T cap gain less net ST loss	13892	-	-	-	-	-	*88	-	*302	*124	***	***	***
43 Net gain, noncapital assets	23582	*2	-	-	-	-	*217	*154	*449	*491	***	***	***
44 Dividends, domestic corporations	*4057	-	-	-	-	-	*16	-	*578	*206	***	***	***
45 Dividends, foreign corporations	128882	-	-	-	-	-	-	-	-	-	***	***	***
46 Other receipts	247183	*197	-	-	*1602	*23	3334	*9729	7946	*3891	***	***	***
47 Total deductions	22598650	*33694	*290728	-	*90237	*119551	1120010	*1224255	951464	*185536	***	***	***
48 Cost of goods	14154622	*24833	*226843	-	*80160	*86226	852816	*899804	753629	*135134	***	***	***
49 Compensation of officers	172069	*81	-	-	*2752	*7026	31767	*31464	15389	*3048	***	***	***
50 Salaries and wages	1402192	*2843	*29244	-	*31	*951	63055	*77278	44324	*12843	***	***	***
51 Repairs	440012	-	*759	-	*75	*163	6995	*6539	2048	*481	***	***	***
52 Bad debts	72627	*6	-	-	*915	*23	2538	*1337	*1813	*514	***	***	***
53 Rent paid on business property	184500	*109	*890	-	*161	*6903	12863	*7969	2272	*314	***	***	***
54 Taxes paid	394092	*774	*7785	-	*290	*2886	18505	*22147	17091	*4165	***	***	***
55 Interest paid	1058827	*320	*2417	-	*1541	-	12816	*14636	20713	*771	***	***	***
56 Contributions or gifts	16909	-	-	-	-	*13	*1107	*1121	*54	*450	***	***	***
57 Amortization	43397	-	-	-	-	*4	*39	*39	3652	*112	***	***	***
58 Depreciation	607573	*446	*494	-	*982	*3392	13738	*29145	19769	*8048	***	***	***
59 Depletion	-	-	-	-	-	-	-	-	-	-	***	***	***
60 Advertising	219924	*314	*378	-	*236	*281	8829	*15101	*6477	*2716	***	***	***
61 Pension, prof sh, stock, annuity	326255	-	-	-	-	*1516	*6778	*7879	*4622	*1114	***	***	***
62 Employee benefit programs	748691	-	-	-	-	*1317	15071	*9313	*8900	69	***	***	***
63 Net loss, noncapital assets	*2322	-	-	-	-	-	*12	*49	*375	-	***	***	***
64 Other deductions	2754639	*3966	*21919	-	*3095	*8850	73080	*100433	50334	*15755	***	***	***
65 Total receipts less total deducts	2288760	*8070	*16625	-	*2484	*19127	53977	*98144	65933	*39401	***	***	***
66 Constructive taxable income from related foreign corporations	65343	-	-	-	-	-	-	-	-	-	***	***	***
67 Net income, total	2335900	*8070	*16625	-	*2484	*18638	53977	*98144	65933	*39401	***	***	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120-F	*8070	*8070	-	-	-	-	-	-	-	-	***	***	***
70 Net income, Form 1120S	211240	-	*16625	-	*2484	*16229	*22404	*69281	*8356	26236	***	***	***
71 Statutory special deductions, total	113688	-	-	-	-	-	*6694	-	*5794	*144	***	***	***
72 Net operating loss deduction	52261	-	-	-	-	-	*6683	-	*5390	-	***	***	***
73 Dividends received deduction	61427	-	-	-	-	-	*11	-	*405	*144	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
75 Income subject to tax	2010971	*8070	-	-	-	*2409	24879	*28862	*51783	*13021	***	***	***
76 Total income tax before credits	701583	*2934	-	-	-	*369	7122	*9762	*17725	*4427	***	***	***
77 Income tax	700435	*2743	-	-	-	*369	7122	*9762	*17602	*4427	***	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	***
80 Alternative minimum tax	*957	-	-	-	-	-	-	-	*123	-	***	***	***
81 Foreign tax credit	*50554	-	-	-	-	-	-	-	-	*3	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	***
84 General business credit	11131	-	-	-	-	-	-	-	*168	-	***	***	***
85 Prior year minimum tax credit	24783	-	-	-	-	-	-	-	-	-	***	***	***
86 Total income tax after credits	615116	*2934	-	-	-	*369	7122	*9762	*17557	*4425	***	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Construction and related machinery

MINOR INDUSTRY 3530
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2006	*4	*661	*167	*305	*230	414	97	62	19	***	***	21
2 Total assets	55206345	-	*25782	*17743	*111401	*190561	958113	628049	959685	663525	***	***	48207217
3 Cash	1100300	-	*15932	*3784	*10663	*48197	171350	37467	82649	*46543	***	***	513087
4 Notes and accounts receivable	15810400	-	*3523	*9100	*23449	*60570	258824	201280	341871	185516	***	***	13820737
5 Less: Allowance for bad debts	158494	-	-	-	-	-	*4231	*54	*2194	*3232	***	***	131998
6 Inventories	7078160	-	*1612	-	*36345	*59523	277229	186995	269166	198853	***	***	5067589
7 U.S. govt. obligations, total	27115	-	-	-	-	-	-	-	-	-	***	***	11252
8 Tax-exempt securities	*33027	-	-	-	-	-	-	*8478	-	-	***	***	-
9 Other current assets	3445327	-	-	-	*10658	*1788	29133	48843	42749	*23014	***	***	3133084
10 Loans to stockholders	51463	-	-	-	*1054	*477	*10782	*14655	*3099	-	***	***	18407
11 Mortgage and real estate loans	*3534	-	-	-	-	-	*3534	-	-	-	***	***	-
12 Other investments	11098001	-	-	-	*390	-	*24369	*6266	64718	*78796	***	***	10770586
13 Depreciable assets	18865337	-	*75319	*5585	*70393	*74419	440422	264527	282881	199018	***	***	16003837
14 Less: Accumulated depreciation	11630524	-	*70604	*5499	*45919	*57632	271998	157337	149868	113213	***	***	10032416
15 Depletable assets	68455	-	-	-	-	-	-	-	-	-	***	***	68455
16 Less: Accumulated depletion	52134	-	-	-	-	-	-	-	-	-	***	***	52134
17 Land	385024	-	-	-	*429	*2912	*7042	*11102	*8301	*8074	***	***	309954
18 Intangible assets (Amortizable)	5449211	-	-	-	*4392	-	*12199	*1186	5832	*33796	***	***	5216660
19 Less: Accumulated amortization	952331	-	-	-	*2537	-	*7117	*264	2492	*19452	***	***	901335
20 Other assets	4584474	-	-	*4774	*2083	*307	6575	*4905	12972	*25812	***	***	4391451
21 Total liabilities	55206345	-	*25782	*17743	*111401	*190561	958113	628049	959685	663525	***	***	48207217
22 Accounts payable	13397219	-	*2456	*4003	*11792	*52969	156440	84097	174089	102528	***	***	12215782
23 Mort, notes, and bonds under 1 yr	4382279	-	*8875	-	*4328	*11168	102038	*22374	110620	*56914	***	***	3767336
24 Other current liabilities	3935060	-	*32	*3849	*2832	*13673	118080	72424	171111	54014	***	***	3179374
25 Loans from stockholders	883454	-	*2969	*82	-	*2998	*24619	*1024	*20982	-	***	***	811079
26 Mort, notes, bonds, 1 yr or more	9799781	-	-	-	*29044	*3885	117857	*33542	118396	*90527	***	***	8933070
27 Other liabilities	3779614	-	-	-	*2142	*-10	*8263	*268	*8823	*13151	***	***	3615373
28 Net worth	19028937	-	*11450	*9810	*61262	*105879	430816	414320	355664	346392	***	***	15685203
29 Capital stock	2257272	-	*1678	*4165	*48591	*2225	31127	2299	21380	*25388	***	***	1971531
30 Paid-in or capital surplus	11207553	-	*13478	*903	-	*6552	*55919	*12381	*55994	*78900	***	***	10331174
31 Retained earnings, appropriated	*49112	-	-	-	-	-	-	-	*2648	-	***	***	45526
32 Retained earnings-unappropriated	7394599	-	-	*8740	*14063	*33286	252959	*228969	159922	245910	***	***	5629145
33 Retained earnings (S Corp)	481793	-	*-3707	-	-	*63815	*117774	*180558	*123353	-	***	***	-
34 Less: Cost of treasury stock	2361392	-	-	*3999	*1392	-	*26964	*9886	*7632	*3807	***	***	2292173
35 Total receipts	58428744	*193706	*83363	*149159	*360316	*590415	2081241	1291923	1637092	959322	***	***	46015301
36 Business receipts	54959105	*188492	*83359	*149017	*320493	*587594	2065258	1288531	1622315	910105	***	***	42834432
37 Interest	1094823	*528	-	*110	*749	*1888	5653	*1265	*2478	4465	***	***	1054474
38 Interest on govt. obligations	11659	-	-	-	-	-	-	*442	*268	*87	***	***	9824
39 Rents	404447	811	-	-	*155	-	*667	*547	*565	*1115	***	***	395503
40 Royalties	428705	-	-	-	-	-	-	-	*1227	*10007	***	***	365289
41 Net S-T cap gain less net LT loss	48214	-	-	-	-	-	-	-	-	-	***	***	48113
42 Net L-T cap gain less net ST loss	49205	*161	-	-	-	-	*4834	-	-	*9	***	***	38438
43 Net gain, noncapital assets	138456	*620	-	*32	*1011	*264	*1593	*263	*337	*93	***	***	110747
44 Dividends, domestic corporations	16184	-	-	-	-	*73	-	-	*5	*-0	***	***	16104
45 Dividends, foreign corporations	528144	*1296	-	-	-	-	-	-	*1943	*3945	***	***	498642
46 Other receipts	749803	*1798	*4	-	*37907	*597	3236	*873	7953	29497	***	***	643735
47 Total deductions	53919315	*182353	*56393	*142772	*311996	*569458	1949229	1169081	1485347	909053	***	***	42427766
48 Cost of goods	39149501	*116807	*28891	*84774	*187985	*440975	1325087	852059	1059369	697507	***	***	30744341
49 Compensation of officers	488921	*3028	-	*16495	*16223	*21106	140408	39558	41087	*7871	***	***	168576
50 Salaries and wages	3480259	*26111	*12067	*18019	*37964	*9419	159638	92576	137051	*61681	***	***	2646917
51 Repairs	200111	*1182	*1173	-	*3818	*7575	7448	*2418	3582	*4748	***	***	138529
52 Bad debts	79039	403	-	-	*2138	*4673	7029	*2830	3252	*1034	***	***	52864
53 Rent paid on business property	401033	*2431	-	*2171	*6723	*4401	25533	*5050	9201	*4293	***	***	322443
54 Taxes paid	819525	*5312	*1984	*2434	*7161	*7616	45053	33020	28543	13369	***	***	582340
55 Interest paid	1434143	*6386	*1088	-	*3208	*2698	16318	*4081	16948	13683	***	***	1298228
56 Contributions or gifts	21709	*38	-	-	*32	-	*158	*253	*651	*378	***	***	18652
57 Amortization	116757	*525	-	-	*61	-	1176	*128	481	*810	***	***	105312
58 Depreciation	1049602	*6712	*3143	-	*8602	*11447	30701	15070	22576	12418	***	***	838976
59 Depletion	17548	-	-	-	-	-	-	-	-	-	***	***	17547
60 Advertising	225179	*1366	-	*1203	*1997	*2007	10200	7780	12943	*5605	***	***	157854
61 Pension, prof sh, stock, annuity	348005	*968	-	*3332	-	-	8920	*13796	10741	*7573	***	***	281497
62 Employee benefit programs	974268	*1103	-	*163	*159	*4673	23472	27654	24340	*13018	***	***	800929
63 Net loss, noncapital assets	22301	1643	-	-	-	-	-	*54	*388	*160	***	***	7968
64 Other deductions	5091415	*8338	*8047	*14179	*35925	*52869	148088	72754	114193	64902	***	***	4244792
65 Total receipts less total deducts	4509429	*11353	*26970	*6387	*48319	*20957	132012	122841	151745	50270	***	***	3587535
66 Constructive taxable income from related foreign corporations	541063	*336	-	-	-	-	-	-	-	*48	***	***	536457
67 Net income, total	5038834	*11689	*26970	*6387	*48319	*20957	132012	122399	151477	50230	***	***	4114168
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S	263838	-	*26970	-	*27168	*9968	*44499	*70519	*84715	-	***	***	-
71 Statutory special deductions, total	424383	*1464	-	*6387	*18504	*51	*28657	*11166	*9453	*6619	***	***	296697
72 Net operating loss deduction	202819	169	-	*6387	*18504	-	*28657	*11166	*7506	*2713	***	***	90952
73 Dividends received deduction	221564	*1296	-	-	-	*51	-	-	*1947	*3906	***	***	205745
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax	4350612	*10225	-	-	*2647	*10938	58856	*40714	57309	43611	***	***	3817471
76 Total income tax before credits	1522968	*3489	-	-	*488	*3460	19234	*14008	19485	14863	***	***	1339299
77 Income tax	1517785	*3477	-	-	*488	*3460	18925	*13843	19485	14813	***	***	1336007
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax	3200	13	-	-	-	-	*308	*165	-	*9	***	***	1423
81 Foreign tax credit	394616	*126	-	-	-	-	*33	-	-	*268	***	***	386495
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Nonconventional source fuel credit	1445	-	-	-	-	-	-	-	-	-	***	***	1445
84 General business credit	30361	-	-	-	-	-	*641	-	*11	-	***	***	27712
85 Prior year minimum tax credit	4370	196	-	-	-	-	*67	-	-	*29	***	***	1622
86 Total income tax after credits	1092175	*3167	-	-	*488	*3460	18492	*14008	19474	14566	***	***	922025

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3540
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	6761	*278	*1547	*1165	*691	1217	1368	276	126	50	22	***	***
2 Total assets	26854397	-	*88721	*190536	*284049	935625	2915714	1896340	1934794	1760079	1460137	***	***
3 Cash	1250880	-	*15909	*43161	*52124	125390	350967	201945	154761	51425	107561	***	***
4 Notes and accounts receivable	6645767	-	*20719	*37676	*59153	285775	742401	456900	553027	514379	388899	***	***
5 Less: Allowance for bad debts	103242	-	-	-	*272	*1126	*3798	*2618	4176	7922	3261	***	***
6 Inventories	4443273	-	*4620	*22549	*63881	110709	480197	461595	494421	489559	297280	***	***
7 U.S. govt. obligations, total	*79553	-	-	-	-	*26874	-	*14044	*20183	-	-	***	***
8 Tax-exempt securities	11054	-	-	-	-	-	-	-	-	-	1	***	***
9 Other current assets	945610	-	*11703	*486	*4165	22208	111180	58983	74711	87895	136209	***	***
10 Loans to stockholders	115487	-	*12759	*23725	*25872	*6737	*9982	*6376	*6376	*2691	7951	***	***
11 Mortgage and real estate loans	*10697	-	-	-	-	*1423	-	*1380	*3376	-	-	***	***
12 Other investments	3270173	-	-	*250	*2634	*13326	146061	78567	95213	79861	103917	***	***
13 Depreciable assets	13264445	-	*112150	*271405	*346180	954294	2440581	1580045	1237230	953480	802007	***	***
14 Less: Accumulated depreciation	7771509	-	*89182	*213103	*276813	620096	1475927	993609	753679	525362	439133	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	218544	-	-	*867	*5196	*7432	38843	16223	20131	21230	14217	***	***
18 Intangible assets (Amortizable)	2710595	-	*139	*3348	-	*5488	89293	54652	25248	28890	14085	***	***
19 Less: Accumulated amortization	166590	-	*139	*572	-	*4786	34332	*51963	12383	*1183	2941	***	***
20 Other assets	1929660	-	*44	*742	*1928	1976	20267	13820	20356	65137	33347	***	***
21 Total liabilities	26854397	-	*88721	*190536	*284049	935625	2915714	1896340	1934794	1760079	1460137	***	***
22 Accounts payable	3469681	-	*4014	*7726	*40054	101878	314889	207929	201441	305657	139010	***	***
23 Mort, notes, and bonds under 1 yr	2093072	-	*9037	*3417	*20930	70632	265133	183378	306799	168990	111397	***	***
24 Other current liabilities	2457581	-	*4718	*21129	*10829	93626	296571	206296	412151	276720	207251	***	***
25 Loans from stockholders	506798	-	*3036	*23326	*18930	*20508	144334	*12848	*8182	*10974	32144	***	***
26 Mort, notes, bonds, 1 yr or more	6581225	-	*11636	*84908	*18591	186846	393088	299816	213604	238881	156420	***	***
27 Other liabilities	1284359	-	*1	-	*27724	*4253	33789	59735	67180	70898	65647	***	***
28 Net worth	10461681	-	*56279	*50030	*146992	457882	1467909	926339	725438	687959	748269	***	***
29 Capital stock	792448	-	*3698	*15144	*13925	13254	104398	20439	81987	52850	46643	***	***
30 Paid-in or capital surplus	3727477	-	*249	*26733	*3701	*19716	53213	47272	121898	129672	179273	***	***
31 Retained earnings, appropriated	*84300	-	-	-	-	-	*3249	-	*8709	-	-	***	***
32 Retained earnings-unappropriated	4095846	-	*45589	*11550	*87530	294742	750523	310300	203781	301961	381589	***	***
33 Retained earnings (S Corp)	2221558	-	*18004	*5350	*42025	*164949	589371	663100	362696	*222380	153682	***	***
34 Less: Cost of treasury stock	459948	-	*11261	*8747	*188	*34779	32845	114773	53631	*18903	12918	***	***
35 Total receipts	32659317	*88498	*224528	*443466	*642125	2061715	5622725	3009273	3252461	2882013	2090616	***	***
36 Business receipts	31864694	*87674	*223540	*442971	*640699	2053479	5593286	2994658	3210672	2845723	2068776	***	***
37 Interest	136977	*683	*485	*323	*1191	2787	8112	2438	9265	8525	4614	***	***
38 Interest on govt. obligations	2599	-	-	-	-	-	*333	-	*396	*111	677	***	***
39 Rents	64343	-	-	-	-	*352	*1826	*1060	*4703	*327	537	***	***
40 Royalties	256166	-	-	-	-	-	*3318	-	*35	100	-	***	***
41 Net S-T cap gain less net LT loss	*952	-	-	-	-	-	*71	-	*10	-	-	***	***
42 Net L-T cap gain less net ST loss	37557	-	-	-	-	*141	*211	*241	*539	*18	27	***	***
43 Net gain, noncapital assets	33941	*118	-	-	*58	*2313	3376	*2397	12496	1576	1831	***	***
44 Dividends, domestic corporations	7860	-	-	-	-	*1096	*482	-	*1943	2	1747	***	***
45 Dividends, foreign corporations	57444	-	-	-	-	-	-	-	*503	*2494	1230	***	***
46 Other receipts	196785	*23	*504	*172	*177	1547	11711	8479	11899	23136	11178	***	***
47 Total deductions	30360039	*84227	*193048	*402653	*589242	1954453	5207721	2724070	3009482	2670561	1869204	***	***
48 Cost of goods	20717878	*53925	*49133	*223213	*341516	1272768	3468635	1878237	2217925	2049469	1421060	***	***
49 Compensation of officers	1208512	*1720	*73910	*42810	*61641	184026	470819	138545	68639	53010	24102	***	***
50 Salaries and wages	1941118	*6313	*18886	*15230	*42623	101100	232817	160694	201686	154139	122384	***	***
51 Repairs	173585	*1172	*1032	*3091	*4885	7317	34153	6205	12622	6824	9069	***	***
52 Bad debts	50370	*1233	-	-	*50	*1357	5283	4200	9845	3006	2949	***	***
53 Rent paid on business property	303368	*1924	*8741	*16107	*14631	38837	58146	21469	18790	7547	10361	***	***
54 Taxes paid	885155	*2082	*8028	*20589	*25288	73143	186722	95530	93204	56283	51491	***	***
55 Interest paid	714780	*1367	*1566	*8923	*5509	23216	65765	39123	53587	39068	22388	***	***
56 Contributions or gifts	15846	*38	*738	*98	*229	775	2040	2631	803	2811	1043	***	***
57 Amortization	58916	*90	-	*350	-	*243	8173	1149	4514	3848	1740	***	***
58 Depreciation	1030100	*3281	*6186	*21244	*31706	81810	217910	131223	83100	65652	59570	***	***
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
60 Advertising	289583	*1492	*132	*4169	*768	4570	27269	11756	18175	16799	12127	***	***
61 Pension, prof sh, stock, annuity	210623	*102	-	*332	*2797	15319	53732	27576	24332	14771	18549	***	***
62 Employee benefit programs	662058	*1482	*4470	*6378	*10312	38931	96310	81610	70730	32312	35462	***	***
63 Net loss, noncapital assets	3723	-	-	-	-	1	*423	*340	*1044	*169	129	***	***
64 Other deductions	2094425	*8006	*20226	*40122	*47285	111039	279523	123782	130487	164851	76778	***	***
65 Total receipts less total deducts	2299278	*4270	*31480	*40813	*52883	107262	415004	285202	242979	211453	221413	***	***
66 Constructive taxable income from related foreign corporations	110277	-	-	-	-	-	-	-	-	-	31	***	***
67 Net income, total	2406955	*4270	*31480	*40813	*52883	107262	414671	285202	242583	211342	220766	***	***
68 Net income, Form 1120-A	*6690	-	*6690	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	816914	-	*4053	*9294	*25295	*59431	238308	212745	95952	*79410	92426	***	***
71 Statutory special deductions, total	156339	*705	*10530	*7506	*12097	*1687	*8577	*1876	15587	*24084	17514	***	***
72 Net operating loss deduction	117180	*705	*10530	*7506	*12097	*920	*8240	*1876	*13715	*21588	15191	***	***
73 Dividends received deduction	39159	-	-	-	-	*767	*337	-	*1872	*2496	2323	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	1434329	*3565	*16897	*24013	*15491	46144	167804	70625	131052	108272	110959	***	***
76 Total income tax before credits	479070	*783	*2535	*4582	*2926	11831	51651	24208	44800	37968	38575	***	***
77 Income tax	472942	*783	*2535	*4582	*2542	9511	51252	23910	44575	36841	38223	***	***
78 Personal holding company tax	*2226	-	-	-	-	*2226	-	-	-	-	-	***	***
79 Recapture taxes	*187	-	-	-	-	-	-	-	-	*187	-	***	***
80 Alternative minimum tax	3621	-	-	-	*385	*94	*399	*298	*215	*924	350	***	***
81 Foreign tax credit	58412	-	-	-	-	-	-	-	*144	*31	125	***	***
82 U.S. Possessions tax credit	629	-	-	-	-	-	629	-	-	-	-	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 General business credit	29059	-	-	*260	-	*18	*441	*716	*360	*1008	2572	***	***
85 Prior year minimum tax credit	11244	-	-	-	-	-	*620	*563	*930	*107	1701	***	***
86 Total income tax after credits	379725	*783	*2535	*4322	*2926	11813	49961	22929	43367	36822	34176	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Special industry machinery

MINOR INDUSTRY 3550
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	2078	*40	-	*295	*113	*344	838	238	105	52	24	***	***
2 Total assets	20944296	-	-	*53428	*29006	*279208	1995816	1688293	1640153	1844014	1692250	***	***
3 Cash	1487103	-	-	*8425	*5498	*37126	241384	224098	174481	226749	97721	***	***
4 Notes and accounts receivable	5520902	-	-	*21249	*2609	*53363	567985	585931	414370	408621	487628	***	***
5 Less: Allowance for bad debts	74646	-	-	-	-	*209	*2568	*3293	7766	9320	15277	***	***
6 Inventories	3586640	-	-	-	*17630	*71595	482286	429119	453183	313221	371666	***	***
7 U.S. govt. obligations, total	*128321	-	-	-	-	-	-	-	*26027	*17516	8599	***	***
8 Tax-exempt securities	*133154	-	-	-	-	-	*18629	-	-	*4710	4851	***	***
9 Other current assets	759402	-	-	*75	*969	*4249	49000	52391	58199	149546	84260	***	***
10 Loans to stockholders	85696	-	-	-	-	*26485	19913	*2846	*1531	*3706	31215	***	***
11 Mortgage and real estate loans	*15636	-	-	-	-	-	*141	-	*3719	*11604	17	***	***
12 Other investments	3999676	-	-	*466	-	*3459	100864	*37987	91559	221021	199525	***	***
13 Depreciable assets	7600239	-	-	*28347	*13120	*178436	1068389	690755	745417	892144	683062	***	***
14 Less: Accumulated depreciation	3916948	-	-	*22629	*10822	*105518	621966	367792	416684	551016	393302	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	246541	-	-	-	-	*7397	26538	26547	29138	35409	27224	***	***
18 Intangible assets (Amortizable)	1236273	-	-	*14706	4	*5886	26129	6385	42372	77274	63883	***	***
19 Less: Accumulated amortization	414565	-	-	*2728	1	*5285	9447	3125	11262	*16878	18750	***	***
20 Other assets	550871	-	-	*5519	-	*2224	28540	6442	35870	59707	59928	***	***
21 Total liabilities	20944296	-	-	*53428	*29006	*279208	1995816	1688293	1640153	1844014	1692250	***	***
22 Accounts payable	2450007	-	-	*4038	*9106	*37364	244417	266897	183648	133385	193277	***	***
23 Mort, notes, and bonds under 1 yr	1215533	-	-	-	*2146	*6717	174504	78793	120100	110852	126875	***	***
24 Other current liabilities	3911193	-	-	*1008	*13475	*43592	366194	350296	210516	255695	209633	***	***
25 Loans from stockholders	240651	-	-	*19140	*1119	*8580	9550	*99387	*21925	*2005	21492	***	***
26 Mort, notes, bonds, 1 yr or more	2766136	-	-	*1864	*2943	*74658	175639	185151	307743	161690	342790	***	***
27 Other liabilities	1390378	-	-	-	-	*557	96916	*7733	65835	92825	84396	***	***
28 Net worth	8970398	-	-	*27378	*217	*107739	928596	700035	730386	1087561	713786	***	***
29 Capital stock	1425656	-	-	*40	*1120	*7929	67336	48136	30167	140865	32311	***	***
30 Paid-in or capital surplus	3565666	-	-	*17901	*6441	*5395	78772	99942	94060	75523	266794	***	***
31 Retained earnings, appropriated	14489	-	-	-	-	-	-	-	-	543	13946	***	***
32 Retained earnings-unappropriated	2451394	-	-	*4065	148	*42355	432211	200819	328502	420369	407485	***	***
33 Retained earnings (S Corp)	1918903	-	-	*5372	*-7492	*56829	416616	*386584	331472	*474246	60066	***	***
34 Less: Cost of treasury stock	405710	-	-	-	-	*4769	66340	*35445	*53816	*23985	66816	***	***
35 Total receipts	24368171	*263568	-	*94558	*123677	*596793	4008849	3393582	2346207	2231578	2209243	***	***
36 Business receipts	23525765	*224793	-	*91148	*123579	*581666	3945679	3358476	2307486	2157869	2132337	***	***
37 Interest	179329	*3538	-	-	1	*354	6324	4121	8815	15374	32262	***	***
38 Interest on govt. obligations	14944	79	-	-	-	-	*73	*1208	*-0	3588	1112	***	***
39 Rents	33557	*682	-	*42	-	*314	*8355	*4106	*542	*2065	3789	***	***
40 Royalties	87926	*636	-	-	-	-	-	*21	*2403	*4122	2308	***	***
41 Net S-T cap gain less net LT loss	*1991	-	-	-	-	-	-	-	*19	*492	630	***	***
42 Net L-T cap gain less net ST loss	101656	*243	-	-	-	*10649	*2348	*3428	*351	*21135	11667	***	***
43 Net gain, noncapital assets	66118	*30791	-	-	-	*435	*216	*1671	6106	1801	1449	***	***
44 Dividends, domestic corporations	3613	-	-	-	-	-	*246	-	*7	*1249	992	***	***
45 Dividends, foreign corporations	84393	911	-	-	-	-	*125	*975	*1511	*4464	5462	***	***
46 Other receipts	268880	*1894	-	*3368	*97	*3374	45484	19576	18966	19418	17234	***	***
47 Total deductions	22638223	*235089	-	*83998	*108382	*527647	3707091	3126794	2140656	2037965	2037758	***	***
48 Cost of goods	15030883	*122189	-	*45938	*68243	*303523	2502600	2262457	1453239	1413353	1423612	***	***
49 Compensation of officers	584142	*22949	-	-	*10780	*37167	231173	106100	41748	39174	25002	***	***
50 Salaries and wages	2198422	*25818	-	*14086	*7025	*81349	253752	249977	226516	154518	166645	***	***
51 Repairs	112965	*1305	-	*129	*829	*2943	22995	13963	8185	6744	7561	***	***
52 Bad debts	98604	*956	-	*3206	5	*1417	11246	5430	4581	4017	3613	***	***
53 Rent paid on business property	195446	*4766	-	*7203	*2980	*7176	44898	19328	13080	9472	15680	***	***
54 Taxes paid	503135	*7397	-	*488	*2480	*16369	113226	64615	58116	47889	44602	***	***
55 Interest paid	500810	*5721	-	*18	*1212	*9552	36535	28249	31251	25630	57098	***	***
56 Contributions or gifts	7340	*38	-	*9	-	*21	2268	*99	446	470	1540	***	***
57 Amortization	59765	*296	-	*981	*98	*517	1053	3505	11125	1100	3447	***	***
58 Depreciation	577098	*6620	-	*2311	*1394	*17850	79455	49308	55571	66389	43706	***	***
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
60 Advertising	171407	*657	-	*563	*3084	*5501	25139	24913	21507	17354	15206	***	***
61 Pension, prof sh, stock, annuity	158386	362	-	-	*1620	*2926	22573	27007	16788	27493	15204	***	***
62 Employee benefit programs	432380	*1579	-	*2479	*1077	*7468	44200	44887	34305	33109	36306	***	***
63 Net loss, noncapital assets	6875	-	-	-	-	-	*2877	*373	451	836	320	***	***
64 Other deductions	2000564	*34434	-	*6585	*7555	*33869	313102	226585	163747	190418	178217	***	***
65 Total receipts less total deducts	1729948	*28479	-	*10561	*15295	*69146	301758	266788	205552	193613	171485	***	***
66 Constructive taxable income from related foreign corporations	53745	-	-	-	-	-	-	-	*2	*4972	155	***	***
67 Net income, total	1768749	*28400	-	*10561	*15295	*69146	301685	265580	205553	194996	170528	***	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	*9	*9	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	652829	-	-	*7702	*15250	*39168	165495	*167094	109040	*76515	14651	***	***
71 Statutory special deductions, total	245838	12728	-	-	-	*23241	*21206	*15776	*7760	*5972	33982	***	***
72 Net operating loss deduction	216191	11817	-	-	-	*23241	*20914	*14801	*7039	*2552	27760	***	***
73 Dividends received deduction	29647	911	-	-	-	-	*292	*975	*721	*3420	6221	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	870985	*15672	-	*2859	45	*6737	114984	82710	88753	112607	121896	***	***
76 Total income tax before credits	301612	*5446	-	*482	7	*1779	36505	28072	30634	38863	42322	***	***
77 Income tax	295418	*5369	-	*482	7	*1779	36205	27987	30120	38526	41747	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	*2	-	-	-	-	-	-	-	*2	-	-	***	***
80 Alternative minimum tax	5670	77	-	-	-	-	*109	*85	*512	-	571	***	***
81 Foreign tax credit	39380	*63	-	-	-	-	*13	*12	*32	*2173	188	***	***
82 U.S. Possessions tax credit	8	-	-	-	-	-	8	-	-	-	-	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 General business credit	7046	254	-	-	6	-	*1183	*69	*274	*363	1444	***	***
85 Prior year minimum tax credit	*1949	-	-	-	-	-	*552	-	-	*237	13	***	***
86 Total income tax after credits	253229	*5130	-	*482	1	*1779	34750	27991	30328	36090	40677	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3560
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2194	*18	*618	*325	-	*372	532	134	96	***	24	23	***
2 Total assets	34803365	-	*26070	*72269	-	*262257	1236657	950054	1496199	***	1611244	3591135	***
3 Cash	1251746	-	*7844	*2653	-	*42797	168514	91241	86272	***	117163	239121	***
4 Notes and accounts receivable	4965817	-	*6550	*22737	-	*61351	376315	304600	381980	***	469474	700361	***
5 Less: Allowance for bad debts	104051	-	-	-	-	-	*707	*3673	7689	***	8868	18972	***
6 Inventories	4633003	-	*437	*7269	-	*74582	275161	325825	337300	***	318214	770968	***
7 U.S. govt. obligations, total	*49157	-	-	-	-	-	-	-	*14193	***	4878	23406	***
8 Tax-exempt securities	*32289	-	-	-	-	-	-	*877	*1235	***	15072	14409	***
9 Other current assets	1308544	-	*356	*21	-	*3658	37746	22205	95736	***	178747	185576	***
10 Loans to stockholders	201325	-	*167	*3380	-	*8351	*5052	*16127	*57057	***	194	10832	***
11 Mortgage and real estate loans	162	-	-	-	-	-	-	-	-	***	-	162	***
12 Other investments	7263267	-	*537	*108	-	*238	47173	47514	71641	***	114271	357166	***
13 Depreciable assets	13738853	-	*88338	*140946	-	*193499	888714	445270	730029	***	819476	1891551	***
14 Less: Accumulated depreciation	7571186	-	*83594	*105658	-	*130991	576240	316686	394742	***	479986	985062	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	-	-	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	-	-	***
17 Land	320052	-	*247	*814	-	*3487	*8221	*5336	20457	***	18365	71229	***
18 Intangible assets (Amortizable)	4728266	-	*1407	-	-	*164	*3712	*13439	75597	***	27323	137762	***
19 Less: Accumulated amortization	408106	-	*287	-	-	*114	*2529	*5252	14739	***	12875	31729	***
20 Other assets	4394226	-	*4068	-	-	*5235	5528	*3231	41870	***	29795	224356	***
21 Total liabilities	34803365	-	*26070	*72269	-	*262257	1236657	950054	1496199	***	1611244	3591135	***
22 Accounts payable	3898018	-	*511	*5540	-	*69090	189679	97177	225820	***	306294	421678	***
23 Mort, notes, and bonds under 1 yr	1466982	-	*4027	-	-	*14599	144308	*142051	98604	***	56399	225493	***
24 Other current liabilities	2471650	-	*1686	*1151	-	*16469	110975	145612	190600	***	138128	482726	***
25 Loans from stockholders	424138	-	*4940	-	-	-	39615	*53548	*14722	***	4679	-	***
26 Mort, notes, bonds, 1 yr or more	7651561	-	*6870	*22220	-	*18972	177045	70921	271798	***	206435	764101	***
27 Other liabilities	5386873	-	*4117	*-1589	-	*702	*33938	*7206	21130	***	87701	223087	***
28 Net worth	13504142	-	*3917	*44947	-	*142425	541097	433538	673523	***	811608	1474051	***
29 Capital stock	2416325	-	*6010	*732	-	*5104	50656	31716	75551	***	162406	366230	***
30 Paid-in or capital surplus	3712918	-	-	-	-	*20670	32057	21377	77201	***	120713	415821	***
31 Retained earnings, appropriated	7820	-	-	-	-	-	-	-	-	***	40	7427	***
32 Retained earnings-unappropriated	7361962	-	*26051	*46493	-	*59256	372617	159043	402125	***	449261	786260	***
33 Retained earnings (S Corp)	727826	-	-	-	-	*57395	*116139	*223413	*143632	***	126614	-	***
34 Less: Cost of treasury stock	722708	-	*28143	*2278	-	-	*30372	*2012	24985	***	47426	101686	***
35 Total receipts	32826056	*170417	*70978	*176143	-	*571388	2576780	1729505	2283349	***	2243929	4105458	***
36 Business receipts	31360330	*133337	*68686	*174015	-	*569643	2515759	1678563	2259943	***	2127617	3968380	***
37 Interest	187792	*17	*15	-	-	*467	4977	3031	5421	***	13253	21703	***
38 Interest on govt. obligations	2830	-	-	-	-	-	-	*286	*146	***	1429	910	***
39 Rents	28645	-	-	-	-	-	*2155	*159	*1271	***	487	7519	***
40 Royalties	96849	-	-	-	-	-	-	-	*1135	***	370	7160	***
41 Net S-T cap gain less net LT loss	312	-	-	-	-	-	-	-	-	***	72	237	***
42 Net L-T cap gain less net ST loss	305263	-	-	-	-	-	*9061	*193	*618	***	82853	5689	***
43 Net gain, noncapital assets	152256	*34163	-	*2127	-	-	*14453	*331	*1789	***	2398	8492	***
44 Dividends, domestic corporations	6967	-	-	-	-	-	*48	*86	*1374	***	410	706	***
45 Dividends, foreign corporations	349801	-	-	-	-	-	-	-	*3502	***	4044	37904	***
46 Other receipts	335012	*2900	*2277	-	-	*1278	30327	46857	8150	***	10995	46757	***
47 Total deductions	30001501	*128694	*63694	*170783	-	*539337	2454385	1577333	2120692	***	2032167	3787319	***
48 Cost of goods	20118761	*81925	*11387	*70486	-	*368691	1595926	1137413	1579287	***	1487145	2477630	***
49 Compensation of officers	662367	*3353	*18313	*15197	-	*56989	180792	69932	45000	***	34401	47280	***
50 Salaries and wages	2515444	*8704	*9294	*24155	-	*15104	207040	140003	136062	***	150202	337553	***
51 Repairs	152895	*55	*123	*3178	-	*2460	12086	4594	6678	***	4108	16265	***
52 Bad debts	62697	*2256	-	-	-	*416	1459	*3409	3873	***	13951	2961	***
53 Rent paid on business property	228693	*1508	*3646	*4534	-	*13737	35925	17975	12584	***	4982	32079	***
54 Taxes paid	687906	*3326	*3510	*6998	-	*13999	79107	38973	46325	***	38896	91771	***
55 Interest paid	686147	*1138	*1349	*2468	-	*3181	30720	18999	29915	***	18134	81245	***
56 Contributions or gifts	26454	*12	*36	*291	-	*182	531	*116	1156	***	1605	2850	***
57 Amortization	88417	-	*281	-	-	*194	*317	*985	6301	***	2662	7900	***
58 Depreciation	963911	*2240	*1225	*15477	-	*18015	67078	24946	57019	***	65691	146456	***
59 Depletion	-	-	-	-	-	-	-	-	-	***	-	-	***
60 Advertising	216783	*869	*1331	*166	-	*4198	16884	12703	12814	***	13897	30728	***
61 Pension, prof sh, stock, annuity	246972	30	-	-	-	*7613	23014	10527	10831	***	13911	34198	***
62 Employee benefit programs	723793	*2420	*808	*3743	-	*2477	41357	20891	26645	***	37464	98696	***
63 Net loss, noncapital assets	13189	-	-	-	-	-	*1366	*204	*851	***	1683	727	***
64 Other deductions	2607073	*20857	*12389	*24089	-	*32082	160783	75662	145353	***	143435	378980	***
65 Total receipts less total deducts	2824555	*41724	*7284	*5359	-	*32050	122396	152172	162657	***	211762	318138	***
66 Constructive taxable income from related foreign corporations	216063	-	-	-	-	-	-	-	-	***	727	18628	***
67 Net income, total	3037789	*41724	*7284	*5359	-	*32050	122396	151887	162511	***	211059	335856	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	***	-	-	***
70 Net income, Form 1120S	268734	*40280	-	-	-	*17110	*25828	*90592	*36905	***	42425	-	***
71 Statutory special deductions, total	244717	-	*3395	*2744	-	*835	*3821	*6433	*9893	***	44930	22593	***
72 Net operating loss deduction	169823	-	*3395	*2744	-	*835	*3816	*6373	*5292	***	42076	7441	***
73 Dividends received deduction	74894	-	-	-	-	-	*5	*60	*4601	***	2854	15152	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
75 Income subject to tax	2525157	*1444	*3889	*2616	-	*14105	92746	*54862	115712	***	123769	314018	***
76 Total income tax before credits	883603	*485	*583	*393	-	*3161	29361	*18349	39393	***	43005	109629	***
77 Income tax	872633	*485	*583	*392	-	*3161	29012	*18644	39315	***	42521	109111	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	-	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	-	-	***
80 Alternative minimum tax	10849	-	-	*1	-	-	*349	*37	*78	***	127	421	***
81 Foreign tax credit	151940	-	-	-	-	-	-	-	*199	***	793	12930	***
82 U.S. Possessions tax credit	8419	-	-	-	-	-	388	1014	236	***	3163	-	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	-	***
84 General business credit	13965	-	-	-	-	-	-	-	*388	***	409	2873	***
85 Prior year minimum tax credit	9607	-	-	-	-	-	*1114	*22	*499	***	716	203	***
86 Total income tax after credits	699672	*485	*583	*393	-	*3161	27859	*17314	38070	***	37924	93622	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Office, computing, and accounting machines

MINOR INDUSTRY 3570
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1383	*13	*688	*163	*113	*68	204	*29	36	22	17	10	20
2 Total assets	117060992	-	*50286	*27438	*55596	*38913	475129	*234809	503359	815448	1190279	1749178	111920559
3 Cash	10117643	-	*9641	*1648	*1368	*18588	79616	*54488	70294	89169	181406	235074	9376353
4 Notes and accounts receivable	31026791	-	*21133	*3055	*27666	*12465	161211	*55212	174907	282389	273290	389393	29626071
5 Less: Allowance for bad debts	1500142	-	-	-	-	-	*2770	*1412	4222	6012	21925	45037	1418764
6 Inventories	8218719	-	*14010	*1120	*9801	*2732	109183	*66599	118123	207133	139949	147940	7402130
7 U.S. govt. obligations, total	*136571	-	-	-	-	-	-	*58	-	-	-	1963	134550
8 Tax-exempt securities	219148	-	-	-	-	-	-	-	-	-	-	24834	194314
9 Other current assets	12302306	-	*320	*317	*1261	*5129	24246	*8739	13424	41639	167072	261910	11778249
10 Loans to stockholders	*2062	-	-	*592	-	-	-	-	-	1265	205	-	-
11 Mortgage and real estate loans	16966	-	-	-	-	-	-	-	-	-	-	-	16966
12 Other investments	20109670	-	-	*19398	-	-	*39562	-	*6898	*81503	205191	281877	19475241
13 Depreciable assets	51330583	-	*14244	*6676	*34955	-	151209	*48600	131846	181977	295967	453914	50011194
14 Less: Accumulated depreciation	30294869	-	*9126	*5369	*19454	-	109933	*24129	55811	105238	163997	268524	29533287
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	773071	-	-	-	-	-	*5592	*1237	*5103	*4661	4775	5380	746323
18 Intangible assets (Amortizable)	4182039	-	-	-	-	-	*15166	*313	*38982	*52535	106043	150995	3818004
19 Less: Accumulated amortization	1631206	-	-	-	-	-	*12622	*262	*4853	*18278	32923	28318	1533951
20 Other assets	12051640	-	*65	-	-	-	*14669	*25364	*8668	*2704	35226	137777	11827167
21 Total liabilities	117060992	-	*50286	*27438	*55596	*38913	475129	*234809	503359	815448	1190279	1749178	111920559
22 Accounts payable	17500576	-	-	*18466	*15677	*293	93112	*54735	83793	129163	111113	92328	16901895
23 Mort, notes, and bonds under 1 yr	16126034	-	*2155	*1627	*13986	*3942	*29360	*4907	*77806	61350	74086	136016	15720799
24 Other current liabilities	9965694	-	*3692	*4982	*37359	*34177	109679	*5107	56723	150107	182175	221310	9160383
25 Loans from stockholders	126064	-	*52675	-	-	-	*16225	*13527	*4348	5931	963	5624	26772
26 Mort, notes, bonds, 1 yr or more	16824500	-	*1194	*52719	*15802	-	*17165	*8919	*52554	*108030	50923	150677	16366517
27 Other liabilities	24980423	-	*-0	-	-	-	*8914	*4826	*756	*53949	40401	24081	24847495
28 Net worth	31537700	-	*-9430	*-50357	*-27227	*501	200674	*142787	227378	306917	730618	1119141	28896698
29 Capital stock	3610411	-	*3599	*9519	*112	-	5290	*19407	39335	91799	320347	97414	3023590
30 Paid-in or capital surplus	24153366	-	*8401	*-1627	-	-	*13208	*317082	*42206	154675	847685	726234	22045502
31 Retained earnings, appropriated	*1827159	-	-	-	-	-	-	-	*19980	-	-	-	1807179
32 Retained earnings-unappropriated	7958777	-	-	*-57354	-34990	-	*96007	*-209907	*79468	17281	-401537	234249	8235560
33 Retained earnings (S Corp)	272104	-	*-21430	-	*7651	*501	*86479	*19527	*48861	*43993	20916	65608	-
34 Less: Cost of treasury stock	6284118	-	-	*895	-	-	*311	*3322	*2472	*830	56793	4363	6215132
35 Total receipts	130612589	*208046	*303744	*129278	*267259	*104012	1281564	*306590	1043544	1482919	1371057	1548883	122565693
36 Business receipts	106777479	*203514	*303744	*128929	*267164	*104012	1263435	*302228	1034871	1452789	1176561	1425120	99115113
37 Interest	2501300	822	-	*329	50	-	*5355	*2386	*3156	4984	10501	21847	2451870
38 Interest on govt. obligations	75861	868	-	-	-	-	*50	*49	*363	-	2477	4729	67326
39 Rents	61955	-	-	-	-	-	*2796	-	*1260	-	62	1555	56283
40 Royalties	12011689	-	-	-	-	-	-	-	*575	*133	6175	5677	11999128
41 Net S-T cap gain less net LT loss	*17015	-	-	-	-	-	-	-	-	*276	383	-	16356
42 Net L-T cap gain less net ST loss	1316607	-	-	-	-	-	*526	-	-	*42	134702	115	1181223
43 Net gain, noncapital assets	248478	-	-	-	-	-	*96	*45	-	*35	15771	612	231919
44 Dividends, domestic corporations	21228	-	-	*19	-	-	*139	-	-	*308	80	-	20682
45 Dividends, foreign corporations	3966163	2054	-	-	-	-	112	*1842	*653	*748	6941	11279	3942535
46 Other receipts	3614813	*789	-	-	44	-	*9056	*41	*2666	23603	17405	77950	3483261
47 Total deductions	118989368	*178022	*283508	*118466	*261733	*103194	1191034	*265014	995275	1371837	1163640	1374731	111682913
48 Cost of goods	63831785	*122806	*162377	*70005	*78091	*1308	753691	*169157	732884	953116	633062	729646	59425641
49 Compensation of officers	535582	*2883	*10944	*15295	*22808	*13078	77739	*8639	20002	29719	19427	27720	287328
50 Salaries and wages	14355592	*12775	*26997	*10142	*75591	*66189	161680	*42723	99607	149236	158624	234151	13317877
51 Repairs	2345032	*250	*134	*399	*2294	-	3264	*34	1758	2388	6388	5267	2322855
52 Bad debts	221870	*20	-	-	*202	-	*898	*904	*2228	1454	6320	4637	205207
53 Rent paid on business property	1757851	542	*25687	*2191	*7425	*863	17719	*2435	5404	9324	15408	23403	1647449
54 Taxes paid	1853464	*3148	*12711	*2102	*9556	*2588	21926	*3216	15377	27466	16059	32065	1707250
55 Interest paid	2872010	*3162	*504	-	*2920	*851	6004	*676	10885	18360	10657	17399	2800593
56 Contributions or gifts	81405	*7	-	*324	-	-	*183	*5	*555	*174	132	234	79791
57 Amortization	349040	*4945	-	-	-	-	*[illegible]08	*2	*719	6647	6806	7916	321708
58 Depreciation	4881769	*7143	*2021	*384	*5067	-	14508	*7603	11064	20796	32069	61812	4719302
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	1484192	*1205	*165	*200	*5602	*2524	9133	*4437	10629	13209	20249	18999	1397839
61 Pension, prof sh, stock, annuity	344403	7	-	-	-	-	*8449	*1000	*2373	*7336	5012	2444	317783
62 Employee benefit programs	1707072	*2022	*10352	*2869	*4306	-	13490	*4543	*5859	11953	15897	21669	1614112
63 Net loss, noncapital assets	85797	-	-	-	-	-	*237	-	*162	9	13772	1583	70034
64 Other deductions	22282503	*17108	*31615	*14553	*47870	*15793	101815	*19641	75770	120649	203758	185788	21448143
65 Total receipts less total deducts	11623221	*30025	*20236	*10812	*5526	*817	90530	*41576	48269	111082	207417	174152	10882780
66 Constructive taxable income from related foreign corporations	3215342	-	-	-	-	-	-	-	-	438	372	3691	3210841
67 Net income, total	14762702	*29156	*20236	*10812	*5526	*817	90480	*41527	47906	111520	205312	173115	14026295
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*3751	*3751	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	241420	*12846	*20236	-	*5489	*817	*70073	*15516	*8236	*33430	57373	17403	-
71 Statutory special deductions, total	1133701	2054	-	*10812	36	-	*210	*9204	*3605	*17434	51312	20531	1018503
72 Net operating loss deduction	932401	-	-	*10799	36	-	-	*7362	*2957	*16471	45950	14920	833906
73 Dividends received deduction	201299	2054	-	*14	-	-	*210	*1842	*648	*964	5362	5610	184597
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	13387581	*14256	-	-	-	-	*20197	*16807	*36065	*60655	96627	135180	13007793
76 Total income tax before credits	4826768	*4944	-	-	-	-	*5786	*5714	*12315	21181	33992	47096	4695739
77 Income tax	4682128	*4944	-	-	-	-	*5786	*5714	*12270	*20765	33087	46916	4552646
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	144492	-	-	-	-	-	-	-	*45	*416	906	32	143093
81 Foreign tax credit	3151053	-	-	-	-	-	-	-	*311	*23	262	7739	3142717
82 U.S. Possessions tax credit	24332	-	-	-	-	-	-	-	-	-	-	-	24332
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	105190	672	-	-	-	-	-	*736	*1178	*1337	1523	4229	95514
85 Prior year minimum tax credit	*54879	64	-	-	-	-	*195	-	-	-	434	1045	53140
86 Total income tax after credits	1491315	*4208	-	-	-	-	*5591	*4978	*10825	19820	31773	34083	1380036

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3598
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	4299	*41	*1284	*504	848	513	737	165	106	***	16	***	22
2	Total assets	38517029	-	*73383	*79095	336505	323586	1587885	1157726	1471405	***	1114816	***	28675893
3	Cash	1266973	-	*22397	*18350	30860	45077	196825	130782	112661	***	86595	***	459150
4	Notes and accounts receivable	8254399	-	*14033	*27106	88625	100710	424100	280823	415491	***	294167	***	5697680
5	Less: Allowance for bad debts	167553	-	-	-	*460	-	*2346	*2206	8470	***	10669	***	115389
6	Inventories	5658841	-	*806	*9520	*37038	*53702	311556	260686	379276	***	254728	***	3622288
7	U.S. govt. obligations, total	*44252	-	-	-	*12138	-	-	*6331	*5652	***	20130	***	-
8	Tax-exempt securities	*12958	-	-	-	-	-	*5003	-	*1209	***	4012	***	2734
9	Other current assets	2193401	-	*2822	*403	*10486	*2544	84461	36272	38818	***	47355	***	1771332
10	Loans to stockholders	223473	-	-	-	*20673	*12357	*12217	*2351	*3557	***	3473	***	166535
11	Mortgage and real estate loans	*428	-	-	-	-	-	-	-	*422	***	-	***	6
12	Other investments	5756057	-	*4670	*6763	*20736	*5312	112083	86516	95176	***	104509	***	4863473
13	Depreciable assets	17457152	-	*146575	*44515	294985	360120	1059050	813125	809249	***	449523	***	11801517
14	Less: Accumulated depreciation	9449222	-	*124442	*27579	196167	263180	692938	504269	437343	***	255138	***	6029153
15	Depletable assets	4002	-	-	-	-	-	-	-	-	***	2183	***	1819
16	Less: Accumulated depletion	2227	-	-	-	-	-	-	-	-	***	622	***	1605
17	Land	263237	-	-	-	*552	-	*25323	21264	12934	***	31169	***	129971
18	Intangible assets (Amortizable)	3779018	-	-	*167	*13503	*1981	*33936	*24972	64632	***	70142	***	3258043
19	Less: Accumulated amortization	333466	-	-	*150	*5	*378	*2494	*12321	17629	***	10657	***	211097
20	Other assets	3555307	-	*6522	*-0	*3541	*5341	21109	13399	-4231	***	23915	***	3258590
21	Total liabilities	38517029	-	*73383	*79095	336505	323586	1587885	1157726	1471405	***	1114816	***	28675893
22	Accounts payable	5128336	-	*12295	*17283	*43011	55779	184144	108153	225020	***	114343	***	4032873
23	Mort, notes, and bonds under 1 yr	1999780	-	*9813	*2835	*26421	*43281	133027	81753	184273	***	34543	***	1204881
24	Other current liabilities	4469592	-	*4255	*4953	*20804	*60613	185152	127649	137172	***	107179	***	3312852
25	Loans from stockholders	439406	-	*9206	*7433	*39240	*19932	50208	*26918	*14650	***	6357	***	185000
26	Mort, notes, bonds, 1 yr or more	8463420	-	*8280	*857	*111053	*60422	198798	198335	213226	***	119389	***	6727285
27	Other liabilities	3705470	-	*-0	*-0	*68	*532	21226	29858	17244	***	35887	***	3421775
28	Net worth	14311025	-	*29533	*45735	95908	83028	815331	585060	679821	***	697117	***	9791227
29	Capital stock	1401492	-	*75591	*1330	5911	7419	24595	13845	87942	***	75728	***	831465
30	Paid-in or capital surplus	9827846	-	*87563	-	*25768	*1648	150181	*35112	33469	***	285341	***	8652376
31	Retained earnings, appropriated	*470058	-	-	-	-	*12279	-	-	-	***	-	***	454770
32	Retained earnings-unappropriated	2389818	-	*-74024	*44463	*78105	*42121	479435	327662	223827	***	211665	***	536811
33	Retained earnings (S Corp)	1131789	-	*-466	-	*-12951	*28955	215595	*227774	338918	***	165674	***	-
34	Less: Cost of treasury stock	909978	-	*59130	*58	*926	*9394	54475	*19333	*4335	***	41291	***	684196
35	Total receipts	50238540	*230955	*278464	*265905	726755	967294	3717806	2109253	2456575	***	1493669	***	33107208
36	Business receipts	48449286	*215683	*272275	*264944	*723768	962440	3683986	2096170	2429594	***	1462153	***	31596880
37	Interest	644523	*2104	*179	*961	*1007	*1781	4992	3019	4211	***	8988	***	588098
38	Interest on govt. obligations	4476	-	-	-	-	*1	*278	*1191	*524	***	948	***	1182
39	Rents	80980	-	-	-	-	-	*4789	*839	*2524	***	915	***	70140
40	Royalties	239362	1332	*6006	-	-	-	-	-	-	***	5599	***	221996
41	Net S-T cap gain less net LT loss	*1588	-	-	-	-	*795	*381	-	*182	***	169	***	-
42	Net L-T cap gain less net ST loss	68833	*528	-	-	*622	*334	*994	*-0	*839	***	644	***	61902
43	Net gain, noncapital assets	28372	*3248	-	-	*3	*99	*3296	*503	679	***	427	***	18390
44	Dividends, domestic corporations	5756	-	-	-	*198	*11	*318	*17	*157	***	82	***	3137
45	Dividends, foreign corporations	267872	884	-	-	-	-	-	*696	*3123	***	200	***	253851
46	Other receipts	447492	*7176	*4	-	*1157	*1832	18772	6817	14741	***	13543	***	291633
47	Total deductions	47558171	*209887	*243125	*260527	696093	903721	3447561	1945252	2242974	***	1344274	***	31780808
48	Cost of goods	33867588	*144270	*93164	*149587	*412142	608564	2383868	1391678	1537162	***	906318	***	22968089
49	Compensation of officers	697588	*16088	*18908	*22383	*56920	*41532	221636	55439	74608	***	16381	***	115458
50	Salaries and wages	3294367	*10354	*33596	*15634	*48632	*55537	259534	145988	218564	***	148042	***	2028270
51	Repairs	239903	*534	*749	*222	*5515	11959	17000	4711	12037	***	8059	***	164569
52	Bad debts	64415	17	*2008	-	*29	*782	5685	*2941	4084	***	4292	***	34196
53	Rent paid on business property	400291	*433	*26027	*11478	*10287	23968	53143	10992	26627	***	8478	***	205076
54	Taxes paid	933374	*7001	*11195	*13449	24499	28746	95990	49868	56196	***	31623	***	524841
55	Interest paid	1297333	*3461	*5436	*251	*15335	*9614	30769	28144	34198	***	16807	***	1058140
56	Contributions or gifts	21256	48	-	-	*270	*379	938	721	1636	***	370	***	14497
57	Amortization	144755	*2148	-	*33	*1413	*139	1809	*1436	2647	***	4577	***	121450
58	Depreciation	1277783	*4150	*8932	*6293	*36862	31321	87200	62800	66731	***	31831	***	820808
59	Depletion	938	-	-	-	-	-	-	-	-	***	501	***	437
60	Advertising	360824	*1046	*491	*66	*1507	*4440	16798	17056	18254	***	20337	***	256341
61	Pension, prof sh, stock, annuity	245989	2381	-	-	*3081	*1578	23544	23334	13803	***	13991	***	137680
62	Employee benefit programs	1045300	*7605	*11357	*25856	*13278	*15474	42410	24812	37853	***	27638	***	761874
63	Net loss, noncapital assets	16116	-	-	-	-	*9	*343	*1850	*37	***	183	***	9176
64	Other deductions	3650351	*10353	*31263	*15274	66323	69679	206894	123481	138537	***	104846	***	2559904
65	Total receipts less total deducts	2680369	*21067	*35339	*5378	30662	63573	270245	164001	213601	***	149395	***	1326400
66	Constructive taxable income from related foreign corporations	314173	-	-	-	-	-	-	-	*1241	***	2072	***	310818
67	Net income, total	2990065	*21067	*35339	*5378	30662	63573	269967	162810	214318	***	150519	***	1636036
68	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	***	-
69	Net income, Form 1120-F	*3215	*3215	-	-	-	-	-	-	-	***	-	***	-
70	Net income, Form 1120S	480930	-	*28289	-	*4633	*31760	145434	*65388	104121	***	39702	***	-
71	Statutory special deductions, total	300508	*4476	*6593	-	*4669	*18324	22087	*708	*7381	***	1468	***	197738
72	Net operating loss deduction	179522	*3591	*6593	-	*4530	*18315	*21865	-	*6188	***	1326	***	88585
73	Dividends received deduction	120985	884	-	-	*138	*9	*223	*708	*1193	***	141	***	109153
74	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
75	Income subject to tax	2208627	*16592	*456	*5378	*21360	*13489	102446	96714	102816	***	109349	***	1438299
76	Total income tax before credits	764803	*5423	*69	*807	*3573	*2279	33885	32730	34966	***	37569	***	507627
77	Income tax	758037	*5391	*69	*807	*3573	*2279	32923	32730	34927	***	37555	***	503533
78	Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
79	Recapture taxes	-	-	-	-	-	-	-	-	-	***	-	***	-
80	Alternative minimum tax	6718	-	-	-	-	-	*962	-	*39	***	13	***	4094
81	Foreign tax credit	158766	66	-	-	-	-	-	-	*1456	***	766	***	154862
82	U.S. Possessions tax credit	14239	-	-	-	-	-	-	-	-	***	-	***	-
83	Nonconventional source fuel credit	14	-	-	-	-	-	-	-	-	***	-	***	14
84	General business credit	45211	-	-	-	-	-	-	*441	*508	***	354	***	43642
85	Prior year minimum tax credit	20087	-	-	-	-	*250	*1125	*9	*470	***	-	***	17292
86	Total income tax after credits	526486	*5356	*69	*807	*3573	*2028	32760	32279	32532	***	36449	***	291817

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 25
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	13187	422	4213	1244	1443	1522	2541	655	469	211	158	149	160
2 Total assets	779415053	-	100498	219267	526998	1039861	5541240	4682463	7182620	7532419	11074051	23295886	718219749
3 Cash	33694223	-	18058	87017	102460	195942	681947	604000	838238	1026421	1432398	2857950	25849791
4 Notes and accounts receivable	156905569	-	*26618	*31457	157190	317704	1900103	1431074	2050714	1998256	2739854	5145565	141107035
5 Less: Allowance for bad debts	4431393	-	-	-	-	*65	23554	20953	37569	99301	98649	191135	3960166
6 Inventories	49728801	-	*16830	*52558	123641	273448	1246116	1260624	1810353	1702204	2090924	3983329	37168775
7 U.S. govt. obligations, total	5568493	-	*4807	*1708	-	-	-	*22946	*27905	*15726	11865	254925	5228612
8 Tax-exempt securities	7911916	-	-	-	-	-	*9974	*11294	*13956	*19141	48643	355531	7453377
9 Other current assets	177690851	-	*131	*3557	39207	46106	259327	118244	338176	465627	789259	1542413	174088803
10 Loans to stockholders	839856	-	*8956	*12650	*3184	*13904	106484	33673	38334	28604	26222	49354	518491
11 Mortgage and real estate loans	71314	-	-	-	-	*527	*616	*2541	*2089	*1970	3671	10408	49492
12 Other investments	136563790	-	*253	*1786	*1608	*28473	121813	209601	495880	498760	978932	2513941	131712743
13 Depreciable assets	224134332	-	60114	104468	235572	550927	2740429	2256610	3207092	2888050	4270330	8945121	198875619
14 Less: Accumulated depreciation	124980587	-	34647	79090	151224	413171	1682598	1442175	1922601	1492177	2323777	4522644	110916481
15 Depletable assets	*55180	-	-	-	-	-	-	-	*1172	-	-	1851	52157
16 Less: Accumulated depletion	30019	-	-	-	-	-	-	-	-	-	-	1656	28363
17 Land	2824013	-	-	-	-	*13155	61315	60008	90164	81409	110562	188676	2218725
18 Intangible assets (Amortizable)	55223945	-	*484	*3890	*24039	15782	116942	80825	165539	334185	812407	1591883	52077969
19 Less: Accumulated amortization	7423145	-	*209	*1712	*8826	*7571	63586	48111	64911	110742	181396	350995	6585088
20 Other assets	65067912	-	*-896	*977	*147	4700	65912	102263	128089	174286	362808	921368	63308258
21 Total liabilities	779415053	-	100498	219267	526998	1039861	5541240	4682463	7182620	7532419	11074051	23295886	718219749
22 Accounts payable	50555593	-	*17501	*28114	68922	168754	878173	602142	854457	878841	1303650	2352723	43402316
23 Mort, notes, and bonds under 1 yr	245698127	-	*3900	*9124	*7624	76124	421040	429649	608679	379721	457340	1338971	241965954
24 Other current liabilities	87527994	-	*5308	*171051	56802	88825	554452	382151	726895	766902	1127519	2437899	81210190
25 Loans from stockholders	3092828	-	*1851	*14660	94389	39354	222865	159687	92266	221311	29787	93753	2122906
26 Mort, notes, bonds, 1 yr or more	96362686	-	*7858	*21231	46013	131642	630182	322423	705624	880130	1458248	3362596	88796741
27 Other liabilities	69075681	-	*4411	*66	*-0	*16007	48456	37457	165425	199975	195287	639920	67768677
28 Net worth	227102144	-	59670	-24978	253248	519154	2786073	2748955	4029274	4205540	6502220	13070024	192952966
29 Capital stock	21524096	-	20758	16776	47283	75174	346507	256546	529265	699851	1335153	2417313	15779472
30 Paid-in or capital surplus	88667639	-	*1305	*84120	*14031	408939	818726	308792	618716	1692081	3341699	5546340	75832891
31 Retained earnings, appropriated	58624	-	-	-	-	-	-	*7633	*798	*10	351	10663	39168
32 Retained earnings-unappropriated	133655311	-	*20625	*-125583	139260	44883	506812	1411830	1814167	1274807	1527955	4933134	122107422
33 Retained earnings (S Corp)	5776233	-	*16983	*1552	*66140	*58267	1241073	945035	1337814	701855	492780	636593	278140
34 Less: Cost of treasury stock	22579759	-	-	*1844	*13467	*68109	127046	180882	271485	163064	195718	474019	21084126
35 Total receipts	514700408	1132081	647690	1093071	1736334	2983855	14074076	9581997	13748408	11256207	14783567	29428967	414234157
36 Business receipts	464708102	1052257	622138	1032036	1728236	2962548	14004813	9495957	13511186	10977968	14466257	28588441	366266265
37 Interest	19084299	8718	*158	*2273	2042	5925	14894	23991	41272	52834	91439	207506	18633250
38 Interest on govt. obligations	979557	*931	-	-	-	-	*372	*1131	4627	9131	17156	49831	896377
39 Rents	696946	126	*340	-	*367	*22	4419	*4188	11369	6820	4783	17610	646902
40 Royalties	6658563	*561	*24713	-	*50	-	*4630	*4857	*13494	45906	56332	95034	6412986
41 Net S-T cap gain less net LT loss	376518	21	-	-	*339	*6214	*18	*12	*432	*5707	64	5525	358185
42 Net L-T cap gain less net ST loss	6420174	*23331	-	*52698	*4518	*474	*3230	*2361	11993	33591	19905	96439	6171635
43 Net gain, noncapital assets	3282022	*36719	-	*191	*9	-	5111	11263	18064	3558	4022	36532	3166554
44 Dividends, domestic corporations	223272	83	-	-	*125	-	*1968	*1070	3875	*3096	6096	6993	199968
45 Dividends, foreign corporations	3933548	*1761	-	-	-	-	*1573	*1521	4606	26039	54895	122837	3720316
46 Other receipts	8337406	7573	*340	*5873	*648	8673	33048	35647	127490	91556	62618	202220	7761721
47 Total deductions	471363933	965751	570841	966870	1644837	2732430	13000870	8775699	12560326	10196747	13544026	26834449	379571086
48 Cost of goods	290207104	590082	321758	575726	971383	1719487	8935619	6248522	9058229	7041041	9082250	18710632	226952376
49 Compensation of officers	4444416	39523	*48514	*79015	128452	256547	710129	300155	335619	177802	226460	293440	1848760
50 Salaries and wages	49691059	129050	*38116	*54969	205875	227303	1109933	798665	1091058	942431	1369048	2394165	41330446
51 Repairs	2785248	3855	*3389	*3113	13572	7412	55981	28329	39574	32706	45745	94248	2457325
52 Bad debts	2095473	*2662	*379	*2951	*1287	5851	18377	14777	18362	26527	30083	53145	1921073
53 Rent paid on business property	4734285	11030	26385	16291	62905	54967	188704	65478	88602	69707	106874	183357	3859985
54 Taxes paid	7612665	16188	11141	22415	48736	74970	333063	187133	262296	190463	257320	437198	5771740
55 Interest paid	23090678	13656	*2816	*28014	6839	21809	113495	78048	134270	132538	175996	361193	22022004
56 Contributions or gifts	403764	*54	*462	*197	*414	757	2941	2795	3927	2451	4933	9322	375512
57 Amortization	1506608	*771	*84	*938	7364	*734	12629	3637	13396	24664	41416	82113	1318862
58 Depreciation	26139872	20486	6820	9734	21240	36850	255737	153727	261634	241384	430558	798242	23903459
59 Depletion	*1026	-	-	-	-	-	-	-	-	*163	112	39	712
60 Advertising	5306857	8927	*14398	*24896	7795	21351	150504	111127	92240	115455	161312	280651	4318200
61 Pension, prof sh, stock, annuity	2957579	5686	-	*6528	*5864	26012	66821	35648	72228	43004	43906	148773	2503109
62 Employee benefit programs	8815635	11951	*3058	*5162	*15019	33722	116761	121257	182470	155675	202515	384821	7583223
63 Net loss, noncapital assets	382047	*53	-	*3960	*109	*307	1425	1543	950	7088	9299	29026	328286
64 Other deductions	41189617	111778	93521	132962	147981	244351	928750	624860	905471	993648	1356196	2574085	33076015
65 Total receipts less total deducts	43336475	166329	76849	126201	91497	251425	1073206	806297	1188081	1059459	1239541	2594518	34663071
66 Constructive taxable income from related foreign corporations	5222251	835	-	-	-	-	-	-	*657	*11645	8931	50773	5149411
67 Net income, total	47579169	166232	76849	126201	91497	251425	1072834	805166	1184112	1061973	1231316	2595459	38916105
68 Net income, Form 1120-A	*6470	-	-	-	*6470	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*7306	*7306	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	2629570	*59216	*47531	*67425	*29068	*152173	613119	339027	627538	251665	213989	210384	18435
71 Statutory special deductions, total	5854218	14379	*4455	*15234	*15534	*16932	84749	48217	58686	125789	161873	337453	4970915
72 Net operating loss deduction	3573656	*14218	*4455	*15234	*15446	*16932	81844	46178	52731	109862	123664	255626	2837465
73 Dividends received deduction	2280562	*162	-	-	*88	-	*2905	*2039	5955	15927	38209	81827	2133450
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	39112537	99336	*24862	*43541	46896	82732	376401	419007	497887	685543	856335	2047842	33932155
76 Total income tax before credits	13716628	34286	*3729	*9220	10263	20204	123597	145681	170847	236915	295913	722314	11943658
77 Income tax	13612798	33712	*3729	*9155	10263	20204	121966	144269	169135	234638	292910	712688	11860129
78 Personal holding company tax	*37	-	-	-	-	-	-	-	*34	*4	-	-	-
79 Recapture taxes	431	-	-	-	-	-	-	-	-	-	-	12	420
80 Alternative minimum tax	98233	*574	-	*65	-	-	1632	*1412	1679	3256	3077	10793	75744
81 Foreign tax credit	2962667	*570	-	-	-	*68	*740	-	1678	7131	11711	48304	2892465
82 U.S. Possessions tax credit	220828	5352	-	-	-	-	4637	4734	6869	9499	16149	29539	144048
83 Nonconventional source fuel credit	34390	-	-	-	-	-	-	-	-	-	-	-	34390
84 General business credit	667285	*1022	-	*1981	*1073	*1669	4297	2212	9071	8115	14549	33051	590244
85 Prior year minimum tax credit	36385	*310	-	-	-	*38	*659	*380	*498	*3027	2529	6014	22930
86 Total income tax after credits	9795073	27032	*3729	*7239	9190	18428	113264	138354	152730	209143	250975	605406	8259582

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Household appliances

MINOR INDUSTRY 3630
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	374	***	-	*107	-	*114	*105	*9	*12	*8	3	7	***
2 Total assets	17571422	-	-	*15624	-	*67618	*232756	*65194	*153363	*243217	265046	961750	***
3 Cash	323294	-	-	*7447	-	*15633	*10196	*4168	*11900	*19903	23852	54437	***
4 Notes and accounts receivable	3821397	-	-	*94	-	*17917	*89849	*32648	*46027	*69439	60262	262493	***
5 Less: Allowance for bad debts	130551	-	-	-	-	-	*1138	*268	*209	*545	1906	9465	***
6 Inventories	2705331	-	-	*6032	-	*26320	*59233	*16627	*46033	*51712	59905	347314	***
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	***
8 Tax-exempt securities	*10311	-	-	-	-	-	-	-	*323	-	-	9989	***
9 Other current assets	801015	-	-	-	-	*98	*6980	*2140	*8854	*5179	4426	23553	***
10 Loans to stockholders	*1076	-	-	-	-	-	*1076	-	-	-	-	-	***
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	***
12 Other investments	2496969	-	-	-	-	-	*3997	-	*1340	*2679	44853	57318	***
13 Depreciable assets	8773481	-	-	*2381	-	*20195	*110902	*22885	*51376	*162373	209611	303715	***
14 Less: Accumulated depreciation	4904927	-	-	*2148	-	*15934	*49732	*13451	*26882	*78386	146904	143089	***
15 Depletable assets	1851	-	-	-	-	-	-	-	-	-	-	1851	***
16 Less: Accumulated depletion	1656	-	-	-	-	-	-	-	-	-	-	1656	***
17 Land	87862	-	-	-	-	-	*582	-	*519	*1960	4402	3445	***
18 Intangible assets (Amortizable)	2971913	-	-	*2745	-	*3173	*916	*452	*14077	*372	2407	39546	***
19 Less: Accumulated amortization	269842	-	-	*1258	-	*1193	*585	*420	*16	*83	-	482	***
20 Other assets	883896	-	-	*332	-	*1409	*481	*414	*22	*8614	4138	12782	***
21 Total liabilities	17571422	-	-	*15624	-	*67618	*232756	*65194	*153363	*243217	265046	961750	***
22 Accounts payable	1879084	-	-	*420	-	*1171	*38550	*8891	*50033	*16652	27870	114927	***
23 Mort, notes, and bonds under 1 yr	1297759	-	-	-	-	*1382	*15026	*577	*8677	*29396	19333	161750	***
24 Other current liabilities	1987834	-	-	*157	-	*3397	*33443	*5998	*8890	*19366	45460	141858	***
25 Loans from stockholders	*19374	-	-	-	-	*4317	*9226	-	*5831	-	-	-	***
26 Mort, notes, bonds, 1 yr or more	5012229	-	-	-	-	-	*45920	*8763	*319	*10849	59933	138201	***
27 Other liabilities	2074827	-	-	*2501	-	*-44	*1292	*995	*22572	*5617	18008	-1347	***
28 Net worth	5300316	-	-	*12546	-	*57395	*89299	*39970	*57042	*161336	94442	406361	***
29 Capital stock	459072	-	-	*107	-	*6504	*2799	*180	*13763	*15564	2006	79942	***
30 Paid-in or capital surplus	2607271	-	-	*46477	-	*63874	*27827	-	*3171	*486	87465	79321	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	***
32 Retained earnings-unappropriated	2850956	-	-	-	-	*16729	*24178	-	*11121	*113296	4973	110564	***
33 Retained earnings (S Corp)	232025	-	-	*-34039	-	*-29712	*46804	*39790	*29676	*32332	-	147173	***
34 Less: Cost of treasury stock	849008	-	-	-	-	-	*12310	-	*689	*342	2	10640	***
35 Total receipts	25319939	***	-	*33256	-	*182761	*1113004	*190364	*393846	*498975	628364	1814253	***
36 Business receipts	24791757	***	-	*32877	-	*182761	*1109470	*190364	*391488	*494939	622863	1804939	***
37 Interest	145611	***	-	-	-	*-0	*79	-	*218	*1253	1646	560	***
38 Interest on govt. obligations	*3378	-	-	-	-	-	-	-	*9	*1	-	2119	***
39 Rents	7204	***	-	-	-	-	*546	-	*2062	*3	528	1	***
40 Royalties	199198	-	-	-	-	-	-	-	-	-	-	-	***
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	***
42 Net L-T cap gain less net ST loss	*49713	***	-	-	-	-	-	-	*-0	*81	-	332	***
43 Net gain, noncapital assets	35380	***	-	-	-	-	*2762	-	*5	*100	12	121	***
44 Dividends, domestic corporations	730	-	-	-	-	-	-	-	-	-	1	-	***
45 Dividends, foreign corporations	11122	-	-	-	-	-	-	-	-	-	1001	-	***
46 Other receipts	75844	***	-	*379	-	-	*147	-	*63	*2597	2312	6182	***
47 Total deductions	24228107	***	-	*21756	-	*177239	*1066839	*155718	*373758	*467808	587161	1697212	***
48 Cost of goods	18186986	***	-	*9787	-	*84176	*864993	*97727	*303356	*393245	354746	1403773	***
49 Compensation of officers	146490	***	-	-	-	*19549	*17685	*7255	*7588	*4184	9679	7216	***
50 Salaries and wages	1553451	***	-	*1609	-	*42455	*47306	*22000	*23528	*14884	76623	46493	***
51 Repairs	75775	***	-	-	-	*507	*2780	*70	*827	*460	516	1669	***
52 Bad debts	87582	***	-	-	-	*333	*1335	*246	*1201	*277	2337	3041	***
53 Rent paid on business property	189271	***	-	*154	-	*6959	*4972	*2562	*2782	*581	11527	4043	***
54 Taxes paid	326119	***	-	*391	-	*4973	*15410	*2941	*4059	*3962	11976	16631	***
55 Interest paid	599438	***	-	-	-	*631	*7674	*794	*1068	*3449	6973	25622	***
56 Contributions or gifts	7968	-	-	-	-	*32	*88	-	*55	*96	224	476	***
57 Amortization	25467	***	-	*161	-	*187	*115	*73	*284	*88	274	2186	***
58 Depreciation	562321	***	-	*145	-	*2117	*12539	*2420	*7626	*11319	10904	33512	***
59 Depletion	39	-	-	-	-	-	-	-	-	-	-	39	***
60 Advertising	591832	***	-	*7055	-	*2512	*11515	*2802	*524	*2011	25299	55195	***
61 Pension, prof sh, stock, annuity	119718	***	-	-	-	-	*2634	*230	*864	*2130	3100	3252	***
62 Employee benefit programs	717512	***	-	*336	-	*211	*4544	*492	*995	*3002	2679	12527	***
63 Net loss, noncapital assets	10481	-	-	-	-	-	-	-	*11	*29	151	254	***
64 Other deductions	1027656	***	-	*2117	-	*12598	*73249	*16105	*18991	*28092	70154	81280	***
65 Total receipts less total deducts	1091832	***	-	*11500	-	*5522	*46165	*34646	*20087	*31167	41203	117042	***
66 Constructive taxable income from related foreign corporations	17841	-	-	-	-	-	-	-	-	-	-	1310	***
67 Net income, total	1106296	***	-	*11500	-	*5522	*46165	*34646	*20078	*31165	41203	116233	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S	147125	-	-	*11500	-	*707	*22712	*34646	*16111	*14692	-	46757	***
71 Statutory special deductions, total	82118	***	-	-	-	-	*5280	-	-	-	2741	27266	***
72 Net operating loss deduction	*74256	***	-	-	-	-	*5280	-	-	-	1740	27266	***
73 Dividends received deduction	7863	-	-	-	-	-	-	-	-	-	1002	-	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	***
75 Income subject to tax	877271	-	-	-	-	*4815	*18173	-	*3967	*16473	38461	42430	***
76 Total income tax before credits	306645	-	-	-	-	*1062	*6019	-	*1353	*5601	13463	15351	***
77 Income tax	305421	-	-	-	-	*1062	*6019	-	*1316	*5601	13463	14529	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	***
80 Alternative minimum tax	*569	-	-	-	-	-	-	-	*37	-	-	533	***
81 Foreign tax credit	*9952	-	-	-	-	-	-	-	*576	-	-	404	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	***
84 General business credit	*29782	-	-	-	-	-	*23	-	-	*-0	46	1	***
85 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	***
86 Total income tax after credits	266911	-	-	-	-	*1062	*5996	-	*777	*5601	13417	14947	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Radio, television, and communication equipment

MINOR INDUSTRY 3665 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1269	***	*576	*73	-	*217	*149	*62	45	29	27	16	***
2 Total assets	78345504	***	*21203	*17183	-	*138582	*277614	*406247	718517	1024690	1924563	2553392	***
3 Cash	4454540	***	*7249	*15000	-	*43584	*19574	*45883	75707	103849	207269	274639	***
4 Notes and accounts receivable	20827792	***	*1905	*1358	-	*36679	*74173	*152726	212891	247302	478690	772801	***
5 Less: Allowance for bad debts	724357	***	-	-	-	*65	*1093	*1464	*3505	8670	14595	23627	***
6 Inventories	9245326	***	*356	-	-	*31347	*74261	*111043	183711	240140	386353	401292	***
7 U.S. govt. obligations, total	*47921	***	*4807	-	-	-	-	-	*1695	5286	-	19551	***
8 Tax-exempt securities	*147441	***	-	-	-	-	-	-	*4119	*11896	-	89326	***
9 Other current assets	6515027	***	-	*159	-	*8043	*13147	*5033	49353	111678	109612	195445	***
10 Loans to stockholders	130594	***	-	-	-	-	*942	*5737	*2450	*71	17776	-	***
11 Mortgage and real estate loans	*527	***	-	-	-	*527	-	-	-	-	-	-	***
12 Other investments	13250242	***	*253	-	-	*3055	*4540	*67397	*63865	30428	167099	155852	***
13 Depreciable assets	33768903	***	*11184	*2479	-	*34402	*165378	*60133	290605	405034	634451	1045293	***
14 Less: Accumulated depreciation	19071836	***	*4550	*1821	-	*23809	*74231	*39753	187629	216473	372863	548773	***
15 Depletable assets	-	***	-	-	-	-	-	-	-	-	-	-	***
16 Less: Accumulated depletion	-	***	-	-	-	-	-	-	-	-	-	-	***
17 Land	423107	***	-	-	-	*2962	*1279	-	7369	*16827	11849	15141	***
18 Intangible assets (Amortizable)	2994452	***	-	*171	-	*647	*353	*1	*5021	*90191	224129	95451	***
19 Less: Accumulated amortization	651086	***	-	*162	-	*328	*85	-	*2638	*30372	32982	8051	***
20 Other assets	6986912	***	*-0	-	-	*1539	*-624	*-490	15504	17502	107777	69051	***
21 Total liabilities	78345504	***	*21203	*17183	-	*138582	*277614	*406247	718517	1024690	1924563	2553392	***
22 Accounts payable	8943666	***	*545	*7716	-	*23711	*42444	*50535	57286	108625	265594	248553	***
23 Mort, notes, and bonds under 1 yr	7370880	***	-	-	-	*1793	*25486	*68698	*39255	83792	49424	156609	***
24 Other current liabilities	12507605	***	-	*3	-	*18018	*15586	*63306	81020	109918	170001	319094	***
25 Loans from stockholders	207036	***	*256	*119	-	*2767	*6892	*64980	-	*34395	3575	10153	***
26 Mort, notes, bonds, 1 yr or more	9312992	***	*3802	-	-	*16699	*31419	*20383	*30818	90584	233731	456130	***
27 Other liabilities	12802557	***	-	-	-	*-1	*3439	*2040	*26292	26123	-68739	121337	***
28 Net worth	27200768	***	*16600	*9345	-	*75595	*152349	*136304	483846	571253	1270978	1241516	***
29 Capital stock	2953415	***	*2666	*1102	-	*26957	*24445	*3605	38595	29176	171749	245870	***
30 Paid-in or capital surplus	16633292	***	-	-	-	*292036	*22876	*5260	*21836	240649	909826	745160	***
31 Retained earnings, appropriated	4067	***	-	-	-	-	-	-	-	-	-	3562	***
32 Retained earnings-unappropriated	7550036	***	*12827	*8243	-	*-240316	*49807	*39420	*178640	269217	201974	320076	***
33 Retained earnings (S Corp)	517017	***	*1106	-	-	*10627	*58682	*95344	*258991	*76516	15751	-	***
34 Less: Cost of treasury stock	457060	***	-	-	-	*13709	*3462	*7325	*14215	*44306	28322	73152	***
35 Total receipts	94718140	***	*254686	*75113	-	*389303	*661845	*803920	1236554	1635196	2544189	3507990	***
36 Business receipts	88207590	***	*229475	*74310	-	*379981	*657239	*789758	1204256	1535902	2503806	3416432	***
37 Interest	559540	***	*158	*803	-	*2566	*1094	*843	*2644	6098	16232	17737	***
38 Interest on govt. obligations	62424	***	-	-	-	-	-	*551	*729	*1689	2751	4062	***
39 Rents	90823	***	*340	-	-	*22	-	-	*482	*443	45	6099	***
40 Royalties	3903502	***	*24713	-	-	-	-	-	-	*34709	199	12070	***
41 Net S-T cap gain less net LT loss	*15337	***	-	-	-	-	-	-	-	*23	-	2	***
42 Net L-T cap gain less net ST loss	143004	***	-	-	-	*474	*92	-	-	*10758	2015	18722	***
43 Net gain, noncapital assets	230761	***	-	-	-	-	*2	*5767	*4048	*735	568	12123	***
44 Dividends, domestic corporations	9608	***	-	-	-	-	-	-	*999	*529	4812	28	***
45 Dividends, foreign corporations	624317	***	-	-	-	-	-	180	256	*2143	5949	6905	***
46 Other receipts	871234	***	-	-	-	*6260	*3418	*6821	23140	42167	7813	13809	***
47 Total deductions	88387867	***	*225144	*74271	-	*317038	*610603	*781235	1070372	1458696	2361703	3257626	***
48 Cost of goods	55228950	***	*124006	*58208	-	*153532	*345212	*444418	724534	890207	1589485	2163888	***
49 Compensation of officers	662769	***	*23631	*5289	-	*36118	*73366	*59785	28001	25626	44125	53741	***
50 Salaries and wages	11291547	***	*20722	-	-	*39831	*70650	*96903	148422	187668	227454	333749	***
51 Repairs	252248	***	*213	-	-	*1054	*2349	*3308	5407	6138	6374	13313	***
52 Bad debts	125587	***	*317	-	-	*1321	*1284	*1485	*1649	4385	5265	4348	***
53 Rent paid on business property	1243273	***	*4709	*1145	-	*10994	*6647	*5829	9589	13370	14537	33844	***
54 Taxes paid	1229978	***	*2764	*627	-	*7472	*17243	*12261	24411	30141	32018	49525	***
55 Interest paid	891716	***	*415	*7	-	*1630	*5262	*14732	14160	20239	24373	54834	***
56 Contributions or gifts	71146	***	*462	-	-	-	*145	*68	*99	643	292	622	***
57 Amortization	185305	***	-	*34	-	*82	*62	*20	*453	7447	9525	10234	***
58 Depreciation	3616840	***	*720	*140	-	*2769	*22036	*9137	24257	36383	69122	91730	***
59 Depletion	*163	***	-	-	-	-	-	-	-	*163	-	-	***
60 Advertising	1025258	***	*14015	*62	-	*836	*2179	*18291	7781	24447	24294	18283	***
61 Pension, prof sh, stock, annuity	644136	***	-	-	-	*4969	*668	*17	5957	6502	5592	29850	***
62 Employee benefit programs	2678707	***	*2121	-	-	*4715	*2427	*7000	10310	25709	38525	51868	***
63 Net loss, noncapital assets	91338	***	-	-	-	-	-	*9	*126	*207	1231	5542	***
64 Other deductions	9148905	***	*31049	*8759	-	*51715	*61073	*107972	65216	179424	269491	342254	***
65 Total receipts less total deducts	6330273	***	*29542	*843	-	*72265	*51242	*22685	166182	176500	182486	250364	***
66 Constructive taxable income from related foreign corporations	668493	***	-	-	-	-	-	-	-	*5457	779	5914	***
67 Net income, total	6936342	***	*29542	*843	-	*72265	*51242	*22134	165453	180268	180514	252216	***
68 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F	-	***	-	-	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S	246993	***	*15702	-	-	*38806	*36860	*4872	*111452	*38055	1245	-	***
71 Statutory special deductions, total	897004	***	-	-	-	*16587	-	180	*374	*17107	40616	26694	***
72 Net operating loss deduction	478552	***	-	-	-	*16587	-	-	*107	*15877	36050	24868	***
73 Dividends received deduction	418452	***	-	-	-	-	-	180	267	*1230	4566	1826	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	-	***
75 Income subject to tax	5792346	***	*13840	*843	-	*16872	*14382	*17082	*53627	125106	138653	225522	***
76 Total income tax before credits	2013155	***	*2076	*126	-	*5069	*4768	*5775	*18239	43006	48299	79952	***
77 Income tax	2002129	***	*2076	*126	-	*5069	*4518	*5775	*18239	42842	47639	78367	***
78 Personal holding company tax	*4	***	-	-	-	-	-	-	-	*4	-	-	***
79 Recapture taxes	12	***	-	-	-	-	-	-	-	-	-	12	***
80 Alternative minimum tax	11480	***	-	-	-	-	*251	-	-	*1032	928	1497	***
81 Foreign tax credit	476001	***	-	-	-	-	-	-	*807	*1481	1896	6061	***
82 U.S. Possessions tax credit	38380	***	-	-	-	-	-	-	-	2690	8711	-	***
83 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	-	-	-	***
84 General business credit	213501	***	-	-	-	*1383	*135	68	*1798	*1223	1930	6034	***
85 Prior year minimum tax credit	*14478	***	-	-	-	-	-	-	*27	*986	550	272	***
86 Total income tax after credits	1270795	***	*2076	*126	-	*3686	*4634	*5707	*15607	36627	35212	67585	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3670
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets								
1	Number of returns	6789	316	*1775	*823	731	849	1380	353	229	103	75	74	79
2	Total assets	186141965	-	*45939	*141264	262344	595678	3051628	2590719	3492889	3665451	5356361	11451278	155488414
3	Cash	22037275	-	*3197	*62267	53733	82899	413250	341619	472206	532735	883434	1846588	17345345
4	Notes and accounts receivable	37606064	-	*14124	*20062	*86422	209348	937524	785617	982660	1010097	1249588	2443382	29867239
5	Less: Allowance for bad debts	970359	-	-	-	-	-	15465	11684	21998	76278	51833	118196	674905
6	Inventories	21687080	-	*12821	*29822	*54257	141541	635002	704460	815233	849473	853419	1688916	15902137
7	U.S. govt. obligations, total	190576	-	-	*1708	-	-	-	*1495	*222	7456	7087	34329	138279
8	Tax-exempt securities	464782	-	-	-	-	-	*7914	*6793	*6771	1505	48643	192369	200787
9	Other current assets	12686103	-	*131	*1954	*22250	25492	168890	81539	175215	181595	457524	900731	10670783
10	Loans to stockholders	392212	-	*4230	*7121	*875	*2180	84525	*1459	*17029	*4041	5710	45782	219260
11	Mortgage and real estate loans	27391	-	-	-	-	-	*616	-	*2089	-	2862	901	20924
12	Other investments	26416170	-	-	-	-	*24734	92813	33273	256246	243160	551514	1354888	23859542
13	Depreciable assets	75122719	-	*22257	*82559	133198	223409	1641920	1441838	1633825	1442109	2189796	3930398	62381411
14	Less: Accumulated depreciation	36861936	-	*9468	*64911	97249	136435	1033227	911933	1018842	744538	1158801	1958405	29728126
15	Depletable assets	29818	-	-	-	-	-	-	-	-	-	-	-	29818
16	Less: Accumulated depletion	16580	-	-	-	-	-	-	-	-	-	-	-	16580
17	Land	1394106	-	-	-	-	*10193	43225	33448	46736	28822	38708	84027	1108947
18	Intangible assets (Amortizable)	16979163	-	*51	*974	*14809	*11826	65337	47295	75463	122666	196588	704981	15739174
19	Less: Accumulated amortization	1781143	-	*1	*292	*6059	*6049	37337	31284	19151	29539	74990	174534	1401907
20	Other assets	10738523	-	*-1401	*-0	*107	6540	46640	66784	69183	92148	157111	475124	9826288
21	Total liabilities	186141965	-	*45939	*141264	262344	595678	3051628	2590719	3492889	3665451	5356361	11451278	155488414
22	Accounts payable	17838010	-	*12237	*12530	*32735	106849	421347	377705	427093	510402	673346	1178985	14084781
23	Mort, notes, and bonds under 1 yr	4246239	-	-	*9124	*1096	55087	211051	253894	223929	162470	225946	641564	2462077
24	Other current liabilities	28150086	-	*1827	*170043	*12204	34326	303516	189391	352882	393948	541758	1242515	24907676
25	Loans from stockholders	2450629	-	*516	*14541	*19236	*19946	148125	*82853	*55613	*120456	7195	82760	1899387
26	Mort, notes, bonds, 1 yr or more	26148605	-	*2208	*2355	*31312	104980	310875	192720	375888	472017	525071	1571286	22559893
27	Other liabilities	11134416	-	*1070	*-2436	-	*16052	29883	8680	52139	51005	195149	195571	10587303
28	Net worth	96173980	-	*28082	*-64894	165761	258438	1626831	1485475	2005344	1955153	3187895	6538598	78987297
29	Capital stock	8819676	-	*13143	*12989	31571	36494	231079	181443	360010	471026	649030	1629807	5203084
30	Paid-in or capital surplus	36196103	-	-	*36443	*10825	*41612	721423	226438	308217	975796	1773585	2590799	29510966
31	Retained earnings, appropriated	45890	-	-	-	-	-	-	*358	-	*10	351	7101	38070
32	Retained earnings-unappropriated	51343037	-	*1959	*-148073	*102362	227675	-38676	764837	941229	351685	764679	2260454	46114907
33	Retained earnings (S Corp)	2516445	-	*12980	*35591	*33424	*6852	767134	386884	572048	*250351	101840	175358	173981
34	Less: Cost of treasury stock	2747172	-	-	*1844	*12421	*54195	54128	74485	176160	93716	101590	124921	2053711
35	Total receipts	211075376	618244	*194050	*860456	975387	1534604	7246763	5563525	7059919	5702093	6898324	14195183	160226827
36	Business receipts	198842763	578473	*194050	*800613	973130	1523514	7202477	5538754	6945871	5603657	6702012	13800788	148979425
37	Interest	2487138	*4570	-	*1470	*793	2793	8089	11231	25527	27498	52700	112197	2240269
38	Interest on govt. obligations	226916	*931	-	-	-	-	*276	*161	*2819	5599	13651	32184	171296
39	Rents	207311	75	-	-	-	-	*2373	*2959	*5595	*4122	2045	5209	184932
40	Royalties	1932906	*561	-	-	*50	-	*4630	*1	*11688	*5502	46864	43294	1820316
41	Net S-T cap gain less net LT loss	193121	-	-	-	*282	*6214	*18	*12	*169	*749	63	4797	180819
42	Net L-T cap gain less net ST loss	3088427	*12178	-	*52698	*853	-	*2628	*174	*4835	22553	16273	41959	2934276
43	Net gain, noncapital assets	162579	*15692	-	*191	*9	-	1159	*262	12121	684	2629	8735	121097
44	Dividends, domestic corporations	49673	-	-	-	*125	-	*1968	*417	*407	*2492	986	4604	38675
45	Dividends, foreign corporations	2179942	*1761	-	-	-	-	95	*367	*1814	13468	23496	64404	2074537
46	Other receipts	1704598	*4003	*-0	*5484	*145	2082	23051	9188	49073	15769	37604	77013	1481186
47	Total deductions	187963139	515956	*182197	*759259	927973	1431750	6633114	5102403	6397715	5147533	6344059	12904496	141616686
48	Cost of goods	128608058	322069	*114203	*451358	583550	939657	4388949	3758524	4722061	3621954	4202111	9273324	96230300
49	Compensation of officers	2128948	23856	-	*63610	*65263	143970	394492	135308	186146	86058	107097	143628	779519
50	Salaries and wages	17651899	55333	*7629	*34696	*85500	93236	629685	437253	510488	447791	692235	1181805	13476247
51	Repairs	914455	2446	*1723	*2427	*9344	4673	31014	16333	18311	14726	25209	42787	745462
52	Bad debts	351115	*353	*62	*2206	*799	*2779	8802	7220	6543	17436	16901	21063	266950
53	Rent paid on business property	1376275	5251	*12137	*13917	*38622	20636	106723	39107	47892	34411	53882	87775	915924
54	Taxes paid	3341124	7683	*4027	*17833	26591	37018	184475	116062	130272	97434	131840	197607	2390283
55	Interest paid	3174702	6272	*1856	*26355	*3253	14483	59494	41276	61391	69367	69889	143706	2677361
56	Contributions or gifts	201194	*31	-	*197	*33	688	2273	1674	2252	1089	2054	5221	185683
57	Amortization	616000	*454	*1	*742	*3517	*466	6174	1617	7534	10949	18365	29825	536358
58	Depreciation	8304443	15393	*2009	*7784	*11993	19641	153469	97362	134443	126007	241572	386624	7108145
59	Depletion	404	-	-	-	-	-	-	-	-	-	-	-	404
60	Advertising	2425415	4064	*314	*15627	*4178	3815	76479	60578	36851	55093	58145	107475	2002798
61	Pension, prof sh, stock, annuity	1442384	*2905	-	*6239	*5638	*15489	44064	21542	36037	20385	16733	57151	1216201
62	Employee benefit programs	2756159	6856	*13	*3310	*8755	20410	62472	85027	84947	68317	109376	193106	2113572
63	Net loss, noncapital assets	204217	21	-	*3960	*2	*242	497	*1266	688	2677	5797	15304	173765
64	Other deductions	14466348	62971	*38222	*108999	80937	114548	484053	282253	411860	473841	592854	1018096	10797714
65	Total receipts less total deducts	23112236	102289	*11853	*101197	47414	102854	613648	461123	662205	554560	554266	1290687	18610141
66	Constructive taxable income from related foreign corporations	1644009	835	-	-	-	-	-	-	*356	*2790	1956	28933	1609140
67	Net income, total	24529329	102192	*11853	*101197	47414	102854	613373	460961	659742	551752	542571	1287437	20047984
68	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120-F	*6718	*6718	-	-	-	-	-	-	-	-	-	-	-
70	Net income, Form 1120S	1190031	*30531	*7528	*55925	*8506	*52996	335818	158697	320904	*104261	53633	59788	1445
71	Statutory special deductions, total	2346702	*10166	*1146	*11945	*7763	*345	73570	*42805	33902	77725	91869	165108	1830357
72	Net operating loss deduction	918490	*10005	*1146	*11945	*7675	*345	72143	*42147	31887	66035	69760	125028	480374
73	Dividends received deduction	1428212	*162	-	-	*88	-	*1427	*658	2014	11690	22109	40080	1349983
74	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Income subject to tax	20996866	62658	*3179	*33326	*31145	49925	205105	259520	304936	370790	397557	1062540	18216182
76	Total income tax before credits	7338373	21881	*477	*6798	*7080	11798	66996	89577	104353	128658	137866	372276	6390613
77	Income tax	7313312	21307	*477	*6733	*7080	11798	66521	88165	103568	127042	136343	369170	6375108
78	Personal holding company tax	*34	-	-	-	-	-	-	-	*34	-	-	-	-
79	Recapture taxes	420	-	-	-	-	-	-	-	-	-	-	-	420
80	Alternative minimum tax	21663	*574	-	*65	-	-	*475	*1412	*752	1615	1331	2887	12552
81	Foreign tax credit	912710	*272	-	-	-	*68	*740	-	*38	*1990	3166	26667	879768
82	U.S. Possessions tax credit	39843	5283	-	-	-	-	3864	2107	3003	4038	2932	18616	-
83	Nonconventional source fuel credit	178	-	-	-	-	-	-	-	-	-	-	-	178
84	General business credit	384894	384	-	*1981	*1073	*280	*3561	*1548	5658	4067	9610	19515	337218
85	Prior year minimum tax credit	10476	*310	-	-	-	*38	*608	*380	*282	*1293	951	2763	3851
86	Total income tax after credits	5990271	15632	*477	*4817	*6007	11412	58223	85542	95372	117269	121207	304714	5169598

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Other electrical equipment

MINOR INDUSTRY 3698 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	4755	58	*1861	*240	*712	*342	906	230	184	71	52	52	45
2 Total assets	497356162	-	*33355	*45195	*264655	*237983	1979242	1620303	2817850	2599062	3528081	8329466	475900970
3 Cash	6879113	-	*7612	*2303	*48727	*53826	238926	212330	278425	369934	317843	682285	4666902
4 Notes and accounts receivable	94650316	-	*10589	*9944	*70767	*53760	798557	460084	809136	671418	951314	1666889	89147859
5 Less: Allowance for bad debts	2606126	-	-	-	-	-	5857	7537	11858	13808	30316	39847	2496904
6 Inventories	16091064	-	*3652	*16704	*69384	*74241	477620	428494	765375	560879	791247	1545807	11357659
7 U.S. govt. obligations, total	5329996	-	-	-	-	-	-	*21450	*25989	*2984	4778	201045	5073750
8 Tax-exempt securities	7289383	-	-	-	-	-	2060	*4500	*2744	*5741	-	63849	7210490
9 Other current assets	157688707	-	-	*1444	*16958	*12473	70310	29532	104755	167175	217698	422685	156645676
10 Loans to stockholders	315974	-	*4726	*5530	*2310	*11724	*19941	*26477	*18854	*24491	2737	3572	195614
11 Mortgage and real estate loans	*43396	-	-	-	-	-	-	*2541	-	*1970	809	9507	28568
12 Other investments	94400409	-	-	*1786	*1608	*683	20463	108931	174430	222492	215466	945883	92708667
13 Depreciable assets	106469229	-	*26673	*17050	*102374	*272921	822231	731753	1231286	878534	1236472	3665715	97484219
14 Less: Accumulated depreciation	64141887	-	*20629	*10210	*53975	*236994	525407	477038	689248	452781	645209	1872376	59158020
15 Depletable assets	*23510	-	-	-	-	-	-	-	*1172	-	-	-	22339
16 Less: Accumulated depletion	11783	-	-	-	-	-	-	-	-	-	-	-	11783
17 Land	918938	-	-	-	-	-	16228	26560	35539	33801	55603	86064	665144
18 Intangible assets (Amortizable)	32278416	-	*434	-	*9230	*135	50335	33076	70978	120956	389282	751905	30852085
19 Less: Accumulated amortization	4721074	-	*207	-	*2767	-	25578	16406	43106	50747	73424	167928	4340910
20 Other assets	46458581	-	*506	*645	*39	*-4789	19414	35555	43380	56022	93781	364412	45849614
21 Total liabilities	497356162	-	*33355	*45195	*264655	*237983	1979242	1620303	2817850	2599062	3528081	8329466	475900970
22 Accounts payable	21894833	-	*4719	*7448	*36187	*37023	375832	165011	320045	243161	336840	810257	19558310
23 Mort, notes, and bonds under 1 yr	232783249	-	*3900	-	*6528	*17861	169476	106479	336818	104062	162637	379049	231496438
24 Other current liabilities	44882469	-	*3481	*848	*44599	*33084	201908	123455	284102	243670	370300	734432	42842590
25 Loans from stockholders	415790	-	*1079	-	*75153	*12324	58622	*11853	*30822	*66460	19017	840	139620
26 Mort, notes, bonds, 1 yr or more	55888860	-	*1848	*18876	*14701	*9963	241968	100556	298600	306679	639513	1196978	53059178
27 Other liabilities	43063881	-	*3341	-	*-0	-	13843	25742	64422	117231	50869	324359	42464074
28 Net worth	98427081	-	*14988	*18025	*87486	*127727	917594	1087206	1483042	1517798	1948905	4883549	86340760
29 Capital stock	9291934	-	*4948	*2578	*15712	*5219	88184	71318	116897	184085	512367	461693	7828933
30 Paid-in or capital surplus	33230972	-	*1305	*1200	*3206	*11417	46600	77094	285491	475149	570823	2131061	29627625
31 Retained earnings, appropriated	*8666	-	-	-	-	-	-	*7275	*798	-	-	-	592
32 Retained earnings-unappropriated	71911282	-	*5839	*14247	*36898	*40795	471503	607573	683177	540608	556329	2242040	66712272
33 Retained earnings (S Corp)	2510747	-	*2896	-	*32716	*70500	368453	423018	477099	*342654	375189	314061	104159
34 Less: Cost of treasury stock	18526519	-	-	-	*1046	204	57146	*99071	80421	24699	65804	265306	17932821
35 Total receipts	183586954	330950	*198954	*124246	*760947	*877188	5052465	3024187	5058089	3419942	4712690	9911540	150115756
36 Business receipts	152865993	*321510	*198613	*124236	*755106	*876292	5035627	2977081	4969571	3343471	4637576	9566281	120060627
37 Interest	15892010	*2988	-	-	*1249	*565	5632	11917	12882	17984	20860	77012	15740922
38 Interest on govt. obligations	686839	-	-	-	-	-	*97	*419	*1070	*1842	755	11467	671189
39 Rents	391608	-	-	-	*367	-	*1500	*1230	3230	*2251	2165	6301	374564
40 Royalties	622957	-	-	-	-	-	-	*4856	*1806	*5695	9268	39669	561662
41 Net S-T cap gain less net LT loss	168059	21	-	-	*58	-	-	-	*263	*4935	1	726	162055
42 Net L-T cap gain less net ST loss	3139030	*1551	-	-	*3664	-	*510	*2187	*7158	*199	1617	35425	3086718
43 Net gain, noncapital assets	2853302	*1887	-	-	-	-	*1189	5234	1890	*2039	813	15552	2824699
44 Dividends, domestic corporations	163260	83	-	-	-	-	*-0	*653	*2468	*75	297	2361	157323
45 Dividends, foreign corporations	1118167	-	-	-	-	-	*1479	*974	*2536	*10428	24449	51527	1026774
46 Other receipts	5685730	*2912	*340	*10	*503	*330	6431	19638	55214	31022	14889	105217	5449224
47 Total deductions	170784820	*290400	*163500	*111584	*716864	*806404	4690314	2736344	4718481	3122710	4251103	8975115	140201999
48 Cost of goods	88183111	*203200	*83548	*56373	*387833	*542122	3336466	1947853	3308278	2135636	2935909	5869647	67376244
49 Compensation of officers	1506208	*13135	*24884	*10115	*63189	*56911	224586	97807	113884	61934	65559	88854	685351
50 Salaries and wages	19194161	*32700	*9766	*18664	*120375	*51781	362292	242508	408621	292089	372735	832117	16450514
51 Repairs	1542770	*440	*1452	*687	*4228	*1178	19839	8618	15030	11381	13647	36478	1429793
52 Bad debts	1531189	*56	-	*744	*488	*1418	6956	5825	8969	4429	5581	24692	1472031
53 Rent paid on business property	1925466	*1934	*9539	*1075	*24283	*16379	70361	17980	28339	21345	26928	57695	1649608
54 Taxes paid	2715444	*4857	*4351	*3564	*22146	*25507	115934	55869	103554	58926	81486	173435	2065815
55 Interest paid	18424823	*5860	*545	*1652	*3586	*5065	41066	21247	57651	39483	74762	137031	18036874
56 Contributions or gifts	123455	22	-	-	*381	*37	435	1052	1522	624	2363	3003	114017
57 Amortization	679836	*204	*82	-	*3847	-	6278	1927	5125	6181	13253	39868	603070
58 Depreciation	13656269	*2764	*4091	*1665	*9247	*12323	67693	44808	95307	67676	108960	286377	12955357
59 Depletion	420	-	-	-	-	-	-	-	-	-	112	-	307
60 Advertising	1264352	*1621	*69	*2152	*3618	*14189	60331	29457	47084	33904	53573	99699	918655
61 Pension, prof sh, stock, annuity	751342	*1665	-	*289	*226	*5554	19454	13859	29370	13987	18482	58520	589937
62 Employee benefit programs	2663256	*1335	*923	*1516	*6264	*8387	47319	28738	86218	58647	51935	127320	2244655
63 Net loss, noncapital assets	76011	*12	-	-	*108	*65	*928	*268	126	4176	2120	7926	60283
64 Other deductions	16546708	*20597	*24249	*13088	*67044	*65490	310375	218529	409404	312292	423697	1132454	13549490
65 Total receipts less total deducts	12802134	40549	*35454	*12662	*44084	*70783	362151	287843	339607	297232	461587	936425	9913757
66 Constructive taxable income from related foreign corporations	2891907	-	-	-	-	-	-	-	*301	3398	6196	14616	2867396
67 Net income, total	15007202	40549	*35454	*12662	*44084	*70783	362054	287424	338838	298788	467028	939574	12109964
68 Net income, Form 1120-A	*6470	-	-	-	*6470	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*588	*588	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1045421	*28685	*24301	-	*20562	*59663	217729	140812	179070	*94657	159111	103839	16990
71 Statutory special deductions, total	2528395	*1280	*3310	*3289	*7771	-	*5899	*5232	24411	30957	26647	118385	2301213
72 Net operating loss deduction	2102358	*1280	*3310	*3289	*7771	-	*4421	4031	*20737	27950	16115	78464	1934990
73 Dividends received deduction	426036	-	-	-	-	-	*1479	*1200	3674	*3007	10532	39921	366222
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	11446054	*16119	*7842	*9373	*15750	*11120	138740	142404	135357	173173	281664	717350	9797161
76 Total income tax before credits	4058456	*5460	*1176	*2296	*3183	*2275	45814	50328	46903	59650	96285	254736	3490351
77 Income tax	3991936	*5460	*1176	*2296	*3183	*2275	44908	50328	46012	59153	95466	250623	3431056
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	64521	-	-	-	-	-	*906	-	*891	*608	819	5877	55421
81 Foreign tax credit	1564004	*298	-	-	-	-	-	-	*257	*3660	6649	15173	1537968
82 U.S. Possessions tax credit	142605	69	-	-	-	-	772	2627	3867	2771	4507	10923	117069
83 Nonconventional source fuel credit	34212	-	-	-	-	-	-	-	-	-	-	-	34212
84 General business credit	39108	*457	-	-	-	6	*579	*597	*1615	2825	2963	7500	22566
85 Prior year minimum tax credit	11430	-	-	-	-	-	*51	-	*190	*748	1027	2980	6435
86 Total income tax after credits	2267096	*4636	*1176	*2296	*3183	*2268	44411	47105	40975	49647	81138	218160	1772101

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Balance Sheet, Income Statement; and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 26 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1606	5	-	*177	*272	*150	619	111	66	65	57	38	45
2 Total assets	740722777	-	-	*20984	*98610	*121281	1567895	812055	1141679	2258090	4229762	5709345	724763075
3 Cash	9759540	-	-	*1435	*23495	*6224	164229	50423	93261	149419	243128	211036	8816889
4 Notes and accounts receivable	251235790	-	-	*352	*26026	*25652	402470	234079	320999	606719	906141	1380195	247333158
5 Less: Allowance for bad debts	1893316	-	-	-	-	-	*2256	*2515	5457	6390	9193	10650	1856855
6 Inventories	23039318	-	-	*14774	*12589	*49087	545134	213941	242702	509838	763913	979693	19707646
7 U.S. govt. obligations, total	*13715100	-	-	-	-	-	-	-	-	*7183	-	7013	13700904
8 Tax-exempt securities	*2452138	-	-	-	-	-	*50283	-	-	-	-	1502	2400353
9 Other current assets	32835211	-	-	-	*489	*567	50618	8296	38000	84508	156674	366198	32129860
10 Loans to stockholders	198412	-	-	-	-	*14850	*13279	*14455	*1887	*23561	32625	2137	95619
11 Mortgage and real estate loans	7328349	-	-	-	-	-	-	-	-	-	143	4270	7323936
12 Other investments	133581773	-	-	-	-	*81	*31750	*37708	11653	77544	338882	474536	132609618
13 Depreciable assets	234545126	-	-	*7706	*56872	*54257	727564	471171	626928	1185574	2998253	3526984	224889818
14 Less: Accumulated depreciation	115827075	-	-	*3397	*24099	*30329	441581	242048	251902	549802	1506919	1680812	111096185
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	1684445	-	-	-	*431	*1442	*13797	*6808	9871	22275	55936	50352	1523534
18 Intangible assets (Amortizable)	13296283	-	-	*339	*24	-	*3131	*6333	65458	90356	156902	318305	12655434
19 Less: Accumulated amortization	1978501	-	-	*339	*19	-	*871	*3316	21098	*11374	20257	46170	1875056
20 Other assets	136750185	-	-	*113	*2800	*-549	10348	*16721	9378	68681	113535	124756	136404401
21 Total liabilities	740722777	-	-	*20984	*98610	*121281	1567895	812055	1141679	2258090	4229762	5709345	724763075
22 Accounts payable	81496175	-	-	*486	*7219	*8338	268290	183410	191191	406826	607509	904888	78918019
23 Mort, notes, and bonds under 1 yr	157697962	-	-	*707	*2734	-	183133	*85440	123841	276536	477714	318379	156229478
24 Other current liabilities	105196778	-	-	*957	*4954	*5918	114494	83345	108743	221247	368067	549142	103739912
25 Loans from stockholders	976474	-	-	*13170	*21660	*32050	68098	*32566	*23074	*48955	66428	34293	636179
26 Mort, notes, bonds, 1 yr or more	124291519	-	-	-	*7739	*15399	234385	*80372	219588	342520	636308	845165	121910044
27 Other liabilities	118265320	-	-	-	-	-	64699	*3914	22434	32270	87975	348112	117705915
28 Net worth	152798550	-	-	*5665	*54304	*59577	634796	343007	452809	929737	1985762	2709366	145623528
29 Capital stock	8769124	-	-	*1773	*4465	*557	111170	86182	82538	207528	503785	890810	6880316
30 Paid-in or capital surplus	102885233	-	-	*887	-	*2681	*28871	*10587	66970	123277	580551	402157	101669253
31 Retained earnings, appropriated	3225	-	-	-	-	-	-	-	-	-	-	-	3225
32 Retained earnings-unappropriated	44796773	-	-	*3182	*13655	*56340	240598	*78836	160868	292678	938519	1102082	41910016
33 Retained earnings (S Corp)	2153664	-	-	-	*36184	-	269197	*207538	*146192	*317495	7319	388453	781285
34 Less: Cost of treasury stock	5809469	-	-	*177	-	-	*15040	*40136	*3759	*11241	44412	74136	5620568
35 Total receipts	516126971	989552	-	*73470	*401169	*267677	4680239	1946061	2585230	4657861	7240646	9902754	483382312
36 Business receipts	448690889	653997	-	*73822	*398357	*262884	4651271	1902207	2560531	4616337	7131782	9757001	416682700
37 Interest	30076787	1446	-	-	*33	*201	4743	*3014	4176	5915	35728	28829	29992701
38 Interest on govt. obligations	154856	43	-	-	-	-	*2093	*127	-	*2443	887	1934	147329
39 Rents	14379673	4	-	-	-	-	*65	*2888	*46	*1323	2801	2509	14370038
40 Royalties	5052010	39	-	-	-	-	*1708	-	-	*112	4385	8277	5037489
41 Net S-T cap gain less net LT loss	105233	-	-	-	-	-	-	*226	-	*496	124	174	104213
42 Net L-T cap gain less net ST loss	812602	141218	-	-	-	*370	*2392	*2845	*1426	*5179	1863	16857	640452
43 Net gain, noncapital assets	9604762	137461	-	-	-	*4205	3605	*7079	9269	*6570	7968	6740	9421864
44 Dividends, domestic corporations	131799	-	-	-	-	-	*93	*349	*39	*190	6225	10156	114747
45 Dividends, foreign corporations	2471084	22205	-	-	-	-	-	-	-	317	2713	10381	2435469
46 Other receipts	4647277	33139	-	*-352	*2779	*18	14267	27327	9743	18980	46171	59896	4435309
47 Total deductions	501636889	817122	-	*63950	*372989	*260275	4443752	1844068	2372270	4408825	6789285	9339290	470925064
48 Cost of goods	344640199	445584	-	*31650	*269177	*198705	3553618	1513068	1965062	3667064	5536955	7817022	319642294
49 Compensation of officers	895736	3697	-	-	*10690	*11347	155781	26375	26836	33444	33813	47133	546619
50 Salaries and wages	16419547	31354	-	*5771	*13657	*9984	183133	78250	97607	211034	214812	342984	15230961
51 Repairs	2442579	6154	-	*1330	*2026	*1497	13619	8634	2768	8579	15414	33805	2348753
52 Bad debts	3427039	295	-	-	-	*7	6186	*1767	8780	3895	5868	15654	3384587
53 Rent paid on business property	2718464	1658	-	*35	*7574	*3111	34635	9589	12359	16716	21344	24849	2586593
54 Taxes paid	6657426	13171	-	*982	*10142	*6662	95220	44025	35634	86915	113602	131336	6119736
55 Interest paid	26519674	6631	-	*569	*3594	*2612	32693	19363	30993	51874	88480	100455	26182408
56 Contributions or gifts	241190	182	-	-	*2	*27	1040	*1581	235	537	3103	5134	229348
57 Amortization	353525	2519	-	*34	*5	-	*2308	*532	2910	3443	6355	10782	324637
58 Depreciation	39737158	14680	-	*3359	*3645	*10454	64590	37720	55380	101611	279836	343703	38822179
59 Depletion	1080	1011	-	-	-	-	-	-	-	-	-0	-	70
60 Advertising	6347749	1242	-	*756	*1560	*1402	35131	4350	13512	13634	34933	35308	6205922
61 Pension, prof sh, stock, annuity	3214766	2668	-	-	-	*2212	15117	*5370	2960	13892	30000	32224	3110323
62 Employee benefit programs	7291613	11395	-	-	*262	*348	55222	*14902	20288	48599	115668	130732	6894198
63 Net loss, noncapital assets	94994	8	-	-	-	-	*189	*14	*343	*3293	5062	7770	78314
64 Other deductions	40634150	274873	-	*19463	*50655	*11906	195270	78527	96601	144296	284038	260398	39218123
65 Total receipts less total deducts	14490082	172431	-	*9520	*28180	*7402	236487	101994	212960	249036	451361	563464	12457248
66 Constructive taxable income from related foreign corporations	4199651	-	-	-	-	-	-	-	-	-	38	1951	4197662
67 Net income, total	18534876	172388	-	*9520	*28180	*7402	234394	101867	212960	246593	450512	563481	16507580
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	792239	61395	-	-	*25288	-	153544	*67091	*101965	*105905	22899	128781	125372
71 Statutory special deductions, total	1347066	97895	-	*5400	*477	*2812	*16599	*14551	*13012	25107	54396	63585	1053231
72 Net operating loss deduction	927672	97895	-	*5400	*477	*2812	*16506	*14315	*13011	24657	45542	49083	657975
73 Dividends received deduction	419393	-	-	-	-	-	*93	*236	*1	*450	8854	14503	395256
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	16398533	15468	-	*4119	*2416	*4590	64250	*20224	97983	115582	373216	371707	15328978
76 Total income tax before credits	5809885	6914	-	*618	*362	*688	20948	*7080	33698	42048	133088	132206	5432235
77 Income tax	5723190	5387	-	*618	*362	*688	20392	*6666	33263	39627	127256	128811	5360120
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	81201	1006	-	-	-	-	*555	*414	*435	*2813	6014	4959	65004
81 Foreign tax credit	2378993	-	-	-	-	-	-	-	-	-	53	2709	2376231
82 U.S. Possessions tax credit	12357	-	-	-	-	-	-	-	-	-	12357	-	-
83 Nonconventional source fuel credit	27	-	-	-	-	-	-	-	-	-	-	-	27
84 General business credit	182978	80	-	-	-	-	*650	-	*36	*801	1338	2090	177983
85 Prior year minimum tax credit	20023	237	-	-	-	-	*300	*223	-	*1732	3454	4051	10027
86 Total income tax after credits	3214887	6597	-	*618	*362	*688	19998	*6857	33662	39515	115886	123357	2867347

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 27
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3117	*54	*1307	*380	*447	*176	439	110	87	40	16	23	39
2 Total assets	181812303	-	*21249	*57876	*172622	*117136	975244	844331	1452280	1483438	1171964	3863459	171652705
3 Cash	2482233	-	*8601	*23174	*38604	*18425	103989	66667	66172	100271	46136	258617	1751578
4 Notes and accounts receivable	29501753	-	*7423	*21899	*35227	*24592	206600	191797	341252	291576	202296	816525	27362566
5 Less: Allowance for bad debts	713128	-	-	-	*3179	-	*2285	*2261	6205	10974	4063	14460	669701
6 Inventories	32346725	-	*3770	*4853	*72574	*40472	304716	326883	449011	385169	302316	773573	29683388
7 U.S. govt. obligations, total	*1441520	-	-	-	-	-	-	-	*36587	-	-	-	1404934
8 Tax-exempt securities	*91667	-	-	-	-	-	*4885	*350	-	*12478	1006	-	72948
9 Other current assets	13402113	-	*196	*49	*918	*750	30606	16467	58684	103299	88284	242976	12859885
10 Loans to stockholders	1051158	-	36	**	*1019	*3065	*469	*8033	*6873	*8013	**	87	1023563
11 Mortgage and real estate loans	*304930	-	-	-	-	*4171	*1416	*4608	-	-	-	-	294734
12 Other investments	30171657	-	*191	-	-	-	*18254	*6773	83880	116026	153744	311261	29481528
13 Depreciable assets	75400500	-	*7132	*20053	*80949	*69314	872685	464743	782966	694049	344673	1705966	70357971
14 Less: Accumulated depreciation	43489405	-	*6746	*14143	*58493	*46790	587629	274532	444696	370566	177493	822683	40685634
15 Depletable assets	98391	-	-	-	-	-	-	-	-	702	-	-	97689
16 Less: Accumulated depletion	28781	-	-	-	-	-	-	-	-	409	-	-	28372
17 Land	1495877	-	-	-	*986	-	*19702	12560	10346	15262	14586	97488	1324946
18 Intangible assets (Amortizable)	22513746	-	*1045	*62	*9364	*4252	*3511	*10201	17409	88418	175939	357079	21846466
19 Less: Accumulated amortization	2542154	-	*1008	*14	*5503	*1682	*3192	*5556	*5480	27487	16192	71191	2404848
20 Other assets	18283503	-	*608	*1944	*156	*566	1518	17597	55482	77614	40732	208222	17879065
21 Total liabilities	181812303	-	*21249	*57876	*172622	*117136	975244	844331	1452280	1483438	1171964	3863459	171652705
22 Accounts payable	14036760	-	-	*5802	*29701	*20480	175707	115433	182419	119222	127712	470337	12789946
23 Mort, notes, and bonds under 1 yr	21179811	-	*612	*742	-	*4322	80919	147256	150133	148770	103460	191051	20352548
24 Other current liabilities	40399500	-	*1046	*27397	*12041	*12345	132114	65337	118533	170932	80221	445093	39334441
25 Loans from stockholders	599721	-	*2560	*7691	*14054	*72	89921	*22684	*16371	*10312	9287	60256	366514
26 Mort, notes, bonds, 1 yr or more	33509888	-	70	*1085	*51849	*47117	113372	133135	280918	280356	262679	788396	31550912
27 Other liabilities	24864308	-	*-0	-	-	*10144	*6591	*4533	62362	86120	30124	248486	24415947
28 Net worth	47222315	-	*16960	*15158	*64977	*22657	376620	355954	641544	667727	558481	1659841	42842396
29 Capital stock	11685896	-	*9552	*1300	*4245	*239634	21062	62540	62605	52784	118949	317063	10796164
30 Paid-in or capital surplus	11436186	-	*4726	-	*4522	*82553	195148	20540	132847	185139	252732	1131474	9426504
31 Retained earnings, appropriated	*453210	-	-	-	-	-	*2829	-	-	324	**	-	450057
32 Retained earnings-unappropriated	28075083	-	*5305	**	*19414	*-232883	83508	*97721	240922	337956	105708	-1892	27419325
33 Retained earnings (S Corp)	1103686	-	*-2623	*13858	*38653	*-35429	91198	*177435	*231972	*138823	84688	276014	89098
34 Less: Cost of treasury stock	5531747	-	-	-	*1857	*31217	*17124	*2283	26802	*47299	3596	62818	5338751
35 Total receipts	182737794	*11075017	*129640	*229437	*652386	*368655	2804670	1806683	2467792	2590233	1353670	4681141	154578471
36 Business receipts	172137866	*10453766	*129316	*229119	*635315	*360855	2753672	1776878	2377172	2559631	1314079	4580982	144967080
37 Interest	3270353	*51680	-	-	*50	*1145	*2459	*2069	3151	5688	7682	34592	3161837
38 Interest on govt. obligations	17923	-	-	-	-	-	*101	*11	*569	*648	170	1484	14940
39 Rents	1221005	*279648	-	-	*1664	-	*996	*360	*9754	*988	1571	1782	924242
40 Royalties	705690	12662	-	-	-	-	*4663	-	*87	*1237	664	1985	684391
41 Net S-T cap gain less net LT loss	23992	-	-	-	-	*76	-	-	-	-	103	-	23813
42 Net L-T cap gain less net ST loss	444156	*8142	-	-	-	*162	*3824	*1698	*551	*582	-	13523	415674
43 Net gain, noncapital assets	936942	*61595	-	-	*905	*1353	*20480	*323	*13221	*354	1806	2076	834830
44 Dividends, domestic corporations	25202	-	-	-	-	-	-	10	23	*1690	11	731	22736
45 Dividends, foreign corporations	1120794	85677	-	-	-	-	-	-	*131	*1311	1898	2677	1029100
46 Other receipts	2833872	*121847	*324	*318	*14452	*5064	18475	25333	63133	18104	25687	41309	2499827
47 Total deductions	173540400	*10631783	*120634	*211759	*601818	*348338	2632227	1641463	2224269	2416299	1288601	4387561	147035645
48 Cost of goods	130683444	*7737864	*57866	*71365	*457815	*233947	2057649	1281652	1678576	1895652	978834	3270456	110961766
49 Compensation of officers	871689	*31537	*22581	*28032	*17424	*12315	68675	38532	54019	52029	14026	49490	483031
50 Salaries and wages	10592734	*835589	*3678	*47684	*35725	*36836	167046	85395	138919	113755	67641	259060	8801406
51 Repairs	877810	*100964	*239	*2459	*2860	*1628	6272	7037	9003	10888	4782	17442	714235
52 Bad debts	329802	*375	-	*845	*3238	*15	2039	*3893	1554	1437	2318	11643	302446
53 Rent paid on business property	1015594	*49154	*10243	*17879	*9363	*7849	17379	22422	14523	19991	6130	26871	813789
54 Taxes paid	2791223	*226624	*3716	*7318	*15165	*10911	64371	39991	58789	44796	23576	109511	2186457
55 Interest paid	4039031	*193723	1	*124	*1144	*4362	16896	26351	45067	36097	31459	88934	3594874
56 Contributions or gifts	158022	*205	-	-	*3	*23	*333	*256	290	535	264	1047	155067
57 Amortization	368075	*6866	*179	*12	*62	-	*291	*1663	2599	2207	9747	12246	332202
58 Depreciation	3991348	*442861	*101	*577	*7180	*7863	61483	24219	55119	41496	31567	133785	3185097
59 Depletion	13062	-	-	-	-	-	-	-	-	-	-	139	12924
60 Advertising	442585	*16248	*213	*706	*4224	*1854	17286	18488	8497	12674	5726	22370	334301
61 Pension, prof sh, stock, annuity	976499	*68670	-	-	*2594	*1632	*4861	4028	12272	18257	4033	26945	833207
62 Employee benefit programs	2921792	*68215	-	*1048	*7090	*2754	26823	14312	37034	33154	24372	79776	2627213
63 Net loss, noncapital assets	124128	*2379	-	-	-	-	*152	*531	*1481	431	176	3794	115184
64 Other deductions	13343561	*850510	*21818	*33710	*37931	*26350	120672	72692	106527	132901	83950	274054	11582448
65 Total receipts less total deducts	9197395	*443234	*9006	*17678	*50568	*20318	172442	165220	243522	173934	65069	293579	7542826
66 Constructive taxable income from related foreign corporations	721253	43429	-	-	-	-	-	-	-	-	-	717	677107
67 Net income, total	9900725	*486663	*9006	*17678	*50568	*20318	172341	165209	242954	173285	64899	292812	8204993
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*440	*440	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	623218	*35115	*2142	*17678	*44262	*8543	115426	*117404	*109466	*59797	12818	53164	47405
71 Statutory special deductions, total	1113415	*73693	*478	-	-	*1019	*22229	*4497	44205	20963	9311	34250	902768
72 Net operating loss deduction	517895	*61517	*478	-	-	*1019	*22229	*4489	44057	18304	7406	31547	326849
73 Dividends received deduction	595520	12177	-	-	-	-	-	8	*148	*2659	1905	2703	575920
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	8164147	*377855	*6385	**	*6306	*10756	34686	*43308	89283	92526	42770	205399	7254875
76 Total income tax before credits	2866413	*133151	*964	**	*1092	*2821	11969	*14724	31634	32554	14838	71895	2550771
77 Income tax	2848936	*132030	*964	**	*1092	*2821	10619	*14724	30367	31472	14535	71087	2539225
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	13004	1122	-	-	-	-	*1350	-	*1265	*655	303	800	7509
81 Foreign tax credit	517204	46189	-	-	-	-	*26	-	-	*-0	10	118	470861
82 U.S. Possessions tax credit	243	-	-	-	-	-	-	-	243	-	-	-	-
83 Nonconventional source fuel credit	1060	-	-	-	-	-	-	-	-	-	-	-	1060
84 General business credit	121887	691	6	**	-	-	*106	*679	*2271	*20	365	251	117498
85 Prior year minimum tax credit	47057	-	-	-	-	-	10	*363	*179	*277	22	235	45970
86 Total income tax after credits	2178962	*86271	*958	**	*1092	*2821	11827	*13681	28941	32257	14441	71291	1915383

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3725
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	808	*10	*191	-	*258	*19	168	*54	56	***	***	8	21
2 Total assets	154544414	-	*6982	-	*92234	*12604	406595	*408831	937038	***	***	1152576	150258497
3 Cash	1364308	-	*6790	-	*32488	*3243	61469	*30306	34150	***	***	52252	1085281
4 Notes and accounts receivable	25278453	-	-	-	*26158	*3035	107280	*86818	187760	***	***	196816	24454176
5 Less: Allowance for bad debts	649209	-	-	-	*3179	-	*2285	*188	*2704	***	***	5378	631084
6 Inventories	28358465	-	-	-	*22989	*3523	104419	*133752	314350	***	***	267010	27173816
7 U.S. govt. obligations, total	*1441520	-	-	-	-	-	-	-	*36587	***	***	-	1404934
8 Tax-exempt securities	*91316	-	-	-	-	-	*4885	-	-	***	***	-	72948
9 Other current assets	9571601	-	-	-	*918	*364	8878	*6105	36532	***	***	56584	9411513
10 Loans to stockholders	445480	-	-	-	*294	-	-	*7017	*2068	***	***	87	433597
11 Mortgage and real estate loans	*300747	-	-	-	-	-	*1416	*4596	-	***	***	-	294734
12 Other investments	25456162	-	*191	-	-	-	*4261	*2136	50839	***	***	97005	25131239
13 Depreciable assets	64090563	-	-	-	*51584	*5806	317439	*301477	522210	***	***	487908	61983807
14 Less: Accumulated depreciation	37659249	-	-	-	*43034	*3933	207238	*185590	295862	***	***	256989	36455225
15 Depletable assets	702	-	-	-	-	-	-	-	-	***	***	-	-
16 Less: Accumulated depletion	409	-	-	-	-	-	-	-	-	***	***	-	-
17 Land	1234712	-	-	-	-	-	*4198	*4914	*4136	***	***	42184	1166557
18 Intangible assets (Amortizable)	20947718	-	-	-	*9364	*962	*1595	*8347	*3619	***	***	187823	20526046
19 Less: Accumulated amortization	2297082	-	-	-	*5503	*962	*1314	*4149	*1503	***	***	33955	2211181
20 Other assets	16568617	-	-	-	*156	*566	*1592	*13291	44858	***	***	61229	16417340
21 Total liabilities	154544414	-	*6982	-	*92234	*12604	406595	*408831	937038	***	***	1152576	150258497
22 Accounts payable	10078868	-	-	-	*19265	*4570	52009	*55124	112515	***	***	88982	9630901
23 Mort, notes, and bonds under 1 yr	19774605	-	*612	-	-	*3036	*29096	*44720	121389	***	***	66805	19454333
24 Other current liabilities	37129351	-	-	-	*7409	*3634	32524	*25758	69656	***	***	137821	36745597
25 Loans from stockholders	226377	-	-	-	*13981	-	*22261	*22649	*14749	***	***	55956	90745
26 Mort, notes, bonds, 1 yr or more	30278364	-	-	-	*10114	-	*54155	*100841	173373	***	***	398669	29260881
27 Other liabilities	21892109	-	-	-	-	-	*6384	*2863	36809	***	***	104822	21702264
28 Net worth	35164740	-	*6370	-	*41464	*1363	210167	*156876	408548	***	***	299521	33373777
29 Capital stock	10995095	-	*191	-	*3723	*57	8711	*9070	34411	***	***	275899	10533205
30 Paid-in or capital surplus	6528428	-	-	-	-	-	*22893	*7093	100613	***	***	500797	5655062
31 Retained earnings, appropriated	127036	-	-	-	-	-	-	-	-	***	***	-	127036
32 Retained earnings-unappropriated	21361707	-	*6178	-	*19414	*1307	*52693	*72288	171263	***	***	-554265	21388174
33 Retained earnings (S Corp)	563888	-	-	-	*18327	-	*138822	*68582	*110611	***	***	93624	-
34 Less: Cost of treasury stock	4411414	-	-	-	-	-	*12952	*157	*8350	***	***	16534	4329701
35 Total receipts	149904821	*10514872	*6349	-	*282746	*87217	910488	*694381	1365141	***	***	1194594	133434731
36 Business receipts	140720840	*9928446	*6349	-	*280916	*87199	882227	*684620	1325529	***	***	1153804	124992344
37 Interest	2901277	51667	-	-	*50	-	*586	*1336	1925	***	***	18966	2821060
38 Interest on govt. obligations	*6700	-	-	-	-	-	*101	-	*362	***	***	131	5310
39 Rents	1124111	279559	-	-	*1664	-	*746	-	*9691	***	***	1128	830890
40 Royalties	484236	12662	-	-	-	-	*260	-	-	***	***	344	470970
41 Net S-T cap gain less net LT loss	1711	-	-	-	-	-	-	-	-	***	***	-	1608
42 Net L-T cap gain less net ST loss	294895	-	-	-	-	-	3612	*1300	*551	***	***	13453	275962
43 Net gain, noncapital assets	701923	41619	-	-	-	-	*16953	*195	*1487	***	***	1412	640060
44 Dividends, domestic corporations	15385	-	-	-	-	-	-	-	23	***	***	502	14845
45 Dividends, foreign corporations	1088167	85677	-	-	-	-	-	-	*131	***	***	1249	998069
46 Other receipts	2565578	115241	-	-	*116	*19	*6003	*6930	25441	***	***	3606	2383611
47 Total deductions	142736147	*10116367	*641	-	*274430	*86725	802873	*613231	1226420	***	***	1085518	127249781
48 Cost of goods	107692241	*7389454	*86	-	*178141	*70729	570916	*468793	881945	***	***	736080	96452129
49 Compensation of officers	556347	14413	-	-	*9050	-	34380	*25120	37765	***	***	25340	373969
50 Salaries and wages	8585112	*800456	-	-	*20650	*6576	70704	*24139	82696	***	***	59142	7451029
51 Repairs	678822	95982	-	-	*2147	*678	*1407	*1904	6758	***	***	3508	564699
52 Bad debts	295750	98	-	-	*3238	*15	*265	*-0	*866	***	***	1845	287957
53 Rent paid on business property	827835	*41120	-	-	*9097	*1716	7283	*7070	10257	***	***	8589	737475
54 Taxes paid	2064337	*210720	*514	-	*7834	*789	21639	*21226	38318	***	***	35997	1702308
55 Interest paid	3584271	186685	-	-	*948	*1853	*6040	*12108	29970	***	***	49032	3267786
56 Contributions or gifts	136621	199	-	-	*3	*4	*69	*203	182	***	***	109	135422
57 Amortization	310357	5908	*4	-	*62	-	*173	*302	2295	***	***	8483	285329
58 Depreciation	3215781	*435956	-	-	*4688	*631	22523	*15454	38100	***	***	41695	2625140
59 Depletion	206	-	-	-	-	-	-	-	-	***	***	139	68
60 Advertising	247006	12159	-	-	*4167	*864	*3870	*745	2201	***	***	2667	215028
61 Pension, prof sh, stock, annuity	733267	65880	-	-	*2584	*133	*4175	*2465	8372	***	***	12615	633990
62 Employee benefit programs	2498865	66921	-	-	*5922	-	*20656	*6243	25592	***	***	19428	2333261
63 Net loss, noncapital assets	52606	36	-	-	-	-	*152	*296	*182	***	***	1652	49823
64 Other deductions	11256722	*790379	*37	-	*25900	*2736	38620	*27161	60922	***	***	79197	10134369
65 Total receipts less total deducts	7168674	*398505	*5708	-	*8316	*493	107615	*81150	138721	***	***	109076	6184950
66 Constructive taxable income from related foreign corporations	682308	43429	-	-	-	-	-	-	-	***	***	-	638879
67 Net income, total	7844282	*441935	*5708	-	*8316	*493	107514	*81150	138359	***	***	108945	6818519
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F	*389	*389	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S	253887	-	-	-	*2010	-	*65512	*49866	*69295	***	***	21918	-
71 Statutory special deductions, total	946489	67608	-	-	-	-	*14067	*707	*23182	***	***	24224	805951
72 Net operating loss deduction	376639	55431	-	-	-	-	*14067	*707	*23034	***	***	22574	253125
73 Dividends received deduction	569851	12177	-	-	-	-	-	-	*148	***	***	1650	552826
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
75 Income subject to tax	6643906	*374327	*5708	-	*6306	*493	*27936	*30577	45882	***	***	62803	6012568
76 Total income tax before credits	2333494	*132063	*856	-	*1092	*78	*10512	*10396	16056	***	***	22156	2113625
77 Income tax	2320865	*130941	*856	-	*1092	*78	*9246	*10396	15579	***	***	21706	2104674
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	-	-
80 Alternative minimum tax	8749	1122	-	-	-	-	*1266	-	*476	***	***	442	5081
81 Foreign tax credit	506336	46189	-	-	-	-	*26	-	-	***	***	66	460055
82 U.S. Possessions tax credit	243	-	-	-	-	-	-	-	243	***	***	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	-	-
84 General business credit	106548	691	-	-	-	-	-	*230	*1092	***	***	-	104492
85 Prior year minimum tax credit	14544	-	-	-	-	-	10	-	*105	***	***	164	14210
86 Total income tax after credits	1705824	*85183	*856	-	*1092	*78	*10475	*10166	14616	***	***	21926	1534869

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Transportation equipment, except motor vehicles: Ship and boat building and repairing

MINOR INDUSTRY 3730
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1605	*44	*763	*380	*110	*114	*114	*40	*14	16	**	***	***
2 Total assets	12441154	-	*3648	*57876	*46815	*82188	*199468	*322829	*200367	614229	**	***	***
3 Cash	407578	-	*1040	*23174	*592	*12504	*27966	*31248	*23114	*47567	**	***	***
4 Notes and accounts receivable	1460649	-	-	*21899	-	*18022	*21747	*68287	*45002	128330	**	***	***
5 Less: Allowance for bad debts	26603	-	-	-	-	-	-	*1297	*312	*8848	**	***	***
6 Inventories	1857786	-	*1865	*4853	*37745	*29583	*82214	*154532	*17542	*100575	**	***	***
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	***	***
8 Tax-exempt securities	*350	-	-	-	-	-	-	*350	-	-	-	***	***
9 Other current assets	2549583	-	-	*49	-	*386	*11277	*9972	*10827	*60003	**	***	***
10 Loans to stockholders	*11157	-	-	-	-	-	*469	*783	*4309	*5596	**	***	***
11 Mortgage and real estate loans	*4183	-	-	-	-	*4171	-	12	-	-	-	***	***
12 Other investments	2391588	-	-	-	-	-	*430	*3664	*30608	*53850	**	***	***
13 Depreciable assets	4944109	-	*6711	*20053	*12264	*52760	*166925	*108494	*124839	345166	**	***	***
14 Less: Accumulated depreciation	2748405	-	*6584	*14143	*3787	*37809	*119682	*62108	*77969	188814	**	***	***
15 Depletable assets	87151	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	26007	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	132774	-	-	-	-	-	*8038	*4692	*3666	*11136	**	***	***
18 Intangible assets (Amortizable)	1024063	-	*171	*62	-	*3291	-	*1855	*13694	*8046	-	***	***
19 Less: Accumulated amortization	97356	-	*171	*14	-	*720	-	*1407	*3953	*1381	-	***	***
20 Other assets	468554	-	*616	*1944	-	-	*83	*3752	*9001	*53002	**	***	***
21 Total liabilities	12441154	-	*3648	*57876	*46815	*82188	*199468	*322829	*200367	614229	**	***	***
22 Accounts payable	2445067	-	-	*5802	-	*13642	*56642	*40152	*21963	45287	**	***	***
23 Mort, notes, and bonds under 1 yr	359933	-	-	*742	-	-	*7795	*89718	*14444	*118691	**	***	***
24 Other current liabilities	990304	-	*825	*27397	-	*6009	*53868	*28912	*19519	*90784	**	***	***
25 Loans from stockholders	34731	-	*126	*7691	-	*72	*23487	35	*1362	*1958	-	***	***
26 Mort, notes, bonds, 1 yr or more	1445042	-	-	*1085	*41735	*44184	*7222	*21174	*31943	*104922	**	***	***
27 Other liabilities	1680617	-	*-0	-	-	*6008	*207	*1670	*6354	*39477	**	***	***
28 Net worth	5485460	-	*2696	*15158	*5081	*12273	*50247	*141168	*104782	213109	**	***	***
29 Capital stock	428872	-	*592	*1300	-	*239534	*3487	*45560	*8657	23095	**	***	***
30 Paid-in or capital surplus	2789318	-	*4726	-	*4522	*82553	*19	*13446	*7170	*47852	**	***	***
31 Retained earnings, appropriated	*326175	-	-	-	-	-	*2829	-	-	324	**	***	***
32 Retained earnings-unappropriated	2545155	-	-	-	-	*-243167	*29425	*25433	*45064	*90701	**	***	***
33 Retained earnings (S Corp)	168553	-	*-2623	*13858	*558	*-35429	*16616	*58854	*62342	*54377	-	***	***
34 Less: Cost of treasury stock	772613	-	-	-	-	*31217	*2129	*2126	*18451	3241	**	***	***
35 Total receipts	13031625	*560145	*86766	*229437	*31171	*199313	*830394	*771847	*399810	1323167	**	***	***
36 Business receipts	12770390	*525321	*86442	*229119	*31171	*195141	*826229	*754297	*363200	1307635	**	***	***
37 Interest	64944	*13	-	-	-	*1111	*1862	*733	*559	*2731	**	***	***
38 Interest on govt. obligations	*6856	-	-	-	-	-	-	*11	56	*4	-	***	***
39 Rents	34182	*89	-	-	-	-	*250	*360	*62	*587	-	***	***
40 Royalties	1549	-	-	-	-	-	-	-	-	-	-	***	***
41 Net S-T cap gain less net LT loss	*465	-	-	-	-	*37	-	-	-	-	-	***	***
42 Net L-T cap gain less net ST loss	*11791	*8142	-	-	-	*107	-	*398	-	*566	-	***	***
43 Net gain, noncapital assets	34558	*19975	-	-	-	*723	*1597	*129	*11649	*320	-	***	***
44 Dividends, domestic corporations	4152	-	-	-	-	-	-	10	-	161	**	***	***
45 Dividends, foreign corporations	10000	-	-	-	-	-	-	-	-	-	-	***	***
46 Other receipts	92739	*6605	*324	*318	-	*2194	*455	*15909	*24284	11163	**	***	***
47 Total deductions	12313143	*515417	*84624	*211759	*30124	*187407	*803930	*715353	*339553	1269308	**	***	***
48 Cost of goods	9223369	*348410	*32055	*71365	*14383	*117481	*673781	*551902	*274463	1024266	**	***	***
49 Compensation of officers	195401	*17124	*19311	*28032	*3159	*6426	*25913	*11023	*6885	*10870	**	***	***
50 Salaries and wages	720283	*35133	*688	*47684	*6819	*24367	*24158	*43414	*10957	53894	**	***	***
51 Repairs	97995	*4981	*230	*2459	*26	*656	*1961	*4813	*1414	*7531	**	***	***
52 Bad debts	13216	*276	-	*845	-	-	*652	*3549	*342	*999	**	***	***
53 Rent paid on business property	106008	*8034	*9547	*17879	-	*5163	*1028	*15055	*715	16942	**	***	***
54 Taxes paid	412954	*15904	*2431	*7318	*966	*7176	*19309	*11615	*9058	23999	**	***	***
55 Interest paid	156235	*7038	-	*124	*196	*2148	*2232	*12432	*6176	*16615	**	***	***
56 Contributions or gifts	3885	*7	-	-	-	-	*153	*53	*69	*122	**	***	***
57 Amortization	36834	*958	-	*12	-	-	-	*1287	*251	*673	**	***	***
58 Depreciation	249179	*6905	*23	*577	*1545	*5445	*12124	*5381	*7676	18556	**	***	***
59 Depletion	10720	-	-	-	-	-	-	-	-	-	-	***	***
60 Advertising	65568	*4090	*213	*706	*57	*914	*9517	*15367	*2505	6248	**	***	***
61 Pension, prof sh, stock, annuity	163700	*2790	-	-	-	*1499	-	*936	*367	*12694	**	***	***
62 Employee benefit programs	261940	*1293	-	*1048	*822	*2754	*2473	*4434	*6090	*21612	**	***	***
63 Net loss, noncapital assets	5489	*2342	-	-	-	-	-	*235	*1285	*10	**	***	***
64 Other deductions	590367	*60131	*20126	*33710	*2150	*13379	*30632	*33856	*11298	54279	**	***	***
65 Total receipts less total deducts	718482	*44728	*2142	*17678	*1047	*11906	*26464	*56494	*60257	53860	**	***	***
66 Constructive taxable income from related foreign corporations	2930	-	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total	714556	*44728	*2142	*17678	*1047	*11906	*26464	*56483	*60201	53855	**	***	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	*51	*51	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	165039	*35115	*2142	*17678	*1047	*8543	*20999	*39962	*22849	*16705	-	***	***
71 Statutory special deductions, total	109726	*6086	-	-	-	*1019	*1300	*3790	*17288	*11411	**	***	***
72 Net operating loss deduction	96804	*6086	-	-	-	*1019	*1300	*3782	*17288	*11283	**	***	***
73 Dividends received deduction	12922	-	-	-	-	-	-	8	-	128	**	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	439790	*3528	-	-	-	*2345	*4165	*12730	*20064	*25739	**	***	***
76 Total income tax before credits	156355	*1089	-	-	-	*372	*873	*4327	*7587	9620	**	***	***
77 Income tax	151950	*1089	-	-	-	*372	*790	*4327	*6854	*8751	**	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	3979	-	-	-	-	-	*84	-	*733	*442	**	***	***
81 Foreign tax credit	1383	-	-	-	-	-	-	-	-	-	-	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 General business credit	*7448	-	-	-	-	-	*106	*449	*1144	-	-	***	***
85 Prior year minimum tax credit	*670	-	-	-	-	-	-	*363	20	*216	-	***	***
86 Total income tax after credits	146854	*1089	-	-	-	*372	*767	*3515	*6422	9404	**	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Transportation equipment, except motor vehicles: Other transportatation equipment, except motor vehicles

MINOR INDUSTRY 3798
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	705	-	*352	**	*78	*43	*157	*17	*17	***	***	***	***
2 Total assets	14826735	-	*10619	**	*33573	*22344	*369181	*112671	*314874	***	***	***	***
3 Cash	710347	-	*771	**	*5523	*2678	*14554	*5113	*8908	***	***	***	***
4 Notes and accounts receivable	2762651	-	*7423	**	*9070	*3535	*77572	*36693	*108490	***	***	***	***
5 Less: Allowance for bad debts	37316	-	-	-	-	-	-	*776	*3189	***	***	***	***
6 Inventories	2130474	-	*1905	-	*11840	*7366	*118082	*38599	*117120	***	***	***	***
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	***	***	***	***
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	***	***	***
9 Other current assets	1280929	-	*196	-	-	-	*10451	*390	*11325	***	***	***	***
10 Loans to stockholders	594520	-	36	**	*726	*3065	-	*233	*496	***	***	***	***
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	***	***	***	***
12 Other investments	2323906	-	-	-	-	-	*13564	*973	*2433	***	***	***	***
13 Depreciable assets	6365828	-	*421	**	*17101	*10747	*388321	*54772	*135918	***	***	***	***
14 Less: Accumulated depreciation	3081751	-	*162	**	*11672	*5047	*260710	*26835	*70865	***	***	***	***
15 Depletable assets	10538	-	-	-	-	-	-	-	-	***	***	***	***
16 Less: Accumulated depletion	2365	-	-	-	-	-	-	-	-	***	***	***	***
17 Land	128391	-	-	-	*986	-	*7466	*2955	*2544	***	***	***	***
18 Intangible assets (Amortizable)	541965	-	*874	-	-	-	*1916	-	*96	***	***	***	***
19 Less: Accumulated amortization	147716	-	*837	-	-	-	*1878	-	*24	***	***	***	***
20 Other assets	1246333	-	*-8	**	-	-	*-156	*554	*1622	***	***	***	***
21 Total liabilities	14826735	-	*10619	**	*33573	*22344	*369181	*112671	*314874	***	***	***	***
22 Accounts payable	1512825	-	-	-	*10435	*2268	*67057	*20157	*47941	***	***	***	***
23 Mort, notes, and bonds under 1 yr	1045273	-	-	-	-	*1285	*44028	*12817	*14300	***	***	***	***
24 Other current liabilities	2279846	-	*221	-	*4632	*2702	*45722	*10667	*29358	***	***	***	***
25 Loans from stockholders	338613	-	*2433	-	*73	-	*44173	-	*260	***	***	***	***
26 Mort, notes, bonds, 1 yr or more	1786482	-	70	**	-	*2932	*51994	*11120	*75602	***	***	***	***
27 Other liabilities	1291582	-	*-0	-	-	*4136	*-0	-	*19199	***	***	***	***
28 Net worth	6572115	-	*7895	**	*18433	*9020	*116207	*57910	*128214	***	***	***	***
29 Capital stock	261929	-	*8768	-	*522	*43	*8864	*7911	*19537	***	***	***	***
30 Paid-in or capital surplus	2118440	-	-	-	-	-	*172236	-	*25064	***	***	***	***
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	***	***	***
32 Retained earnings-unappropriated	4168220	-	*-874	**	-	*8977	*1390	-	*24595	***	***	***	***
33 Retained earnings (S Corp)	371245	-	-	-	*19768	-	*-64241	*49999	*59019	***	***	***	***
34 Less: Cost of treasury stock	347720	-	-	-	*1857	-	*2043	-	-	***	***	***	***
35 Total receipts	19801348	-	*36525	**	*338469	*82124	*1063787	*340455	*702841	***	***	***	***
36 Business receipts	18646636	-	*36525	**	*323228	*78516	*1045215	*337961	*688443	***	***	***	***
37 Interest	304132	-	-	-	-	*34	*10	-	*667	***	***	***	***
38 Interest on govt. obligations	*4367	-	-	-	-	-	-	-	*151	***	***	***	***
39 Rents	62712	-	-	-	-	-	-	-	-	***	***	***	***
40 Royalties	219905	-	-	-	-	-	*4404	-	*87	***	***	***	***
41 Net S-T cap gain less net LT loss	*21816	-	-	-	-	*38	-	-	-	***	***	***	***
42 Net L-T cap gain less net ST loss	137470	-	-	-	-	*55	*212	-	-	***	***	***	***
43 Net gain, noncapital assets	200461	-	-	-	*905	*630	*1929	-	*85	***	***	***	***
44 Dividends, domestic corporations	*5665	-	-	-	-	-	-	-	-	***	***	***	***
45 Dividends, foreign corporations	22627	-	-	-	-	-	-	-	-	***	***	***	***
46 Other receipts	175555	-	-	-	*14336	*2851	*12017	*2494	*13408	***	***	***	***
47 Total deductions	18491109	-	*35369	**	*297265	*74206	*1025424	*312879	*658296	***	***	***	***
48 Cost of goods	13767833	-	*25725	**	*265291	*45738	*812952	*260957	*522169	***	***	***	***
49 Compensation of officers	119941	-	*3270	-	*5215	*5889	*8381	*2389	*9368	***	***	***	***
50 Salaries and wages	1287339	-	*2990	-	*8257	*5893	*72184	*17843	*45266	***	***	***	***
51 Repairs	100993	-	*9	**	*687	*294	*2904	*320	*832	***	***	***	***
52 Bad debts	20836	-	-	-	-	-	*1121	*343	*346	***	***	***	***
53 Rent paid on business property	81752	-	*696	-	*267	*970	*9068	*297	*3552	***	***	***	***
54 Taxes paid	313932	-	*771	**	*6365	*2947	*23423	*7150	*11413	***	***	***	***
55 Interest paid	298526	-	1	**	-	*361	*8625	*1810	*8921	***	***	***	***
56 Contributions or gifts	17516	-	-	-	-	*20	*110	-	*39	***	***	***	***
57 Amortization	20883	-	*175	-	-	-	*118	*75	*53	***	***	***	***
58 Depreciation	526387	-	*78	**	*948	*1786	*26836	*3385	*9343	***	***	***	***
59 Depletion	2136	-	-	-	-	-	-	-	-	***	***	***	***
60 Advertising	130011	-	1	**	-	*76	*3899	*2376	*3791	***	***	***	***
61 Pension, prof sh, stock, annuity	79533	-	-	-	*10	-	*687	*626	*3532	***	***	***	***
62 Employee benefit programs	160987	-	-	-	*345	-	*3694	*3635	*5352	***	***	***	***
63 Net loss, noncapital assets	66033	-	-	-	-	-	*1	-	*13	***	***	***	***
64 Other deductions	1496472	-	*1655	**	*9881	*10235	*51420	*11674	*34307	***	***	***	***
65 Total receipts less total deducts	1310239	-	*1155	**	*41205	*7918	*38363	*27576	*44544	***	***	***	***
66 Constructive taxable income from related foreign corporations	36015	-	-	-	-	-	-	-	-	***	***	***	***
67 Net income, total	1341887	-	*1155	**	*41205	*7918	*38363	*27576	*44394	***	***	***	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	***	***	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	***	***	***	***
70 Net income, Form 1120S	204292	-	-	-	*41205	-	*28915	*27576	*17322	***	***	***	***
71 Statutory special deductions, total	57199	-	*478	-	-	-	*6863	-	*3735	***	***	***	***
72 Net operating loss deduction	44452	-	*478	-	-	-	*6863	-	*3735	***	***	***	***
73 Dividends received deduction	12747	-	-	-	-	-	-	-	-	***	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	***
75 Income subject to tax	1080451	-	*677	**	-	*7918	*2585	-	*23337	***	***	***	***
76 Total income tax before credits	376564	-	*108	**	-	*2371	*584	-	*7991	***	***	***	***
77 Income tax	376121	-	*108	**	-	*2371	*584	-	*7934	***	***	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	***	***
80 Alternative minimum tax	*276	-	-	-	-	-	-	-	*57	***	***	***	***
81 Foreign tax credit	9485	-	-	-	-	-	-	-	-	***	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	***	***
83 Nonconventional source fuel credit	1060	-	-	-	-	-	-	-	-	***	***	***	***
84 General business credit	7892	-	6	**	-	-	-	-	*35	***	***	***	***
85 Prior year minimum tax credit	*31843	-	-	-	-	-	-	-	*54	***	***	***	***
86 Total income tax after credits	326284	-	*102	**	-	*2371	*584	-	*7902	***	***	***	***

MAJOR GROUP 28
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4840	288	*1301	*592	*362	747	884	245	164	65	62	59	71
2 Total assets	166632381	-	*48626	*83487	*152868	564389	2217181	1675407	2713175	2291331	4344880	8990593	143550442
3 Cash	8560655	-	*19276	*9482	*35799	84505	253569	194369	281419	195244	466995	772572	6247425
4 Notes and accounts receivable	41899245	-	*27165	*22366	*37149	251328	692661	488352	745548	527455	989769	1821706	36295746
5 Less: Allowance for bad debts	822947	-	-	-	*906	*1894	4066	6969	26593	8460	34930	57922	681207
6 Inventories	17999878	-	*705	*31709	*44020	137358	581589	437642	605781	501215	775037	1159603	13725219
7 U.S. govt. obligations, total	1158438	-	-	-	-	-	*171	*32950	*3032	*41507	16129	105119	959529
8 Tax-exempt securities	937352	-	-	-	*172	*5358	*174	*27543	1450	*33041	76739	91275	701600
9 Other current assets	11764552	-	*591	*121	*498	7762	85218	99350	124943	170520	239764	624340	10411446
10 Loans to stockholders	250835	-	-	-	-	-	*33908	*90	*6227	*2003	83281	14099	111227
11 Mortgage and real estate loans	118516	-	-	-	-	-	-	-	*94	*5756	1355	74462	36849
12 Other investments	34550590	-	*139	-	*2429	*29117	150610	47671	290218	283731	403177	1573122	31770376
13 Depreciable assets	51270124	-	*6626	*66753	*62967	179881	914276	709115	1125195	835393	1427803	2672677	43269438
14 Less: Accumulated depreciation	26940480	-	*6419	*47719	*30967	132681	588840	443064	647570	462855	752512	1353766	22474085
15 Depletable assets	18939	-	-	-	-	-	-	-	-	-	346	-	18593
16 Less: Accumulated depletion	13546	-	-	-	-	-	-	-	-	-	346	-	13200
17 Land	1226362	-	-	*525	-	-	*22137	11754	32539	33134	58394	74781	993099
18 Intangible assets (Amortizable)	15410766	-	*343	*268	-	*1365	37768	75479	110299	57313	504264	1252428	13371237
19 Less: Accumulated amortization	3089511	-	*164	*170	-	*969	19833	28726	43582	17809	117664	368992	2491602
20 Other assets	12332613	-	*364	*152	*1708	*3259	57840	29852	104173	94142	207281	535089	11298753
21 Total liabilities	166632381	-	*48626	*83487	*152868	564389	2217181	1675407	2713175	2291331	4344880	8990593	143550442
22 Accounts payable	23407037	-	*14339	*7597	*16489	85131	282491	195410	243354	243951	378179	548982	21391115
23 Mort, notes, and bonds under 1 yr	10202876	-	-	*3500	*16	*11385	149761	161123	171705	85751	156611	303661	9159362
24 Other current liabilities	23235804	-	*495	*14384	*2973	63315	232046	178047	271220	215143	439020	729234	21089927
25 Loans from stockholders	1810158	-	-	*19105	*28215	*24975	*34483	*57927	*29306	*43357	11775	27357	1533659
26 Mort, notes, bonds, 1 yr or more	23745325	-	-	*26965	*688	*22939	183159	236705	212179	208305	564509	1025190	21264686
27 Other liabilities	18080474	-	*-5706	*-0	*6019	*35839	17152	20605	58105	47951	124240	193934	17582337
28 Net worth	66150707	-	*39499	*11936	*98468	320806	1318090	825589	1727307	1446873	2670547	6162235	51529356
29 Capital stock	6435922	-	*2390	*107672	*9977	66092	65619	122981	124308	168097	140701	467182	5160903
30 Paid-in or capital surplus	25721136	-	-	*2848	*37851	*96989	277556	324856	425710	429129	1581505	2747905	19796787
31 Retained earnings, appropriated	58883	-	-	-	-	-	-	-	-	*29	1975	1766	55112
32 Retained earnings-unappropriated	38596347	-	*17336	*-98584	*17169	64611	505610	310427	823532	882133	825327	2694633	32554153
33 Retained earnings (S Corp)	2226335	-	*20518	-	*36009	*93113	523298	*204123	509980	25044	223849	376540	213861
34 Less: Cost of treasury stock	6887916	-	*746	-	*2537	-	53993	*136798	156222	57559	102811	125790	6251460
35 Total receipts	155876712	1358464	*169799	*253494	*398469	1169884	4459553	3179810	4149434	3070933	5302994	8237082	124126794
36 Business receipts	142835868	1251687	*146155	*252306	*396100	1164677	4416589	3127434	3996479	2990282	5116070	7786278	112191811
37 Interest	2902698	8305	*635	*37	*630	949	8943	9145	16380	25860	40458	108389	2682967
38 Interest on govt. obligations	117531	543	-	-	*261	*146	*596	*1316	3797	*3132	8273	11678	87789
39 Rents	1687797	6325	-	-	*131	*293	*111	*1451	*5590	*1652	3563	6864	1661818
40 Royalties	3588123	386	-	-	-	-	*1535	*391	*14012	*1673	17515	25623	3526988
41 Net S-T cap gain less net LT loss	42719	1	-	-	-	-	-	*5419	*1146	*103	4958	2864	28228
42 Net L-T cap gain less net ST loss	466914	1492	-	-	*36	*2553	*15557	*6209	*9455	*3351	43266	35987	349010
43 Net gain, noncapital assets	109702	*24409	-	-	*243	-	*1964	*154	1268	*906	1339	2867	76551
44 Dividends, domestic corporations	95887	*42	-	-	-	*443	*366	-	*876	*4078	1048	37580	51455
45 Dividends, foreign corporations	1739584	*10437	-	-	-	-	*12358	*764	*26909	6498	34939	46495	1601184
46 Other receipts	2289888	54838	*23009	*1151	*1067	*823	1536	27527	73522	33400	31565	172457	1868993
47 Total deductions	143547315	1197919	*135426	*238837	*346440	1067451	4091743	2937711	3591798	2739509	4550743	7096258	115553480
48 Cost of goods	84626107	686550	*65275	*81971	*161272	572101	2521796	1716492	2055468	1746379	2377391	4025751	68615661
49 Compensation of officers	1544331	17112	*5131	*20872	*59874	99899	228190	117818	106087	42073	78586	103454	665236
50 Salaries and wages	18358319	186693	*37071	*63478	*22600	101917	400406	422317	509241	282304	619426	977386	14735479
51 Repairs	538254	4000	*643	*1276	*2264	2692	20475	12284	19309	8749	20038	36344	410181
52 Bad debts	303585	1459	-	*67	*281	*3569	3992	3912	10614	3567	15544	22274	238305
53 Rent paid on business property	1511106	10831	*8661	*7256	*15777	30350	79489	41002	29440	24325	42621	75717	1145638
54 Taxes paid	3011833	36352	*4205	*10952	*9288	37065	114642	81146	98355	47855	99717	172474	2299781
55 Interest paid	3661960	26352	-	*2647	*764	6052	29959	40117	40904	29534	60170	125816	3299643
56 Contributions or gifts	158778	*466	*46	*436	*45	*217	736	723	3611	1227	2566	4378	144327
57 Amortization	599082	*5506	*17	*38	-	*168	5979	7579	8158	6572	24128	38514	502423
58 Depreciation	4628316	34927	*154	*12371	*5684	18462	73112	59415	87941	60050	116834	200811	3958554
59 Depletion	496	-	-	-	-	-	-	-	-	-	-	-	496
60 Advertising	2574455	14655	*1530	*4067	*9572	13893	61398	28498	56919	98063	114081	108218	2063561
61 Pension, prof sh, stock, annuity	1347750	*7213	-	*4950	*6439	*13955	26854	15028	25447	14625	27741	38304	1167193
62 Employee benefit programs	3172271	26249	-	*1430	*6048	19612	66084	49933	64208	52014	105927	124542	2656224
63 Net loss, noncapital assets	97953	*647	-	-	-	*716	*247	*194	3175	881	3512	6363	82217
64 Other deductions	17412721	138908	*12692	*27025	*46530	146782	458383	341252	472921	321291	842462	1035913	13568563
65 Total receipts less total deducts	12329396	160545	*34373	*14657	*52030	102432	367810	242099	557636	331425	752251	1140823	8573315
66 Constructive taxable income from related foreign corporations	2016469	4471	-	-	-	-	-	-	15613	-	15583	13418	1967384
67 Net income, total	14228334	164474	*34373	*14657	*51768	102286	367215	240783	569452	328293	759560	1142564	10452910
68 Net income, Form 1120-A	*3452	-	-	*3452	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*45588	*45588	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	885212	*27936	*33328	-	*43373	*66860	174853	*69523	213611	22859	78459	83293	71117
71 Statutory special deductions, total	1494953	*15817	-	*7666	*7774	*2248	40702	53870	38421	16254	80525	254080	977595
72 Net operating loss deduction	689754	*12569	-	*7666	*7774	*1938	*28245	53124	*26430	*6885	53310	191880	299933
73 Dividends received deduction	805200	*3248	-	-	-	*310	*12457	*746	11991	9370	27215	62200	677663
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	11873815	122695	*1045	*6990	*621	*33179	152836	117390	317486	291067	602733	805645	9422130
76 Total income tax before credits	4281357	43629	*157	*1049	*93	*7762	51068	40449	110983	101194	209353	284325	3431295
77 Income tax	4123447	42131	*156	*1049	*93	*7762	50376	39805	109507	100003	208651	280748	3283165
78 Personal holding company tax	*512	-	-	-	-	-	-	-	*512	-	-	-	-
79 Recapture taxes	410	-	-	-	-	-	-	-	-	-	-	410	-
80 Alternative minimum tax	147991	*646	-	-	-	-	*692	*644	*663	*1172	544	3125	140505
81 Foreign tax credit	1289121	*4547	-	-	-	-	-	-	*11106	*36	7751	11746	1253935
82 U.S. Possessions tax credit	313634	41	-	-	-	-	1082	2568	7953	21775	48697	44392	187125
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	131919	*912	-	-	*88	*84	*2234	*2441	5200	*1379	5185	20239	94157
85 Prior year minimum tax credit	10753	-	-	-	-	-	-	*744	*157	*690	493	666	8004
86 Total income tax after credits	2535930	38129	*157	*1049	*5	*7678	47752	34696	86567	77313	147227	207283	1888073

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Scientific instruments and measuring devices; watches and clocks

MINOR INDUSTRY 3815
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	1832	***	*415	-	*249	*350	466	136	88	33	29	26	***
2 Total assets	68577743	***	*673	-	*100802	*267451	1308063	954302	1360806	1217948	2085520	3840985	***
3 Cash	4579218	***	*673	-	*14758	*35926	105209	97556	163453	101106	162249	338054	***
4 Notes and accounts receivable	21261645	***	-	-	*25283	*107460	477063	275777	371763	299729	515649	736356	***
5 Less: Allowance for bad debts	171563	***	-	-	-	*1101	*1881	5256	7522	3509	13036	24017	***
6 Inventories	9611874	***	-	-	*31578	*82304	354017	267304	328669	281854	466360	575921	***
7 U.S. govt. obligations, total	*56632	***	-	-	-	-	-	*4609	*3032	*37838	11152	-	***
8 Tax-exempt securities	*80028	***	-	-	-	*5358	-	*6894	47	*33041	34687	-	***
9 Other current assets	1965880	***	-	-	*31	*1729	70049	78060	65779	57680	110270	308545	***
10 Loans to stockholders	207694	***	-	-	-	-	*23996	*90	-	*2003	70302	76	***
11 Mortgage and real estate loans	*11178	***	-	-	-	-	-	-	*94	*5484	1355	3696	***
12 Other investments	12106409	***	-	-	-	*12209	*60279	*32435	166598	194197	185007	613421	***
13 Depreciable assets	19460370	***	-	-	*59327	*79073	418427	441738	553710	423906	725179	1103920	***
14 Less: Accumulated depreciation	10483625	***	-	-	*30175	*57477	248837	271019	342943	262629	411831	592889	***
15 Depletable assets	18593	***	-	-	-	-	-	-	-	-	-	-	***
16 Less: Accumulated depletion	13200	***	-	-	-	-	-	-	-	-	-	-	***
17 Land	583751	***	-	-	-	-	*20125	*7886	16213	11440	41422	40536	***
18 Intangible assets (Amortizable)	6471295	***	-	-	-	*1301	26769	11966	51450	*21390	154197	595330	***
19 Less: Accumulated amortization	1073573	***	-	-	-	*905	10358	*6749	34959	*5530	27522	175529	***
20 Other assets	3905137	***	-	-	-	*1572	13205	*13011	25420	19949	60080	317566	***
21 Total liabilities	68577743	***	*673	-	*100802	*267451	1308063	954302	1360806	1217948	2085520	3840985	***
22 Accounts payable	15793447	***	*22	-	*15450	*47123	190515	143063	120875	149922	202551	279843	***
23 Mort, notes, and bonds under 1 yr	2219438	***	-	-	-	*3875	90165	80931	66335	38627	81221	140033	***
24 Other current liabilities	7428514	***	-	-	*320	*30884	166070	109535	158308	135163	261046	340230	***
25 Loans from stockholders	1557736	***	-	-	*28215	*20328	*18298	*11724	*27289	*43105	11775	27331	***
26 Mort, notes, bonds, 1 yr or more	10293186	***	-	-	-	*12234	108395	152101	74183	127718	347010	644384	***
27 Other liabilities	2971905	***	*-5707	-	*6019	*4141	*10615	*6627	13955	18358	70063	92914	***
28 Net worth	28313517	***	*6357	-	*50799	*148865	724005	450321	899860	705054	1111854	2316250	***
29 Capital stock	2918556	***	-	-	*9665	*40044	50603	15808	100223	65616	81431	291918	***
30 Paid-in or capital surplus	10128797	***	-	-	-	*21194	129840	229372	268927	229120	573285	1129030	***
31 Retained earnings, appropriated	*1971	***	-	-	-	-	-	-	-	*29	1942	-	***
32 Retained earnings-unappropriated	14834793	***	-	-	*18147	*63196	225959	147739	337917	459961	292418	829819	***
33 Retained earnings (S Corp)	1018732	***	*6357	-	*25415	*24432	*356134	*64874	*270965	-	187594	82962	***
34 Less: Cost of treasury stock	589333	***	-	-	*2428	-	*38531	*7472	*78172	*49673	24815	17479	***
35 Total receipts	78384395	***	*7884	-	*262984	*541163	2708102	1776663	1994928	1666681	2754018	3835053	***
36 Business receipts	72906607	***	*7884	-	*261806	*539770	2688724	1765704	1940597	1634517	2674612	3619879	***
37 Interest	1113988	***	-	-	*202	*410	2533	3493	7749	8603	16005	35306	***
38 Interest on govt. obligations	20934	***	-	-	-	*146	*428	*377	3122	*3043	2157	5259	***
39 Rents	698551	***	-	-	*131	*293	*111	*892	*1730	*693	2198	2077	***
40 Royalties	2337545	***	-	-	-	-	-	*209	*13990	*1415	14438	9164	***
41 Net S-T cap gain less net LT loss	*6742	***	-	-	-	-	-	-	*7	*103	-	-	***
42 Net L-T cap gain less net ST loss	158777	***	-	-	*36	-	*1021	*967	*6685	*3351	296	34788	***
43 Net gain, noncapital assets	37454	***	-	-	*243	-	*515	*154	*353	*868	559	885	***
44 Dividends, domestic corporations	32252	***	-	-	-	-	*283	-	*786	*3994	321	124	***
45 Dividends, foreign corporations	571559	***	-	-	-	-	*11252	*87	*5398	*2207	24508	14539	***
46 Other receipts	499987	***	-	-	*566	*544	3235	4780	14513	7887	18924	113033	***
47 Total deductions	73776602	***	*1383	-	*235119	*508335	2514807	1648830	1749731	1541633	2467124	3396824	***
48 Cost of goods	49123936	***	*83	-	*116275	*284344	1490789	1095523	1010582	1045489	1414174	2045260	***
49 Compensation of officers	672513	***	-	-	*32971	*40436	170022	44316	63365	25458	40863	45026	***
50 Salaries and wages	7425637	***	-	-	*22600	*52638	263623	181957	239025	144083	360217	479879	***
51 Repairs	249762	***	*130	-	*2264	*1251	13756	4912	10756	4012	12381	13129	***
52 Bad debts	95738	***	-	-	-	*2606	1536	*1318	2693	1678	1706	12195	***
53 Rent paid on business property	499691	***	-	-	*15777	*6815	46091	15696	14553	11040	25254	34365	***
54 Taxes paid	1306244	***	*139	-	*7343	*13640	67049	43031	46876	22197	58714	86014	***
55 Interest paid	1473683	***	-	-	*763	*3578	18180	24833	14911	15744	34122	59925	***
56 Contributions or gifts	59432	***	-	-	*45	*63	*303	*220	1886	531	1447	2300	***
57 Amortization	242752	***	-	-	-	*136	4796	1728	3039	3201	4804	17231	***
58 Depreciation	1910238	***	-	-	*4986	*7931	43383	34819	42442	27662	62499	91325	***
59 Depletion	496	***	-	-	-	-	-	-	-	-	-	-	***
60 Advertising	992712	***	-	-	*3944	*12965	36486	12259	26486	60469	52744	39563	***
61 Pension, prof sh, stock, annuity	746890	***	-	-	*5350	*3210	17776	7208	17398	11994	18230	17129	***
62 Employee benefit programs	1167701	***	-	-	*6048	*4329	40382	21300	31742	28203	54011	58955	***
63 Net loss, noncapital assets	46060	***	-	-	-	*716	*157	*26	1862	*335	1363	4384	***
64 Other deductions	7763117	***	*1032	-	*16754	*73679	300480	159684	222116	139537	324593	390143	***
65 Total receipts less total deducts	4607794	***	*6501	-	*27865	*32829	193295	127833	245196	125048	286894	438229	***
66 Constructive taxable income from related foreign corporations	1184149	***	-	-	-	-	-	-	-	-	4381	5914	***
67 Net income, total	5771009	***	*6501	-	*27865	*32683	192867	127456	242075	122005	289118	438885	***
68 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F	-	***	-	-	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S	375246	***	*6501	-	*27244	*8248	*82745	*30896	*110034	-	70059	34884	***
71 Statutory special deductions, total	598041	***	-	-	-	-	*26554	*21131	22912	8949	24637	116665	***
72 Net operating loss deduction	232387	***	-	-	-	-	*15262	*21061	*16994	*3548	8300	104125	***
73 Dividends received deduction	365654	***	-	-	-	-	*11292	*69	*5918	*5401	16336	12539	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	-	***
75 Income subject to tax	4803044	***	-	-	*621	*24435	84745	75430	109194	114943	196580	287336	***
76 Total income tax before credits	1775028	***	-	-	*93	*6133	28548	25653	38022	39319	68018	102070	***
77 Income tax	1671193	***	-	-	*93	*6133	27856	25493	37176	39135	67696	100334	***
78 Personal holding company tax	*512	***	-	-	-	-	-	-	*512	-	-	-	***
79 Recapture taxes	-	***	-	-	-	-	-	-	-	-	-	-	***
80 Alternative minimum tax	103042	***	-	-	-	-	*692	*160	*332	*183	164	1694	***
81 Foreign tax credit	654467	***	-	-	-	-	-	-	*755	*33	5051	4743	***
82 U.S. Possessions tax credit	127128	***	-	-	-	-	673	1079	-	-	4104	4465	***
83 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	-	-	-	***
84 General business credit	49013	***	-	-	*88	*84	*2165	*1176	*1891	*809	2044	9258	***
85 Prior year minimum tax credit	8713	***	-	-	-	-	-	*744	*157	*626	174	-	***
86 Total income tax after credits	935707	***	-	-	*5	*6048	25710	22654	35220	37850	56645	83604	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Optical, medical and ophthalmic goods

MINOR INDUSTRY 3845
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	Size of Total Assets 5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2942	273	*886	*592	*112	*396	377	***	***	32	33	33	41
2 Total assets	57429918	-	*47954	*83487	*52066	*296938	804655	***	***	1073383	2259360	5149608	45943792
3 Cash	2864828	-	*18604	*9482	*21041	*48579	142113	***	***	94138	304746	434518	1609177
4 Notes and accounts receivable	12514520	-	*27165	*22366	*11867	*143868	205614	***	***	227726	474119	1085350	9801554
5 Less: Allowance for bad debts	409846	-	-	-	*906	*793	*1949	***	***	4951	21894	33905	327187
6 Inventories	7191123	-	*705	*31709	*12442	*55053	215142	***	***	219361	308677	583683	5415310
7 U.S. govt. obligations, total	*154753	-	-	-	-	-	*171	***	***	*3670	4977	105119	12476
8 Tax-exempt securities	382984	-	-	-	*172	-	*174	***	***	-	42052	91275	227260
9 Other current assets	4126287	-	*591	*121	*467	*6033	13455	***	***	112840	129493	315794	3494048
10 Loans to stockholders	43141	-	-	-	-	-	*9912	***	***	-	12979	14023	-
11 Mortgage and real estate loans	*88049	-	-	-	-	-	-	***	***	*273	-	70766	17011
12 Other investments	10594289	-	*139	-	*2429	*16908	*26264	***	***	89534	218170	959701	9161788
13 Depreciable assets	17092111	-	*6626	*66753	*3639	*100807	466372	***	***	411487	702624	1568757	13026841
14 Less: Accumulated depreciation	8442589	-	*6419	*47719	*792	*75204	320636	***	***	200226	340680	760877	6271752
15 Depletable assets	346	-	-	-	-	-	-	***	***	-	346	-	-
16 Less: Accumulated depletion	346	-	-	-	-	-	-	***	***	-	346	-	-
17 Land	511933	-	-	*525	-	-	*2012	***	***	*21695	16972	34245	419469
18 Intangible assets (Amortizable)	7418780	-	*343	*268	-	*64	*10982	***	***	35923	350067	657099	6296975
19 Less: Accumulated amortization	1636069	-	*164	*170	-	*64	*9458	***	***	12279	90142	193463	1306327
20 Other assets	4935623	-	*364	*152	*1708	*1687	44487	***	***	74193	147201	217524	4367151
21 Total liabilities	57429918	-	*47954	*83487	*52066	*296938	804655	***	***	1073383	2259360	5149608	45943792
22 Accounts payable	5744309	-	*14317	*7597	*1040	*38007	89127	***	***	94029	175628	269139	4912091
23 Mort, notes, and bonds under 1 yr	3173790	-	-	*3500	*16	*7510	57611	***	***	*47124	75390	163629	2679566
24 Other current liabilities	7041222	-	*495	*14384	*2653	*32431	61021	***	***	79980	177974	389004	6133195
25 Loans from stockholders	88433	-	-	*19105	-	*4647	*16184	***	***	*252	-	26	-
26 Mort, notes, bonds, 1 yr or more	8062660	-	-	*26965	*688	*10705	*70648	***	***	80587	217498	380805	7104897
27 Other liabilities	5504240	-	*-0	*-0	-	*31698	*6536	***	***	29592	54176	101020	5246101
28 Net worth	27815263	-	*33142	*11936	*47669	*171940	503526	***	***	741819	1558693	3845985	19867941
29 Capital stock	1992725	-	*2390	*107672	*312	*26049	12643	***	***	102481	59270	175265	1388245
30 Paid-in or capital surplus	11361333	-	-	*2848	*37851	*75796	37659	***	***	200009	1008220	1618875	8189643
31 Retained earnings, appropriated	41239	-	-	-	-	-	-	***	***	-	34	1766	39439
32 Retained earnings-unappropriated	15657780	-	*17336	*-98584	*-978	*1415	300589	***	***	422172	532909	1864813	12044072
33 Retained earnings (S Corp)	1186305	-	*14161	-	*10594	*68681	*167164	***	***	25044	36255	293578	213861
34 Less: Cost of treasury stock	2424119	-	*746	-	*109	-	*14530	***	***	*7886	77996	108312	2007319
35 Total receipts	50719568	432810	*161915	*253494	*135485	*628720	1652260	***	***	1404253	2548976	4402029	36136360
36 Business receipts	47524423	*346445	*138271	*252306	*134294	*624907	1632423	***	***	1355765	2441458	4166399	33588218
37 Interest	673538	*7310	*635	*37	*429	*539	2742	***	***	17257	24454	73083	533512
38 Interest on govt. obligations	31389	526	-	-	*261	-	*168	***	***	*89	6116	6420	16498
39 Rents	148141	148	-	-	-	-	-	***	***	*959	1366	4786	136464
40 Royalties	524805	115	-	-	-	-	*1535	***	***	*258	3077	16460	503339
41 Net S-T cap gain less net LT loss	27996	-	-	-	-	-	-	***	***	-	4958	2864	13615
42 Net L-T cap gain less net ST loss	174183	-	-	-	-	*2553	*14536	***	***	-	42969	1199	104914
43 Net gain, noncapital assets	33266	*23074	-	-	-	-	*1449	***	***	*38	780	1983	5109
44 Dividends, domestic corporations	58440	*39	-	-	-	*443	-	***	***	*84	727	37456	19602
45 Dividends, foreign corporations	505833	2116	-	-	-	-	*1107	***	***	*4291	10430	31956	450663
46 Other receipts	1017552	*53037	*23009	*1151	*501	*279	-1700	***	***	25513	12641	59423	764427
47 Total deductions	44931686	333296	*134044	*238837	*111321	*559117	1488501	***	***	1197876	2083619	3699434	32473374
48 Cost of goods	24244475	*205148	*65193	*81971	*44998	*287757	976474	***	***	700890	963216	1980491	17625654
49 Compensation of officers	652035	*7251	*5131	*20872	*26903	*59463	51549	***	***	16615	37723	58428	258355
50 Salaries and wages	7179188	*34269	*37071	*63478	-	*49279	130553	***	***	138221	259209	497507	5513463
51 Repairs	266680	*435	*513	*1276	-	*1442	5924	***	***	4737	7657	23215	207969
52 Bad debts	134261	*536	-	*67	*281	*963	*2422	***	***	1889	13838	10079	95481
53 Rent paid on business property	597246	*3732	*8661	*7256	-	*23535	30587	***	***	13285	17366	41352	415060
54 Taxes paid	1128224	10734	*4067	*10952	*1945	*23425	44284	***	***	25658	41003	86460	804222
55 Interest paid	1099254	*5563	-	*2647	*1	*2474	11330	***	***	13791	26048	65891	940821
56 Contributions or gifts	80057	*280	*46	*436	-	*154	337	***	***	696	1119	2078	72879
57 Amortization	303955	*665	*17	*38	-	*33	*984	***	***	3371	19323	21283	250203
58 Depreciation	1600142	*8683	*154	*12371	*699	*10531	27795	***	***	32388	54335	109486	1281925
59 Depletion	-	-	-	-	-	-	-	***	***	-	-	-	-
60 Advertising	808827	*7528	*1530	*4067	*5628	*928	21976	***	***	37593	61337	68654	559173
61 Pension, prof sh, stock, annuity	221822	*472	-	*4950	*1088	*10744	*7207	***	***	*2632	9511	21175	149764
62 Employee benefit programs	936482	*3295	-	*1430	-	*15284	25674	***	***	23811	51916	65587	695255
63 Net loss, noncapital assets	51597	292	-	-	-	-	*90	***	***	*546	2149	1979	45328
64 Other deductions	5627441	44412	*11660	*27025	*29777	*73103	151316	***	***	181754	517869	645770	3557821
65 Total receipts less total deducts	5787883	99514	*27872	*14657	*24165	*69603	163758	***	***	206377	465357	702594	3662986
66 Constructive taxable income from related foreign corporations	303102	-	-	-	-	-	-	***	***	-	11201	7504	274121
67 Net income, total	6059595	98988	*27872	*14657	*23903	*69603	163591	***	***	206288	470442	703679	3920609
68 Net income, Form 1120-A	*3452	-	-	*3452	-	-	-	***	***	-	-	-	-
69 Net income, Form 1120-F	*45588	*45588	-	-	-	-	-	***	***	-	-	-	-
70 Net income, Form 1120S	490128	*23300	*26827	-	*16129	*58612	*92109	***	***	22859	8401	48409	71117
71 Statutory special deductions, total	711538	*14685	-	*7666	*7774	*2248	*11944	***	***	*7305	55888	137415	420946
72 Net operating loss deduction	434885	*12569	-	*7666	*7774	*1938	*10837	***	***	*3337	45010	87755	217566
73 Dividends received deduction	276653	*2116	-	-	-	*310	*1107	***	***	*3968	10879	49661	203381
74 Public utility div paid deduction	-	-	-	-	-	-	-	***	***	-	-	-	-
75 Income subject to tax	4878253	*62941	*1045	*6990	-	*8744	59538	***	***	176124	406153	518308	3446478
76 Total income tax before credits	1729831	*22498	*157	*1049	-	*1629	19612	***	***	61876	141335	182255	1232023
77 Income tax	1698126	*21416	*156	*1049	-	*1629	19612	***	***	60868	140956	180414	1205742
78 Personal holding company tax	-	-	-	-	-	-	-	***	***	-	-	-	-
79 Recapture taxes	410	-	-	-	-	-	-	***	***	-	-	410	-
80 Alternative minimum tax	30074	*229	-	-	-	-	-	***	***	*988	380	1431	26232
81 Foreign tax credit	181832	-	-	-	-	-	-	***	***	3	2701	7003	167863
82 U.S. Possessions tax credit	186506	-	-	-	-	-	409	***	***	21775	44593	39927	70360
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	***	***	-	-	-	-
84 General business credit	76779	231	-	-	-	-	*68	***	***	*570	3141	10981	57360
85 Prior year minimum tax credit	*2040	-	-	-	-	-	-	***	***	*64	318	666	992
86 Total income tax after credits	1282674	*22266	*157	*1049	-	*1629	19134	***	***	39464	90582	123679	935449

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 3860 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	65	***	-	-	-	-	*40	***	***	-	**	-	***
2 Total assets	40624720	-	-	-	-	-	*104463	***	***	-	**	-	***
3 Cash	1116609	-	-	-	-	-	*6247	***	***	-	**	-	***
4 Notes and accounts receivable	8123079	-	-	-	-	-	*9985	***	***	-	**	-	***
5 Less: Allowance for bad debts	241538	-	-	-	-	-	*236	***	***	-	**	-	***
6 Inventories	1196881	-	-	-	-	-	*12430	***	***	-	**	-	***
7 U.S. govt. obligations, total	947053	-	-	-	-	-	-	***	***	-	-	-	***
8 Tax-exempt securities	474340	-	-	-	-	-	-	***	***	-	-	-	***
9 Other current assets	5672385	-	-	-	-	-	*1714	***	***	-	**	-	***
10 Loans to stockholders	-	-	-	-	-	-	-	***	***	-	-	-	***
11 Mortgage and real estate loans	19288	-	-	-	-	-	-	***	***	-	-	-	***
12 Other investments	11849891	-	-	-	-	-	*64067	***	***	-	**	-	***
13 Depreciable assets	14717643	-	-	-	-	-	*29476	***	***	-	**	-	***
14 Less: Accumulated depreciation	8014266	-	-	-	-	-	*19368	***	***	-	**	-	***
15 Depletable assets	-	-	-	-	-	-	-	***	***	-	-	-	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	***	***	-	-	-	***
17 Land	*130678	-	-	-	-	-	-	***	***	-	**	-	***
18 Intangible assets (Amortizable)	*1520691	-	-	-	-	-	*17	***	***	-	**	-	***
19 Less: Accumulated amortization	*379868	-	-	-	-	-	*17	***	***	-	**	-	***
20 Other assets	3491853	-	-	-	-	-	*149	***	***	-	**	-	***
21 Total liabilities	40624720	-	-	-	-	-	*104463	***	***	-	**	-	***
22 Accounts payable	1869281	-	-	-	-	-	*2849	***	***	-	**	-	***
23 Mort, notes, and bonds under 1 yr	4809648	-	-	-	-	-	*1985	***	***	-	**	-	***
24 Other current liabilities	8766068	-	-	-	-	-	*4954	***	***	-	**	-	***
25 Loans from stockholders	163989	-	-	-	-	-	-	***	***	-	-	-	***
26 Mort, notes, bonds, 1 yr or more	5389479	-	-	-	-	-	*4116	***	***	-	**	-	***
27 Other liabilities	*9604329	-	-	-	-	-	-	***	***	-	**	-	***
28 Net worth	10021927	-	-	-	-	-	*90559	***	***	-	**	-	***
29 Capital stock	1524641	-	-	-	-	-	*2372	***	***	-	**	-	***
30 Paid-in or capital surplus	4231006	-	-	-	-	-	*110057	***	***	-	**	-	***
31 Retained earnings, appropriated	15673	-	-	-	-	-	-	***	***	-	-	-	***
32 Retained earnings-unappropriated	8103774	-	-	-	-	-	*-20938	***	***	-	**	-	***
33 Retained earnings (S Corp)	*21298	-	-	-	-	-	-	***	***	-	-	-	***
34 Less: Cost of treasury stock	*3874464	-	-	-	-	-	*933	***	***	-	-	-	***
35 Total receipts	26772748	***	-	-	-	-	*99192	***	***	-	**	-	***
36 Business receipts	22404838	***	-	-	-	-	*95441	***	***	-	**	-	***
37 Interest	1115171	***	-	-	-	-	*3668	***	***	-	**	-	***
38 Interest on govt. obligations	65208	-	-	-	-	-	-	***	***	-	**	-	***
39 Rents	841106	-	-	-	-	-	-	***	***	-	-	-	***
40 Royalties	*725773	-	-	-	-	-	-	***	***	-	-	-	***
41 Net S-T cap gain less net LT loss	7981	***	-	-	-	-	-	***	***	-	-	-	***
42 Net L-T cap gain less net ST loss	133955	***	-	-	-	-	-	***	***	-	-	-	***
43 Net gain, noncapital assets	*38982	-	-	-	-	-	-	***	***	-	-	-	***
44 Dividends, domestic corporations	*5194	***	-	-	-	-	*83	***	***	-	-	-	***
45 Dividends, foreign corporations	662192	-	-	-	-	-	-	***	***	-	**	-	***
46 Other receipts	772349	-	-	-	-	-	-	***	***	-	**	-	***
47 Total deductions	24839028	***	-	-	-	-	*88435	***	***	-	**	-	***
48 Cost of goods	11257696	***	-	-	-	-	*54533	***	***	-	**	-	***
49 Compensation of officers	219783	***	-	-	-	-	*6620	***	***	-	**	-	***
50 Salaries and wages	3753494	***	-	-	-	-	*6229	***	***	-	**	-	***
51 Repairs	21813	***	-	-	-	-	*795	***	***	-	**	-	***
52 Bad debts	73586	***	-	-	-	-	*34	***	***	-	**	-	***
53 Rent paid on business property	414168	-	-	-	-	-	*2811	***	***	-	**	-	***
54 Taxes paid	577365	***	-	-	-	-	*3310	***	***	-	**	-	***
55 Interest paid	1089023	***	-	-	-	-	*450	***	***	-	**	-	***
56 Contributions or gifts	*19289	***	-	-	-	-	*96	***	***	-	**	-	***
57 Amortization	52375	***	-	-	-	-	*199	***	***	-	**	-	***
58 Depreciation	1117936	***	-	-	-	-	*1934	***	***	-	**	-	***
59 Depletion	-	-	-	-	-	-	-	***	***	-	-	-	***
60 Advertising	772917	***	-	-	-	-	*2936	***	***	-	**	-	***
61 Pension, prof sh, stock, annuity	*379037	***	-	-	-	-	*1871	***	***	-	**	-	***
62 Employee benefit programs	1068088	***	-	-	-	-	*28	***	***	-	**	-	***
63 Net loss, noncapital assets	296	***	-	-	-	-	-	***	***	-	**	-	***
64 Other deductions	4022163	***	-	-	-	-	*6587	***	***	-	**	-	***
65 Total receipts less total deducts	1933720	***	-	-	-	-	*10757	***	***	-	**	-	***
66 Constructive taxable income from related foreign corporations	529219	-	-	-	-	-	-	***	***	-	**	-	***
67 Net income, total	2397731	***	-	-	-	-	*10757	***	***	-	**	-	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	***	***	-	-	-	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	***	***	-	-	-	***
70 Net income, Form 1120S	*19838	-	-	-	-	-	-	***	***	-	-	-	***
71 Statutory special deductions, total	185375	***	-	-	-	-	*2204	***	***	-	**	-	***
72 Net operating loss deduction	*22482	-	-	-	-	-	*2146	***	***	-	-	-	***
73 Dividends received deduction	*162893	***	-	-	-	-	*58	***	***	-	**	-	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	***	***	-	-	-	***
75 Income subject to tax	*2192518	***	-	-	-	-	*8553	***	***	-	**	-	***
76 Total income tax before credits	776498	***	-	-	-	-	*2908	***	***	-	**	-	***
77 Income tax	*754127	***	-	-	-	-	*2908	***	***	-	**	-	***
78 Personal holding company tax	-	-	-	-	-	-	-	***	***	-	-	-	***
79 Recapture taxes	-	-	-	-	-	-	-	***	***	-	-	-	***
80 Alternative minimum tax	14874	***	-	-	-	-	-	***	***	-	-	-	***
81 Foreign tax credit	452822	-	-	-	-	-	-	***	***	-	**	-	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	***	***	-	-	-	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	***	***	-	-	-	***
84 General business credit	6127	-	-	-	-	-	-	***	***	-	**	-	***
85 Prior year minimum tax credit	-	-	-	-	-	-	-	***	***	-	-	-	***
86 Total income tax after credits	317549	***	-	-	-	-	*2908	***	***	-	**	-	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Miscellaneous Manufacturing and manufacturing not allocable

MAJOR GROUP 29
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	16542	270	6772	1928	2249	2030	2398	380	245	130	75	36	28
2 Total assets	58097580	-	206421	343054	807100	1381889	5235689	2623881	3671466	4313060	5152022	5235521	29127479
3 Cash	4240170	-	54590	40407	191209	220652	714674	234784	328112	312262	405573	402602	1335304
4 Notes and accounts receivable	12187846	-	*39084	87117	193957	451152	1588046	760567	1026545	1243094	1268109	1119119	4411056
5 Less: Allowance for bad debts	672483	-	-	-	*234	-	14945	16535	32862	37108	68381	32699	469720
6 Inventories	9773505	-	37113	86948	165396	268926	1557563	706767	823753	1054394	1064129	873264	3135250
7 U.S. govt. obligations, total	84857	-	*1876	-	-	-	*2553	*2601	*41906	-	29783	-	6137
8 Tax-exempt securities	509936	-	-	-	-	*28176	*19330	-	*8613	2502	10145	251	440919
9 Other current assets	3211015	-	*16479	*17488	12585	72967	126248	130642	210233	135136	266215	229493	1993531
10 Loans to stockholders	313999	-	*14128	*15700	*31305	*37449	42517	*9515	*15059	*29045	19725	78308	21248
11 Mortgage and real estate loans	*42545	-	-	-	-	-	-	*28168	*9536	*3274	-	-	1567
12 Other investments	8277687	-	-	-	*29231	*21019	195783	116794	211437	288531	362406	456849	6595638
13 Depreciable assets	22359236	-	119767	269020	572806	680629	2338854	1369489	1645033	1805446	2308671	2543731	8705789
14 Less: Accumulated depreciation	12280775	-	92009	184830	425253	455401	1468614	799548	862517	1015051	1164564	1330267	4482721
15 Depletable assets	*6042	-	-	-	-	*4287	*440	-	-	-	1315	-	-
16 Less: Accumulated depletion	*5127	-	-	-	-	*4287	*440	-	-	-	400	-	-
17 Land	634088	-	-	*217	*10227	*13616	34670	53806	40889	47229	72565	47450	313417
18 Intangible assets (Amortizable)	7176986	-	*13314	*9060	*14714	57316	73741	40281	131670	461014	585986	584652	5205240
19 Less: Accumulated amortization	1732678	-	*12885	*2939	*6025	22681	27784	29817	45951	100760	172612	109460	1201765
20 Other assets	3970732	-	*14963	*4866	17180	8069	53053	16367	120009	84050	163358	372228	3116588
21 Total liabilities	58097580	-	206421	343054	807100	1381889	5235689	2623881	3671466	4313060	5152022	5235521	29127479
22 Accounts payable	5355565	-	*22345	51985	89158	396887	838985	450504	408621	551917	477655	441234	1626275
23 Mort, notes, and bonds under 1 yr	3327022	-	*16682	*18858	55641	134609	558694	314814	393561	452457	450845	262743	668118
24 Other current liabilities	8131002	-	32855	22284	44384	87164	434441	193355	435743	357114	568987	656453	5298223
25 Loans from stockholders	774789	-	44366	*57263	81904	28674	253666	59988	24530	96596	32762	3764	91276
26 Mort, notes, bonds, 1 yr or more	9811962	-	*27216	*72159	105177	164917	765679	317046	464805	686106	1051592	1431248	4726018
27 Other liabilities	4025001	-	*9710	*626	*9504	*5872	59278	37562	105619	219159	208383	277126	3092163
28 Net worth	26672239	-	53246	119880	421331	563768	2324946	1250612	1838587	1949710	2361799	2162954	13625406
29 Capital stock	3281194	-	49643	54018	69155	65800	256596	256609	260885	265348	253148	460784	1289208
30 Paid-in or capital surplus	10922237	-	*26635	*14159	*128842	128968	223114	193317	557408	584679	1256182	919886	6889049
31 Retained earnings, appropriated	51344	-	-	-	-	*887	-	*3492	-	1399	25072	16874	3619
32 Retained earnings-unappropriated	10255681	-	-32686	*97697	112002	191560	581807	329368	376789	523402	532149	622549	6921044
33 Retained earnings (S Corp)	4500763	-	15554	*12048	152137	256500	1366375	483339	819048	691505	383348	320908	-
34 Less: Cost of treasury stock	2338979	-	*5901	*58041	*40804	*79947	102945	*15513	175542	116625	88101	178048	1477514
35 Total receipts	78055949	479638	1129540	1031606	2373624	3911644	12117067	5330280	6133076	6559679	7215448	6581074	25193272
36 Business receipts	75627818	*428698	1123054	1021712	2344630	3848356	12018222	5237819	6054292	6432835	7052628	6235268	23830304
37 Interest	411834	*1405	*134	*609	2938	1726	10319	7182	11552	15218	42911	64210	253631
38 Interest on govt. obligations	32884	1755	-	-	-	*2258	*994	*554	*1811	*644	4119	3897	16853
39 Rents	86270	158	*472	*735	*2261	*1974	6579	*3806	4215	2163	4284	20589	39034
40 Royalties	508714	-	-	-	-	-	*349	-	*1665	*52840	11509	55157	387195
41 Net S-T cap gain less net LT loss	25426	-	*632	-	-	-	-	*2049	*151	-	575	8878	13141
42 Net L-T cap gain less net ST loss	370758	-	*3215	*5285	-	*1044	*7348	*16220	1674	*21491	28793	31204	254484
43 Net gain, noncapital assets	139489	*11886	-	*2216	*20458	*555	18117	15923	2083	1973	11111	10966	44202
44 Dividends, domestic corporations	44268	-	-	-	-	*1452	*355	*71	*322	*207	1798	938	39126
45 Dividends, foreign corporations	257423	944	-	-	-	-	*1159	*205	*2524	*1347	16963	40979	193302
46 Other receipts	551064	34793	*2032	*1050	3338	54279	53626	46453	52789	30962	40757	108987	121998
47 Total deductions	71583974	410899	982605	928603	2181361	3678475	11177303	4887585	5536188	6094103	6653034	6008616	23045203
48 Cost of goods	45562956	*267445	438704	412545	1334982	2563662	7376969	3669994	3857136	4259394	4499006	3681061	13202059
49 Compensation of officers	2086702	3155	142920	*89901	193969	250393	657237	140879	159045	97279	116323	113165	122436
50 Salaries and wages	5923217	*42961	*140197	*165415	155895	244240	838124	358424	425801	518369	582574	484012	1967205
51 Repairs	348451	*626	1997	*8158	14816	15700	40070	29837	12338	20649	19033	19880	165346
52 Bad debts	209598	*1557	*4436	*2110	6838	4652	20935	9704	16141	16030	27938	24285	74973
53 Rent paid on business property	871207	*2612	59946	*27029	76672	65240	194292	39047	31761	55571	52063	57034	209938
54 Taxes paid	1538963	*11503	18314	47760	56866	98533	254353	105865	107077	115029	129211	121268	473185
55 Interest paid	1378283	*4955	*5299	10561	17024	28037	126860	55451	79836	107997	141967	185939	614357
56 Contributions or gifts	54587	*945	*12	*57	*570	*428	2999	363	1755	4161	2736	4230	36331
57 Amortization	372932	*9152	*165	*671	*248	7766	14031	1148	9178	18983	32585	25982	253023
58 Depreciation	1828027	*17819	8435	14353	44663	52478	194884	100022	129567	130258	206887	185657	743005
59 Depletion	1572	-	-	-	-	-	-	-	-	-	1509	-	63
60 Advertising	2177669	*1551	5654	*25901	26373	20382	150916	48727	105233	129285	89659	149298	1424692
61 Pension, prof sh, stock, annuity	390919	1160	*8570	*3002	*14626	*17786	69660	23319	29804	26327	31439	47352	117877
62 Employee benefit programs	973632	*13674	*5714	*8819	22880	29997	126550	57440	43726	70185	94096	106853	393699
63 Net loss, noncapital assets	62318	*251	*609	-	*68	*67	*4146	*2437	1930	2189	2838	9357	38427
64 Other deductions	7802941	31533	141633	112322	214870	279115	1105277	244928	525862	522399	623171	793243	3208588
65 Total receipts less total deducts	6471975	68740	146935	103002	192264	233169	939765	442695	596888	465576	562414	572458	2148069
66 Constructive taxable income from related foreign corporations	232438	-	-	-	-	-	-	-	*33	*13	3423	29777	199192
67 Net income, total	6671528	66985	146935	103002	192264	230911	938771	442141	595110	464944	561717	598339	2330408
68 Net income, Form 1120-A	*6534	-	*6534	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*1274	*1274	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	2212680	*19227	113894	*80123	137985	122365	688138	276249	284745	179512	142484	167958	-
71 Statutory special deductions, total	711989	*20074	28233	*13750	*16022	*54468	62201	*15352	102571	40130	80950	80860	197379
72 Net operating loss deduction	596760	*19130	28233	*13750	*16022	*53452	60793	*15128	99821	38692	67078	64915	119745
73 Dividends received deduction	115229	944	-	-	-	*1016	*1407	*224	*2750	*1438	13872	15945	77634
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	3751543	*27683	*4808	*9129	38257	54078	188449	150541	207795	245303	338913	353557	2133029
76 Total income tax before credits	1294235	*9182	*822	*1370	7050	15979	58997	50417	73084	85996	118921	123394	749022
77 Income tax	1279929	*9163	*721	*1370	7050	13415	58804	49932	70518	84020	116348	122221	746369
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	14603	-	*101	-	-	*2565	*193	*65	2478	1948	2302	1816	3134
81 Foreign tax credit	177133	62	-	-	-	-	*6	*-0	*1928	*4325	2892	17248	150672
82 U.S. Possessions tax credit	16197	-	-	-	-	-	231	1051	2874	12041	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	33398	308	-	-	-	*507	*923	*93	3190	*236	1764	959	25419
85 Prior year minimum tax credit	14513	155	-	*-0	-	*20	*204	*1397	*1853	*240	497	641	9507
86 Total income tax after credits	1052995	*8657	*822	*1369	7050	15453	57633	47876	63240	69154	113769	104547	563425

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 50
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	110657	4467	54931	17331	12777	7727	9735	1614	1009	340	225	194	306
2 Total assets	1750633942	-	1916601	2949607	4517257	5449371	20281580	10977792	15670264	11579100	15269344	37322744	1624700282
3 Cash	38001237	-	580280	584608	785677	879028	2556695	1146879	1331928	832682	1315526	2006224	25981708
4 Notes and accounts receivable	185801354	-	135008	405677	819374	1353955	5219702	2551123	3040427	1971689	2625697	4797926	162880776
5 Less: Allowance for bad debts	6049725	-	-	*210	*1710	9716	42487	42479	44178	40639	63317	231943	5573046
6 Inventories	22469892	-	*8494	99309	44617	115620	386262	248369	281463	243193	313078	520387	20209099
7 U.S. govt. obligations, total	3956086	-	-	*10389	*8488	*2173	173110	*53993	228999	81774	98495	124773	3173891
8 Tax-exempt securities	1397891	-	-	-	-	*12593	*54355	*101641	128445	72873	25474	64295	938216
9 Other current assets	67355664	-	92900	146299	174215	195361	1429176	592664	943596	698820	675077	1708830	60698726
10 Loans to stockholders	4434666	-	144801	178007	235907	174781	341152	258405	149765	75261	63765	233564	2579259
11 Mortgage and real estate loans	1053610	-	-	-	*388	*78121	*27267	*43057	*9106	*17645	9959	51588	816480
12 Other investments	341032492	-	*44413	62685	148033	352907	1474738	1201260	1716525	1485958	1596547	4684285	328265141
13 Depreciable assets	1489106769	-	2816527	3671112	5743625	6120550	18595339	8459205	13335340	9197225	12481043	26493706	1382193098
14 Less: Accumulated depreciation	640503711	-	2059985	2604859	3877578	4145556	11313181	4474729	6702528	4346240	5769825	10828219	584381012
15 Depletable assets	9007191	-	-	*44562	*2380	-	*55575	-	*12776	*56290	103500	211789	8520319
16 Less: Accumulated depletion	4367676	-	-	*24388	*558	-	*34937	-	*11632	*45129	47183	68390	4135460
17 Land	10885401	-	*35581	47390	152270	114188	558653	227167	342690	225843	297428	707740	8176452
18 Intangible assets (Amortizable)	99261936	-	70611	107537	47115	195339	651180	438138	769643	716617	1175668	6181171	88908918
19 Less: Accumulated amortization	13988597	-	36569	13184	22664	64874	307552	158417	279778	195916	281589	902464	11725589
20 Other assets	141779463	-	84541	234673	257679	74901	456532	331517	417679	531154	650000	1567482	137173305
21 Total liabilities	1750633942	-	1916601	2949607	4517257	5449371	20281580	10977792	15670264	11579100	15269344	37322744	1624700282
22 Accounts payable	102460623	-	177843	287483	481158	739266	2802938	1576168	1399822	1101447	1435454	2420348	90038697
23 Mort, notes, and bonds under 1 yr	104971612	-	135979	262817	542409	495881	1918172	1215411	1416808	845367	1010002	1398725	95730040
24 Other current liabilities	126370382	-	133412	205190	305285	315924	1801705	810479	1128066	833981	1393726	3118415	116324198
25 Loans from stockholders	8096562	-	510636	316031	297782	328711	809239	124739	225437	96629	29197	1714000	3644160
26 Mort, notes, bonds, 1 yr or more	468383042	-	603957	794665	1284331	1469240	4270323	2208496	4093046	3205454	4433977	12735598	433283955
27 Other liabilities	297246616	-	42400	15244	13341	351883	644038	564765	938162	1426557	1434154	3201313	288614760
28 Net worth	643105106	-	312373	1068176	1592952	1748467	8035165	4477733	6468924	4069663	5532834	12734345	597064471
29 Capital stock	148047517	-	218138	220621	297154	277338	844686	345819	344313	752872	528822	2105043	142112710
30 Paid-in or capital surplus	306601269	-	232018	214248	511250	340406	1005017	887234	1084540	983474	1853749	5354173	294135158
31 Retained earnings, appropriated	8290267	-	-	-	*4114	*20523	*109473	*21526	*143508	*44076	30194	5310	7911542
32 Retained earnings-unappropriated	184821925	-	-5760	376176	1015159	1147786	4027963	1567848	2881059	1353819	2581696	4106179	165770001
33 Retained earnings (S Corp)	11118755	-	-89624	315733	-106904	114652	2689356	1904747	2169134	1138012	667645	1717201	598804
34 Less: Cost of treasury stock	15774627	-	*42399	*58602	127821	152238	641329	249441	153631	202590	129272	553560	13463744
35 Total receipts	1055356694	29571783	18774444	9648411	14043176	16264389	48240121	20896644	22531130	14883516	17073176	32543997	810885909
36 Business receipts	985401280	27478699	18310971	9387211	13524298	15813551	46938811	20136972	21520371	13948245	16166349	30023302	752152500
37 Interest	19861247	431421	3341	38050	22199	32333	109023	104511	81107	66973	121433	548469	18302386
38 Interest on govt. obligations	263008	*1562	-	*480	*256	*687	5487	6480	11122	6589	3635	23669	203042
39 Rents	8614378	509371	*3056	*14441	33063	34175	94640	91166	126653	41581	55985	129878	7480369
40 Royalties	742136	1	-	-	*22	*4171	*1483	-	*1512	*38661	1691	48909	645685
41 Net S-T cap gain less net LT loss	431867	*223	-	-	*318	*24314	25434	*19888	2234	*2034	4101	10832	342489
42 Net L-T cap gain less net ST loss	11168122	281499	*43532	*54443	174463	77952	135812	90591	158781	172057	127757	664333	9186904
43 Net gain, noncapital assets	4032662	148112	123335	*46504	85548	95952	254855	136138	170585	59226	90902	258526	2562979
44 Dividends, domestic corporations	944225	48886	-	*343	*598	3631	6570	8714	8429	10378	5737	15164	835775
45 Dividends, foreign corporations	1349370	4185	-	-	-	*13	*749	-	*352	*1194	635	3360	1338883
46 Other receipts	22548400	667825	290210	106938	202412	177611	667257	302184	449984	536578	494950	817555	17834897
47 Total deductions	961393845	26754595	17743568	8867116	12980034	15386020	45684621	19588018	20970991	13842247	15996333	29821564	733758739
48 Cost of goods	349675649	12794098	6691518	3242325	4410345	6182014	20690843	9580451	10787395	7327474	7268055	10323027	250378104
49 Compensation of officers	8054983	79368	783963	568539	755715	635602	1596266	454663	337273	179823	181239	263924	2218606
50 Salaries and wages	112822819	938655	1762767	1353857	2049196	2106579	6522895	3005775	2567568	1717344	2393430	5303332	83101423
51 Repairs	34238167	1637083	354896	224682	418533	286238	702998	562938	339476	198796	267574	718462	28526492
52 Bad debts	6556964	241903	3201	11244	18960	41588	120176	54062	65326	57372	52453	420979	5469701
53 Rent paid on business property	32886705	358111	771390	285055	509039	522657	2596335	452115	820347	274017	654403	1094390	24548845
54 Taxes paid	44219500	1510926	420832	326572	507875	728069	1617692	603940	708381	379023	595931	1158394	35661865
55 Interest paid	52206117	1779547	95500	99306	183908	193664	574741	233878	390273	282761	383175	1469082	46520284
56 Contributions or gifts	787299	40583	2283	2412	5488	5092	15580	7914	7738	5288	6444	18501	669975
57 Amortization	7023706	215310	11691	*2294	5413	12476	52676	31019	55831	47035	98072	209358	6282530
58 Depreciation	84842871	2887288	339195	414882	618924	565914	1842357	823525	1179454	704870	982999	2059743	72423720
59 Depletion	656305	*746	*2320	*806	*1088	-	*2038	6	*2526	*2039	8233	3842	632661
60 Advertising	8557730	178799	112954	56464	72477	104841	170009	128282	74402	59188	96189	194460	7309667
61 Pension, prof sh, stock, annuity	7362491	303235	10846	22252	45992	43948	161372	66245	89796	53237	66212	148345	6351008
62 Employee benefit programs	21825162	357951	85647	80577	112807	143049	539929	238751	327386	164776	265187	563188	18945914
63 Net loss, noncapital assets	1479386	75327	*2388	*2687	*657	*16196	5329	2800	7476	4111	5486	15712	1341218
64 Other deductions	188197992	3355667	6292178	2173164	3263617	3798093	8473385	3341655	3210342	2385091	2671251	5856823	143376726
65 Total receipts less total deducts	93962849	2817188	1030875	781295	1063142	878369	2555500	1308626	1560140	1041269	1076842	2722433	77127170
66 Constructive taxable income from related foreign corporations	1397695	124	-	-	-	-	-	-	*4550	*2174	1446	83470	1305930
67 Net income, total	95097536	2815751	1030875	780814	1062887	877682	2550013	1302146	1553568	1036855	1074654	2782235	78230058
68 Net income, Form 1120-A	38702	-	12225	*1692	*24786	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	36785	36785	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	6248166	105721	796132	537976	598490	471284	1383361	725794	661455	283802	212110	329476	142563
71 Statutory special deductions, total	8867726	216345	93361	97196	106632	100093	209219	121306	146094	106754	159104	517200	6994421
72 Net operating loss deduction	7989146	177933	93361	96956	106214	97551	204276	115028	139661	99555	154198	505440	6198973
73 Dividends received deduction	820940	38398	-	*240	*419	2542	4943	6278	6434	7198	4906	10039	739544
74 Public utility div paid deduction	51917	15	-	-	-	-	-	-	-	-	-	11	51892
75 Income subject to tax	80011704	2493690	157553	145642	357764	306304	958620	458385	746197	649162	703810	1936001	71098577
76 Total income tax before credits	28435744	864738	33587	28916	90329	76857	303841	159360	258232	229252	250369	706856	25433407
77 Income tax	27786968	864303	33251	27879	89094	76499	294811	153860	252942	221899	240107	672033	24860290
78 Personal holding company tax	18	-	-	-	-	-	-	-	-	-	-	-	18
79 Recapture taxes	*436	-	-	*141	-	-	-	-	-	-	-	-	295
80 Alternative minimum tax	653552	*317	*336	*896	*1235	*358	9030	5500	5418	7033	10371	34825	578233
81 Foreign tax credit	798604	281	-	-	-	-	*284	*4911	*708	*749	2804	4947	783920
82 U.S. Possessions tax credit	92569	-	-	-	-	91	-	-	-	-	-	-	92478
83 Nonconventional source fuel credit	233899	282	-	*397	-	-	*5	-	-	*529	706	2624	229355
84 General business credit	638249	44389	5	-	*665	*757	1238	*1290	*911	*1455	2874	7443	577222
85 Prior year minimum tax credit	1160977	*62022	*66	-	*265	*1384	11740	5483	6183	3345	8991	23059	1038439
86 Total income tax after credits	25511278	757763	33515	28518	89399	74625	290574	147676	250429	223173	234994	668783	22711829

MAJOR GROUP 30 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	90944	3733	49409	12836	10059	5682	7169	1006	595	176	111	94	75
2 Total assets	347514960	-	1771455	2137261	3561469	4012052	14421796	6696374	9191282	6041690	7628898	22210270	269842414
3 Cash	16256048	-	549447	429752	604253	686218	1808971	624277	709387	362381	614593	1099394	8767374
4 Notes and accounts receivable	42449264	-	124049	267200	677217	1131703	3951114	1816212	2349781	1366031	1738293	3415517	25612147
5 Less: Allowance for bad debts	911255	-	-	*210	*1710	8533	29193	20843	32908	20188	38694	165678	593299
6 Inventories	4113081	-	*8494	84959	*28010	70620	282281	158761	150896	164482	123922	257806	2782850
7 U.S. govt. obligations, total	365305	-	-	*10389	*8488	*2173	*66551	*10406	*11822	*21081	53753	7891	172750
8 Tax-exempt securities	303715	-	-	-	-	*12593	*8961	*31960	*93707	*42050	9860	63968	40617
9 Other current assets	17899373	-	81126	106248	165236	174587	934916	397532	686178	344599	432735	1108383	13467832
10 Loans to stockholders	1353557	-	137323	123007	194804	119694	242705	183941	113566	47001	36707	51554	103255
11 Mortgage and real estate loans	631572	-	-	-	*388	*56218	*27267	*41437	*6014	*4619	3115	47806	444708
12 Other investments	73372631	-	*44413	*12971	93628	205706	817338	536160	738327	672838	648727	2305840	67296683
13 Depreciable assets	276887496	-	2588009	2955487	4784391	4505817	13986447	5393085	8057978	4940650	6434619	15462888	207778126
14 Less: Accumulated depreciation	115368701	-	1898987	2125060	3328405	3092708	8508168	2832395	4192152	2371040	3064698	6427775	77527313
15 Depletable assets	164664	-	-	-	*2380	-	*5608	-	*12776	*11724	4225	5557	122394
16 Less: Accumulated depletion	78573	-	-	-	*558	-	*3942	-	*11632	*8721	3711	1469	48539
17 Land	4054285	-	*35581	*40862	111566	87976	372983	138678	220832	153451	200507	489864	2201985
18 Intangible assets (Amortizable)	10968335	-	37875	98333	12634	62005	276674	63243	121652	175844	288352	3883762	5947961
19 Less: Accumulated amortization	1971945	-	21433	10328	4116	27778	120859	25477	35989	55577	88499	325735	1256153
20 Other assets	17026110	-	85558	143651	213262	25763	302144	179397	191047	190466	235091	930695	14529037
21 Total liabilities	347514960	-	1771455	2137261	3561469	4012052	14421796	6696374	9191282	6041690	7628898	22210270	269842414
22 Accounts payable	26573109	-	98007	188038	352206	611246	2106354	1044646	1088969	674865	966587	1675101	17767090
23 Mort, notes, and bonds under 1 yr	11865375	-	121519	222054	453480	407880	1509112	870119	1075744	561826	628540	872926	5142176
24 Other current liabilities	37379703	-	108385	93339	238531	258878	1344846	506928	873395	483630	763737	2288072	30419962
25 Loans from stockholders	3843384	-	460770	225768	219519	201856	468399	55394	78841	58431	28185	1667778	378443
26 Mort, notes, bonds, 1 yr or more	84560254	-	570778	645734	1010036	1070551	3411756	1369728	2335077	1494030	1828810	7421338	63402417
27 Other liabilities	54868108	-	42400	15244	39991	254077	419232	326781	389886	339842	619253	1616534	50804869
28 Net worth	128425026	-	369597	747085	1247706	1207564	5162097	2522777	3349369	2429067	2793786	6668521	101927457
29 Capital stock	8111614	-	198676	147060	219845	198793	382557	179608	158976	219247	171575	1251835	4983442
30 Paid-in or capital surplus	64626063	-	197626	203024	212671	197718	477213	485736	457674	451125	877099	2322985	58743191
31 Retained earnings, appropriated	202833	-	-	-	*4114	-	*31891	-	*330	*13155	-	5293	148050
32 Retained earnings-unappropriated	53244751	-	40441	343973	861791	916631	2759235	836853	1225301	1056139	1191175	2037340	41975872
33 Retained earnings (S Corp)	7806995	-	-33396	83512	72992	-20467	1880947	1091804	1636031	793798	576993	1329441	395341
34 Less: Cost of treasury stock	5567230	-	*33750	*30483	123709	85111	369746	71223	128943	104398	23056	278372	4318439
35 Total receipts	384419488	2529685	16049574	7625967	11671239	13557770	38834353	15115786	17758404	10747714	11163842	23721584	215643571
36 Business receipts	369135770	2370904	15678156	7450663	11475814	13254240	37947104	14755611	17210931	10166734	10611654	22187438	206026522
37 Interest	3633163	18800	3297	34757	18930	24049	78114	28706	31558	22385	58140	395488	2918940
38 Interest on govt. obligations	54695	308	-	-	*201	*687	2876	4177	7165	*4029	1099	12749	21404
39 Rents	2464086	*5869	*3056	*12200	*27374	31847	86637	83316	115220	30896	38152	92916	1936604
40 Royalties	196241	-	-	-	*22	*4171	-	-	*225	*300	630	48168	142727
41 Net S-T cap gain less net LT loss	19994	*30	-	-	*318	*747	5450	*118	*2075	*2010	2032	626	6589
42 Net L-T cap gain less net ST loss	1532582	*72097	*27848	*31947	18626	34215	57436	22416	19579	43078	23921	429521	751900
43 Net gain, noncapital assets	2303653	*33860	94331	*45295	33905	72141	201300	87554	155841	55347	69047	171465	1283566
44 Dividends, domestic corporations	80642	*3	-	*343	*598	*2782	4177	*3638	1141	6617	3050	9441	48852
45 Dividends, foreign corporations	110858	4089	-	-	-	*13	*43	-	-	*1194	9	3276	102235
46 Other receipts	4887803	23724	242886	50763	95451	132878	451218	130252	214669	415123	356109	370497	2404233
47 Total deductions	362932424	2268230	15269960	7103468	11045732	12997719	37137223	14389081	16887503	10208966	10616943	22281293	202726307
48 Cost of goods	114492466	1079839	6472644	2841680	3676553	5369053	16342511	6821578	8878447	5601016	4521435	7138364	45749345
49 Compensation of officers	5091772	13806	741291	445554	603463	455008	1166899	314745	250400	114788	105304	159684	720830
50 Salaries and wages	70179316	148342	1560190	1018999	1734458	1717420	5436554	2514527	2143174	1350430	1923279	4494478	46137464
51 Repairs	12471913	35126	333394	198879	396725	238077	586211	292187	231339	123650	185745	609976	9240604
52 Bad debts	1178930	*1409	*2622	*3278	11473	29524	81184	27401	31508	15175	25253	324135	625969
53 Rent paid on business property	23292012	30681	753277	211015	427778	453315	2421927	393053	784003	241208	598650	987015	15990089
54 Taxes paid	13578083	50653	395724	270028	429933	637957	1302125	472393	569502	289553	430739	869235	7860240
55 Interest paid	8465929	25872	88460	77859	135972	137773	448645	153334	236767	151796	180538	970858	5858058
56 Contributions or gifts	177352	166	2012	2093	5229	3416	12481	3493	3579	1449	2911	8667	131856
57 Amortization	607647	2305	6072	*144	1074	3786	20245	7199	7943	14609	17115	79179	447976
58 Depreciation	20707334	50067	320110	323848	530629	456285	1465413	570500	830574	427932	564726	1361243	13806009
59 Depletion	60604	*154	*2320	-	*1088	-	*2038	-	*351	*1465	91	1220	51878
60 Advertising	2080898	4521	103074	38196	50973	36571	119179	53058	42028	26619	63164	108075	1435437
61 Pension, prof sh, stock, annuity	3260387	*4508	10830	19916	42109	38869	115821	52129	66456	39063	36015	116543	2718127
62 Employee benefit programs	10661220	14965	81897	65758	96657	115851	437626	187856	289565	136253	210900	459422	8564470
63 Net loss, noncapital assets	37559	*654	*2388	*2394	*648	*1215	3996	1723	1816	416	1750	11121	9439
64 Other deductions	76589001	805162	4393657	1583828	2900969	3303598	7174368	2523904	2520049	1673543	1749328	4582078	43378514
65 Total receipts less total deducts	21487065	261455	779614	522499	625507	560051	1697130	726704	870902	538748	546899	1440291	12917264
66 Constructive taxable income from related foreign corporations	437124	-	-	-	-	-	-	-	*4550	*2174	1446	83416	345537
67 Net income, total	21869494	261147	779614	522499	625306	559364	1694255	722528	868286	536893	547247	1510958	13241397
68 Net income, Form 1120-A	38284	-	*11807	*1692	*24786	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	30527	30527	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	4020709	*38165	599847	327562	335126	279635	949232	454413	440833	169804	132679	184774	108638
71 Statutory special deductions, total	4781679	63852	65935	80621	79792	79336	127606	32512	62894	50953	91716	313738	3732724
72 Net operating loss deduction	4687804	59761	65935	80381	79374	77388	124974	29889	62096	46387	89355	305603	3666662
73 Dividends received deduction	72113	*4091	-	*240	*419	*1948	2632	*2622	798	4565	2361	6425	46011
74 Public utility div paid deduction	20000	-	-	-	-	-	-	-	-	-	-	-	20000
75 Income subject to tax	13095293	159130	130003	114316	210388	200392	618603	238942	364739	317425	322929	1012889	9405539
76 Total income tax before credits	4909542	51242	25246	21376	43303	46691	191780	82759	127045	113388	115512	375887	3715312
77 Income tax	4438767	51231	25246	20480	42278	46346	186560	79837	123675	108814	110264	352331	3291705
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	470980	*11	-	*896	*1025	*345	5220	2922	3528	4574	5358	23556	423546
81 Foreign tax credit	188072	182	-	-	-	-	*6	*4911	*680	*740	2801	2271	176481
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	*33213	-	-	-	-	-	*5	-	-	-0	-	-	33208
84 General business credit	36324	8	5	-	*583	*756	1224	*1187	*262	*119	1782	3881	26517
85 Prior year minimum tax credit	382239	*1242	-	-	*265	*1353	8954	4083	4863	*2708	4359	9704	344708
86 Total income tax after credits	4269694	49809	25241	21376	42454	44582	181591	72577	121240	109822	106571	360032	3134398

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 4000
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	687	*8	*365	-	*189	*22	*41	*9	*27	***	***	***	12
2 Total assets	110889384	-	*11742	-	*59995	*20365	*74830	*91862	*439873	***	***	***	109008598
3 Cash	1718768	-	*7911	-	*11958	*663	*5939	*1122	*39949	***	***	***	1598817
4 Notes and accounts receivable	6132018	-	*3764	-	*13919	*1123	*11584	*9577	*76777	***	***	***	5848918
5 Less: Allowance for bad debts	152974	-	-	-	-	-	-	-	*1184	***	***	***	149167
6 Inventories	427607	-	-	-	-	-	-	-	*11090	***	***	***	395872
7 U.S. govt. obligations, total	*11193	-	-	-	-	-	-	-	*7358	***	***	***	207
8 Tax-exempt securities	37867	-	-	-	-	-	-	-	-	***	***	***	37867
9 Other current assets	2215185	-	-	-	*20709	-	*1005	*11893	*12648	***	***	***	2097377
10 Loans to stockholders	*18480	-	-	-	-	-	*901	-	-	***	***	***	17287
11 Mortgage and real estate loans	1312	-	-	-	-	-	-	-	-	***	***	***	1311
12 Other investments	46959686	-	-	-	-	-	*18080	-	*21001	***	***	***	46885349
13 Depreciable assets	70194228	-	-	-	*16152	*49399	*66236	*79400	*452126	***	***	***	68494745
14 Less: Accumulated depreciation	20191367	-	-	-	*11491	*35432	*36940	*18333	*192345	***	***	***	19520752
15 Depletable assets	10843	-	-	-	-	-	-	-	-	***	***	***	10653
16 Less: Accumulated depletion	1932	-	-	-	-	-	-	-	-	***	***	***	1742
17 Land	404425	-	-	-	*8635	*1632	*1247	*7474	*4920	***	***	***	330769
18 Intangible assets (Amortizable)	270247	-	*82	-	-	-	*123	*1814	*11118	***	***	***	169522
19 Less: Accumulated amortization	39558	-	*15	-	-	-	*6	*1480	*5847	***	***	***	25140
20 Other assets	2873356	-	-	-	*113	*2979	*6661	*396	*2263	***	***	***	2816706
21 Total liabilities	110889384	-	*11742	-	*59995	*20365	*74830	*91862	*439873	***	***	***	109008598
22 Accounts payable	2864576	-	*3648	-	*260	*13732	*9171	*6853	*59318	***	***	***	2690346
23 Mort, notes, and bonds under 1 yr	768865	-	-	-	*2494	*1051	*1470	*7283	*26577	***	***	***	715131
24 Other current liabilities	6605608	-	-	-	-	-	*7546	*4182	*28879	***	***	***	6458729
25 Loans from stockholders	*112932	-	-	-	*4543	-	-	-	*4960	***	***	***	5110
26 Mort, notes, bonds, 1 yr or more	26678086	-	-	-	-	*15107	*26459	*49708	*101140	***	***	***	26291695
27 Other liabilities	23020170	-	-	-	*158	-	-	*10420	*43159	***	***	***	22833122
28 Net worth	50839147	-	*8094	-	*52540	*-9525	*30183	*13415	*175839	***	***	***	50014464
29 Capital stock	1343659	-	*36	-	*10189	*1800	*80	*94	*7223	***	***	***	1261215
30 Paid-in or capital surplus	33049572	-	-	-	*17027	*6967	*10374	-	*60561	***	***	***	32863118
31 Retained earnings, appropriated	4373	-	-	-	-	-	-	-	-	***	***	***	-
32 Retained earnings-unappropriated	17379003	-	-	-	*25324	*-18292	*20637	*13321	*95614	***	***	***	16815495
33 Retained earnings (S Corp)	*124753	-	*8058	-	-	-	-	-	*12940	***	***	***	103756
34 Less: Cost of treasury stock	1062214	-	-	-	-	-	*908	-	*499	***	***	***	1029120
35 Total receipts	35339343	*99124	*48643	-	*28539	*42944	*205348	*75785	*326034	***	***	***	33882258
36 Business receipts	32301441	*96700	*48643	-	*20485	*42208	*202358	*72373	*311674	***	***	***	30950355
37 Interest	1042669	130	-	-	*1092	*-0	*456	*32	*1700	***	***	***	1031786
38 Interest on govt. obligations	*4948	308	-	-	-	-	*102	-	-	***	***	***	4374
39 Rents	698182	1056	-	-	-	*736	-	*2690	*1776	***	***	***	664058
40 Royalties	*24513	-	-	-	-	-	-	-	*2	***	***	***	23935
41 Net S-T cap gain less net LT loss	627	-	-	-	-	-	-	-	-	***	***	***	627
42 Net L-T cap gain less net ST loss	204558	162	-	-	*4869	-	*22	-	*1104	***	***	***	180858
43 Net gain, noncapital assets	267027	-	-	-	-	-	*74	-	*952	***	***	***	258673
44 Dividends, domestic corporations	28116	-	-	-	-	-	*65	-	*709	***	***	***	27098
45 Dividends, foreign corporations	5243	-	-	-	-	-	-	-	-	***	***	***	5243
46 Other receipts	762019	*769	-	-	*2093	-	*2272	*690	*8116	***	***	***	735252
47 Total deductions	33110098	*72289	*38098	-	*9976	*37695	*187890	*75093	*273870	***	***	***	31888953
48 Cost of goods	11712292	*44388	-	-	*801	-	-	*50125	*160129	***	***	***	11282492
49 Compensation of officers	139665	-	-	-	-	*2819	*768	-	*3665	***	***	***	124589
50 Salaries and wages	5918244	-	-	-	*4244	*6218	*46298	-	*27421	***	***	***	5721267
51 Repairs	974478	6634	-	-	*53	*3194	*16794	*423	*1256	***	***	***	933574
52 Bad debts	137849	-	-	-	-	-	*3	-	*801	***	***	***	135893
53 Rent paid on business property	3315339	655	*409	-	*174	*3825	*40603	*338	*4480	***	***	***	3250246
54 Taxes paid	1776921	8022	-	-	*323	*3453	*15942	*4860	*19271	***	***	***	1685443
55 Interest paid	2442013	*2085	*91	-	*231	*232	*1639	*7299	*6870	***	***	***	2396558
56 Contributions or gifts	97587	6	-	-	-	-	*71	-	*45	***	***	***	97258
57 Amortization	63023	-	*299	-	-	-	*6	*391	*1022	***	***	***	59648
58 Depreciation	2829908	6363	-	-	*1354	*4699	*7662	*8223	*21945	***	***	***	2734802
59 Depletion	24888	-	-	-	-	-	-	-	-	***	***	***	24888
60 Advertising	44586	-	-	-	-	*70	*316	*72	*437	***	***	***	43319
61 Pension, prof sh, stock, annuity	147418	-	-	-	*6	-	*1171	*132	*2015	***	***	***	140935
62 Employee benefit programs	1323186	4137	-	-	-	*1098	*3258	-	*6888	***	***	***	1290250
63 Net loss, noncapital assets	*80	-	-	-	-	-	-	*80	-	***	***	***	-
64 Other deductions	2162622	-	*37300	-	*2790	*12089	*53359	*3150	*17624	***	***	***	1967790
65 Total receipts less total deducts	2229246	*26835	*10545	-	*18564	*5248	*17458	*693	*52164	***	***	***	1993305
66 Constructive taxable income from related foreign corporations	107184	-	-	-	-	-	-	-	-	***	***	***	107184
67 Net income, total	2331481	*26527	*10545	-	*18564	*5248	*17356	*693	*52164	***	***	***	2096115
68 Net income, Form 1120-A	*1253	-	-	-	*1253	-	-	-	-	***	***	***	-
69 Net income, Form 1120-F	*13520	*13520	-	-	-	-	-	-	-	***	***	***	-
70 Net income, Form 1120S	*78191	-	*10545	-	-	-	-	-	*33665	***	***	***	33981
71 Statutory special deductions, total	479816	*13520	-	-	*17311	*5248	*45	*693	*496	***	***	***	413505
72 Net operating loss deduction	462162	*13520	-	-	*17311	*5248	-	*693	-	***	***	***	396564
73 Dividends received deduction	17654	-	-	-	-	-	*45	-	*496	***	***	***	16941
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	-
75 Income subject to tax	1773474	13007	-	-	*1253	-	*17311	-	*18003	***	***	***	1648629
76 Total income tax before credits	622877	4452	-	-	*188	-	*5697	*209	*6093	***	***	***	580082
77 Income tax	619006	4452	-	-	*188	-	*5697	-	*6092	***	***	***	576978
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	***	-
80 Alternative minimum tax	*3834	-	-	-	-	-	-	*209	*1	***	***	***	3067
81 Foreign tax credit	20055	-	-	-	-	-	-	-	-	***	***	***	20029
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	***	-
83 Nonconventional source fuel credit	*22785	-	-	-	-	-	*5	-	-	***	***	***	22780
84 General business credit	5059	-	-	-	-	-	-	-	-	***	***	***	4650
85 Prior year minimum tax credit	*26141	-	-	-	-	-	*354	-	*1255	***	***	***	23986
86 Total income tax after credits	548836	4452	-	-	*188	-	*5338	*209	*4837	***	***	***	508636

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Local and interurban passenger transit

MINOR INDUSTRY 4100 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8705	*507	4498	*1271	1434	*227	651	*80	*22	*8	4	3	**
2 Total assets	10677639	-	194994	*268859	472663	*167059	1124802	*483903	*286249	*240387	259008	7179716	**
3 Cash	414879	-	36581	*16617	*20718	*43470	133949	*27655	*36771	*13548	29449	56120	**
4 Notes and accounts receivable	1140020	-	*1268	*6563	*53962	*10208	213622	*29914	*35648	*19576	30382	738878	**
5 Less: Allowance for bad debts	78105	-	-	-	*416	-	*2661	*575	65	-	702	73686	**
6 Inventories	88234	-	-	-	*866	*3033	*13107	*2921	*4620	*12587	4126	46974	**
7 U.S. govt. obligations, total	*9290	-	-	-	-	-	-	*8791	*499	-	-	-	-
8 Tax-exempt securities	*453	-	-	-	-	-	-	-	*453	-	-	-	-
9 Other current assets	544364	-	*5647	*17449	*57970	*16069	109527	*27766	*59318	*8485	7247	234886	**
10 Loans to stockholders	145694	-	*17269	*26277	*44813	-	35573	*18405	886	*1242	1190	39	**
11 Mortgage and real estate loans	*6977	-	-	-	-	*6977	-	-	-	-	-	-	-
12 Other investments	1555821	-	*839	-	*48382	*33455	46618	*85724	*79675	*18819	5299	1237011	**
13 Depreciable assets	5829177	-	174775	*201985	181704	*217975	1421598	*622795	*161854	*220514	210986	2414991	**
14 Less: Accumulated depreciation	2931965	-	97807	*162868	108380	*170339	891862	*359373	*106904	*93844	106113	834475	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	117187	-	-	-	*1491	*1491	17554	*7606	*2498	*10441	4166	71941	**
18 Intangible assets (Amortizable)	3448570	-	*120	*75072	*415	*4458	63638	-	*888	*5004	53147	3245828	**
19 Less: Accumulated amortization	283451	-	*72	-	*240	-	45267	-	*388	*468	9444	227573	**
20 Other assets	670494	-	*56374	*87764	*171379	*263	9406	*12272	*10495	*24483	29274	268783	**
21 Total liabilities	10677639	-	194994	*268859	472663	*167059	1124802	*483903	*286249	*240387	259008	7179716	**
22 Accounts payable	306981	-	*1088	*295	*5605	*4173	93711	*11348	*7772	*23922	29141	129925	**
23 Mort, notes, and bonds under 1 yr	431887	-	*14218	*30562	*31083	*7088	206309	*73949	*5821	*24158	12620	26080	**
24 Other current liabilities	890654	-	*4358	*4087	32689	*9268	151331	*31788	*36584	*16873	12825	590851	**
25 Loans from stockholders	1676145	-	68684	*16323	*29413	-	*20085	*2171	-	*2696	1103	1535670	**
26 Mort, notes, bonds, 1 yr or more	4702169	-	*75600	*103855	250121	*22305	362289	*105656	*65543	*93083	27067	3596651	**
27 Other liabilities	418425	-	*-0	*-373	*1871	*25005	45106	*58972	*93110	*21902	41658	131173	**
28 Net worth	2251377	-	31045	*114111	121881	*99221	245970	*200018	*77418	*57755	134594	1169365	**
29 Capital stock	925214	-	36064	*46636	17918	*7262	15220	*29466	*1203	*938	101	770406	**
30 Paid-in or capital surplus	543619	-	*12689	*6536	*6994	*80155	*7360	*932	62	*4795	45245	378852	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	725676	-	-18929	*42599	*45400	*25117	259236	*137906	*108974	*53009	52217	20148	**
33 Retained earnings (S Corp)	217173	-	*13807	*18340	*51904	-	*70928	*57224	*-32270	-	37240	-	-
34 Less: Cost of treasury stock	160305	-	*12586	-	*335	*13314	106774	*25510	*550	*988	209	40	**
35 Total receipts	10828296	*232869	519149	*158717	355442	*265132	2798136	*916840	*402921	*316951	319718	4542421	**
36 Business receipts	9796750	*226032	492304	*147644	343128	*253745	2684793	*889123	*384448	*312374	316447	3746713	**
37 Interest	345184	*6671	*246	*242	-	*4018	7155	*4057	*1023	*758	1430	319584	**
38 Interest on govt. obligations	*1412	-	-	-	*98	-	*9	*224	*887	*194	-0	-	-
39 Rents	25128	*5	*449	-	*7309	*1387	*7421	-	-	*2305	10	6242	**
40 Royalties	48124	-	-	-	-	-	-	-	-	-	-	48124	**
41 Net S-T cap gain less net LT loss	*7	-	-	-	-	-	-	-	*6	*1	-	-	-
42 Net L-T cap gain less net ST loss	430112	-	-	-	*337	*2337	*25708	*15392	*97	*13	-	386228	**
43 Net gain, noncapital assets	72878	-	*19438	-	-	*2264	48308	*1125	*391	*282	743	326	**
44 Dividends, domestic corporations	*2669	-	-	-	-	*85	*43	*2485	*53	-	-	3	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	106033	*160	*6712	*10832	*4569	*1296	24699	*4434	*16016	*1024	1089	35202	**
47 Total deductions	10353690	*231528	473142	*144550	317525	*256624	2617142	*829961	*371744	*309204	299165	4503106	**
48 Cost of goods	1734042	*112961	*79973	-	*1890	*70389	980665	*86336	*33522	*79163	200903	88240	**
49 Compensation of officers	214300	*5923	*33804	*20379	*9655	*18485	87098	*26958	*4061	*3656	4039	242	**
50 Salaries and wages	2659547	*7228	*96412	*42174	*103112	*68159	556971	*262204	*167748	*96853	16998	1241689	**
51 Repairs	302448	*347	4782	*5568	*39657	*11808	44604	*48595	*20231	*10895	357	115605	**
52 Bad debts	288850	*1	*73	-	9	*1740	*3811	*1293	*95	*167	531	281130	**
53 Rent paid on business property	259477	*318	*30997	*2194	*5714	*14026	74518	*28639	*3532	*6323	1959	91257	**
54 Taxes paid	476985	*10603	25796	*10982	17069	*15794	144636	*34359	*19529	*13223	14999	169995	**
55 Interest paid	728039	*3065	12951	*11342	19463	*3852	51660	*11117	*3504	*10136	4651	596299	**
56 Contributions or gifts	10237	*124	*211	*55	*292	*100	*3385	*1175	*99	*135	158	4504	**
57 Amortization	45139	*1466	*49	-	-	-	8595	-	*163	*648	1655	32562	**
58 Depreciation	657406	*3276	37198	*16399	18078	*11301	163832	*70672	*13597	*16706	22203	284143	**
59 Depletion	*69	-	*69	-	-	-	-	-	-	-	-	-	-
60 Advertising	50514	*555	*5475	*114	*2166	*1385	14691	*7008	*683	*3738	3718	10982	**
61 Pension, prof sh, stock, annuity	41274	-	-	-	-	*128	*11975	*5695	*416	*8171	1780	13109	**
62 Employee benefit programs	137243	*2107	*11200	*3189	*584	*2073	33034	*11580	*27655	*13306	9364	23151	**
63 Net loss, noncapital assets	11717	*154	*461	-	-	-	*240	*1331	-	*75	212	9245	**
64 Other deductions	2736403	*83400	133690	*32153	99838	*37386	437428	*232999	*76907	*46010	15638	1540954	**
65 Total receipts less total deducts	474605	*1341	46007	*14167	37917	*8508	180994	*86878	*31178	*7747	20553	39316	**
66 Constructive taxable income from related foreign corporations	79134	-	-	-	-	-	-	-	-	-	-	79134	**
67 Net income, total	552328	*1341	46007	*14167	37819	*8508	180985	*86655	*30291	*7554	20553	118449	**
68 Net income, Form 1120-A	*2135	-	*232	*833	*1069	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	195598	-	*31678	*9454	*10917	-	*79313	*53374	*7589	-	3273	-	-
71 Statutory special deductions, total	160607	*146	*2656	-	*2028	*59	37675	*6272	*37	*1120	-	110613	**
72 Net operating loss deduction	158739	*146	*2656	-	*2028	-	37645	*4533	-	*1120	-	110611	**
73 Dividends received deduction	*1868	-	-	-	-	*59	*30	*1740	*37	-	-	2	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	196122	*1195	*11672	*4714	*24874	*8449	63996	*27009	*22664	*6434	17279	7837	**
76 Total income tax before credits	66545	*179	*1751	*707	*5427	*1530	19896	*9137	*7737	*2187	5879	12114	**
77 Income tax	56786	*179	*1751	*707	*5427	*1530	19687	*9083	*7691	*2187	5879	2664	**
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	*9759	-	-	-	-	-	*209	*55	45	-	-	9450	**
81 Foreign tax credit	4	-	-	-	-	-	-	-	-	-	-	4	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	*282	-	-	-	44	*142	*24	-	51	-	21	-	-
85 Prior year minimum tax credit	*4021	-	-	-	-	*389	*1770	*1689	*173	-	-	-	-
86 Total income tax after credits	62239	*179	*1751	*707	*5383	*999	18103	*7448	*7513	*2187	5859	12110	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 4200
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	49625	2477	26328	6323	5427	3757	4266	535	326	81	49	37	20
2 Total assets	71349796	-	825190	1010876	1944466	2700290	8943975	3508406	5143128	2808228	3390065	5989311	35085860
3 Cash	3803899	-	206790	165816	271499	451923	984136	313047	330588	152402	193817	295625	438256
4 Notes and accounts receivable	16234230	-	75068	121775	365650	669352	2572185	865208	1260049	507594	728381	1192507	7876461
5 Less: Allowance for bad debts	237543	-	-	-	*998	*3434	19707	11160	17062	9939	16589	39837	118818
6 Inventories	814917	-	-	*32486	*17692	26226	177497	120768	59319	68156	56029	51714	205029
7 U.S. govt. obligations, total	102717	-	-	*10389	*8488	*2173	*51372	*1615	*3931	-	16082	7511	1155
8 Tax-exempt securities	66581	-	-	-	-	*12593	*5800	*31960	*4724	-	-	8753	2750
9 Other current assets	3858431	-	29665	68033	46568	71947	589755	163861	326354	144628	161145	251025	2005448
10 Loans to stockholders	673094	-	69397	*47546	51573	102192	134619	88090	97389	*34755	9454	19898	18179
11 Mortgage and real estate loans	119157	-	-	-	-	*49241	*16301	*41437	*5564	*3130	2632	568	284
12 Other investments	8874292	-	*32881	*4827	*11641	136871	511956	287032	308056	384967	159853	336866	6699341
13 Depreciable assets	67980272	-	1651273	1709072	3562640	3523864	9548213	3101949	5039898	2385066	3356308	5783485	28318506
14 Less: Accumulated depreciation	36298083	-	1249017	1183976	2503275	2463457	6104699	1673021	2565756	1037966	1506183	2429489	13581244
15 Depletable assets	*20696	-	-	-	*2380	-	*5608	-	*12709	-	-	-	-
16 Less: Accumulated depletion	*16075	-	-	-	*558	-	*3942	-	*11575	-	-	-	-
17 Land	2468234	-	*416	*25980	96669	68908	232805	91761	128697	82719	87090	263447	1389743
18 Intangible assets (Amortizable)	1417622	-	*1805	*9249	7727	37726	98265	25591	66102	56058	83856	178472	852772
19 Less: Accumulated amortization	378179	-	*1423	*7634	*2251	16654	42394	*8717	14729	*19858	10249	33226	221044
20 Other assets	1845534	-	8337	7311	9021	30819	186204	68985	108871	56516	68440	101990	1199039
21 Total liabilities	71349796	-	825190	1010876	1944466	2700290	8943975	3508406	5143128	2808228	3390065	5989311	35085860
22 Accounts payable	9661676	-	32493	75239	107436	280977	1195664	483059	459087	177239	276641	587633	5986208
23 Mort, notes, and bonds under 1 yr	4318740	-	81958	170751	320658	302010	1061350	448810	717231	270183	254655	353934	337202
24 Other current liabilities	6179721	-	67595	39180	102313	132824	801124	205221	453940	196974	278145	515842	3386562
25 Loans from stockholders	1138780	-	162607	96896	102890	143315	288110	*22358	44528	*16453	21345	7083	233196
26 Mort, notes, bonds, 1 yr or more	15078792	-	353931	350674	542852	813596	2065837	774726	1370866	710086	916384	1389575	5790263
27 Other liabilities	5721730	-	12431	*12656	30822	44324	226600	74486	143068	198897	294649	283035	4400762
28 Net worth	29250358	-	114175	265480	737495	983244	3305290	1499746	1954408	1238396	1348246	2852210	14951667
29 Capital stock	1304589	-	44949	59439	150185	76792	245810	79510	56196	102028	57764	163549	268367
30 Paid-in or capital surplus	6738222	-	41887	*37351	59481	60913	175363	201720	120035	185995	259013	568878	5027587
31 Retained earnings, appropriated	*47039	-	-	-	-	-	*31891	-	-	*10447	-	-	4701
32 Retained earnings-unappropriated	16504911	-	64770	172433	432400	712117	1862903	520408	607761	437860	645804	1349699	9698755
33 Retained earnings (S Corp)	5266476	-	-24284	*-58	143614	185466	1149138	718311	1225264	542300	401186	847289	78251
34 Less: Cost of treasury stock	610879	-	*13147	*3686	*48185	*52044	159815	20203	54848	*40233	15520	77205	125994
35 Total receipts	146264168	971395	7009396	3337702	6695526	8854444	25393038	7877375	10550142	4640446	5283259	9422308	56229138
36 Business receipts	142708366	962429	6770369	3245210	6614149	8644151	25015994	7694562	10255391	4439118	5051811	9188468	54826714
37 Interest	595367	*6286	1330	3811	9472	15569	45776	11333	11338	6734	19902	15177	448640
38 Interest on govt. obligations	17715	-	-	-	-	*562	*1426	*2568	2285	*215	336	4485	5837
39 Rents	730756	95	*2606	*12200	*20024	*28901	38696	70073	46868	11389	14499	12355	473051
40 Royalties	*60918	-	-	-	*22	-	-	-	-	-	47	-	60849
41 Net S-T cap gain less net LT loss	8992	11	-	-	-	*747	*4964	*118	*406	*314	1795	6	632
42 Net L-T cap gain less net ST loss	157848	8	*27736	*31947	*10818	13701	18279	3044	2025	*1576	5438	23005	20271
43 Net gain, noncapital assets	802483	*1013	74893	*36972	31301	69212	71805	33597	130240	35298	37812	110308	170034
44 Dividends, domestic corporations	18810	-	-	*343	*364	*1200	1670	*975	*267	*849	428	7838	4875
45 Dividends, foreign corporations	3890	-	-	-	-	-	-	-	-	-	-	133	3757
46 Other receipts	1159022	*1553	132461	*7220	9377	80402	194428	61105	101322	144952	151192	60533	214478
47 Total deductions	140141399	909717	6545377	3128166	6371491	8497032	24456360	7526463	10108981	4447625	5067404	8895349	54187434
48 Cost of goods	40813851	*465825	899528	932986	1545178	2809149	10108302	2805309	4743977	1995712	1618511	3007450	9881922
49 Compensation of officers	2533567	*2104	425252	191982	314573	287416	683724	158687	149029	39979	43935	58545	178343
50 Salaries and wages	29193378	73528	807353	439360	1100738	1298140	3388379	1513097	1315862	717658	1024513	1949454	15565296
51 Repairs	2900979	11791	253776	102092	253015	189063	361553	186691	159425	61289	82973	168929	1070382
52 Bad debts	370566	*1378	*555	*1674	7446	9951	55942	9591	16512	7479	7228	20258	232552
53 Rent paid on business property	7026775	*18401	491808	85806	318099	347289	1920153	298196	675376	154656	420340	423236	1873415
54 Taxes paid	5941677	22655	245714	161719	299369	321717	873136	277507	385168	164702	249150	438634	2502206
55 Interest paid	1914754	*13613	54878	46118	85683	107390	296663	86481	159351	76343	86406	133744	768084
56 Contributions or gifts	26695	17	*888	*386	2411	1874	6763	1687	1427	794	1549	1870	7030
57 Amortization	96960	*488	2789	*67	*609	3020	4329	3268	5139	6534	6222	10797	53698
58 Depreciation	7156988	*24595	203700	186748	420594	372077	1032794	349384	608242	258077	373399	670772	2656607
59 Depletion	6927	*154	*2251	-	*1088	-	*2038	-	*342	-	54	1001	-0
60 Advertising	473459	*1471	19730	24372	20004	21414	62762	26667	15631	10965	10234	24947	235264
61 Pension, prof sh, stock, annuity	1335813	*4431	6807	*8940	21141	26436	65742	25773	47317	21422	14154	54236	1039413
62 Employee benefit programs	4274800	*6357	52844	46006	69594	95835	325476	111280	192655	66127	142418	244380	2921826
63 Net loss, noncapital assets	10038	500	*524	*2394	*415	*776	3409	*55	*375	*168	504	154	765
64 Other deductions	36064171	262410	3076979	897518	1911535	2605485	5265195	1672791	1633153	865720	985813	1686941	15200631
65 Total receipts less total deducts	6122769	61678	464019	209535	324035	357412	936678	350912	441162	192821	215855	526959	2041703
66 Constructive taxable income from related foreign corporations	*14667	-	-	-	-	-	-	-	*4550	-	-	140	9977
67 Net income, total	6119721	61678	464019	209535	324035	356850	935252	348344	443427	192605	215519	522614	2045842
68 Net income, Form 1120-A	*19677	-	*9969	*301	*9407	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	2119118	*11721	362120	*112065	178679	170351	461503	211326	278212	107781	68973	126055	30334
71 Statutory special deductions, total	511615	*4960	41768	55152	35446	49095	68668	17957	42088	17825	25222	33386	120048
72 Net operating loss deduction	498706	*4960	41768	54912	35191	48255	67588	*17198	41901	*17297	24922	28160	116553
73 Dividends received deduction	12858	-	-	*240	*255	*840	1080	*759	*187	*528	300	5227	3443
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	3510401	*44997	76303	42319	109910	137405	406143	122400	123306	67578	121401	363180	1895460
76 Total income tax before credits	1170562	*14674	14096	7244	21391	32371	127144	43242	44149	25801	43693	129719	667040
77 Income tax	1148231	*14674	14096	6347	21139	32128	123666	40875	41708	22925	41476	125996	663200
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	22444	-	-	*896	*251	*243	3478	*2367	2441	2875	2331	3723	3840
81 Foreign tax credit	23003	-	-	-	-	-	-	-	*668	*4	1002	59	21271
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-0	-	-	-	-	-	-	-	-	-0	-	-	-
84 General business credit	11124	2	5	-	*539	*614	*1111	*220	*56	*113	414	1629	6421
85 Prior year minimum tax credit	36215	-	-	-	*265	*765	5357	*1368	2512	*979	3023	6733	15212
86 Total income tax after credits	1100219	*14671	14091	7244	20586	30991	120676	41654	40913	24705	39254	121298	624137

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Water transportation

MINOR INDUSTRY 4400
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	5187	*75	*2523	***	*414	*75	673	113	58	22	15	18	***
2 Total assets	19298511	-	*109856	***	*139052	*63396	1375264	760004	890710	703434	1071505	2550103	***
3 Cash	1162202	-	*51130	***	*29604	*2087	240138	19844	68925	57748	80982	198118	***
4 Notes and accounts receivable	2498351	-	*12204	***	*19662	*55	262166	189453	159592	97401	207763	363759	***
5 Less: Allowance for bad debts	74589	-	-	***	-	-	*802	*428	*4624	*1839	4625	32631	***
6 Inventories	323238	-	*4130	***	-	*6210	*54584	*7283	*11163	*27805	6339	29367	***
7 U.S. govt. obligations, total	*63500	-	-	***	-	-	*779	-	*34	*7125	29271	-	***
8 Tax-exempt securities	*85835	-	-	***	-	-	-	-	*27566	*42050	8857	7362	***
9 Other current assets	781340	-	*4826	***	*11123	*11372	81700	94750	110234	28995	51843	51561	***
10 Loans to stockholders	78686	-	*2177	***	-	*1120	*4000	*23506	*8805	*8597	1709	10973	***
11 Mortgage and real estate loans	*59669	-	-	***	-	-	*8103	-	*450	-	-	47238	***
12 Other investments	4622938	-	*10443	***	*2630	*5045	67602	*124558	137706	113133	223706	453419	***
13 Depreciable assets	14919787	-	*82827	***	*270509	*93111	1063820	531564	720547	653018	921284	2063064	***
14 Less: Accumulated depreciation	7392122	-	*58005	***	*168487	*55604	552987	295248	425067	378935	533749	849669	***
15 Depletable assets	6606	-	-	***	-	-	-	-	-	-	1942	134	***
16 Less: Accumulated depletion	1958	-	-	***	-	-	-	-	-	-	1449	86	***
17 Land	396266	-	-	***	-	-	62201	*26954	*55033	17407	27327	62174	***
18 Intangible assets (Amortizable)	251462	-	*372	***	*499	-	*27924	*9534	*8305	*6281	14588	62744	***
19 Less: Accumulated amortization	114284	-	*249	***	*251	-	*15421	*1010	*4831	*2721	6777	4790	***
20 Other assets	1631583	-	-	***	*-26236	-	71456	*29244	*16873	*27368	42495	87365	***
21 Total liabilities	19298511	-	*109856	***	*139052	*63396	1375264	760004	890710	703434	1071505	2550103	***
22 Accounts payable	1111523	-	*682	***	*6093	*1757	128428	175359	78053	47285	119191	119302	***
23 Mort, notes, and bonds under 1 yr	807760	-	*1892	***	*33489	*15781	119435	*73486	*43439	23115	44547	130414	***
24 Other current liabilities	1132681	-	*8385	***	*12597	*1449	88050	*36704	70205	64369	100187	214325	***
25 Loans from stockholders	298136	-	*11633	***	*12628	-	*112103	*1658	*320	*11809	2006	35751	***
26 Mort, notes, bonds, 1 yr or more	5564728	-	*16635	***	*44423	*16790	289971	*188443	204340	196009	338295	711697	***
27 Other liabilities	1924275	-	*2524	***	-	*1605	*57146	*16495	*10141	*37169	57019	332643	***
28 Net worth	8459409	-	*68105	***	*29821	*26013	580131	267859	484211	323679	410259	1005969	***
29 Capital stock	409331	-	*12383	***	*3183	*140	46877	6574	27202	15960	23308	68030	***
30 Paid-in or capital surplus	3098541	-	*16157	***	*20702	*9647	195596	*65729	*195693	*38799	145159	529652	***
31 Retained earnings, appropriated	3898	-	-	***	-	-	-	-	-	2229	-	17	***
32 Retained earnings-unappropriated	4106257	-	*6191	***	*37913	*29457	164865	*73164	*28229	225883	183171	187048	***
33 Retained earnings (S Corp)	1176935	-	*33375	***	*-23580	-	193857	*132649	*265774	*58578	63873	263500	***
34 Less: Cost of treasury stock	335553	-	-	***	*8396	*13231	*21064	*10256	*32687	*17771	5252	42277	***
35 Total receipts	18093762	*351884	*486328	***	*750952	*193114	2157966	883349	1298598	859111	1103791	1804116	***
36 Business receipts	16747654	331808	*428816	***	*748252	*192854	2062158	831793	1200676	788230	1074553	1677723	***
37 Interest	319576	*191	*738	***	*2667	*6	8032	*5920	*2524	4170	4571	19719	***
38 Interest on govt. obligations	6194	-	-	***	*33	-	*14	*1315	*947	*2343	414	416	***
39 Rents	174309	*173	-	***	-	-	*27201	*10235	*41877	*7468	4393	5733	***
40 Royalties	*766	-	-	***	-	-	-	-	*159	*-0	-	44	***
41 Net S-T cap gain less net LT loss	*6157	-	-	***	-	-	-	-	-	*1694	200	301	***
42 Net L-T cap gain less net ST loss	117313	14822	*112	***	-	-	*3270	*3980	*10774	*34473	3355	10774	***
43 Net gain, noncapital assets	404556	-	-	***	-	-	*51078	*9122	*12867	15379	6312	24562	***
44 Dividends, domestic corporations	9078	-	-	***	-	*225	*547	*177	-	*243	1277	1310	***
45 Dividends, foreign corporations	*16276	-	-	***	-	-	*43	-	-	-	-	635	***
46 Other receipts	291884	*4890	*56663	***	-	*29	5625	*20808	28775	5110	8717	62900	***
47 Total deductions	16487731	*329297	*435836	***	*730364	*189173	2010913	802581	1211635	766296	1012318	1650074	***
48 Cost of goods	8022090	7798	*223647	***	*500715	*108276	1114618	*368463	909320	344865	635294	591058	***
49 Compensation of officers	302733	457	*39617	***	*15610	*7018	57544	*20929	16970	15493	17277	23160	***
50 Salaries and wages	1634648	2880	*32783	***	*47161	*3521	215723	99276	66807	80973	60903	262756	***
51 Repairs	442662	32	*18000	***	*47040	*242	46380	*25211	*13514	24354	18064	53551	***
52 Bad debts	34498	-	-	***	*1051	-	*10808	*1704	4347	*1152	2134	2373	***
53 Rent paid on business property	523933	247	*14124	***	*12974	*875	40527	*7108	11756	7821	21653	65138	***
54 Taxes paid	391570	*42	*22472	***	*13588	*8764	60061	29635	25595	24330	26638	35174	***
55 Interest paid	645980	640	*1748	***	*7193	*3038	30731	22268	17437	23584	28416	89665	***
56 Contributions or gifts	10803	-	*198	***	*296	*64	*216	*277	*148	*368	420	491	***
57 Amortization	22713	100	*42	***	*124	-	*1371	*374	*199	*2856	936	3554	***
58 Depreciation	937246	314	*8775	***	*16013	*7625	72670	41143	57792	46017	61219	112243	***
59 Depletion	*3597	-	-	***	-	-	-	-	-	*-0	37	-	***
60 Advertising	34079	160	*483	***	*2051	*3015	4276	*2579	3921	1248	1024	1932	***
61 Pension, prof sh, stock, annuity	83663	21	*2524	***	*3841	-	*5307	*5014	*3528	*3022	7467	11611	***
62 Employee benefit programs	359890	13	*2522	***	-	*88	10852	*30684	*6870	*10015	7916	72273	***
63 Net loss, noncapital assets	1523	-	-	***	-	*19	10	*31	*58	-	75	616	***
64 Other deductions	3036103	*316592	*68901	***	*62707	*46628	339817	147884	73374	180199	122844	324479	***
65 Total receipts less total deducts	1606030	*22587	*50492	***	*20588	*3941	147053	80767	86964	92815	91474	154042	***
66 Constructive taxable income from related foreign corporations	143825	-	-	***	-	-	-	-	-	*1166	1446	3445	***
67 Net income, total	1743662	*22587	*50492	***	*20555	*3941	147039	79453	86017	91638	92506	157071	***
68 Net income, Form 1120-A	*7742	-	*450	***	*7292	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F	*6761	*6761	-	***	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S	341735	-	*44585	***	*10598	-	90786	*38520	*46570	*5393	20989	23782	***
71 Statutory special deductions, total	132857	*265	*877	***	-	*157	7487	*4223	*1071	*4846	16029	58403	***
72 Net operating loss deduction	93438	*265	*877	***	-	-	*7105	*4099	*1071	*4676	15010	55700	***
73 Dividends received deduction	17709	-	-	***	-	*157	*383	*124	-	*170	1020	993	***
74 Public utility div paid deduction	20000	-	-	***	-	-	-	-	-	-	-	-	***
75 Income subject to tax	1274866	*22322	*5031	***	*9957	*3783	48766	*36709	*38376	81398	55487	75178	***
76 Total income tax before credits	463098	*5486	*755	***	*1902	*987	15346	*12332	*13069	27978	20279	33272	***
77 Income tax	432644	*5486	*755	***	*1902	*987	14403	*12330	*13026	27775	18966	26111	***
78 Personal holding company tax	-	-	-	***	-	-	-	-	-	-	-	-	***
79 Recapture taxes	-	-	-	***	-	-	-	-	-	-	-	-	***
80 Alternative minimum tax	30451	-	-	***	-	-	*943	*2	*43	*203	1313	7161	***
81 Foreign tax credit	27947	-	-	***	-	-	*6	-	-	-	1797	711	***
82 U.S. Possessions tax credit	-	-	-	***	-	-	-	-	-	-	-	-	***
83 Nonconventional source fuel credit	-	-	-	***	-	-	-	-	-	-	-	-	***
84 General business credit	*6415	-	-	***	-	-	24	*942	-	6	774	2211	***
85 Prior year minimum tax credit	12749	-	-	***	-	*199	*483	*536	*5	*1562	340	882	***
86 Total income tax after credits	415987	*5486	*755	***	*1902	*788	14832	*10854	*13063	26410	17367	29467	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 4500
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	2981	*74	*1515	*385	*354	*263	277	*25	34	*13	9	12	20
2 Total assets	107292197	-	*47374	*57599	*120183	*201045	503548	*209263	507585	*419605	667048	1817649	102741299
3 Cash	6602722	-	*12032	*27141	*25001	*18342	63721	*29236	19702	*17294	61538	231920	6096796
4 Notes and accounts receivable	10567411	-	*8102	-	*10961	*75599	58210	*97586	233818	*65510	216207	197490	9603928
5 Less: Allowance for bad debts	292959	-	-	-	-	*1495	*472	-	*2468	*970	3216	10725	273613
6 Inventories	2251508	-	*1752	*313	*9452	*33383	*16443	*25987	*41712	*41946	26695	94011	1959813
7 U.S. govt. obligations, total	134697	-	-	-	-	-	-	-	-	-	-	-	134697
8 Tax-exempt securities	*5245	-	-	-	-	-	-	-	*5245	-	-	-	-
9 Other current assets	8268378	-	*1007	-	*2651	*15017	*4303	*4812	12886	*50329	63692	209073	7904608
10 Loans to stockholders	*108074	-	*1350	-	*29748	*12554	-	-	*1219	-	-	803	62400
11 Mortgage and real estate loans	*80	-	-	-	-	-	*80	-	-	-	-	-	-
12 Other investments	7413939	-	-	-	-	*141	*2316	*730	*69547	*20449	41133	24598	7255025
13 Depreciable assets	96558478	-	*73639	*51164	*216810	*119598	553974	*129324	219612	*291309	335257	1153507	93414284
14 Less: Accumulated depreciation	37774074	-	*50129	*21904	*174671	*62253	198801	*80701	111051	*100933	140342	444567	36388722
15 Depletable assets	107212	-	-	-	-	-	-	-	-	-	-	-	107212
16 Less: Accumulated depletion	46374	-	-	-	-	-	-	-	-	-	-	-	46374
17 Land	274032	-	-	-	-	-	-	-	*9481	*6861	8815	1408	247467
18 Intangible assets (Amortizable)	4911034	-	-	*1063	*154	*5245	*2447	-	*2172	*4708	64889	267390	4562966
19 Less: Accumulated amortization	964871	-	-	*466	*21	*1485	*957	-	*318	*383	23418	38763	899061
20 Other assets	9167668	-	*-379	*287	*98	*-13601	*2285	*2289	*6029	*23484	15799	131503	8999874
21 Total liabilities	107292197	-	*47374	*57599	*120183	*201045	503548	*209263	507585	*419605	667048	1817649	102741299
22 Accounts payable	8510582	-	-	*8795	*3595	*20005	79931	*67059	123930	*29224	151814	119687	7906540
23 Mort, notes, and bonds under 1 yr	3486761	-	*9936	-	*45808	*28443	*36925	*15079	*58363	*32033	52988	53752	3153436
24 Other current liabilities	19428827	-	*2261	*3846	*20410	*6404	12567	*15537	57623	*30244	52072	356844	18871017
25 Loans from stockholders	180508	-	*8538	-	*39449	*30080	*236	-	*22510	*437	-	16885	62373
26 Mort, notes, bonds, 1 yr or more	25120134	-	*12368	*22978	*1282	*49925	*305511	*23736	92573	*183031	160569	438719	23829441
27 Other liabilities	21605128	-	*-0	-	-	*182889	*2306	-	*7134	*30450	49533	233357	21099458
28 Net worth	28960256	-	*14270	*21979	*9638	*-116701	66071	*87852	145452	*114185	200073	598405	27819034
29 Capital stock	3386961	-	*21497	*323	*3983	*96495	23462	*403	5830	*527	15396	18941	3200104
30 Paid-in or capital surplus	18538277	-	*39767	-	*156995	*28063	*19919	*182928	*9783	*39696	204276	450876	17405974
31 Retained earnings, appropriated	128701	-	-	-	-	-	-	-	-	-	-	-	128701
32 Retained earnings-unappropriated	10270557	-	*-48884	-	*27780	*27262	*10046	*3338	*86758	*28804	-35495	153234	10017714
33 Retained earnings (S Corp)	-209099	-	*1891	*21656	*-135602	*-268522	*24350	*-98818	*51292	*45159	15896	133599	-
34 Less: Cost of treasury stock	3155141	-	-	-	*43518	-	*11707	-	*8211	-	-	158245	2933460
35 Total receipts	121631308	*382814	*324369	*324902	*510713	*772603	810984	*629389	1300647	*369402	989056	2762755	112453674
36 Business receipts	117654363	*306082	*323154	*324902	*509228	*768597	768569	*628411	1278693	*366141	964747	2636138	108779701
37 Interest	1011683	*5045	*190	-	*159	*1307	*1836	-	*2353	*861	1968	9857	988106
38 Interest on govt. obligations	13056	-	-	-	-	-	-	-	*13	*190	74	2299	10480
39 Rents	417566	*1403	-	-	-	-	*3998	-	*1413	-	2201	4798	403753
40 Royalties	56438	-	-	-	-	-	-	-	-	-	-	-	56438
41 Net S-T cap gain less net LT loss	834	-	-	-	-	-	-	-	-	-	-	-	834
42 Net L-T cap gain less net ST loss	545581	*32911	-	-	-	-	-	-	-	-	15	42	512614
43 Net gain, noncapital assets	487177	*32520	-	-	*1163	*21	*1881	-	*498	*13	16616	24441	410024
44 Dividends, domestic corporations	10142	-	-	-	-	-	*52	-	-	-	-	1	10088
45 Dividends, foreign corporations	*48728	4089	-	-	-	-	-	-	-	*15	-	-	44624
46 Other receipts	1385737	*765	*1025	-	*163	*2677	*34647	*978	*17677	*2181	3433	85179	1237011
47 Total deductions	113157688	*299452	*296181	*285552	*456225	*727195	748150	*627137	1249771	*351706	930892	2604046	104581382
48 Cost of goods	23331126	*117482	*122207	*320	*142522	*536160	*193745	*458400	*796433	*188827	174102	782141	19818787
49 Compensation of officers	468230	*1444	*6818	*14838	*28180	*14531	*15141	*2382	*10784	*8205	9128	25283	331496
50 Salaries and wages	24912375	*36219	*54221	*50992	*111903	*53000	120811	*105815	169957	*69541	273477	382328	23484111
51 Repairs	7082620	*14243	*14719	*24101	*7259	*1384	68480	*4606	16179	*2711	63347	143631	6721961
52 Bad debts	240708	-	*1594	-	-	*2276	*1225	*8952	*2816	*2432	1998	3995	215421
53 Rent paid on business property	10686944	*2589	*33066	*3410	*38028	*5103	51547	*6372	28253	*3477	39275	299367	10176455
54 Taxes paid	3625241	*5196	*6477	*9056	*12161	*17505	24388	*10479	28737	*9410	29072	62337	3410424
55 Interest paid	1953194	*5029	*1433	*1894	*4705	*5647	23526	*2003	14534	*9355	17939	34529	1832599
56 Contributions or gifts	18987	2	*147	-	-	*13	*93	-	*93	*28	99	647	17865
57 Amortization	341278	186	-	*77	*84	*24	*1148	-	*237	*13	3990	24072	311447
58 Depreciation	7568731	*13651	*1771	*7824	*17667	*5828	36901	*7171	24816	*15941	31003	124602	7281556
59 Depletion	23383	-	-	-	-	-	-	-	-	-	-	-	23383
60 Advertising	1182610	*44	*540	*330	*1295	*4305	*2331	*1773	*3511	*1389	1687	26858	1138547
61 Pension, prof sh, stock, annuity	1510550	27	*13	*131	*3018	*2700	*564	*878	*7574	*517	1400	16699	1477030
62 Employee benefit programs	4132791	*635	*2225	*2134	*11107	*3655	*5370	-	14200	*3103	6436	50166	4033760
63 Net loss, noncapital assets	9051	1	-	-	-	-	-	-	*359	*128	74	925	7566
64 Other deductions	26069870	*102705	*50950	*170445	*78296	*75065	202880	*18306	131288	*36632	277864	626464	24298976
65 Total receipts less total deducts	8473619	*83363	*28188	*39350	*54488	*45408	62834	*2252	50876	*17696	58164	158709	7872292
66 Constructive taxable income from related foreign corporations	54599	-	-	-	-	-	-	-	-	-	-	-	54599
67 Net income, total	8515162	*83363	*28188	*39350	*54488	*45408	62834	*2252	50863	*17506	58089	156410	7916410
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*7809	*7809	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	252310	7174	*4945	*39350	*48157	*35162	*43344	*1237	*29586	*12176	20251	10928	-
71 Statutory special deductions, total	3295044	*28927	*6785	-	*2778	-	*9312	-	*5781	*2051	19251	64348	3155811
72 Net operating loss deduction	3281314	*24838	*6785	-	*2778	-	*9271	-	*5781	*2051	19251	64347	3146213
73 Dividends received deduction	13730	4089	-	-	-	-	*42	-	-	-	-	1	9598
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	4967992	*47261	*16458	-	*3553	*10246	*10219	*1015	*15496	*3280	18587	81276	4760600
76 Total income tax before credits	2123687	*16339	*5361	-	*533	*3135	*2819	*240	*5576	*1576	6606	30476	2051026
77 Income tax	1735800	*16339	*5361	-	*533	*3135	*2819	*240	*5211	*1102	6332	28231	1666498
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	387887	-	-	-	-	-	-	-	*365	*474	274	2246	384528
81 Foreign tax credit	93261	182	-	-	-	-	-	-	-	-	-	-	93078
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	10428	-	-	-	-	-	-	-	-	-	-	-	10428
84 General business credit	12994	5	-	-	-	-	-	-	-	-	-	-	12989
85 Prior year minimum tax credit	300073	*1242	-	-	-	-	-	-	*126	-	49	1886	296769
86 Total income tax after credits	1706932	*14909	*5361	-	*533	*3135	*2819	*240	*5450	*1576	6557	28590	1637762

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Pipe lines, except natural gas

MINOR INDUSTRY 4600
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	45	*9	-	***	-	-	-	*7	*13	***	4	***	**
2 Total assets	2305314	-	-	***	-	-	-	*36307	*194248	***	295471	***	**
3 Cash	76716	-	-	***	-	-	-	*4514	*35776	***	2152	***	**
4 Notes and accounts receivable	163628	-	-	-	-	-	-	*4319	*14059	***	11966	***	**
5 Less: Allowance for bad debts	*438	-	-	-	-	-	-	-	*438	***	-	***	-
6 Inventories	17370	-	-	-	-	-	-	*955	*1817	***	751	***	-
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	***	-	***	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	-	***	-
9 Other current assets	112992	-	-	-	-	-	-	*223	*36202	***	13042	***	**
10 Loans to stockholders	-	-	-	-	-	-	-	-	-	***	-	***	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	***	-	***	-
12 Other investments	*145631	-	-	***	-	-	-	-	*23112	***	31339	***	**
13 Depreciable assets	3459465	-	-	-	-	-	-	*65498	*254057	***	430740	***	**
14 Less: Accumulated depreciation	1946193	-	-	-	-	-	-	*39231	*171921	***	196245	***	**
15 Depletable assets	*8060	-	-	-	-	-	-	-	*67	***	-	***	-
16 Less: Accumulated depletion	*2571	-	-	-	-	-	-	-	*57	***	-	***	-
17 Land	18383	-	-	-	-	-	-	*29	*416	***	1081	***	**
18 Intangible assets (Amortizable)	*22130	-	-	-	-	-	-	-	-	***	-	***	-
19 Less: Accumulated amortization	*17990	-	-	-	-	-	-	-	-	***	-	***	-
20 Other assets	248133	-	-	***	-	-	-	-	*1158	***	646	***	**
21 Total liabilities	2305314	-	-	***	-	-	-	*36307	*194248	***	295471	***	**
22 Accounts payable	131283	-	-	-	-	-	-	*2760	*4733	***	11631	***	**
23 Mort, notes, and bonds under 1 yr	305092	-	-	-	-	-	-	-	*20492	***	78064	***	**
24 Other current liabilities	54466	-	-	***	-	-	-	*8221	*2802	***	6713	***	**
25 Loans from stockholders	*2254	-	-	-	-	-	-	-	*2254	***	-	***	-
26 Mort, notes, bonds, 1 yr or more	747864	-	-	***	-	-	-	*4086	*20631	***	68744	***	**
27 Other liabilities	579440	-	-	-	-	-	-	*24160	*18726	***	52034	***	**
28 Net worth	484915	-	-	***	-	-	-	*-2921	*124610	***	78284	***	**
29 Capital stock	101078	-	-	***	-	-	-	*708	*8636	***	13004	***	**
30 Paid-in or capital surplus	*57213	-	-	-	-	-	-	*3794	*24961	***	8274	***	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	-	***	-
32 Retained earnings-unappropriated	334541	-	-	***	-	-	-	*-7423	*95008	***	57006	***	**
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	***	-	***	-
34 Less: Cost of treasury stock	*7916	-	-	-	-	-	-	-	*3995	***	-	***	-
35 Total receipts	1935729	*13946	-	***	-	-	-	*39284	*139643	***	140454	***	**
36 Business receipts	1824366	*13922	-	-	-	-	-	*24829	*133507	***	132446	***	**
37 Interest	56907	*24	-	***	-	-	-	*677	*2778	***	5264	***	**
38 Interest on govt. obligations	*778	-	-	-	-	-	-	-	-	***	-	***	-
39 Rents	*3075	-	-	-	-	-	-	*40	2832	***	36	***	-
40 Royalties	*299	-	-	-	-	-	-	-	-	***	-	***	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	***	-	***	-
42 Net L-T cap gain less net ST loss	*480	-	-	-	-	-	-	-	*30	***	-	***	**
43 Net gain, noncapital assets	*759	-	-	-	-	-	-	*390	*14	***	25	***	-
44 Dividends, domestic corporations	52	-	-	-	-	-	-	-	-	***	-	***	**
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	***	-	***	-
46 Other receipts	49013	-	-	***	-	-	-	*13348	*482	***	2683	***	**
47 Total deductions	1306798	*7721	-	***	-	-	-	*12134	*67225	***	116039	***	**
48 Cost of goods	775620	-	-	-	-	-	-	*4963	*14810	***	31066	***	**
49 Compensation of officers	*5551	-	-	-	-	-	-	-	*1482	***	536	***	**
50 Salaries and wages	59599	-	-	-	-	-	-	*2057	*3210	***	25400	***	**
51 Repairs	101637	*1959	-	-	-	-	-	-	1137	***	4404	***	**
52 Bad debts	*6	-	-	-	-	-	-	-	*6	***	-	***	-
53 Rent paid on business property	9750	*12	-	-	-	-	-	*7	*150	***	1429	***	**
54 Taxes paid	89215	*123	-	***	-	-	-	*2648	*12538	***	11023	***	**
55 Interest paid	70008	-	-	-	-	-	-	*337	*2310	***	8631	***	**
56 Contributions or gifts	*473	-	-	***	-	-	-	-	24	***	7	***	**
57 Amortization	*1127	-	-	-	-	-	-	-	*9	***	147	***	**
58 Depreciation	63485	*1072	-	-	-	-	-	*843	*4351	***	6809	***	**
59 Depletion	*1471	-	-	-	-	-	-	-	*5	***	-	***	-
60 Advertising	5	-	-	-	-	-	-	-	-	***	5	***	-
61 Pension, prof sh, stock, annuity	*5040	-	-	-	-	-	-	-	*542	***	985	***	**
62 Employee benefit programs	12039	-	-	-	-	-	-	-	*595	***	3991	***	**
63 Net loss, noncapital assets	*149	-	-	-	-	-	-	-	*7	***	36	***	**
64 Other deductions	111625	*4554	-	***	-	-	-	*1278	*26050	***	21569	***	**
65 Total receipts less total deducts	628930	*6226	-	***	-	-	-	*27150	*72417	***	24415	***	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	***	-	***	-
67 Net income, total	628153	*6226	-	***	-	-	-	*27150	*72417	***	24415	***	**
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	***	-	***	-
70 Net income, Form 1120S	-	-	-	-	-	-	-	-	-	***	-	***	-
71 Statutory special deductions, total	*1883	-	-	-	-	-	-	-	*1327	***	519	***	**
72 Net operating loss deduction	*1846	-	-	-	-	-	-	-	*1327	***	519	***	-
73 Dividends received deduction	36	-	-	-	-	-	-	-	-	***	-	***	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
75 Income subject to tax	626270	*6226	-	***	-	-	-	*27150	*71090	***	23896	***	**
76 Total income tax before credits	218397	*2117	-	***	-	-	-	*9520	*24429	***	8256	***	**
77 Income tax	218097	*2117	-	***	-	-	-	*9231	*24418	***	8256	***	**
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	-	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	-	***	-
80 Alternative minimum tax	*300	-	-	-	-	-	-	*289	*11	***	-	***	-
81 Foreign tax credit	*5937	-	-	-	-	-	-	*4911	-	***	-	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	-	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	-	***	-
84 General business credit	-	-	-	-	-	-	-	-	-	***	-	***	-
85 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	***	-	***	-
86 Total income tax after credits	212460	*2117	-	***	-	-	-	*4609	*24429	***	8256	***	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Transportation services, not elsewhere classified

MINOR INDUSTRY 4700
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	23714	582	14180	3671	2241	1338	1261	238	114	41	***	17	***
2 Total assets	25702118	-	582299	552752	825109	859897	2399377	1606629	1729489	1457722	***	2527639	***
3 Cash	2476862	-	235002	148129	245474	169734	381088	228859	177676	86658	***	282413	***
4 Notes and accounts receivable	5713607	-	23643	101900	213062	375366	833347	620156	569839	591720	***	754964	***
5 Less: Allowance for bad debts	74647	-	-	*210	*297	*3604	*5551	*8680	7066	7440	***	7137	***
6 Inventories	190206	-	*2612	*16191	-	*1767	20650	*846	21176	*7152	***	23071	***
7 U.S. govt. obligations, total	*43909	-	-	-	-	-	*14399	-	-	*13957	***	380	***
8 Tax-exempt securities	*107734	-	-	-	-	-	*3161	-	*55718	-	***	47852	***
9 Other current assets	2118682	-	39981	19950	26215	60181	148626	94226	128537	75309	***	274696	***
10 Loans to stockholders	329530	-	*47130	*33349	68670	*3828	67611	*53940	*5266	*2407	***	19841	***
11 Mortgage and real estate loans	*444377	-	-	-	*388	-	*2783	-	-	*1489	***	-	***
12 Other investments	3800324	-	*251	*7656	*30975	*30195	170765	38116	99230	114987	***	166311	***
13 Depreciable assets	17946088	-	605495	573584	536576	501870	1332606	862554	1209885	738144	***	1328575	***
14 Less: Accumulated depreciation	8834897	-	444029	384789	362101	305623	722879	366488	619108	304003	***	548981	***
15 Depletable assets	*11247	-	-	-	-	-	-	-	-	*7770	***	1383	***
16 Less: Accumulated depletion	*9662	-	-	-	-	-	-	-	-	*6207	***	1383	***
17 Land	375757	-	*35165	-	*4772	*15944	*59177	*4854	19787	30829	***	71104	***
18 Intangible assets (Amortizable)	647271	-	35495	*12949	*3839	*14577	84278	26304	33067	*81662	***	56427	***
19 Less: Accumulated amortization	173611	-	19673	*2228	*1353	*9640	16814	*14270	9876	*14157	***	16668	***
20 Other assets	589342	-	21226	*26270	58888	5302	26130	66210	45359	37447	***	74793	***
21 Total liabilities	25702118	-	582299	552752	825109	859897	2399377	1606629	1729489	1457722	***	2527639	***
22 Accounts payable	3986488	-	60096	*92769	229216	290602	599449	298207	356075	357300	***	608709	***
23 Mort, notes, and bonds under 1 yr	1746269	-	13515	*19370	19947	53507	83623	251512	203822	178982	***	125524	***
24 Other current liabilities	3087746	-	25786	36934	70522	108933	284228	205274	223361	154933	***	510600	***
25 Loans from stockholders	434629	-	209307	*2333	*30596	28461	47866	*29208	*4269	1107	***	-	***
26 Mort, notes, bonds, 1 yr or more	6668482	-	112244	*118644	*171358	152828	361688	223372	479984	290959	***	509307	***
27 Other liabilities	1598939	-	*27443	*2960	*7140	*254	88073	142248	74547	*15703	***	105800	***
28 Net worth	8179564	-	133908	279742	296330	225312	934451	456808	387432	458738	***	667700	***
29 Capital stock	640782	-	83747	36778	34387	16303	51109	62852	52686	87627	***	127613	***
30 Paid-in or capital surplus	2600619	-	87126	*159104	*-48527	*11973	68602	30633	46580	175898	***	308701	***
31 Retained earnings, appropriated	*18823	-	-	-	*4114	-	-	-	*330	*479	***	903	***
32 Retained earnings-unappropriated	3923806	-	37294	36840	292974	140970	441547	96139	202958	56771	***	146034	***
33 Retained earnings (S Corp)	1230756	-	-66242	68000	*36656	*62589	442673	282437	*113031	*147761	***	85053	***
34 Less: Cost of treasury stock	235222	-	*8017	*20980	*23274	*6523	69479	*15254	*28153	*9798	***	604	***
35 Total receipts	50326883	477653	7661688	3262374	3330067	3429533	7468880	4693765	3740419	3783819	***	3993185	***
36 Business receipts	48102829	433931	7614870	3212459	3240572	3352685	7213233	4614520	3646542	3504338	***	3828797	***
37 Interest	261778	*451	*794	*1228	5540	3149	14858	*6687	9844	5622	***	10197	***
38 Interest on govt. obligations	10593	-	-	-	*70	*126	*1324	*70	*3034	*310	***	5550	***
39 Rents	415069	3138	-	-	*41	*823	*9321	*277	20453	*2229	***	56206	***
40 Royalties	*5183	-	-	-	-	*4171	-	-	*63	-	***	-	***
41 Net S-T cap gain less net LT loss	3376	*20	-	-	*318	-	*485	-	*1663	-	***	319	***
42 Net L-T cap gain less net ST loss	76691	*24195	-	-	*2602	*18177	*10157	-	*5549	*719	***	4933	***
43 Net gain, noncapital assets	268773	327	-	*8049	*1441	*643	28154	*43320	10878	*2089	***	9108	***
44 Dividends, domestic corporations	11776	*3	-	-	*234	*1273	*1801	-	*111	*5522	***	237	***
45 Dividends, foreign corporations	*36721	-	-	-	-	*13	-	-	-	*1179	***	2508	***
46 Other receipts	1134095	*15587	*46025	*40637	79249	48474	189546	28890	42282	261810	***	75332	***
47 Total deductions	48375018	418226	7481327	3051338	3160150	3289999	7116767	4515713	3604277	3675984	***	3859885	***
48 Cost of goods	28103445	*331386	5147289	1748406	1485447	1845078	3945180	3047982	2220256	2446400	***	2417144	***
49 Compensation of officers	1427726	*3878	235801	186359	235446	124740	322623	105789	64409	45307	***	45964	***
50 Salaries and wages	5801525	28487	569421	390449	367300	288382	1108372	532078	392169	363503	***	564288	***
51 Repairs	667088	*120	42117	52206	49702	32387	48401	26660	19597	12897	***	34403	***
52 Bad debts	106454	*30	*401	*639	*2967	15557	9396	*5861	6931	3945	***	15981	***
53 Rent paid on business property	1469794	8458	182872	49521	52790	82197	294578	52393	60456	65642	***	94334	***
54 Taxes paid	1276474	4011	95265	67970	87423	270725	183961	112905	78664	64726	***	86593	***
55 Interest paid	711941	*1438	17358	*15531	18697	17614	44425	23829	32763	29420	***	39071	***
56 Contributions or gifts	12570	*17	*568	*830	2230	1366	1953	*354	1743	*96	***	800	***
57 Amortization	37407	*65	2893	-	*258	*742	4797	3166	1174	4537	***	5752	***
58 Depreciation	1493570	*795	68666	92038	56923	54755	151554	93065	99831	73424	***	102462	***
59 Depletion	*270	-	-	-	-	-	-	-	*3	-	***	219	***
60 Advertising	295644	*2292	76846	6845	25457	6382	34804	14960	17845	9274	***	43251	***
61 Pension, prof sh, stock, annuity	136630	*29	*1485	*10264	*14102	*9605	31063	14638	5063	4886	***	16974	***
62 Employee benefit programs	421271	*1716	*13105	*11854	15372	13102	59635	34312	40701	35441	***	56728	***
63 Net loss, noncapital assets	5001	-	*1403	-	*233	*421	*337	*225	1018	*26	***	95	***
64 Other deductions	6408206	35502	1025837	418427	745803	526946	875688	447496	561653	516458	***	335828	***
65 Total receipts less total deducts	1951865	59426	180362	211036	169916	139534	352113	178052	136141	107835	***	133300	***
66 Constructive taxable income from related foreign corporations	*37716	-	-	-	-	-	-	-	-	*1008	***	697	***
67 Net income, total	1978988	59426	180362	211036	169846	139408	350789	177982	133108	108534	***	128447	***
68 Net income, Form 1120-A	*7477	-	*1156	*558	*5764	-	-	-	-	-	***	-	***
69 Net income, Form 1120-F	*2438	*2438	-	-	-	-	-	-	-	-	***	-	***
70 Net income, Form 1120S	1033757	*19269	145974	150505	*86775	*74123	274286	149957	*45210	*44454	***	24010	***
71 Statutory special deductions, total	199857	*16034	*13849	*24706	*22230	*24777	*4418	*3367	*12094	*25109	***	29391	***
72 Net operating loss deduction	191599	*16031	*13849	*24706	*22066	*23886	*3366	*3367	*12016	*21244	***	29225	***
73 Dividends received deduction	8258	*3	-	-	*164	*891	*1052	-	*78	*3865	***	166	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
75 Income subject to tax	746167	*24123	20539	35824	60841	40508	72167	*24658	75804	*39681	***	75047	***
76 Total income tax before credits	244375	7995	3283	5756	13862	8669	20879	*8079	25993	14514	***	26508	***
77 Income tax	228203	*7984	3283	5756	13089	8567	20289	*8079	25528	*13491	***	25867	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	-	***
80 Alternative minimum tax	16305	*11	-	-	*774	*102	*590	-	*622	*1023	***	641	***
81 Foreign tax credit	17864	-	-	-	-	-	-	-	*12	*736	***	445	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84 General business credit	449	-	-	-	-	-	*65	*26	*155	-	***	40	***
85 Prior year minimum tax credit	3040	-	-	-	-	-	*991	*489	*791	*167	***	61	***
86 Total income tax after credits	223021	7995	3283	5756	13862	8669	19824	*7563	25036	13611	***	25963	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 31
RETURNS WITH NET INCOME

			Size of Total Assets											
		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	11485	638	3343	2957	1119	1041	1394	374	314	119	67	60	57
2	Total assets	535882067	-	98537	557876	389791	737847	3179338	2753613	5068095	4008095	4403260	8899375	505786240
3	Cash	9924528	-	20155	106241	37549	66622	507120	357524	550365	380716	481987	692234	6724017
4	Notes and accounts receivable	83467351	-	*10959	*52717	69803	159036	683651	465503	462781	400697	532851	937602	79691751
5	Less: Allowance for bad debts	3811365	-	-	-	-	*844	11067	17862	8867	16737	16317	53522	3686150
6	Inventories	5790881	-	-	*9434	*10613	*37461	75402	77286	99433	43350	54424	148915	5234562
7	U.S. govt. obligations, total	1632241	-	-	-	-	-	*68398	*43587	184866	59921	43084	61034	1171352
8	Tax-exempt securities	662938	-	-	-	-	-	*45393	*7197	34739	*30823	14004	327	530455
9	Other current assets	16418577	-	*11393	*24852	*2779	15713	289047	155232	228994	270250	158846	379281	14882190
10	Loans to stockholders	2135301	-	*2735	*45499	*9761	*15702	70441	*70264	24353	*25584	25988	153546	1691430
11	Mortgage and real estate loans	55895	-	-	-	-	*5484	-	*1619	*3036	*11819	6844	-	27093
12	Other investments	130410385	-	-	*49714	*16837	*121159	315476	438953	778552	556178	583469	1568876	125981169
13	Depreciable assets	414648490	-	*133468	508953	378489	624742	1995092	1917353	4080799	3274036	3218552	5250550	393266457
14	Less: Accumulated depreciation	219679227	-	*82808	332955	219493	407840	1110817	1087773	2005318	1583039	1513732	2413087	208922364
15	Depletable assets	*213718	-	-	-	-	-	*436	-	-	-	-	5	213277
16	Less: Accumulated depletion	*91103	-	-	-	-	-	*436	-	-	-	-	4	90663
17	Land	2388913	-	-	*6528	*30754	*13570	38744	24873	52021	26452	42694	72580	2080697
18	Intangible assets (Amortizable)	73007483	-	*6583	*996	*27778	88966	179142	204650	619938	491727	666121	2089674	68631909
19	Less: Accumulated amortization	9232926	-	*2930	*198	*17894	19395	48953	30819	229855	118933	138142	510934	8114872
20	Other assets	27939985	-	*-1017	*86095	*42817	*17472	82269	126026	192259	155250	242589	522298	26473928
21	Total liabilities	535882067	-	98537	557876	389791	737847	3179338	2753613	5068095	4008095	4403260	8899375	505786240
22	Accounts payable	35575984	-	*79837	*60703	26715	108308	400330	393533	193230	233678	215598	444353	33419700
23	Mort, notes, and bonds under 1 yr	47547296	-	*10786	*37721	*24866	43891	168185	135837	167522	245366	180926	254588	46277608
24	Other current liabilities	38258474	-	*21256	94497	29706	23135	204793	160124	208197	247904	449017	544109	36275736
25	Loans from stockholders	3021614	-	*48256	*56236	*65846	*95673	237029	*69345	*130721	*14763	1012	29029	2273705
26	Mort, notes, bonds, 1 yr or more	122309795	-	*17585	*74063	132061	164428	447972	427425	1377999	1404407	1463387	3200565	113599902
27	Other liabilities	75998400	-	*-0	*-0	*-26651	63825	90337	159103	333114	246186	348568	614635	74169281
28	Net worth	213170504	-	-79183	234655	137248	238588	1630693	1408246	2657312	1615790	1744753	3812095	199770308
29	Capital stock	36987096	-	16243	17698	68251	31618	328757	94968	109679	281134	145340	435883	35457525
30	Paid-in or capital surplus	131016406	-	*21125	*6963	*37803	*66284	286383	150381	557696	426131	570064	1943073	126950503
31	Retained earnings, appropriated	4824089	-	-	-	-	*20523	*61424	*21526	*140425	*16111	26992	17	4537070
32	Retained earnings-unappropriated	43893648	-	*-52873	*25604	87747	52653	835682	721547	1467640	640578	960550	1316654	37837866
33	Retained earnings (S Corp)	2199044	-	*-55028	184927	*-52845	84547	251307	510043	404826	307346	122346	343839	97735
34	Less: Cost of treasury stock	5749778	-	*8649	*538	3707	*17037	132860	*90219	22954	55511	80539	227371	5110392
35	Total receipts	292754668	14967160	989609	1266371	1013660	1620094	4666834	3759425	3008966	2439076	2713940	5200671	251108861
36	Business receipts	258206528	13568048	911927	1230976	779977	1524372	4431223	3549496	2655004	2197543	2448069	4440567	220469327
37	Interest	10306033	201304	*32	*790	*2671	*3948	24622	22710	40744	27091	41857	104774	9835491
38	Interest on govt. obligations	99031	*67	-	-	-	-	*2457	*1030	3482	2158	1994	10070	77773
39	Rents	3955466	*439828	-	*2241	*5688	*1831	*3073	*6672	8482	9474	12667	27059	3438450
40	Royalties	390596	-	-	-	-	-	-	-	*1269	*38184	656	536	349951
41	Net S-T cap gain less net LT loss	165930	146	-	-	-	*23566	*17813	*19770	*120	*24	1954	10091	92445
42	Net L-T cap gain less net ST loss	6692481	*34822	*15683	-	*155837	*2802	*74457	*50599	81152	84527	96136	220961	5875504
43	Net gain, noncapital assets	618512	101009	*29003	-	*51643	*20412	12310	1773	12948	867	14993	55249	318304
44	Dividends, domestic corporations	589876	*48576	-	-	-	*225	*1755	*4611	7274	3279	1915	3809	518430
45	Dividends, foreign corporations	623543	96	-	-	-	-	*70	-	*352	-	38	-	622988
46	Other receipts	11106673	573263	*32963	*32364	*17844	42939	99055	102763	198140	75928	93661	327556	9510198
47	Total deductions	257824012	13668172	824887	1100874	762310	1383505	4205714	3350689	2436482	2046086	2347220	4254790	221443284
48	Cost of goods	66061079	5812027	*181875	*278498	*168629	466226	1920827	1993317	671594	563600	623634	1360585	52020268
49	Compensation of officers	1414804	14872	*34848	*92730	83039	132368	242003	111679	66379	44689	49244	61436	481519
50	Salaries and wages	26521213	357330	196674	*212378	137590	269355	684626	309309	327831	297271	315466	546741	22866642
51	Repairs	10178110	1348422	*15311	9689	9059	13061	57762	38882	98200	61715	43659	47301	8435048
52	Bad debts	3772880	200944	*579	*6715	*6974	*7863	30232	24083	27717	39738	20507	83227	3324303
53	Rent paid on business property	5799189	122158	*16645	44075	16017	37546	85262	37966	27436	29120	22872	79791	5280303
54	Taxes paid	9622692	837638	20601	38146	35314	46307	128287	88198	108663	60998	89877	144308	8024355
55	Interest paid	19250248	1006402	*5462	*10272	33079	25476	56976	43855	112245	103020	119760	285789	17447911
56	Contributions or gifts	276324	21317	*7	*292	*227	*1256	1739	3398	3493	2933	1669	6729	233265
57	Amortization	4774072	175499	*389	*1590	3632	*3287	18116	18789	45460	28162	68704	106399	4304043
58	Depreciation	33649986	2112541	10502	52843	31707	43197	172421	149000	297217	227303	281292	446229	29825734
59	Depletion	*14476	-	-	-	-	-	-	-	*5	*2	-	-	14469
60	Advertising	5943783	153779	*8433	*11720	15797	62981	38147	71466	30686	30688	29933	77434	5412719
61	Pension, prof sh, stock, annuity	2406507	*279907	*17	*1024	*311	*3167	16110	10122	15238	8072	11361	15315	2045864
62	Employee benefit programs	6949570	258281	*2775	*8620	*4412	10098	33909	33444	22556	16676	27668	52898	6478234
63	Net loss, noncapital assets	749941	*46801	-	-	6	*1267	921	*1077	5511	3097	2235	1964	687063
64	Other deductions	60439137	920255	330772	332282	216517	260050	718376	416103	576252	529003	639340	938643	54561545
65	Total receipts less total deducts	34930655	1298988	164722	165497	251350	236589	461121	408735	572484	392990	366720	945881	29665577
66	Constructive taxable income from related foreign corporations	502666	-	-	-	-	-	-	-	-	-	-	-	502666
67	Net income, total	35334290	1298921	164722	165497	251350	236589	458664	407706	569002	390832	364726	935811	30090469
68	Net income, Form 1120-A	*418	-	*418	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120-F	*3949	*3949	-	-	-	-	-	-	-	-	-	-	-
70	Net income, Form 1120S	1448295	*66021	117748	136164	*84169	170985	199826	188259	192764	103432	52262	123206	13460
71	Statutory special deductions, total	2426434	52741	*27392	*7064	*25734	*19298	59503	53821	42633	54698	52563	141942	1889045
72	Net operating loss deduction	1894493	*18657	*27392	*7064	*25734	*19140	58274	*50491	37008	52402	51149	139666	1407517
73	Dividends received deduction	531748	*34085	-	-	-	*158	*1229	*3330	5625	2296	1414	2274	481338
74	Public utility div paid deduction	193	-	-	-	-	-	-	-	-	-	-	2	191
75	Income subject to tax	31461366	1180165	*19581	*22270	*141448	46306	199335	165626	333605	234276	260126	670664	28187964
76	Total income tax before credits	10986233	410058	*6882	*6181	46137	13938	65846	57630	114775	82273	92216	238345	9851952
77	Income tax	10963449	409752	*6547	*6040	*45927	13924	63684	56004	113252	80013	88773	233186	9846346
78	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Recapture taxes	*141	-	-	*141	-	-	-	-	-	-	-	-	-
80	Alternative minimum tax	28455	*301	*336	-	210	13	*2162	*1626	*1493	2260	3443	5161	11450
81	Foreign tax credit	447193	2	-	-	-	-	-	-	-	-	3	80	447108
82	U.S. Possessions tax credit	92569	-	-	-	-	91	-	-	-	-	-	-	92478
83	Nonconventional source fuel credit	19469	-	-	-	-	-	-	-	-	-	-	-	19469
84	General business credit	290080	43329	-	-	-	-	15	-	*45	1336	839	984	243532
85	Prior year minimum tax credit	116008	*764	*66	-	-	-	*69	*1400	*1250	*346	3720	12071	96323
86	Total income tax after credits	10020915	365964	*6816	*6181	46137	13847	65763	56230	113479	80591	87655	225210	8953042

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Communication: Telephone, telegraph, and other communication services

MINOR INDUSTRY 4825
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7202	370	2480	1814	*526	*392	905	260	237	104	48	35	32
2 Total assets	460034078	-	67989	363600	*186784	*288909	2160032	1917644	3839390	3465053	3100057	4959900	439684720
3 Cash	8357629	-	*11187	*83358	*31222	*10748	374707	264207	445548	341617	418550	493839	5882647
4 Notes and accounts receivable	78391345	-	*2557	*49409	*47299	*46649	417549	334622	340717	311016	378208	660866	75802452
5 Less: Allowance for bad debts	3570399	-	-	-	-	*626	7541	14818	5347	12245	12316	46105	3471401
6 Inventories	2698601	-	-	*9434	*10613	*29134	75347	71821	98931	38407	54209	68046	2242659
7 U.S. govt. obligations, total	357205	-	-	-	-	-	*68398	*43587	125508	59921	35116	24664	12
8 Tax-exempt securities	405324	-	-	-	-	-	*45393	*7197	*32018	*30823	14004	327	275562
9 Other current assets	13547130	-	*11393	*4217	*694	*2880	203209	80350	141587	231279	83523	279362	12508636
10 Loans to stockholders	1211896	-	*2572	*36131	*653	*11320	*25148	*8738	*23653	*25168	819	13473	1064221
11 Mortgage and real estate loans	*15637	-	-	-	-	-	-	-	*3036	*11819	503	-	279
12 Other investments	118182697	-	-	-	*1023	*21685	163591	287235	605706	468927	341833	729447	115563250
13 Depreciable assets	396543370	-	*74249	*314870	*141317	*275405	1390437	1394167	3298817	2933096	2588550	3406151	380726311
14 Less: Accumulated depreciation	212092959	-	*36599	*199178	*83446	*157345	691720	703049	1543889	1371400	1161636	1494486	204650211
15 Depletable assets	211593	-	-	-	-	-	-	-	-	-	-	5	211588
16 Less: Accumulated depletion	90067	-	-	-	-	-	-	-	-	-	-	4	90063
17 Land	1697205	-	-	-	*24339	*5726	11880	11006	38800	19524	22908	38500	1524521
18 Intangible assets (Amortizable)	36302231	-	*4952	*996	*9566	*47018	68264	14868	215163	385415	295848	604565	34655576
19 Less: Accumulated amortization	5617919	-	*1305	*198	*1242	*3887	15902	*2350	95607	103685	53401	94805	5245538
20 Other assets	23483559	-	*-1017	*64561	*4746	*201	31271	120063	114751	95370	93340	276056	22684216
21 Total liabilities	460034078	-	67989	363600	*186784	*288909	2160032	1917644	3839390	3465053	3100057	4959900	439684720
22 Accounts payable	34139473	-	*654	*53387	*23713	*34353	263694	370870	152562	199535	191066	326919	32522718
23 Mort, notes, and bonds under 1 yr	46369006	-	*10786	*21711	*11893	*27523	96808	83127	102285	178940	124358	159996	45551578
24 Other current liabilities	29992139	-	*20190	*40833	*21857	*6600	154032	88508	148459	196688	259485	296488	28758999
25 Loans from stockholders	2625584	-	*40772	*56236	*1571	*26943	*97351	*40729	*92942	*6439	860	2720	2259022
26 Mort, notes, bonds, 1 yr or more	97228877	-	*17585	*54181	*33922	*79707	265584	231877	1029035	1203453	1048047	1470103	91795383
27 Other liabilities	65850408	-	*-0	*-0	*3768	*35995	81189	113643	200869	212197	206482	320635	64675630
28 Net worth	183828591	-	-21998	137252	*90060	*77786	1201374	988888	2113237	1467802	1269759	2383040	174121390
29 Capital stock	34811888	-	*3079	9908	*5250	*6688	230536	46222	94266	276663	95881	371506	33671889
30 Paid-in or capital surplus	109367919	-	*2254	*6963	*6966	*29793	102392	*103246	373625	364106	391552	1259330	106727691
31 Retained earnings, appropriated	4770049	-	-	-	-	-	*61424	*20877	*140425	*16111	25820	17	4505375
32 Retained earnings-unappropriated	38844184	-	*-44879	*16038	*63849	*25610	742086	541055	1205102	627749	815874	825451	34026249
33 Retained earnings (S Corp)	1054720	-	*22795	*104868	*13994	*15695	*71440	*292755	*304180	*229739	-746	-	-
34 Less: Cost of treasury stock	5020170	-	*5247	*525	-	-	6504	*15267	4360	46567	58622	73265	4809814
35 Total receipts	260881196	14638082	767781	893932	*658011	*709001	3171755	2835483	2126358	2035080	1874431	3355766	227815517
36 Business receipts	233039042	13402159	739787	875394	*530135	*670677	3027129	2694326	1919783	1851048	1721281	3037675	202569648
37 Interest	8855184	196568	*10	*297	*1782	*1226	21507	16823	33208	23068	29391	50591	8480712
38 Interest on govt. obligations	88678	*67	-	-	-	-	*2402	*731	2403	1893	1255	5166	74761
39 Rents	3872167	*439828	-	*2241	*5353	*921	*2826	*5225	6859	9243	10931	10421	3378318
40 Royalties	17756	-	-	-	-	-	-	-	-	-	488	524	16744
41 Net S-T cap gain less net LT loss	77704	146	-	-	-	*129	*17813	-	*120	*24	44	9594	49835
42 Net L-T cap gain less net ST loss	3401942	1343	-	-	119410	-	*53937	*26782	34970	80993	36753	55078	2992677
43 Net gain, noncapital assets	165190	*855	*816	-	*168	-	*1866	*1291	5222	730	259	19261	134721
44 Dividends, domestic corporations	576680	*48576	-	-	-	*225	*1755	*4547	6620	3209	1288	1467	508992
45 Dividends, foreign corporations	567135	96	-	-	-	-	*70	-	*352	-	38	-	566580
46 Other receipts	10219718	548443	*27168	*16000	*1163	*35823	42450	85758	116822	64872	72702	165988	9042527
47 Total deductions	231035876	13498199	683691	766331	*467021	*621734	2894436	2583097	1757821	1681645	1662434	2889484	201529980
48 Cost of goods	59575341	5792268	*180148	*275379	*168054	*262777	1647524	1722634	573776	504089	575245	1226762	46646684
49 Compensation of officers	871236	13437	*15102	*55210	*34647	*40292	165190	59113	41635	32406	27341	31332	355532
50 Salaries and wages	22044923	327189	*175227	*61967	*43610	*95445	293355	190372	169772	198271	142106	304333	20043276
51 Repairs	9987585	1347173	*9720	*7340	*4199	*3711	42981	32835	87889	57783	34239	34325	8325391
52 Bad debts	3609866	*200132	-	*6715	*3027	*4551	19358	17983	18332	38339	14484	71530	3215416
53 Rent paid on business property	4977299	120323	*11316	*22691	*8767	*22510	49720	18491	17506	21412	15552	45391	4623622
54 Taxes paid	8653837	824462	*14908	21333	*19681	*14179	69876	46252	68702	48176	57705	84976	7383586
55 Interest paid	16363141	986787	*1369	*6818	*4857	*12332	30903	20255	72467	83086	81604	118734	14943931
56 Contributions or gifts	240521	*21253	*6	*292	*167	*50	1565	1214	3009	2626	953	3672	205715
57 Amortization	2420940	156955	*386	*1590	*1000	*683	7845	3042	13499	22034	16424	32206	2165276
58 Depreciation	31477382	2094934	*6611	*42451	*12290	*19034	122817	108598	236703	202698	218994	293738	28118513
59 Depletion	*14476	-	-	-	-	-	-	-	*5	*2	-	-	14469
60 Advertising	5252364	137479	*2720	*11200	*10055	*33764	23123	61562	14795	14909	18158	45247	4879351
61 Pension, prof sh, stock, annuity	2350476	279568	-	-	-	-	11755	8163	12733	5923	7751	7246	2017337
62 Employee benefit programs	6639174	*257572	-	*7991	*2752	*3999	18884	*9683	17629	10675	17255	34849	6257886
63 Net loss, noncapital assets	740599	*46801	-	-	6	*1267	*913	*1071	5099	2680	2195	1535	679033
64 Other deductions	55816715	891865	266179	245356	*153911	*107141	388628	281831	404272	436535	432428	553608	51654961
65 Total receipts less total deducts	29845321	1139883	84090	127601	*190990	*87267	277318	252386	368537	353435	211996	466281	26285536
66 Constructive taxable income from related foreign corporations	444833	-	-	-	-	-	-	-	-	-	-	-	444833
67 Net income, total	30201477	1139817	84090	127601	*190990	*87267	274917	251655	366134	351542	210742	461115	26655608
68 Net income, Form 1120-A	*418	-	*418	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*2459	*2459	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	636910	*18094	*62863	*99329	*56814	*44693	*64162	*104361	*93423	*93150	21	-	-
71 Statutory special deductions, total	1791642	35014	*20644	*6848	*24	*15561	48289	42436	29924	35897	15147	52319	1489540
72 Net operating loss deduction	1321780	*929	*20644	*6848	*24	*15403	47061	*39151	*24672	*33652	14163	51193	1068041
73 Dividends received deduction	469669	*34085	-	-	-	*158	*1229	*3285	5252	2245	984	1124	421308
74 Public utility div paid deduction	193	-	-	-	-	-	-	-	-	-	-	2	191
75 Income subject to tax	27774504	1086715	*583	*21424	*134152	*27013	162465	104859	242787	224068	195573	408796	25166068
76 Total income tax before credits	9691895	377546	*423	*6054	*44537	*8710	53772	36886	83877	78432	69379	145052	8787225
77 Income tax	9680439	377429	*87	*5913	*44537	*8696	51800	35442	82354	76543	66818	141996	8788823
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	*141	-	-	*141	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	17124	*113	*336	-	-	13	*1972	*1444	*1493	*1890	2562	3057	4245
81 Foreign tax credit	407954	2	-	-	-	-	-	-	-	-	3	80	407869
82 U.S. Possessions tax credit	92569	-	-	-	-	91	-	-	-	-	-	-	92478
83 Nonconventional source fuel credit	19469	-	-	-	-	-	-	-	-	-	-	-	19469
84 General business credit	282175	43329	-	-	-	-	15	-	*45	1336	807	984	235659
85 Prior year minimum tax credit	18932	*21	-	-	-	-	*69	*1400	*1156	*346	3047	1804	11090
86 Total income tax after credits	8870796	334195	*423	*6054	*44537	*8619	53689	35486	82675	76750	65523	142185	8020661

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Communication: Radio and television broadcasting

MINOR INDUSTRY 4830
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4283	268	*863	*1143	*593	649	489	115	77	*15	19	25	25
2 Total assets	75847989	-	*30548	*194275	*203007	448939	1019306	835969	1228705	*543042	1303203	3939475	66101521
3 Cash	1566899	-	*8968	*22883	*6326	55874	132413	93317	104817	*39099	63437	198395	841370
4 Notes and accounts receivable	5076006	-	*8402	*3308	*22504	*112387	266102	130881	122064	*89681	154642	276736	3889299
5 Less: Allowance for bad debts	240966	-	-	-	-	*218	*3526	*3044	3519	*4492	4000	7416	214749
6 Inventories	3092280	-	-	-	-	*8327	*55	*5465	*502	*4943	215	80869	2991903
7 U.S. govt. obligations, total	*1275036	-	-	-	-	-	-	-	*59358	-	7968	36370	1171340
8 Tax-exempt securities	*257614	-	-	-	-	-	-	-	*2721	-	-	-	254893
9 Other current assets	2871447	-	-	*20635	*2086	*12833	85838	74882	87407	*38971	75322	99919	2373555
10 Loans to stockholders	923405	-	*163	*9368	*9109	*4381	*45293	*61525	*700	*416	25168	140073	627209
11 Mortgage and real estate loans	*40258	-	-	-	-	*5484	-	*1619	-	-	6341	-	26814
12 Other investments	12227688	-	-	*49714	*15814	*99474	151885	*151719	172846	*87251	241637	839429	10417919
13 Depreciable assets	18105120	-	*59219	*194083	*237172	349337	604654	523186	781982	*340940	630003	1844399	12540146
14 Less: Accumulated depreciation	7586267	-	*46209	*133777	*136047	250495	419097	384723	461429	*211639	352097	918601	4272153
15 Depletable assets	*2125	-	-	-	-	-	*436	-	-	-	-	-	1689
16 Less: Accumulated depletion	*1036	-	-	-	-	-	*436	-	-	-	-	-	600
17 Land	691708	-	-	*6528	*6415	*7844	26864	*13867	13221	*6929	19786	34080	556176
18 Intangible assets (Amortizable)	36705252	-	*1630	-	*18212	*41949	110878	*189782	404775	*106312	370273	1485109	33976333
19 Less: Accumulated amortization	3615007	-	*1625	-	*16652	*15508	33051	*28469	134249	*15249	84741	416129	2869335
20 Other assets	4456426	-	-	*21534	*38071	*17271	50997	*5962	77508	*59880	149249	246242	3789713
21 Total liabilities	75847989	-	*30548	*194275	*203007	448939	1019306	835969	1228705	*543042	1303203	3939475	66101521
22 Accounts payable	1436511	-	*79183	*7316	*3002	*73955	136636	22662	40668	*34143	24531	117434	896982
23 Mort, notes, and bonds under 1 yr	1178290	-	-	*16010	*12973	*16367	71377	*52710	65237	*66426	56568	94593	726030
24 Other current liabilities	8266335	-	*1066	*53665	*7849	*16535	50762	71615	59737	*51216	189533	247621	7516736
25 Loans from stockholders	396030	-	*7484	-	*64275	*68730	139678	*28616	*37779	*8325	152	26309	14683
26 Mort, notes, bonds, 1 yr or more	25080917	-	-	*19882	*98139	*84721	182387	*195548	348963	*200955	415340	1730463	21804519
27 Other liabilities	10147992	-	-	-	*-30419	*27830	*9148	*45460	132246	*33989	142086	294000	9493652
28 Net worth	29341914	-	*-57185	*97402	*47188	160802	429319	419357	544075	*147988	474994	1429055	25648918
29 Capital stock	2175208	-	*13164	*7790	*63000	24930	98221	48745	15413	*4471	49459	64377	1785637
30 Paid-in or capital surplus	21648487	-	*18871	-	*30837	*36491	183991	*47135	184071	*62025	178512	683742	20222812
31 Retained earnings, appropriated	*54040	-	-	-	-	*20523	-	*649	-	-	1172	-	31695
32 Retained earnings-unappropriated	5049463	-	*-7994	*9566	*23897	*27043	*93596	*180492	262539	*12829	144676	491203	3811617
33 Retained earnings (S Corp)	1144324	-	*-77824	*80059	*-66840	*68852	179866	*217288	100646	*77607	123093	343839	97735
34 Less: Cost of treasury stock	729608	-	*3402	*12	3707	*17037	*126356	*74952	*18594	*8944	21918	154107	300578
35 Total receipts	31873471	329078	*221828	*372439	*355649	911093	1495080	923942	882608	*403996	839510	1844905	23293345
36 Business receipts	25167486	*165889	*172140	*355582	*249842	853695	1404094	855170	735221	*346495	726787	1402892	17899679
37 Interest	1450848	*4735	*23	*493	*888	*2722	*3115	*5887	7536	*4023	12466	54182	1354778
38 Interest on govt. obligations	10353	-	-	-	-	-	*55	*299	*1079	*265	739	4904	3012
39 Rents	83299	-	-	-	*335	*910	*247	*1447	*1622	*232	1736	16638	60132
40 Royalties	372840	-	-	-	-	-	-	-	*1269	*38184	168	12	333207
41 Net S-T cap gain less net LT loss	88226	-	-	-	-	*23438	-	*19770	-	-	1910	497	42610
42 Net L-T cap gain less net ST loss	3290539	*33480	*15683	-	*36427	*2802	*20520	*23818	*46183	*3534	59383	165883	2882827
43 Net gain, noncapital assets	453322	*100154	*28187	-	*51475	*20412	*10445	*482	*7726	*138	14734	35988	183582
44 Dividends, domestic corporations	13196	-	-	-	-	-	-	*64	*654	*70	628	2342	9438
45 Dividends, foreign corporations	56408	-	-	-	-	-	-	-	-	-	-	-	56408
46 Other receipts	886955	*24820	*5795	*16364	*16681	*7115	56605	17004	81319	*11056	20959	161567	467671
47 Total deductions	26788137	169973	*141196	*334542	*295289	761771	1311277	767592	678661	*364441	684786	1365305	19913304
48 Cost of goods	6485738	*19759	*1727	*3119	*575	*203449	273303	*270683	97818	*59511	48389	133824	5373583
49 Compensation of officers	543568	*1435	*19746	*37520	*48392	*92076	76813	52566	24744	*12283	21903	30104	125986
50 Salaries and wages	4476290	*30142	*21447	*150412	*93980	173909	391270	118938	158060	*99000	173360	242408	2823366
51 Repairs	190525	*1249	*5591	*2349	*4860	9350	14782	6047	10311	*3932	9420	12976	109657
52 Bad debts	163014	*812	*579	-	*3947	*3312	10874	*6100	9384	*1398	6023	11697	108887
53 Rent paid on business property	821890	*1835	*5329	*21383	*7250	15036	35542	19475	9930	*7708	7319	34400	656681
54 Taxes paid	968855	13176	*5693	*16813	*15634	32128	58410	41946	39960	*12822	32172	59332	640769
55 Interest paid	2887106	*19615	*4093	*3454	*28222	13144	26073	23600	39778	*19934	38156	167055	2503980
56 Contributions or gifts	35803	*64	*1	-	*60	*1206	*174	*2184	483	*308	716	3057	27550
57 Amortization	2353132	*18544	*4	-	*2633	*2604	10271	*15747	31961	*6128	52280	74193	2138767
58 Depreciation	2172604	*17607	*3891	*10392	*19417	24163	49603	40402	60514	*24605	62298	152491	1707220
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	691419	*16299	*5713	*520	*5742	*29217	15025	9904	15891	*15779	11775	32187	533368
61 Pension, prof sh, stock, annuity	56031	*338	*17	*1024	*311	*3167	*4356	*1959	*2505	*2149	3609	8069	28527
62 Employee benefit programs	310396	*709	*2775	*630	*1661	*6100	15024	23761	4927	*6001	10413	18049	220348
63 Net loss, noncapital assets	9342	-	-	-	-	-	*8	*6	*412	*416	41	428	8030
64 Other deductions	4622421	*28389	*64592	*86926	*62605	152909	329749	134272	171980	*92468	206912	385034	2906584
65 Total receipts less total deducts	5085335	159105	*80632	*37897	*60361	149322	183803	156350	203947	*39555	154724	479600	3380041
66 Constructive taxable income from related foreign corporations	57832	-	-	-	-	-	-	-	-	-	-	-	57832
67 Net income, total	5132813	159105	*80632	*37897	*60361	149322	183747	156050	202868	*39290	153985	474696	3434861
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*1489	*1489	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	811385	*47927	*54885	*36835	*27355	*126292	135664	*83898	99341	*10282	52241	123206	13460
71 Statutory special deductions, total	634792	*17727	*6748	*216	*25710	*3737	*11214	*11385	*12709	*18800	37416	89623	399505
72 Net operating loss deduction	572713	*17727	*6748	*216	*25710	*3737	*11214	*11340	*12336	*18749	36986	88473	339475
73 Dividends received deduction	62079	-	-	-	-	-	-	*45	*373	*51	430	1150	60030
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	3686862	*93450	*18998	*845	*7296	*19293	*36870	*60767	90818	*10207	64553	261868	3021896
76 Total income tax before credits	1294339	*32512	*6459	*127	*1600	*5228	*12074	*20744	30898	*3841	22837	93292	1064727
77 Income tax	1283010	*32323	*6459	*127	*1390	*5228	*11884	*20562	30898	*3471	21956	91190	1057522
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	11331	189	-	-	210	-	*190	*182	-	*371	881	2104	7204
81 Foreign tax credit	39239	-	-	-	-	-	-	-	-	-	-	-	39239
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	7905	-	-	-	-	-	-	-	-	-	32	-	7874
85 Prior year minimum tax credit	97076	742	*66	-	-	-	-	-	*94	-	673	10267	85233
86 Total income tax after credits	1150118	*31769	*6393	*127	*1600	*5228	*12074	*20744	30804	*3841	22132	83025	932381

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 32
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	8227	96	*2179	1538	1600	1004	1172	233	100	44	47	39	174
2 Total assets	867236915	-	*46609	254470	565997	699471	2680446	1527806	1410887	1529315	3237186	6213099	849071628
3 Cash	11820660	-	*10678	*48615	143875	126188	240604	165079	72176	89585	218947	214596	10490317
4 Notes and accounts receivable	59884738	-	-	*85761	72354	*63216	584937	269408	227864	204960	354553	444806	57576879
5 Less: Allowance for bad debts	1327105	-	-	-	-	*338	*2226	*3774	*2404	3715	8307	12743	1293597
6 Inventories	12565931	-	-	*4916	*5995	*7539	28579	*12322	31134	35361	134731	113666	12191687
7 U.S. govt. obligations, total	1958540	-	-	-	-	-	*38162	-	*32310	*772	1658	55849	1829789
8 Tax-exempt securities	431238	-	-	-	-	-	-	*62484	-	-	1610	-	367144
9 Other current assets	33037715	-	*381	*15199	*6200	*5061	205214	39900	28424	83970	83497	221166	32348704
10 Loans to stockholders	945808	-	*4743	*9501	*31341	*39385	28006	*4200	*11846	*2676	1070	28463	784574
11 Mortgage and real estate loans	366143	-	-	-	-	*16419	-	-	*56	*1207	-	3781	344679
12 Other investments	137249477	-	-	-	*37568	*26042	341924	226147	199646	256942	364351	809568	134987289
13 Depreciable assets	797570783	-	*95050	*206672	580745	989992	2613801	1148767	1196563	982539	2827871	5780268	781148516
14 Less: Accumulated depreciation	305455784	-	*78189	*146844	329680	645007	1694196	554561	505058	392161	1191395	1987357	297931335
15 Depletable assets	8628809	-	-	*44562	-	-	*49531	-	-	*44566	99275	206227	8184647
16 Less: Accumulated depletion	4198000	-	-	*24388	-	-	*30559	-	-	*36407	43472	66916	3996257
17 Land	4442203	-	-	-	*9950	*12641	146926	63615	69838	45941	54228	145296	3893770
18 Intangible assets (Amortizable)	15286118	-	*26153	*8208	*6704	*44367	195364	*170246	28053	49045	221194	207736	14329048
19 Less: Accumulated amortization	2783727	-	*12207	*2659	*654	*17701	137740	*102121	*13934	21405	54947	65796	2354563
20 Other assets	96813368	-	-	*4926	*1601	*31666	72120	26095	34373	185438	172321	114488	96170340
21 Total liabilities	867236915	-	*46609	254470	565997	699471	2680446	1527806	1410887	1529315	3237186	6213099	849071628
22 Accounts payable	40311531	-	-	*38742	102236	*19712	296254	137989	117623	192904	253269	300894	38851907
23 Mort, notes, and bonds under 1 yr	45558941	-	*3674	*3042	*64064	*44110	240875	209455	173542	38175	200536	271210	44310257
24 Other current liabilities	50732204	-	*3771	*17355	37047	33910	252065	143428	46474	102448	180972	286234	49628501
25 Loans from stockholders	1231563	-	*1611	*34027	*12417	*31182	103811	-	*15875	*23435	-	17193	992012
26 Mort, notes, bonds, 1 yr or more	261512993	-	*15594	*74868	*142234	234261	410596	411342	379970	307017	1141781	2113695	256281635
27 Other liabilities	166380108	-	-	-	*-0	*33980	134470	78880	215162	840529	466333	970144	163640610
28 Net worth	301509575	-	*21959	86437	207998	302316	1242375	546711	462242	24807	994295	2253729	295366706
29 Capital stock	102948808	-	*3220	55863	9058	46927	133371	71244	75658	252491	211907	417325	101671743
30 Paid-in or capital surplus	110958800	-	*13267	*4260	260776	*76404	241421	251118	69171	106218	406586	1088116	108441464
31 Retained earnings, appropriated	3263345	-	-	-	-	-	*16159	-	*2753	*14809	3202	-	3226421
32 Retained earnings-unappropriated	87683527	-	*6672	*6600	*65621	178502	433046	9449	188118	-342898	429971	752184	85956264
33 Retained earnings (S Corp)	1112716	-	*-1200	*47294	-127051	*50572	557102	*302900	*128276	*36867	-31694	43921	105727
34 Less: Cost of treasury stock	4457620	-	-	*27581	*406	*50089	138724	*88000	*1733	*42681	25677	47816	4034913
35 Total receipts	378182539	12074938	*1735261	756072	1358277	1086526	4738934	2021433	1763760	1696726	3195393	3621742	344133476
36 Business receipts	358058982	11539747	*1720889	705572	1268507	1034939	4560485	1831864	1654437	1583968	3106627	3395297	325656650
37 Interest	5922051	211317	*11	*2504	*599	4337	6287	53096	8805	17497	21435	48208	5547955
38 Interest on govt. obligations	109281	1187	-	*480	*55	-	*154	*1273	*474	*402	542	849	103865
39 Rents	2194826	63674	-	-	-	*497	*4929	*1179	*2951	1211	5166	9903	2105315
40 Royalties	155298	1	-	-	-	-	*1483	-	*18	*177	405	206	153007
41 Net S-T cap gain less net LT loss	245942	46	-	-	-	-	*2172	-	*39	-	115	115	243455
42 Net L-T cap gain less net ST loss	2943059	*174580	-	*22496	-	*40935	*3919	*17576	*58050	*44452	7699	13851	2559501
43 Net gain, noncapital assets	1110497	*13242	-	*1209	-	*3400	41245	46811	*1796	*3011	6862	31812	961109
44 Dividends, domestic corporations	273708	306	-	-	-	*624	*638	*465	*15	*481	771	1914	268493
45 Dividends, foreign corporations	614969	-	-	-	-	-	*637	-	-	-	587	84	613660
46 Other receipts	6553925	70838	*14361	*23810	*89117	*1794	116984	69169	37175	45527	45181	119503	5920466
47 Total deductions	340637409	10818193	*1648721	662774	1171992	1004796	4341685	1848248	1647006	1587195	3032169	3285481	309589148
48 Cost of goods	169122104	5902233	*36999	*122147	565163	*346736	2427505	765556	1237353	1162858	2122986	1824078	152608491
49 Compensation of officers	1548407	50691	*7824	*30256	*69213	*48227	187364	28239	20494	20345	26692	42804	1016257
50 Salaries and wages	16122290	432982	*5902	*122480	177149	119804	401716	181938	96563	69643	154684	262112	14097317
51 Repairs	11588144	253535	*6192	*16114	12749	35099	59025	231869	9937	13431	38170	61185	10850839
52 Bad debts	1605155	39551	-	*1252	*513	*4201	8760	2578	6102	2459	6694	13617	1519429
53 Rent paid on business property	3795503	205272	*1469	*29965	65245	31796	89145	21096	8907	3689	32881	27585	3278453
54 Taxes paid	21018725	622634	*4507	18398	42627	43805	187281	43349	30216	28473	75315	144852	19777270
55 Interest paid	24489940	747273	*1578	*11175	14856	30415	69120	36688	41261	27946	82877	212435	23214315
56 Contributions or gifts	333622	19100	*265	*27	*32	*420	1360	*1023	*666	906	1864	3105	304854
57 Amortization	1641987	37506	*5229	*560	*706	*5404	14315	5031	2427	4264	12253	23780	1530511
58 Depreciation	30485551	724680	*8583	*38191	56588	66432	204524	104025	51663	49635	136981	252270	28791978
59 Depletion	581225	592	-	*806	-	-	-	6	*2170	*571	8142	2623	566314
60 Advertising	533049	20499	*1447	*6548	5706	5288	12682	3757	1687	1881	3091	8951	461511
61 Pension, prof sh, stock, annuity	1695597	18820	-	*1312	*3572	*1912	29441	*3994	8103	6103	18836	16487	1587017
62 Employee benefit programs	4214372	84705	*976	*6199	*11738	17100	68394	17450	15266	11847	26619	50868	3903210
63 Net loss, noncapital assets	691885	27872	-	*293	*3	*13714	*411	-	*149	*598	1501	2627	644715
64 Other deductions	51169855	1630250	*1567749	*257054	146131	234445	580641	401648	114042	182545	282583	336102	45436666
65 Total receipts less total deducts	37545129	1256745	*86540	93298	186285	81729	397249	173186	116754	109531	163223	336261	34544329
66 Constructive taxable income from related foreign corporations	457905	124	-	-	-	-	-	-	-	-	-	54	457727
67 Net income, total	37893753	1255683	*86540	92818	186231	81729	397095	171912	116279	109130	162681	335465	34898191
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*2309	*2309	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	779162	*1536	*78537	*74250	179196	*20664	234304	*83122	*27858	*10566	27169	21496	20465
71 Statutory special deductions, total	1659613	99752	*34	*9512	*1106	*1459	*22109	*34973	*40567	*1103	14824	61520	1372652
72 Net operating loss deduction	1406849	*99516	*34	*9512	*1106	*1023	*21027	*34648	*40557	*766	13695	60172	1124795
73 Dividends received deduction	217078	222	-	-	-	*437	*1083	*326	*10	*337	1130	1340	212195
74 Public utility div paid deduction	31724	15	-	-	-	-	-	-	-	-	-	9	31701
75 Income subject to tax	35455046	1154395	*7969	*9056	*5929	59606	140682	53817	47853	97461	120756	252448	33505074
76 Total income tax before credits	12539968	403438	*1458	*1358	*889	16228	46215	18972	16412	33590	42640	92624	11866143
77 Income tax	12384752	403320	*1458	*1358	*889	16228	44567	18019	16015	33072	41070	86516	11722240
78 Personal holding company tax	18	-	-	-	-	-	-	-	-	-	-	-	18
79 Recapture taxes	295	-	-	-	-	-	-	-	-	-	-	-	295
80 Alternative minimum tax	154117	5	-	-	-	-	*1648	*953	*397	*198	1570	6108	143238
81 Foreign tax credit	163339	97	-	-	-	-	*278	-	*28	*9	-	2596	160331
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	181217	282	-	*397	-	-	-	-	-	*529	706	2624	176678
84 General business credit	311845	1053	-	-	*82	1	-	*103	*604	-	254	2578	307172
85 Prior year minimum tax credit	662730	*60016	-	-	-	*31	*2717	-	*70	*291	912	1285	597408
86 Total income tax after credits	11220670	341989	*1458	*961	*808	16196	43220	18869	15710	32760	40768	83542	10624389

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Electric services

MINOR INDUSTRY 4910
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	503	4	*5	-	*216	*48	*126	*13	*5	***	***	10	60
2 Total assets	440691216	-	*50	-	*58315	*27070	*267536	*112626	*48506	***	***	1487746	437913753
3 Cash	4250281	-	*50	-	*30901	-	*18221	*18231	*4060	***	***	56819	4074889
4 Notes and accounts receivable	24332593	-	-	-	*1239	*1985	*98243	*18520	-	***	***	76517	24102710
5 Less: Allowance for bad debts	312231	-	-	-	-	-	-	*301	-	***	***	1075	310138
6 Inventories	4603877	-	-	-	-	*117	*10538	*212	-	***	***	12417	4574469
7 U.S. govt. obligations, total	1362388	-	-	-	-	-	-	-	-	***	***	37481	1323249
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	***	-	-
9 Other current assets	20607703	-	-	-	-	-	*2679	*7374	*26	***	***	33611	20534336
10 Loans to stockholders	*656395	-	-	-	*20292	-	-	-	9545	***	***	-	625744
11 Mortgage and real estate loans	329587	-	-	-	-	-	-	-	-	***	***	1763	327824
12 Other investments	89416414	-	-	-	291	-	*40492	*22648	-	***	***	87834	89215373
13 Depreciable assets	390488447	-	-	-	*24406	*25653	*162367	*16511	14	***	***	1862779	387681559
14 Less: Accumulated depreciation	148431467	-	-	-	*23226	*685	*71951	*5248	12	***	***	651347	147406096
15 Depletable assets	846239	-	-	-	-	-	-	-	-	***	***	183438	662801
16 Less: Accumulated depletion	288319	-	-	-	-	-	-	-	-	***	***	61522	226797
17 Land	1519997	-	-	-	*4472	-	*5001	-	*34874	***	***	2088	1469669
18 Intangible assets (Amortizable)	4146863	-	*7	-	-	-	*4414	*201	-	***	***	39564	4094936
19 Less: Accumulated amortization	637477	-	*7	-	-	-	*3317	*32	-	***	***	13969	617663
20 Other assets	47799926	-	-	-	*-59	-	849	*34511	-	***	***	-178653	47786888
21 Total liabilities	440691216	-	*50	-	*58315	*27070	*267536	*112626	*48506	***	***	1487746	437913753
22 Accounts payable	17907947	-	-	-	*1895	*527	*56773	*20069	251	***	***	42954	17768617
23 Mort, notes, and bonds under 1 yr	21879344	-	-	-	*35073	-	*31987	*1835	-	***	***	90703	21667447
24 Other current liabilities	30686534	-	-	-	*525	*4989	*25529	*345	*342	***	***	59617	30531881
25 Loans from stockholders	*133851	-	-	-	-	-	*41	-	-	***	***	2006	131804
26 Mort, notes, bonds, 1 yr or more	127297037	-	-	-	-	-	*70520	*45203	*36971	***	***	750723	126081989
27 Other liabilities	86631718	-	-	-	-	*20300	*21572	*-1408	-	***	***	172386	85706801
28 Net worth	156154786	-	*50	-	*20822	*1255	*61114	*46582	*10942	***	***	369356	156025214
29 Capital stock	51645882	-	*13	-	*283	-	*11447	*9737	7773	***	***	71391	51359559
30 Paid-in or capital surplus	63286336	-	-	-	*25030	-	*48085	*38222	-	***	***	173481	62971952
31 Retained earnings, appropriated	2630020	-	-	-	-	-	-	-	-	***	***	-	2626940
32 Retained earnings-unappropriated	39362771	-	-	-	*20337	*1255	*36807	*-1377	*3169	***	***	80564	39825990
33 Retained earnings (S Corp)	*26471	-	*37	-	*-24827	-	*1784	-	-	***	***	43921	-
34 Less: Cost of treasury stock	796694	-	-	-	-	-	37009	-	-	***	***	-	759226
35 Total receipts	145781483	3610691	*14361	-	*139021	*1191	*476573	*256256	*42457	***	***	626469	140248560
36 Business receipts	137536499	3403094	-	-	*89755	*1191	*434536	*248844	*1698	***	***	615979	132423972
37 Interest	2436981	60759	-	-	-	-	*1185	*469	452	***	***	3807	2364856
38 Interest on govt. obligations	73383	580	-	-	-	-	-	-	-	***	***	37	72766
39 Rents	1224908	49157	-	-	-	-	-	-	-	***	***	2580	1172248
40 Royalties	50289	1	-	-	-	-	*690	-	-	***	***	-	49445
41 Net S-T cap gain less net LT loss	35274	46	-	-	-	-	-	-	-	***	***	-	35228
42 Net L-T cap gain less net ST loss	1423794	108725	-	-	-	-	-	-	40059	***	***	420	1240116
43 Net gain, noncapital assets	437792	159	-	-	-	-	-	-	-	***	***	20	437587
44 Dividends, domestic corporations	163538	42	-	-	-	-	-	*75	-	***	***	-	163190
45 Dividends, foreign corporations	343326	-	-	-	-	-	-	-	-	***	***	-	343326
46 Other receipts	2055699	-11872	*14361	-	*49266	-	*40162	*6867	249	***	***	3626	1945827
47 Total deductions	127440434	2973058	*59	-	*92548	*257	*439985	*240264	*10318	***	***	527356	122847985
48 Cost of goods	60573398	674030	-	-	*27410	-	*224916	*241	-	***	***	282161	59236487
49 Compensation of officers	414921	9450	-	-	-	-	*11210	*3310	-	***	***	1872	385209
50 Salaries and wages	4916434	145987	-	-	*24325	-	*66493	*905	*1159	***	***	2785	4662608
51 Repairs	6515233	142175	-	-	*61	-	*36	*193678	*9	***	***	17526	6151254
52 Bad debts	556731	19636	-	-	-	-	*209	-	1501	***	***	471	534513
53 Rent paid on business property	2058453	159358	*5	-	*25463	-	*9858	*2365	7	***	***	7197	1837927
54 Taxes paid	9031752	333607	*4	-	*6763	*14	*16474	*1218	*60	***	***	22927	8638078
55 Interest paid	11204763	382583	-	-	*1004	-	*14249	*539	3358	***	***	64062	10713592
56 Contributions or gifts	158679	15096	-	-	*3	-	*24	-	-	***	***	168	143276
57 Amortization	612829	18480	-	-	-	-	*953	*2	-	***	***	10436	581097
58 Depreciation	13877241	298055	-	-	*829	*243	*12156	*3529	*8	***	***	60382	13471332
59 Depletion	70547	-0	-	-	-	-	-	-	-	***	***	-	70524
60 Advertising	218592	8028	-	-	*11	-	*329	-	-	***	***	-	209952
61 Pension, prof sh, stock, annuity	782242	5576	-	-	-	-	*776	-	*4	***	***	2392	771919
62 Employee benefit programs	1467167	23317	-	-	*372	-	*20626	-	*2	***	***	5795	1412913
63 Net loss, noncapital assets	206350	21530	-	-	-	-	-	-	4	***	***	95	184154
64 Other deductions	14775102	716148	*50	-	*6308	-	*61678	*34476	*4205	***	***	49088	13843150
65 Total receipts less total deducts	18341048	637633	*14302	-	*46473	*934	*36588	*15992	*32139	***	***	99112	17400575
66 Constructive taxable income from related foreign corporations	179278	-	-	-	-	-	-	-	-	***	***	2	179276
67 Net income, total	18446943	637053	*14302	-	*46473	*934	*36588	*15992	*32139	***	***	99077	17507085
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S	*92592	-	*14302	-	*46383	-	*7684	-	-	***	***	21496	-
71 Statutory special deductions, total	900965	91264	-	-	*90	*5	*5894	*6640	25293	***	***	19091	743881
72 Net operating loss deduction	751218	91220	-	-	*90	*5	*5894	*6587	25293	***	***	19089	594394
73 Dividends received deduction	133546	29	-	-	-	-	-	*53	-	***	***	-	133302
74 Public utility div paid deduction	12623	15	-	-	-	-	-	-	-	***	***	2	12607
75 Income subject to tax	17453386	545789	-	-	-	*928	*23009	*9353	*6846	***	***	58490	16763204
76 Total income tax before credits	6135912	190907	-	-	-	*139	*9255	*3335	*2283	***	***	23036	5890852
77 Income tax	6103500	190907	-	-	-	*139	*7625	*3180	*2283	***	***	20085	5863725
78 Personal holding company tax	18	-	-	-	-	-	-	-	-	***	***	-	18
79 Recapture taxes	252	-	-	-	-	-	-	-	-	***	***	-	252
80 Alternative minimum tax	32012	-	-	-	-	-	*1630	*155	-	***	***	2952	26726
81 Foreign tax credit	70329	-	-	-	-	-	*278	-	-	***	***	2549	67501
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	-	-
83 Nonconventional source fuel credit	87530	-	-	-	-	-	-	-	-	***	***	-	87530
84 General business credit	159722	713	-	-	-	-	-	*78	-	***	***	2540	156252
85 Prior year minimum tax credit	300281	30098	-	-	-	-	2392	-	-	***	***	-	267746
86 Total income tax after credits	5517884	160094	-	-	-	*139	*6586	*3256	*2283	***	***	17947	5311657

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 4920
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	750	*38	-	*293	*92	-	*141	*70	*30	*12	20	13	41
2 Total assets	95569209	-	-	*65412	*45222	-	*347326	*430262	*372922	*437692	1408821	1967449	90494103
3 Cash	1444717	-	-	*7733	*7543	-	*21208	*69978	*28598	*46490	116835	86392	1059939
4 Notes and accounts receivable	13240903	-	-	*43663	*6339	-	*38618	*107738	*114139	*113120	213682	171994	12431608
5 Less: Allowance for bad debts.	286955	-	-	-	-	-	-	*911	*1875	*1256	3393	4186	275334
6 Inventories	2770852	-	-	-	*4550	-	*10139	*7286	*27445	*25308	123403	71263	2501458
7 U.S. govt. obligations, total	*169894	-	-	-	-	-	*38162	-	*32310	*772	-	14	98636
8 Tax-exempt securities	45610	-	-	-	-	-	-	-	-	-	1610	-	44000
9 Other current assets	3249917	-	-	*7510	*2855	-	*24152	*5503	*10399	*21367	28536	76015	3073581
10 Loans to stockholders	*39879	-	-	-	*2946	-	*4051	-	*797	-	-	14453	17631
11 Mortgage and real estate loans	*5447	-	-	-	-	-	-	-	*56	-	-	-	5391
12 Other investments	9915469	-	-	-	*2162	-	*44209	*111312	*14522	*42231	225301	340519	9135213
13 Depreciable assets	89274061	-	-	*27400	*88650	-	*321351	*225944	*258160	*267970	1040842	1508173	85535571
14 Less: Accumulated depreciation	34840746	-	-	*20895	*74147	-	*177462	*78104	*131416	*129098	446125	486218	33297281
15 Depletable assets	4721856	-	-	-	-	-	-	-	-	*44566	99275	15621	4562393
16 Less: Accumulated depletion	2020082	-	-	-	-	-	-	-	-	*36407	43472	914	1939288
17 Land	286610	-	-	-	*4278	-	*6352	*8482	*5434	*2088	7485	1399	251093
18 Intangible assets (Amortizable)	1182920	-	-	-	-	-	*7539	*20048	*11008	*1393	41173	83671	1018087
19 Less: Accumulated amortization	276879	-	-	-	-	-	*4434	*8770	*3471	*466	16577	15382	227779
20 Other assets	6645735	-	-	*-0	*46	-	*13441	*-38245	*6815	*39615	20245	104636	6499183
21 Total liabilities	95569209	-	-	*65412	*45222	-	*347326	*430262	*372922	*437692	1408821	1967449	90494103
22 Accounts payable	8222259	-	-	*22452	*10248	-	*36940	*88308	*90327	*123048	189394	136557	7524985
23 Mort, notes, and bonds under 1 yr	9305018	-	-	*465	*3411	-	*53152	*40038	*25173	*9172	70796	86115	9016696
24 Other current liabilities	4590009	-	-	*9829	*3841	-	*5759	*69256	*27583	*57028	59342	98080	4259293
25 Loans from stockholders	*72711	-	-	*31032	-	-	*19292	-	*1726	-	-	13319	7342
26 Mort, notes, bonds, 1 yr or more	24069886	-	-	-	*6456	-	*25946	*37835	*49701	*78119	471642	553731	22846456
27 Other liabilities	15415501	-	-	-	-	-	*-0	*8045	*18960	*31395	140461	286743	14929897
28 Net worth	33893825	-	-	*1634	*21265	-	*206238	*186781	*159452	*138931	477185	792905	31909434
29 Capital stock	8197567	-	-	*149	*1378	-	*6501	*32019	*29196	*20693	161784	115403	7830444
30 Paid-in or capital surplus	11209026	-	-	-	-	-	*16731	*168	*1414	*22168	154892	488058	10525595
31 Retained earnings, appropriated	*431657	-	-	-	-	-	*15071	-	-	-	-	-	416586
32 Retained earnings-unappropriated	14334953	-	-	*1485	*19888	-	*144536	*54011	*81392	*101453	252350	191412	13488426
33 Retained earnings (S Corp)	128233	-	-	-	-	-	*36736	*130007	*47456	-	-85966	-	-
34 Less: Cost of treasury stock	407611	-	-	-	-	-	*13336	*29425	*7	5384	5875	1967	351618
35 Total receipts	74340753	*7579095	-	*61174	*130777	-	*598888	*849233	*1230748	*1065775	2077621	1721842	59025600
36 Business receipts	71312389	*7290986	-	*61169	*122616	-	*548534	*809235	*1202185	*1056394	2021946	1596301	56603023
37 Interest	1087454	*139323	-	*5	*248	-	*136	*596	*4667	*1873	15071	24284	901252
38 Interest on govt. obligations	7034	607	-	-	-	-	*154	-	*49	-	317	1	5907
39 Rents	200170	14356	-	-	-	-	*3073	*3	*2446	*268	3699	3112	173214
40 Royalties	37372	-	-	-	-	-	-	-	-	-	201	35	37135
41 Net S-T cap gain less net LT loss	83	-	-	-	-	-	-	-	-	-	2	-0	81
42 Net L-T cap gain less net ST loss	177944	47859	-	-	-	-	*107	-	*4757	*294	2161	4479	118287
43 Net gain, noncapital assets	324786	8871	-	-	-	-	*32239	*155	*147	*2591	6158	26355	248269
44 Dividends, domestic corporations	17049	74	-	-	-	-	*285	*390	-	*3	321	141	15835
45 Dividends, foreign corporations	5475	-	-	-	-	-	-	-	-	-	201	-	5274
46 Other receipts	1170997	*77019	-	-	*7914	-	*14359	*38854	*16497	*4352	27545	67134	917323
47 Total deductions	70270705	*7014073	-	*52949	*127326	-	*537765	*797617	*1195328	*1048901	2003079	1606271	55887396
48 Cost of goods	47870357	5039242	-	*21950	*55111	-	*378930	*643270	*1028239	*945434	1681159	1150928	36926093
49 Compensation of officers	344145	31805	-	*1859	*19195	-	*4116	*6370	*7324	*10279	9603	9694	243900
50 Salaries and wages	1957239	110360	-	*14121	*18703	-	*43056	*36843	*50604	*12899	39335	117251	1514068
51 Repairs	819239	62212	-	-	*1863	-	*8308	*6239	*5084	*3872	10440	8052	713168
52 Bad debts	428366	15954	-	-	*148	-	*1805	*731	*3819	*845	4218	6736	394110
53 Rent paid on business property	493090	35101	-	*2501	*2985	-	*5218	*1270	*6075	*954	3991	8081	426917
54 Taxes paid	2693670	*263098	-	*2303	*5035	-	*8847	*8985	*11164	*6082	24691	48189	2315276
55 Interest paid	3199783	337938	-	-	*1316	-	*5903	*3100	*6859	*8595	31491	72971	2731608
56 Contributions or gifts	36738	3688	-	-	-	-	*29	*56	*311	*312	953	765	30624
57 Amortization	235061	6027	-	-	-	-	*1018	*67	*754	*27	1010	9167	216991
58 Depreciation	4028161	*358009	-	*1215	*8306	-	*34155	*15031	*15368	*12959	46404	84864	3451851
59 Depletion	355317	592	-	*806	-	-	-	-	-	548	8077	2405	342889
60 Advertising	107114	10456	-	-	*1877	-	*876	*455	*1574	*562	1153	2872	87290
61 Pension, prof sh, stock, annuity	232834	8072	-	*1312	-	-	*864	*1137	*1478	*2879	10474	5333	201286
62 Employee benefit programs	690010	40435	-	*1340	*2023	-	*2069	*4883	*6359	*813	9899	17195	604994
63 Net loss, noncapital assets	69960	6342	-	-	*3	-	-	-	*123	*146	640	1840	60865
64 Other deductions	6709621	*684741	-	*5540	*10761	-	*42572	*69181	*50194	*41697	119540	59929	5625466
65 Total receipts less total deducts	4070048	*565022	-	*8225	*3452	-	*61123	*51616	*35420	*16873	74543	115571	3138204
66 Constructive taxable income from related foreign corporations	20043	-	-	-	-	-	-	-	-	-	-	-	20043
67 Net income, total	4083056	*564415	-	*8225	*3452	-	*60968	*51616	*35370	*16873	74226	115570	3152340
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*2309	*2309	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	79196	-	-	-	-	-	*28249	*39648	*2736	-	8564	-	-
71 Statutory special deductions, total	81353	*4756	-	-	-	-	*199	*273	*2312	*572	1934	28021	43285
72 Net operating loss deduction	67458	*4697	-	-	-	-	-	-	*2312	*570	1506	27923	30450
73 Dividends received deduction	13202	59	-	-	-	-	*199	*273	-	*2	428	99	12142
74 Public utility div paid deduction	693	-	-	-	-	-	-	-	-	-	-	-	693
75 Income subject to tax	3922507	*559659	-	*8225	*3452	-	*32520	*11696	*30322	*16301	63728	87549	3109055
76 Total income tax before credits	1416886	*195859	-	*1234	*518	-	*11037	*3977	*10510	*5501	22244	31765	1134241
77 Income tax	1367503	*195746	-	*1234	*518	-	*11037	*3977	*10254	*5501	21694	30064	1087479
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	38	-	-	-	-	-	-	-	-	-	-	-	38
80 Alternative minimum tax	49521	-	-	-	-	-	-	-	*257	-	550	1701	47013
81 Foreign tax credit	*1216	-	-	-	-	-	-	-	*28	-	-	-	1188
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	35195	282	-	*397	-	-	-	-	-	198	395	2311	31612
84 General business credit	7131	324	-	-	-	-	-	-	*604	-	68	-	6135
85 Prior year minimum tax credit	117683	29675	-	-	-	-	-	-	*70	*291	696	384	86568
86 Total income tax after credits	1255660	*165578	-	*836	*518	-	*11037	*3977	*9808	*5012	21086	29070	1008738

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Combination utility services

MINOR INDUSTRY 4930
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	95	-	-	-	-	-	*5	*21	*4	***	***	***	***
2	Total assets	274364421	-	-	-	-	-	*22000	*123031	*47382	***	***	***	***
3	Cash	3104233	-	-	-	-	-	*23	*8310	*621	***	***	***	***
4	Notes and accounts receivable	18058830	-	-	-	-	-	-	*29661	*2342	***	***	***	***
5	Less: Allowance for bad debts	608980	-	-	-	-	-	-	*211	*8	***	***	***	***
6	Inventories	5016752	-	-	-	-	-	-	*2419	*1249	***	***	***	***
7	U.S. govt. obligations, total	407904	-	-	-	-	-	-	-	-	***	***	***	***
8	Tax-exempt securities	323144	-	-	-	-	-	-	-	-	***	***	***	***
9	Other current assets	8103590	-	-	-	-	-	*3487	*2927	*1492	***	***	***	***
10	Loans to stockholders	*92737	-	-	-	-	-	*28	-	-	***	***	***	***
11	Mortgage and real estate loans	11463	-	-	-	-	-	-	-	-	***	***	***	***
12	Other investments	24648944	-	-	-	-	-	*18462	*23806	*164	***	***	***	***
13	Depreciable assets	281259950	-	-	-	-	-	-	*101101	*82586	***	***	***	***
14	Less: Accumulated depreciation	109245322	-	-	-	-	-	-	*44981	*41560	***	***	***	***
15	Depletable assets	2946185	-	-	-	-	-	-	-	-	***	***	***	***
16	Less: Accumulated depletion	1826621	-	-	-	-	-	-	-	-	***	***	***	***
17	Land	686706	-	-	-	-	-	-	-	-	***	***	***	***
18	Intangible assets (Amortizable)	2141199	-	-	-	-	-	-	6	-	***	***	***	***
19	Less: Accumulated amortization	366319	-	-	-	-	-	-	6	-	***	***	***	***
20	Other assets	39610026	-	-	-	-	-	-	-	*495	***	***	***	***
21	Total liabilities	274364421	-	-	-	-	-	*22000	*123031	*47382	***	***	***	***
22	Accounts payable	12476174	-	-	-	-	-	*716	*1018	*3574	***	***	***	***
23	Mort, notes, and bonds under 1 yr	11699043	-	-	-	-	-	-	*28843	*700	***	***	***	***
24	Other current liabilities	10837722	-	-	-	-	-	-	*3421	*1547	***	***	***	***
25	Loans from stockholders	*144324	-	-	-	-	-	-	-	-	***	***	***	***
26	Mort, notes, bonds, 1 yr or more	88278190	-	-	-	-	-	-	*99292	*14933	***	***	***	***
27	Other liabilities	57873749	-	-	-	-	-	-	-	*4389	***	***	***	***
28	Net worth	93055220	-	-	-	-	-	*21284	*-9544	*22239	***	***	***	***
29	Capital stock	41217596	-	-	-	-	-	*5	*9787	*7556	***	***	***	***
30	Paid-in or capital surplus	26115731	-	-	-	-	-	*42	*194602	-	***	***	***	***
31	Retained earnings, appropriated	183017	-	-	-	-	-	-	-	-	***	***	***	***
32	Retained earnings-unappropriated	26594517	-	-	-	-	-	-	*-213932	*14683	***	***	***	***
33	Retained earnings (S Corp)	*21236	-	-	-	-	-	*21236	-	-	***	***	***	***
34	Less: Cost of treasury stock	1076877	-	-	-	-	-	-	-	-	***	***	***	***
35	Total receipts	125472003	-	-	-	-	-	*15869	*125417	*45683	***	***	***	***
36	Business receipts	119205660	-	-	-	-	-	-	*21732	*44866	***	***	***	***
37	Interest	1212630	-	-	-	-	-	-	*46552	*110	***	***	***	***
38	Interest on govt. obligations	22696	-	-	-	-	-	-	-	-	***	***	***	***
39	Rents	708727	-	-	-	-	-	-	*57	-	***	***	***	***
40	Royalties	8658	-	-	-	-	-	-	-	-	***	***	***	***
41	Net S-T cap gain less net LT loss	208084	-	-	-	-	-	-	-	-	***	***	***	***
42	Net L-T cap gain less net ST loss	982586	-	-	-	-	-	-	*4725	-	***	***	***	***
43	Net gain, noncapital assets	217697	-	-	-	-	-	-	*44166	-	***	***	***	***
44	Dividends, domestic corporations	75021	-	-	-	-	-	-	-	-	***	***	***	***
45	Dividends, foreign corporations	164032	-	-	-	-	-	-	-	-	***	***	***	***
46	Other receipts	2666212	-	-	-	-	-	*15869	*8185	*707	***	***	***	***
47	Total deductions	112937804	-	-	-	-	-	*488	*101643	*45425	***	***	***	***
48	Cost of goods	53591730	-	-	-	-	-	-	*8385	*31461	***	***	***	***
49	Compensation of officers	316457	-	-	-	-	-	-	*2486	*1088	***	***	***	***
50	Salaries and wages	4733446	-	-	-	-	-	-	*2958	*367	***	***	***	***
51	Repairs	3355356	-	-	-	-	-	-	*233	*91	***	***	***	***
52	Bad debts	516415	-	-	-	-	-	-	*189	-	***	***	***	***
53	Rent paid on business property	747241	-	-	-	-	-	-	*464	-	***	***	***	***
54	Taxes paid	7960679	-	-	-	-	-	-	*2597	*2824	***	***	***	***
55	Interest paid	7613905	-	-	-	-	-	-	*8442	*1543	***	***	***	***
56	Contributions or gifts	104958	-	-	-	-	-	-	-	-	***	***	***	***
57	Amortization	478521	-	-	-	-	-	-	33	-	***	***	***	***
58	Depreciation	10029920	-	-	-	-	-	-	*3942	*3583	***	***	***	***
59	Depletion	145824	-	-	-	-	-	-	6	-	***	***	***	***
60	Advertising	129843	-	-	-	-	-	-	*120	-	***	***	***	***
61	Pension, prof sh, stock, annuity	478954	-	-	-	-	-	-	*172	*2615	***	***	***	***
62	Employee benefit programs	1501840	-	-	-	-	-	-	*514	-	***	***	***	***
63	Net loss, noncapital assets	279106	-	-	-	-	-	-	-	-	***	***	***	***
64	Other deductions	20953611	-	-	-	-	-	*488	*71101	*1853	***	***	***	***
65	Total receipts less total deducts	12534199	-	-	-	-	-	*15381	*23775	*258	***	***	***	***
66	Constructive taxable income from related foreign corporations	113982	-	-	-	-	-	-	-	-	***	***	***	***
67	Net income, total	12625485	-	-	-	-	-	*15381	*23775	*258	***	***	***	***
68	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	***	***	***
69	Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	***	***	***	***
70	Net income, Form 1120S	*15381	-	-	-	-	-	*15381	-	-	***	***	***	***
71	Statutory special deductions, total	483585	-	-	-	-	-	-	*23581	-	***	***	***	***
72	Net operating loss deduction	410219	-	-	-	-	-	-	*23581	-	***	***	***	***
73	Dividends received deduction	54758	-	-	-	-	-	-	-	-	***	***	***	***
74	Public utility div paid deduction	18224	-	-	-	-	-	-	-	-	***	***	***	***
75	Income subject to tax	12126520	-	-	-	-	-	-	*194	*258	***	***	***	***
76	Total income tax before credits	4301874	-	-	-	-	-	-	*29	*46	***	***	***	***
77	Income tax	4243297	-	-	-	-	-	-	*29	*46	***	***	***	***
78	Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	***
79	Recapture taxes	4	-	-	-	-	-	-	-	-	***	***	***	***
80	Alternative minimum tax	58062	-	-	-	-	-	-	-	-	***	***	***	***
81	Foreign tax credit	39798	-	-	-	-	-	-	-	-	***	***	***	***
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	***	***
83	Nonconventional source fuel credit	34758	-	-	-	-	-	-	-	-	***	***	***	***
84	General business credit	120661	-	-	-	-	-	-	*24	-	***	***	***	***
85	Prior year minimum tax credit	240490	-	-	-	-	-	-	-	-	***	***	***	***
86	Total income tax after credits	3866167	-	-	-	-	-	-	*5	*46	***	***	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Water supply and other sanitary services

MINOR INDUSTRY 4990
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6879	*54	*2174	*1245	1291	957	899	130	62	*17	17	***	***
2 Total assets	56612069	-	*46559	*189058	462460	672401	2043585	861886	942078	*567165	1141073	***	***
3 Cash	3021430	-	*10628	*40882	105430	126188	201152	68560	38897	*10995	62927	***	***
4 Notes and accounts receivable	4252413	-	-	*42098	*64776	*61231	448076	113488	111383	*62831	99176	***	***
5 Less: Allowance for bad debts	118939	-	-	-	-	*338	*2226	*2350	*521	*1642	4193	***	***
6 Inventories	174450	-	-	*4916	*1445	*7422	7902	*2405	*2440	*5709	7223	***	***
7 U.S. govt. obligations, total	18353	-	-	-	-	-	-	-	-	-	-	***	***
8 Tax-exempt securities	*62484	-	-	-	-	-	-	*62484	-	-	-	***	***
9 Other current assets	1076505	-	*381	*7689	*3345	*5061	174896	24095	16507	*42476	21040	***	***
10 Loans to stockholders	156796	-	*4743	*9501	*8103	*39385	*23927	*4200	*1504	*1454	256	***	***
11 Mortgage and real estate loans	*19647	-	-	-	-	*16419	-	-	-	*1207	-	***	***
12 Other investments	13268650	-	-	-	*35115	*26042	238761	*68381	*184960	*87876	123711	***	***
13 Depreciable assets	36548325	-	*95050	*179272	467689	964339	2130083	805211	855803	*366495	1039091	***	***
14 Less: Accumulated depreciation	12938249	-	*78189	*125949	232307	644322	1444783	426228	332070	*153173	438516	***	***
15 Depletable assets	*114529	-	-	*44562	-	-	*49531	-	-	-	-	***	***
16 Less: Accumulated depletion	*62979	-	-	*24388	-	-	*30559	-	-	-	-	***	***
17 Land	1948890	-	-	-	*1201	*12641	135572	*55133	29530	*39784	43921	***	***
18 Intangible assets (Amortizable)	7815135	-	*26146	*8208	*6704	*44367	183411	*149991	*17045	*46222	154336	***	***
19 Less: Accumulated amortization	1503051	-	*12200	*2659	*654	*17701	129989	*93313	*10464	*20162	27269	***	***
20 Other assets	2757681	-	-	*4926	*1614	*31666	57830	*29829	*27063	*77095	59370	***	***
21 Total liabilities	56612069	-	*46559	*189058	462460	672401	2043585	861886	942078	*567165	1141073	***	***
22 Accounts payable	1705151	-	-	*16290	*90093	*19185	201825	28595	23471	*43890	41011	***	***
23 Mort, notes, and bonds under 1 yr	2675536	-	*3674	*2577	*25580	*44110	155736	138738	147669	*25141	65748	***	***
24 Other current liabilities	4617939	-	*3771	*7526	32681	28922	220778	70406	17002	*34981	51724	***	***
25 Loans from stockholders	880677	-	*1611	*2995	*12417	*31182	84479	-	*14149	*1260	-	***	***
26 Mort, notes, bonds, 1 yr or more	21867881	-	*15594	*74868	*135778	234261	314130	229012	278364	*85150	385250	***	***
27 Other liabilities	6459141	-	-	-	*-0	*13680	112898	*72244	*191813	*168018	194994	***	***
28 Net worth	18405744	-	*21909	*84803	165911	301061	953739	322892	269609	*208726	402345	***	***
29 Capital stock	1887763	-	*3207	*55714	7398	46927	115418	19701	31132	*8890	35685	***	***
30 Paid-in or capital surplus	10347706	-	*13267	*4260	*235746	*76404	176563	*18126	*67756	*74026	198804	***	***
31 Retained earnings, appropriated	*18651	-	-	-	-	-	*1088	-	*2753	*14809	-	***	***
32 Retained earnings-unappropriated	7391286	-	*6672	*5114	*25396	177247	251702	*170747	*88874	*110574	138484	***	***
33 Retained earnings (S Corp)	936777	-	*-1236	*47294	-102223	*50572	497345	*172893	*80821	*36867	48715	***	***
34 Less: Cost of treasury stock	2176438	-	-	*27581	*406	*50089	*88378	*58575	*1727	*36441	19343	***	***
35 Total receipts	32588300	*885152	*1720900	*694898	1088479	1085335	3647604	790527	444872	*406944	729449	***	***
36 Business receipts	30004435	*845667	*1720889	*644404	1056136	1033748	3577415	752053	405688	*360978	708233	***	***
37 Interest	1184986	*11235	*11	*2499	*351	4337	4966	*5479	*3577	*6620	4727	***	***
38 Interest on govt. obligations	6168	-	-	*480	*55	-	-	*1273	*425	*240	225	***	***
39 Rents	61021	161	-	-	-	*497	*1856	*1119	*505	*61	1016	***	***
40 Royalties	58979	-	-	-	-	-	*793	-	*18	-	204	***	***
41 Net S-T cap gain less net LT loss	*2501	-	-	-	-	-	*2172	-	*39	-	113	***	***
42 Net L-T cap gain less net ST loss	358735	*17996	-	*22496	-	*40935	*3811	*12851	*13234	*3064	169	***	***
43 Net gain, noncapital assets	130222	*4212	-	*1209	-	*3400	9005	*2489	*1649	*396	641	***	***
44 Dividends, domestic corporations	18100	190	-	-	-	*624	*354	-	*15	*361	312	***	***
45 Dividends, foreign corporations	*102135	-	-	-	-	-	*637	-	-	-	-	***	***
46 Other receipts	661016	*5691	-	*23810	*31938	*1794	46595	*15263	19722	*35224	13809	***	***
47 Total deductions	29988466	*831062	*1648663	*609825	952118	1004539	3363447	708724	395935	*373171	675269	***	***
48 Cost of goods	7086620	188961	*36999	*100197	482642	*346736	1823659	*113661	177652	*134490	266532	***	***
49 Compensation of officers	472884	9435	*7824	*28397	*50018	*48227	172039	*16073	*12082	*7965	13747	***	***
50 Salaries and wages	4515170	*176635	*5902	*108358	134121	119804	292167	141232	44433	*42242	102669	***	***
51 Repairs	898316	*49148	*6192	*16114	*10825	35099	50681	31718	4754	*5075	19762	***	***
52 Bad debts	103643	*3960	-	*1252	*365	*4201	6746	*1658	*782	*1372	1821	***	***
53 Rent paid on business property	496718	*10813	*1464	*27464	*36797	31796	74070	*16998	*2825	*1738	11261	***	***
54 Taxes paid	1332624	*25929	*4503	*16094	30829	43790	161960	30549	16168	*17557	32601	***	***
55 Interest paid	2471490	*26751	*1578	*11175	*12536	30415	48969	24607	29501	*10982	26882	***	***
56 Contributions or gifts	33247	*316	*265	*27	*29	*420	1307	*967	*355	*469	822	***	***
57 Amortization	315576	*12999	*5229	*560	*706	*5404	12345	*4929	*1673	*4058	9127	***	***
58 Depreciation	2550229	*68615	*8583	*36976	47453	66189	158213	81523	32705	*20875	60606	***	***
59 Depletion	*9537	-	-	-	-	-	-	-	*2170	-	65	***	***
60 Advertising	77501	*2015	*1447	*6548	*3819	5288	11477	*3183	*114	*1026	1548	***	***
61 Pension, prof sh, stock, annuity	201566	*5172	-	-	*3572	*1912	27802	*2685	*4005	*2971	6790	***	***
62 Employee benefit programs	555355	*20953	*976	*4858	*9343	17100	45699	*12053	8904	*7216	13828	***	***
63 Net loss, noncapital assets	136470	-	-	*293	-	*13714	*411	-	*22	*452	283	***	***
64 Other deductions	8731520	*229361	*1567699	*251513	129062	234445	475902	226889	57789	*114682	106926	***	***
65 Total receipts less total deducts	2599834	*54090	*72237	*85073	136361	80796	284158	81802	48937	*33774	54180	***	***
66 Constructive taxable income from related foreign corporations	144603	124	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total	2738269	*54214	*72237	*84593	136306	80796	284158	80529	48512	*33533	53954	***	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	591993	*1536	*64235	*74250	132812	*20664	182989	*43475	*25123	*10566	15880	***	***
71 Statutory special deductions, total	193710	3732	*34	*9512	*1017	*1454	*16016	*4480	*12962	*449	3762	***	***
72 Net operating loss deduction	177954	3599	*34	*9512	*1017	*1017	*15133	*4480	*12952	*196	3543	***	***
73 Dividends received deduction	15572	133	-	-	-	*437	*884	-	*10	*253	219	***	***
74 Public utility div paid deduction	184	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	1952633	*48947	*7969	*831	*2477	58678	85152	*32574	*10427	*22519	34381	***	***
76 Total income tax before credits	685296	*16672	*1458	*125	*372	16089	25923	*11631	*3573	*8140	12152	***	***
77 Income tax	670453	*16667	*1458	*125	*372	16089	25904	*10833	*3433	*7622	11682	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	1	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	14523	5	-	-	-	-	*19	*798	*140	*198	470	***	***
81 Foreign tax credit	*51995	97	-	-	-	-	-	-	-	*9	-	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Nonconventional source fuel credit	*23734	-	-	-	-	-	-	-	-	*332	312	***	***
84 General business credit	24332	15	-	-	*82	1	-	-	-	-	47	***	***
85 Prior year minimum tax credit	*4276	*243	-	-	-	*31	*325	-	-	-	-	***	***
86 Total income tax after credits	580959	*16317	*1458	*125	*290	*16057	25597	*11631	*3573	*7799	11793	***	***

DIVISION 60
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	656288	23789	245954	131677	88665	65656	76785	13122	6980	1810	831	555	464
2 Total assets	1519863094	-	10493840	21989122	31682999	46148583	165613867	91267753	105266639	62734642	58765949	87814960	838084740
3 Cash	89959255	-	2367215	3872423	5019029	6885798	17309137	7636941	7773451	4648893	4086073	5235473	25124823
4 Notes and accounts receivable	346760627	-	1143495	2983506	6007449	9591292	41930785	22423434	27275861	16712440	14511923	19603993	184576449
5 Less: Allowance for bad debts	8081092	-	*3385	8282	26411	98926	403999	286495	558790	330311	373573	686045	5304875
6 Inventories	401462228	-	2956249	6925464	10124833	14635950	62766102	38136142	39866622	20062768	17771173	25174680	163042245
7 U.S. govt. obligations, total	2023571	-	-	*25471	*26951	97352	402728	157040	282327	124453	119413	178311	609526
8 Tax-exempt securities	2831066	-	*34	*7602	*82629	*98085	145884	150097	127990	149320	46096	190478	1832851
9 Other current assets	61757183	-	279738	603604	907700	1342706	4592930	3167465	3811911	2922262	2322871	4232293	37573703
10 Loans to stockholders	9241584	-	626814	984749	1013870	826439	1872473	815975	669297	280611	141271	487117	1522967
11 Mortgage and real estate loans	2190974	-	*22905	*121081	100542	209495	295247	139876	142633	158638	184010	33637	782910
12 Other investments	177378941	-	152186	594727	1109364	2280310	6390110	2967759	5160216	3780321	4228026	7076535	143639387
13 Depreciable assets	554090419	-	8568476	11920625	15465014	21282501	59316139	28388611	32390207	20048376	20409853	30188981	306111634
14 Less: Accumulated depreciation	261799656	-	6221881	7694920	9940059	13494144	35767329	16046513	16935409	10035333	9543049	13481282	122639735
15 Depletable assets	9596378	-	*29094	*30605	*10810	*31214	39474	*32421	69125	*15442	141953	271554	8924684
16 Less: Accumulated depletion	4431141	-	*17769	*19269	*5126	*9178	24683	*5974	*14483	*6182	74693	105219	4148564
17 Land	39855842	-	94134	262224	623588	1141004	3296492	1700591	2261213	1615819	1448497	2021435	25390846
18 Intangible assets (Amortizable)	73210063	-	594918	1581729	1257849	1052465	3157410	1390958	2256985	1922048	2385461	4843014	52767227
19 Less: Accumulated amortization	14419089	-	346376	671790	439179	310630	1254209	491680	793102	523934	518402	797788	8271998
20 Other assets	38235941	-	247995	469573	344147	586848	1549178	991105	1480585	1189010	1479046	3347793	26550660
21 Total liabilities	1519863094	-	10493840	21989122	31682999	46148583	165613867	91267753	105266639	62734642	58765949	87814960	838084740
22 Accounts payable	276923745	-	1519665	3306875	5853770	8521950	34899006	17344687	19745759	11883525	10875339	15317172	147655996
23 Mort, notes, and bonds under 1 yr	210895652	-	758918	1403921	2148584	3454619	27501066	24593069	26427922	12487153	9213765	9808116	93098519
24 Other current liabilities	123072687	-	927887	1427826	2033268	3009351	11411563	6936910	8279607	4827590	5295367	8715946	70207371
25 Loans from stockholders	42525988	-	2858447	3320364	3280068	3669986	7447328	3072682	2600236	1226122	720859	935152	13394745
26 Mort, notes, bonds, 1 yr or more	246013126	-	1947288	3501892	4687263	6176497	19200661	9633625	12606761	8383842	9027162	15598008	155250129
27 Other liabilities	65060311	-	167346	235474	441166	412554	1969694	1026985	1500651	1334346	1421859	3260273	53289964
28 Net worth	555371585	-	2314288	8792770	13238881	20903625	63184550	28659794	34105705	22592064	22211598	34180293	305188017
29 Capital stock	68227549	-	1578874	2422431	2317620	2799432	7091324	2693728	3218713	2124651	2533205	4932404	36515167
30 Paid-in or capital surplus	173682988	-	1092055	1605231	1853875	2684643	5793080	3533953	5084107	5054326	6200454	12122603	128658660
31 Retained earnings, appropriated	1295335	-	*3336	*15912	*81603	119181	385020	*37805	32611	49246	41358	21141	508121
32 Retained earnings-unappropriated	256098470	-	-382323	2979383	6291125	10504664	30451605	9685028	12490506	8078438	8188827	12114487	155696730
33 Retained earnings (S Corp)	89076557	-	305418	2420041	3736125	6146323	23459730	13885900	14537446	8352509	5787753	6121368	4323942
34 Less: Cost of treasury stock	33009314	-	283073	650228	1041469	1350619	3996209	1176620	1257679	1067106	539999	1131710	20514603
35 Total receipts	3752858564	59117052	73022490	108365534	122229735	159302055	589636190	329467952	350069378	181134831	150030878	198244873	1432237597
36 Business receipts	3658567857	50085210	71928332	107031311	120695065	157138810	582182669	325046524	345062939	178005746	146919316	193630224	1380841713
37 Interest	26686499	7526107	19632	91270	169172	250649	898156	422451	469202	371226	477107	844800	15146726
38 Interest on govt. obligations	519053	87273	*3	*1124	6708	7694	42473	20866	21077	52056	28640	44240	206899
39 Rents	4972249	50974	13899	25529	52510	66036	288190	160294	234117	162214	178719	285579	3454187
40 Royalties	5397036	*8009	*1501	*983	*3	*13523	100433	*8471	69357	55414	103033	270560	4765749
41 Net S-T cap gain less net LT loss	341370	*36428	*4794	*17111	6948	21533	20723	16105	7624	38655	11581	17758	142110
42 Net L-T cap gain less net ST loss	4563649	258742	88412	69260	173829	126016	442411	147360	184789	322885	151415	589996	2008534
43 Net gain, noncapital assets	6038729	277787	99191	142258	126195	195228	472722	196837	251268	160854	281963	229517	3604910
44 Dividends, domestic corporations	440411	18857	*2247	3816	12136	11942	52589	9731	41193	14681	23630	41590	207999
45 Dividends, foreign corporations	1282960	*82844	-	-	*59	*76	*8465	*7060	33606	36777	28649	46106	1039318
46 Other receipts	44048752	684822	864480	982872	987109	1470548	5127359	3432253	3694206	1914324	1826823	2244505	20819452
47 Total deductions	3637655815	57261078	68880289	104111469	117798828	154114242	574525942	321698065	341168578	175468912	144982270	190951368	1386694775
48 Cost of goods	2807437284	41717600	42140644	72606019	81739699	110652553	455718348	266521486	282854664	144684262	115417641	150006409	1043377958
49 Compensation of officers	49170520	310896	4181879	4342719	5199350	5988414	13775520	4846179	3924351	1606834	1078476	1049623	2866278
50 Salaries and wages	275060705	3011602	5966193	8449366	10549058	13374956	39729514	20241227	21686295	11250245	10245646	14121848	116434756
51 Repairs	15659934	130054	621111	676388	722219	940938	2459908	1123877	1159073	576221	587509	830646	5831990
52 Bad debts	8702172	53560	77849	181166	185161	278788	1022252	414355	421764	260986	252775	481654	5071860
53 Rent paid on business property	60667124	487891	3658389	3779659	3612816	3538585	8203737	3228507	3361699	1692244	1782245	2803942	24517410
54 Taxes paid	51650703	447024	1865956	2385863	2627289	2932245	7673237	3970595	4046127	2094373	1927838	2416301	19263855
55 Interest paid	48375820	7267413	287092	522432	728267	1080867	4065567	2419090	2645460	1463993	1396029	2018594	24481016
56 Contributions or gifts	1028157	6776	9464	16441	21806	35933	90511	29442	45938	34093	40127	74976	622651
57 Amortization	5856486	44184	48567	81246	100030	80713	240288	127938	171068	104181	149599	238375	4470298
58 Depreciation	51882023	283656	645186	920834	1131307	1608463	4659159	2353601	2822264	1685633	1866868	2875161	31029892
59 Depletion	428027	*379	-	*7588	*132	*343	*10712	*6327	669	*2196	12231	19028	368423
60 Advertising	40329355	342609	830142	1148635	1333557	1774418	4812494	2849151	3030233	1851588	1752076	2451042	18153411
61 Pension, prof sh, stock, annuity	8628168	57785	131929	219412	255919	412922	1319215	572243	566916	319072	295414	376452	4100889
62 Employee benefit programs	20088588	214032	168244	381111	448985	630711	2274325	1212044	1512162	785140	867187	1265838	10328808
63 Net loss, noncapital assets	1532870	346770	*3830	14468	13787	10245	61232	20900	46233	31872	37889	84338	861308
64 Other deductions	191157881	2538848	8243815	8378121	9129446	10773148	28409922	11761106	12873664	7025979	7272720	9837141	74913972
65 Total receipts less total deducts	115202749	1855974	4142201	4254064	4430907	5187813	15110247	7769887	8900801	5665919	5048608	7293506	45542822
66 Constructive taxable income from related foreign corporations	2358538	*32724	-	-	-	-	*637	*6300	21405	39976	18118	14461	2224917
67 Net income, total	117042233	1801426	4142198	4252941	4424199	5180118	15068411	7755320	8901129	5653839	5038085	7263727	47560840
68 Net income, Form 1120-A	195726	*4915	115690	66138	*8983	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	106975	106975	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	38618119	652460	3087375	2906799	2849405	3113989	8966066	5073580	5001441	2595905	1683729	1940754	746616
71 Statutory special deductions, total	7874998	303749	493687	440856	372255	409792	744601	271013	422049	412813	366601	655979	2981602
72 Net operating loss deduction	7316026	290462	492340	439410	363844	401344	703228	262631	385165	395443	334316	594798	2653044
73 Dividends received deduction	557140	13287	*1347	*1447	8410	8449	41372	8381	36885	17371	32285	61146	326761
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	70276749	859949	561405	911059	1203954	1669869	5373245	2416649	3481443	2649174	2998935	4670663	43480403
76 Total income tax before credits	23832445	289218	94081	152759	221207	364439	1560415	811080	1189396	924016	1041361	1645753	15538720
77 Income tax	23534171	284627	93992	152151	219817	361131	1549770	804001	1179735	906142	1027214	1620309	15335282
78 Personal holding company tax	*125	-	-	-	*79	*7	-	-	-	-	39	-	-
79 Recapture taxes	*802	-	-	-	-	-	*445	-	*3	-	-	-	354
80 Alternative minimum tax	302842	2636	*89	*657	*221	3111	7780	7754	12951	15385	14263	30102	207893
81 Foreign tax credit	1384354	*70585	-	*21	*6	*4934	3316	4678	15041	23578	12695	21008	1228491
82 U.S. Possessions tax credit	27138	100	-	-	-	-0	904	213	549	1097	1984	2464	19828
83 Nonconventional source fuel credit	39193	-	-	-	-	-	*767	-	*14	*12	-	92	38307
84 General business credit	272098	8057	1215	6309	7935	4714	10908	5008	8467	7856	12487	22404	176736
85 Prior year minimum tax credit	186366	*1063	-	*582	*348	*1521	10351	9990	14958	11762	6978	26742	102071
86 Total income tax after credits	21923297	209414	92865	145848	212917	353270	1534169	791191	1150366	879711	1007217	1573043	13973286

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 61
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	224753	6580	75781	34325	27399	27095	40299	7042	3940	1174	533	340	245
2 Total assets	713461046	-	2860683	5725587	10023021	19254935	87946882	48961888	60403120	40390665	36353714	52708095	348832456
3 Cash	43252265	-	797843	1176800	1572196	2900874	8994328	4196497	4022090	2684418	2385548	2927643	11594029
4 Notes and accounts receivable	209773914	-	524863	1419636	3261078	5936644	30326780	16573651	20354680	13455095	11209035	14600182	92112270
5 Less: Allowance for bad debts	4566871	-	*2911	*229	8771	50449	273226	209981	443424	262568	270438	437939	2606935
6 Inventories	172730676	-	682278	1300118	2845806	5354686	27846421	16091544	19411164	12676822	11155069	16020163	59346604
7 U.S. govt. obligations, total	1115503	-	-	*72	-	*6963	304806	123693	203458	87438	54977	88303	245793
8 Tax-exempt securities	866107	-	-	-	*34399	*31388	*67585	*117409	55661	63007	22250	185819	288587
9 Other current assets	38593632	-	111243	142015	352313	556395	2555923	1715570	2444864	1810144	1489209	2749793	24666162
10 Loans to stockholders	4106137	-	199668	352481	221364	348130	910642	385276	278755	135176	90397	356088	828159
11 Mortgage and real estate loans	1341418	-	-	*48490	*19316	80743	121204	78604	60768	44717	110923	24570	752083
12 Other investments	80274548	-	44951	155674	341676	903421	3332424	1804507	3320618	2340630	2359359	4368804	61302483
13 Depreciable assets	213176812	-	1808363	2213412	3659116	7634323	28801540	15205048	17029845	10239193	10171304	13259944	103154724
14 Less: Accumulated depreciation	107298463	-	1331101	1433903	2569999	5140107	18023470	8923159	9157684	5279891	4990810	6259063	44189275
15 Depletable assets	9418576	-	-	*8700	*8711	*6130	26023	*27774	*41106	*9234	134102	261366	8895428
16 Less: Accumulated depletion	4347557	-	-	-	*4710	*636	17175	*3642	*5567	*6163	68749	101491	4139424
17 Land	9507964	-	*19951	42028	109851	350178	1408979	785637	991142	655140	646025	789701	3709333
18 Intangible assets (Amortizable)	34275852	-	29652	281180	202216	232419	1218935	630277	1628991	1359097	1571737	2802619	24318728
19 Less: Accumulated amortization	7795793	-	13446	65212	86347	73473	469608	219779	579216	343175	311250	413413	5220876
20 Other assets	19036325	-	-10670	84323	64803	177308	814769	582963	745867	722348	595025	1485006	13774584
21 Total liabilities	713461046	-	2860683	5725587	10023021	19254935	87946882	48961888	60403120	40390665	36353714	52708095	348832456
22 Accounts payable	168329708	-	530989	1172542	2607145	4414063	23823227	12918824	14978127	8950848	8069436	10314297	80550211
23 Mort, notes, and bonds under 1 yr	90697592	-	289813	476721	798183	1617822	9216784	7652992	9304767	6895620	5814476	7170225	41460188
24 Other current liabilities	55366162	-	293260	399896	648172	1159160	6048504	3792922	4832899	3008477	3159283	4940500	27083090
25 Loans from stockholders	22982614	-	697955	665395	952727	1275051	3808983	1621798	1351336	884750	460115	592853	10671650
26 Mort, notes, bonds, 1 yr or more	99448666	-	422297	676048	1081479	2003576	8860166	4922385	6991302	4999911	4560331	8372844	56558328
27 Other liabilities	27539453	-	28999	64114	240508	160083	1036236	589924	902466	863916	792906	1811527	21048772
28 Net worth	249096850	-	597370	2270871	3694806	8625179	35152982	17463044	22042223	14787143	13497168	19505849	111460216
29 Capital stock	40341264	-	355207	522736	870244	1120235	3577914	1423926	2058419	1579332	1692395	2860147	24280710
30 Paid-in or capital surplus	68111049	-	378541	360605	485585	1102794	3063550	1765905	3081746	3030444	3205605	7142403	44493869
31 Retained earnings, appropriated	683016	-	-	11	*586	*15392	205545	*4962	17915	*27331	25177	10027	376069
32 Retained earnings-unappropriated	100532009	-	-356949	770369	1740693	4665654	17364099	6436918	8336678	5464343	5185621	6290300	44634283
33 Retained earnings (S Corp)	50870203	-	383935	864824	1066435	2323465	13334993	8494000	9214458	5323784	3690113	3755727	2418469
34 Less: Cost of treasury stock	11440691	-	163364	247675	468737	602361	2393120	662668	666993	638092	301742	552755	4743184
35 Total receipts	1801251277	45504961	22562726	27708003	44187395	70613328	314925444	158195992	180538522	112191320	90259325	124080753	610483507
36 Business receipts	1757784418	37200316	22161258	27136349	43576251	69632988	311474711	156657425	178451490	110656613	88657575	121895649	590283794
37 Interest	15443876	7481184	6528	27892	34750	92800	371950	186574	216535	198994	216031	382468	6228171
38 Interest on govt. obligations	305009	*85753	-	*533	*3096	*1901	17475	16960	15203	44974	20563	26814	71736
39 Rents	2098483	34667	*2175	*3547	11079	30544	163560	76633	104876	66805	56508	108801	1439289
40 Royalties	1549505	*4027	-	*983	*3	*6255	*84285	*8435	35913	5033	33723	72095	1298753
41 Net S-T cap gain less net LT loss	228829	*35976	*3414	*881	*2340	11099	12823	7927	3994	26491	7704	10200	105982
42 Net L-T cap gain less net ST loss	2266503	203832	*39800	*19435	46871	49346	175861	61975	96671	173087	91097	354376	954152
43 Net gain, noncapital assets	4066575	56978	41704	52592	24141	94775	208491	102918	111478	92055	174740	137238	2969465
44 Dividends, domestic corporations	276495	*15003	*643	*1277	4089	3617	27657	5805	33401	9881	17962	29362	127798
45 Dividends, foreign corporations	978619	82587	-	-	-	-	*8405	*7056	29044	29446	28054	43481	750546
46 Other receipts	16252964	304639	307204	464515	484774	690004	2380225	1064285	1439917	887941	955369	1020269	6253822
47 Total deductions	1749975883	44438646	21076751	26467301	42726528	68441492	306364140	153622243	174748989	108409371	87017195	119682616	596980610
48 Cost of goods	1431819955	32116843	13833586	19062390	32417645	51843585	248003974	127091565	144503844	91545576	72453372	101027710	497919864
49 Compensation of officers	25496576	183318	1615657	1492853	2044067	2857368	8213374	2930461	2467154	1115855	677972	610995	1287502
50 Salaries and wages	92711352	1894717	1269119	1671081	2671963	4668134	18740129	9128359	10829376	6087166	4653539	6222844	24874926
51 Repairs	5229853	64789	162792	89364	138001	296778	1095098	516360	564206	262385	242540	354827	1442714
52 Bad debts	2996488	18835	56919	43907	58930	136235	638010	279867	298792	170517	128365	208327	957784
53 Rent paid on business property	13956753	164107	590854	599710	716949	953347	3122106	1208974	1414754	674878	563686	731513	3215874
54 Taxes paid	19595830	215104	372200	438859	685527	1078294	3840597	2165451	2319129	1150147	1037570	1141613	5151339
55 Interest paid	25777487	7174186	88879	120469	207681	417947	1878782	1140645	1420019	909109	825421	1183242	10411107
56 Contributions or gifts	397624	1732	2769	4413	6681	14156	51722	16612	27866	20434	20947	40259	190034
57 Amortization	3888865	28973	8828	15374	14516	19444	98981	64181	106750	71183	84855	128540	3247239
58 Depreciation	23644674	156131	146095	218228	318117	630293	2366949	1280414	1481227	876700	926098	1350741	13893682
59 Depletion	393325	-	-	*245	*132	*343	*9789	*48	*516	*2178	12231	15155	352687
60 Advertising	11925862	199955	126898	159586	220113	370690	1270349	723123	1000050	778320	756848	787191	5532740
61 Pension, prof sh, stock, annuity	4037619	33486	89928	107886	130734	226805	860148	385268	389720	224117	192901	218617	1178008
62 Employee benefit programs	7485806	111394	55473	121919	140867	265644	1113101	518690	782312	435398	437529	699727	2803752
63 Net loss, noncapital assets	665711	333553	*545	*4397	3702	6251	31463	10495	21203	15770	21739	32846	183747
64 Other deductions	79952102	1741522	2656210	2316622	2950902	4656178	15029568	6161729	7122072	4069638	3981583	4928470	24337610
65 Total receipts less total deducts	51275394	1066315	1485975	1240702	1460867	2171837	8561304	4573750	5789533	3781949	3242129	4398137	13502897
66 Constructive taxable income from related foreign corporations	1143352	*32724	-	-	-	-	*637	*6300	*21175	35117	17138	12930	1017331
67 Net income, total	52113737	1013286	1485975	1240169	1457771	2169936	8544465	4563089	5795505	3772092	3238705	4384252	14448492
68 Net income, Form 1120-A	72854	-	35736	*36830	*289	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	104885	104885	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	19422965	262537	1125123	849485	904876	1137590	4888019	2804677	3031373	1644002	1107333	1151816	516132
71 Statutory special deductions, total	4401750	175301	182699	116722	140024	202455	401423	173625	278405	285624	203665	456208	1785600
72 Net operating loss deduction	3981661	165027	182323	115828	137242	199744	378951	168373	252167	271695	176076	404822	1529412
73 Dividends received deduction	420089	*10275	*376	*894	2782	2711	22472	5252	26237	13929	27589	51386	256188
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	27986189	590107	178152	279728	413428	840372	3256303	1589319	2489010	1846116	1932527	2779118	11792010
76 Total income tax before credits	9619824	202933	34985	49865	77116	188548	962526	537108	851175	639472	669526	981263	4425305
77 Income tax	9384346	199000	34984	49709	77037	188120	955797	530502	844086	630712	661552	966007	4246839
78 Personal holding company tax	*125	-	-	-	*79	*7	-	-	-	-	39	-	-
79 Recapture taxes	*750	-	-	-	-	-	*445	-	*3	-	-	-	303
80 Alternative minimum tax	238187	*1854	-	*205	*1	*350	5465	5347	7468	6590	7012	19255	184641
81 Foreign tax credit	688373	*70583	-	*21	-	*4898	*1876	*4658	14817	19553	11717	16320	543931
82 U.S. Possessions tax credit	3730	100	-	-	-	-0	887	211	549	-	1984	-	-
83 Nonconventional source fuel credit	38908	-	-	-	-	-	*753	-	*14	*12	-	92	38037
84 General business credit	60444	6981	1	26	702	1116	1380	2684	6042	2666	4919	7004	26922
85 Prior year minimum tax credit	81215	39	-	-	-	*372	5128	3557	8303	4806	2748	18697	37564
86 Total income tax after credits	8747153	125230	34984	49818	76414	182162	952502	525998	821449	612435	648158	939151	3778851

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 33
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	18187	*324	4926	3627	2755	2193	3315	527	319	113	37	28	21
2 Total assets	51063812	-	236881	599826	1010782	1543102	7386207	3571568	4889500	3937061	2510839	4213592	21164453
3 Cash	3026057	-	35583	57537	143522	221433	680975	306075	236057	299285	134967	246914	663708
4 Notes and accounts receivable	14134046	-	*33732	*95330	369046	480047	3085342	1303323	2102387	1318018	680348	933280	3733194
5 Less: Allowance for bad debts	267036	-	-	-	-	*1556	17916	13741	44417	25280	16966	22353	124807
6 Inventories	12313214	-	*38809	63901	195054	192779	1587361	1106089	1212490	1158343	691818	1181031	4885541
7 U.S. govt. obligations, total	*53354	-	-	-	-	-	*6041	-	-	*376	25787	-	21150
8 Tax-exempt securities	*36573	-	-	-	*2292	-	*1121	-	*14416	*7428	-	-	11317
9 Other current assets	1722309	-	*5066	13694	27681	61639	302260	108123	202955	185874	137174	102493	575351
10 Loans to stockholders	462230	-	*36413	*107142	*9355	*23917	133708	35211	39554	*11277	1393	63694	566
11 Mortgage and real estate loans	*576876	-	-	-	*881	-	*5792	*1030	*543	-	12918	-	555712
12 Other investments	2905686	-	*566	*29349	*73291	154706	361881	101100	148848	195223	176035	325051	1339636
13 Depreciable assets	22655712	-	235978	336338	494677	988069	2818668	1127007	1801994	1263180	1037902	1725213	10826687
14 Less: Accumulated depreciation	12085723	-	149860	204046	362231	661833	1903482	658617	1054719	694578	543209	870480	4982669
15 Depletable assets	22431	-	-	-	-	-	-	-	-	-	2273	-	20158
16 Less: Accumulated depletion	8234	-	-	-	-	-	-	-	-	-	-	-	8234
17 Land	987287	-	-	*702	*7025	23991	114625	108010	64191	84259	28664	83367	472454
18 Intangible assets (Amortizable)	4453255	-	*3996	*87769	*58120	*17170	229577	21413	113425	114745	115001	325749	3366289
19 Less: Accumulated amortization	816351	-	*488	*7614	*26177	*9777	68285	4099	25569	25501	20946	29634	598261
20 Other assets	892126	-	*-2914	*19724	*18249	52516	48540	30642	77347	44413	47680	149267	406662
21 Total liabilities	51063812	-	236881	599826	1010782	1543102	7386207	3571568	4889500	3937061	2510839	4213592	21164453
22 Accounts payable	12096498	-	*39418	141532	278370	298603	2217062	1043820	1632569	824674	545730	773730	4300990
23 Mort, notes, and bonds under 1 yr	5093007	-	*65890	*27235	44532	61841	782079	604167	586970	749670	394160	510124	1266336
24 Other current liabilities	4731181	-	44004	17877	24767	69086	452951	306940	353000	361801	278108	480150	2342497
25 Loans from stockholders	1086103	-	*83376	*103507	70882	84452	326661	69865	96125	87430	38114	97857	27833
26 Mort, notes, bonds, 1 yr or more	9861401	-	*58178	*61056	81064	168497	805386	354315	533911	546714	279742	1100344	5872195
27 Other liabilities	1377113	-	*268	*46454	*50033	*7673	62764	7979	120826	61278	87604	121462	810770
28 Net worth	16818509	-	-54254	202164	461134	852949	2739305	1184481	1566097	1305493	887380	1129926	6543833
29 Capital stock	1710256	-	13593	51944	49267	92274	292965	99618	95943	85593	132220	86654	710184
30 Paid-in or capital surplus	3082915	-	*21097	*17709	48320	85115	219655	244918	179986	147055	347764	353000	1418294
31 Retained earnings, appropriated	*38359	-	-	-	-	-	*26231	*2978	*9122	-	-	-	29
32 Retained earnings-unappropriated	9949577	-	*-52842	107262	263511	463627	1187241	332292	648637	649554	174516	577741	5598037
33 Retained earnings (S Corp)	3985903	-	*37073	*49739	185147	*259492	1108025	562985	686839	506519	233326	206841	149918
34 Less: Cost of treasury stock	1948502	-	*73175	*24491	*85111	*47560	94813	*58310	54429	83227	447	94310	1332629
35 Total receipts	244765000	*840415	2093195	3741752	7424626	7942415	40117839	19530848	23291980	19177234	9786765	19424118	91393814
36 Business receipts	240585004	*829741	2057093	3733333	7400723	7847482	39881808	19400673	23169408	19019144	9633925	19026929	88584745
37 Interest	602620	*2100	*1026	*2132	*3338	12843	29864	8587	15838	11279	9444	24353	481815
38 Interest on govt. obligations	8601	-	-	-	*534	*156	*250	*407	*784	*2077	252	36	4106
39 Rents	298054	-	*248	*17	*907	*6543	8456	*5921	2333	2409	3386	12613	255220
40 Royalties	149320	-	-	-	-	-	-	*274	*7260	-	78	2953	138756
41 Net S-T cap gain less net LT loss	1943	-	-	-	*18	*971	*459	39	*231	-	28	3	194
42 Net L-T cap gain less net ST loss	300377	*2994	-	*1727	*6236	*11379	16356	*77	*1028	*1392	10726	127864	120596
43 Net gain, noncapital assets	98635	*226	*1215	*2	*5103	*2807	19754	1865	4344	6630	2210	14280	40200
44 Dividends, domestic corporations	11043	-	-	-	*657	*1709	*1050	*254	*875	*1262	155	1152	3928
45 Dividends, foreign corporations	14112	-	-	-	-	-	*10	*649	*2394	-	1006	6421	3633
46 Other receipts	2695292	*5355	*33612	*4541	7110	58525	159831	112101	87486	133041	125555	207514	1760620
47 Total deductions	240697997	*797360	1988991	3623080	7301863	7773079	39535895	19261953	22970758	18893071	9664315	19004453	89883180
48 Cost of goods	206292203	*630055	1272406	2374169	6272006	6055703	34153637	17469811	20276600	16821573	8377838	16717927	75870478
49 Compensation of officers	2484069	*4634	204792	311925	254606	246536	768217	204326	181393	99029	54416	51322	102872
50 Salaries and wages	11839422	*49909	64293	370180	282011	642524	1672407	608582	1013782	760365	383863	912832	5078672
51 Repairs	873031	*1866	39199	16324	18097	40140	142235	41782	65256	38006	26117	60576	383435
52 Bad debts	271662	*437	*2072	*1345	5740	7449	59344	20664	29082	16023	9522	20291	99693
53 Rent paid on business property	1737076	*6198	45211	91957	77015	78703	344234	67195	150079	79310	45823	111816	639536
54 Taxes paid	1961626	*7316	32213	66122	56746	105896	305498	106010	172618	108818	66482	145547	788359
55 Interest paid	1535890	*5640	*11757	9959	11363	30436	155532	81507	112543	102887	66034	146102	802130
56 Contributions or gifts	37581	*3	*489	*424	*627	1547	3142	1224	2990	1931	2755	3069	19380
57 Amortization	176921	*755	*828	*1225	*4177	2600	9675	5597	8113	7723	9185	15478	111564
58 Depreciation	1824605	*3300	25218	29246	31413	78216	210458	80712	126535	91166	81305	133008	934029
59 Depletion	*1167	-	-	-	*132	-	-	-	-	*29	-	-	1006
60 Advertising	1063246	*759	6856	13837	6963	23043	59012	45366	53138	167056	129933	67478	489805
61 Pension, prof sh, stock, annuity	522327	*1052	*18884	*21160	*17271	24490	69995	23221	41663	23822	10376	27839	242555
62 Employee benefit programs	1191097	*1204	*9695	*26905	7411	28730	117497	40243	79248	72487	34735	86519	686422
63 Net loss, noncapital assets	15372	-	-	*2529	-	*222	3654	*228	489	715	2270	2576	2690
64 Other deductions	8870700	*84232	255079	285772	256284	406841	1461358	465485	657229	502131	363661	502074	3630553
65 Total receipts less total deducts	4067003	*43055	104204	118673	122763	169336	581944	268895	321222	284163	122449	419666	1510634
66 Constructive taxable income from related foreign corporations	*8550	*456	-	-	-	-	-	-	*380	*99	-	4817	2799
67 Net income, total	4066952	*43511	104204	118673	122229	169180	581693	268487	320819	282185	122198	424447	1509326
68 Net income, Form 1120-A	*1583	-	*1583	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*371	*371	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1303131	*26133	*64631	*84392	91695	*66821	342600	186895	144131	163986	42449	44704	44695
71 Statutory special deductions, total	155574	*2148	*11225	*11617	*801	15983	20900	14309	27258	*8056	17564	10838	14873
72 Net operating loss deduction	140567	*2148	*11225	*11617	*484	*14608	20183	*13476	24234	*7173	16432	9771	9216
73 Dividends received deduction	15007	-	-	-	*317	*1375	*717	*833	*3025	*883	1132	1067	5657
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	2612313	*15230	*28347	*22664	29743	86377	218193	70986	149784	110143	62185	368904	1449759
76 Total income tax before credits	871956	*3048	*8868	*4394	5296	23836	62632	23377	51185	37726	23318	129005	499270
77 Income tax	875362	*3048	*8868	*4394	5296	23641	62404	23312	50495	37616	21148	128243	506897
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	4868	-	-	-	-	*195	*228	*65	*690	*110	2170	575	834
81 Foreign tax credit	5902	-	-	-	-	-	5	-	*863	-	55	4690	289
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	1028	-	-	-	-	-	-	-	-	-	-	-	1028
84 General business credit	3922	-	-	6	*5	-	64	*27	*220	*264	152	187	2998
85 Prior year minimum tax credit	8645	-	-	-	-	-	-	*127	*1419	*713	146	87	6153
86 Total income tax after credits	852459	*3048	*8868	*4388	5291	23836	62564	23223	48683	36749	22966	124042	488801

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Machinery, equipment, and supplies

MAJOR GROUP 34
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	37677	979	10550	6588	3775	6222	7549	1083	586	166	85	70	25
2 Total assets	86255019	-	378900	1104222	1336837	4404638	15990156	7346343	8690943	5811194	6001527	11145089	24045169
3 Cash	5965378	-	150487	182539	229914	758257	1713934	512530	606480	381300	365977	425144	638817
4 Notes and accounts receivable	24512953	-	64324	359286	383212	1213455	4787350	2299771	2691403	1699665	1703565	2926359	6384563
5 Less: Allowance for bad debts	496880	-	*2437	*229	-	12359	46545	30767	53228	38975	38098	93609	180632
6 Inventories	27339015	-	54835	158665	415964	1529404	6160917	2955175	3344375	2139861	2121487	4243597	4214735
7 U.S. govt. obligations, total	216165	-	-	*72	-	*6941	*10098	*48020	-	6941	-	4001	140091
8 Tax-exempt securities	*19954	-	-	-	-	*3229	-	*9200	-	*2440	378	4706	-
9 Other current assets	4452536	-	12186	27160	54782	129991	434455	208591	238598	250609	267848	354897	2473418
10 Loans to stockholders	541839	-	*16148	90359	77699	77861	148221	28421	10956	*3653	22285	47963	18271
11 Mortgage and real estate loans	114175	-	-	*42654	-	*23987	29082	*2315	*3719	*1519	2157	7022	1720
12 Other investments	8760651	-	*16608	*70756	*52463	104863	509628	280601	354861	354977	341945	968047	5705902
13 Depreciable assets	22304637	-	175440	342851	313347	1786965	4436236	1988120	2536430	1503885	1783785	2967576	4470003
14 Less: Accumulated depreciation	11892302	-	115474	187648	202632	1271022	2685237	1098903	1275595	777458	884157	1234225	2159951
15 Depletable assets	40652	-	-	-	*3921	*6081	*4089	*9328	-	*5068	6633	8	5524
16 Less: Accumulated depletion	13267	-	-	-	*2370	*588	*1302	-	-	*3980	3230	-	1797
17 Land	1065760	-	-	*8039	*6457	46314	182875	46633	94449	64441	77788	189390	349375
18 Intangible assets (Amortizable)	1427230	-	*8412	*5117	2339	22514	258787	60144	79028	110466	241350	186316	452756
19 Less: Accumulated amortization	408452	-	*1815	*3310	1519	15796	94861	32011	23938	17850	50378	42107	124869
20 Other assets	2304976	-	*187	*7911	3260	-5461	142428	59174	83404	124632	42192	190005	1657244
21 Total liabilities	86255019	-	378900	1104222	1336837	4404638	15990156	7346343	8690943	5811194	6001527	11145089	24045169
22 Accounts payable	16907168	-	25257	289676	286194	902965	4008521	1855045	2117061	1121266	1146048	2026139	3128997
23 Mort, notes, and bonds under 1 yr	15693624	-	*518	*49706	250875	518743	1912922	1235482	1550485	1174529	1230178	2171251	5598936
24 Other current liabilities	6803466	-	40486	86905	145211	239436	1310105	775020	706404	530618	658406	814916	1495958
25 Loans from stockholders	1630113	-	69479	68850	87085	199342	523514	197996	185974	81605	27736	175671	12862
26 Mort, notes, bonds, 1 yr or more	11291968	-	*83399	157498	96965	387263	1508613	785491	1147976	518434	707226	1785165	4113938
27 Other liabilities	3139260	-	*4289	*4305	124293	17709	301798	69364	96762	172165	111005	517613	1719956
28 Net worth	30789421	-	155473	447282	346214	2139181	6424683	2427945	2886281	2212577	2120928	3654334	7974523
29 Capital stock	3776321	-	35267	97809	106945	139241	488088	209864	273158	226765	240013	532427	1426744
30 Paid-in or capital surplus	6794546	-	*84305	113199	23766	170450	438659	176138	542619	465882	568695	997999	3212833
31 Retained earnings, appropriated	60714	-	-	-	-	*194	*39154	*999	*968	-	5189	216	13993
32 Retained earnings-unappropriated	14466672	-	-44517	32490	94641	1485280	3929700	927853	1249099	1191420	929736	1171642	3499328
33 Retained earnings (S Corp)	7326514	-	128112	261013	174802	505821	1996056	1264337	919998	436053	398218	998546	243559
34 Less: Cost of treasury stock	1635347	-	*47693	*57229	*53940	161805	466975	151246	99561	107543	20923	46495	421935
35 Total receipts	174942971	3189135	1877695	4611233	5292127	12676909	41587041	17937652	18041969	11175273	11100855	15963882	31489200
36 Business receipts	170869194	3108040	1792613	4543830	5248765	12512587	40853793	17681185	17735653	10910746	10770865	15502527	30208592
37 Interest	1028060	4880	*388	*10783	9651	24486	71049	24636	32819	48395	42933	80828	677212
38 Interest on govt. obligations	25096	-	-	-	-	*428	1644	*2194	2667	*2098	1223	5491	9349
39 Rents	240216	-	-	*2051	*757	5256	36153	*20528	20121	21083	13850	55197	65219
40 Royalties	33378	190	-	-	-	*3	*1686	*6872	*414	*627	513	688	22386
41 Net S-T cap gain less net LT loss	19738	-	-	-	-	*1858	5604	-	*545	*3155	534	-	8041
42 Net L-T cap gain less net ST loss	291868	15416	-	-	*10687	*10122	41736	11156	5800	22054	29841	13393	131663
43 Net gain, noncapital assets	419779	*17459	-	*6709	*5857	43497	45071	43356	45183	32640	58426	85686	35895
44 Dividends, domestic corporations	29376	8	-	-	*623	*1234	4150	*528	1297	1828	2628	3252	13828
45 Dividends, foreign corporations	47402	-	-	-	-	-	*539	-	*288	*13675	2707	1542	28652
46 Other receipts	1938864	43142	*84693	47861	15786	77437	525616	147195	197184	118973	177335	215279	288365
47 Total deductions	167211421	3086697	1647036	4337502	5040597	12225797	39962720	17230597	17265705	10663874	10555572	15271482	29923843
48 Cost of goods	128397509	2675444	1001188	3266265	3535539	8787037	30147728	13489821	13379029	8621774	8183313	11964979	23345391
49 Compensation of officers	4108020	22671	235586	177865	413516	628968	1422667	461864	300099	145817	89316	96864	112786
50 Salaries and wages	12005609	121191	58432	313535	371093	1019309	3151784	1369573	1360697	715120	769667	954675	1800533
51 Repairs	638859	6548	5157	10114	13216	57830	164874	62286	68140	31493	55286	85032	78885
52 Bad debts	366633	2727	*2630	*1027	*2117	28706	104347	32444	32952	19376	21470	33832	85005
53 Rent paid on business property	1534775	10705	48211	73142	82302	197392	430529	168578	141834	69026	74081	91858	147117
54 Taxes paid	2156031	20154	27990	57818	90578	203144	569115	222184	216796	129049	139199	158230	321772
55 Interest paid	2194386	17620	3541	22844	21824	98291	310794	174694	188035	114001	142778	252159	847805
56 Contributions or gifts	53340	273	*221	*530	1905	3648	11003	2877	2598	3771	2259	4484	19772
57 Amortization	123512	*680	*2035	*840	1007	2927	13449	9241	7275	5239	8082	8325	64413
58 Depreciation	3146879	35882	18106	28611	36082	152517	410515	219555	334628	150109	239543	419124	1102206
59 Depletion	6161	-	-	-	-	*203	*1956	-	-	*1790	201	198	1813
60 Advertising	813598	3355	7772	18639	15598	62593	208102	75523	103312	56720	67412	86360	108212
61 Pension, prof sh, stock, annuity	607483	*4864	*17750	*15419	28146	56588	160239	50167	60107	25492	25566	43692	119453
62 Employee benefit programs	1087446	9824	*6637	15200	20273	46761	199782	94308	125431	69324	91178	177032	231696
63 Net loss, noncapital assets	39379	*2001	-	*159	*513	*795	6599	1312	2500	1952	3077	4862	15611
64 Other deductions	9931802	152758	211779	335494	406889	879089	2649236	796170	942275	503822	643142	889775	1521373
65 Total receipts less total deducts	7731549	102438	230659	273731	251530	451111	1624321	707054	776265	511400	545283	692400	1565358
66 Constructive taxable income from related foreign corporations	12817	-	-	-	-	-	*515	-	-	*981	1120	2844	7358
67 Net income, total	7719271	102438	230659	273731	251530	450683	1623191	704860	773598	510282	545180	689753	1563367
68 Net income, Form 1120-A	*19096	-	*5020	*14076	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*41638	*41638	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	2878955	*27467	213992	194639	144923	204780	851741	428624	310845	105776	161235	181085	53847
71 Statutory special deductions, total	534271	*18822	*942	*35866	28799	25068	55553	19296	41013	53709	23590	39609	192004
72 Net operating loss deduction	482551	*18817	*942	*35866	28301	24204	52648	*18994	39818	50244	19981	36586	156152
73 Dividends received deduction	51720	6	-	-	*498	*864	2905	*303	1195	3465	3609	3023	35852
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	4308273	56148	15724	43226	77807	220834	715897	257176	421740	350819	362324	469061	1317517
76 Total income tax before credits	1422193	21026	2359	7878	14259	50107	213135	85372	143430	120602	125852	164814	473361
77 Income tax	1400720	19084	2358	7672	14259	50100	212003	85013	143163	119617	124562	162011	460878
78 Personal holding company tax	*7	-	-	-	-	*7	-	-	-	-	-	-	-
79 Recapture taxes	*448	-	-	-	-	-	*445	-	*3	-	-	-	-
80 Alternative minimum tax	20917	*328	-	*205	-	-	*697	*359	2072	1205	1002	4121	10928
81 Foreign tax credit	9877	122	-	-	-	-	*240	*567	*213	*2378	971	1607	3779
82 U.S. Possessions tax credit	75	-	-	-	-	-	-	75	-	-	-	-	-
83 Nonconventional source fuel credit	42	-	-	-	-	-	-	-	-	-	-	-	42
84 General business credit	4558	-	-	-	-	*18	*204	*18	*1049	*665	392	1088	1124
85 Prior year minimum tax credit	9773	-	-	-	-	*160	*333	*371	909	*1463	417	2007	4112
86 Total income tax after credits	1397868	20904	2359	7878	14259	49929	212358	84340	141259	116095	124073	160111	464303

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade

MAJOR GROUP 35
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	168889	5278	60305	24110	20868	18680	29435	5432	3035	895	410	242	199
2 Total assets	576142215	-	2244902	4021538	7675401	13307195	64570519	38043977	46822677	30642410	27841347	37349413	303622834
3 Cash	34260830	-	611773	936724	1198760	1921184	6599418	3377891	3179553	2003834	1884604	2255585	10291504
4 Notes and accounts receivable	171126915	-	426807	965021	2508820	4243142	22454089	12970556	15560890	10437412	8825122	10740543	81994514
5 Less: Allowance for bad debts	3802955	-	*474	-	8771	36534	208765	165474	345778	198312	215373	321977	2301497
6 Inventories	133078447	-	588635	1077552	2234788	3632503	20098143	12030280	14854300	9378619	8341763	10595535	50246328
7 U.S. govt. obligations, total	845984	-	-	-	-	*22	288668	*75672	203458	80121	29190	84302	84552
8 Tax-exempt securities	809580	-	-	-	*32108	*28159	*66464	*108209	41246	*53139	21872	181113	277270
9 Other current assets	32418788	-	93991	101162	269849	364765	1819208	1398856	2003311	1373661	1084188	2292403	21617394
10 Loans to stockholders	3102068	-	147107	154981	134310	246351	628713	321645	228244	120246	66720	244430	809322
11 Mortgage and real estate loans	650367	-	-	*5836	*18435	*56756	86331	75258	56506	43198	95848	17548	194651
12 Other investments	68608211	-	27777	55569	215923	643852	2460916	1422807	2816908	1790430	1841379	3075706	54256944
13 Depreciable assets	168216464	-	1396945	1534223	2851093	4859289	21546635	12089921	12691421	7472129	7349617	8567155	87858034
14 Less: Accumulated depreciation	83320438	-	1065767	1042209	2005136	3207253	13434752	7165639	6827370	3807855	3563444	4154358	37046655
15 Depletable assets	9355493	-	-	*8700	*4791	*49	21935	*18446	*41106	*4167	125195	261358	8869746
16 Less: Accumulated depletion	4326056	-	-	-	*2340	*49	*15873	*3642	*5567	*2182	65520	101491	4129393
17 Land	7454916	-	*19951	*33287	96370	279872	1111479	630994	832503	506440	539572	516944	2887504
18 Intangible assets (Amortizable)	28395367	-	17244	188294	141758	192735	730571	548720	1436538	1133886	1215385	2290554	20499683
19 Less: Accumulated amortization	6570989	-	11144	54288	58651	47900	306462	183669	529709	299824	239925	341671	4497746
20 Other assets	15839223	-	-7943	56687	43294	130253	623801	493146	585116	553303	505153	1145735	11710677
21 Total liabilities	576142215	-	2244902	4021538	7675401	13307195	64570519	38043977	46822677	30642410	27841347	37349413	303622834
22 Accounts payable	139326041	-	466314	741335	2042581	3212495	17597644	10019958	11228496	7004909	6377657	7514428	73120224
23 Mort, notes, and bonds under 1 yr	69910962	-	223405	399780	502776	1037238	6521784	5813343	7167312	4971421	4190137	4488849	34594917
24 Other current liabilities	43831515	-	208769	295113	478194	850638	4285447	2710962	3773495	2116058	2222768	3645434	23244635
25 Loans from stockholders	20266398	-	545101	493038	794760	991257	2958808	1353937	1069237	715715	394264	319325	10630955
26 Mort, notes, bonds, 1 yr or more	78295298	-	280720	457494	903449	1447816	6546167	3782578	5309415	3934763	3573363	5487335	46572196
27 Other liabilities	23023080	-	24442	13355	66183	134701	671674	512581	684878	630472	594297	1172452	18518046
28 Net worth	201488921	-	496151	1621424	2887457	5633049	25988994	13850618	17589844	11269072	10488860	14721590	96941861
29 Capital stock	34854687	-	306347	372982	714032	888720	2796860	1114444	1689318	1266974	1320161	2241067	22143782
30 Paid-in or capital surplus	58233588	-	273139	229697	413498	847229	2405237	1344849	2359140	2417507	2289146	5791404	39862742
31 Retained earnings, appropriated	583943	-	-	11	*586	*15198	140160	*985	*7826	*27331	19988	9811	362047
32 Retained earnings-unappropriated	76115760	-	-259590	630617	1382541	2716747	12247157	5176773	6438942	3623369	4081369	4540918	35536917
33 Retained earnings (S Corp)	39557786	-	218751	554072	706486	1558152	10230912	6666678	7607621	4381213	3058569	2550340	2024992
34 Less: Cost of treasury stock	7856843	-	42496	165955	329686	392996	1831332	453112	513002	447322	280372	411950	2988620
35 Total receipts	1381543306	41475412	18591836	19355018	31470642	49994004	233220564	120727493	139204572	81838813	69371706	88692753	487600494
36 Business receipts	1346330220	33262535	18311551	18859186	30926763	49272919	230739110	119575567	137546429	80726724	68252784	87366193	471490457
37 Interest	13813197	7474204	5113	14977	21761	55471	271038	153350	167878	139319	163654	277287	5069144
38 Interest on govt. obligations	271312	*85753	-	*533	*2562	*1316	15581	14359	11753	40799	19088	21288	58281
39 Rents	1560213	34667	*1927	*1478	9415	18745	118951	50184	82422	43314	39271	40990	1118849
40 Royalties	1366807	*3838	-	*983	*3	*6252	*82599	*1289	28239	4406	33132	68454	1137612
41 Net S-T cap gain less net LT loss	207148	*35976	*3414	*881	*2322	*8269	6760	7888	3217	23336	7141	10197	97747
42 Net L-T cap gain less net ST loss	1674258	*185422	*39800	*17708	29948	27844	117769	50742	89844	149641	50530	213118	701892
43 Net gain, noncapital assets	3548161	39293	*40489	*45882	13181	48472	143667	57697	61951	52784	114104	37271	2893370
44 Dividends, domestic corporations	236077	*14995	*643	*1277	2809	674	22457	5022	31229	6791	15179	24959	110042
45 Dividends, foreign corporations	917105	82587	-	-	-	-	*7856	*6407	26362	15771	24341	35519	718261
46 Other receipts	11618808	256142	188899	412113	461878	554042	1694777	804989	1155247	635927	652480	597476	4204838
47 Total deductions	1342066465	40554590	17440724	18506720	30384068	48442615	226865525	117129693	134512526	78852426	66797308	85406682	477173588
48 Cost of goods	1097130243	28811344	11559992	13421956	22610100	37000845	183702609	96131933	110848215	66102230	55892221	72344804	398703995
49 Compensation of officers	18904487	156013	1175278	1003062	1375945	1981864	6022490	2264271	1985662	871009	534239	462809	1071845
50 Salaries and wages	68866322	1723616	1146394	987365	2018858	3006301	13915938	7150203	8454897	4611681	3500010	4355338	17995722
51 Repairs	3717964	56374	118437	62925	106689	198809	787990	412293	430810	192886	161138	209220	980394
52 Bad debts	2358192	15672	52217	41534	51073	100080	474319	226758	236758	135118	97372	154204	773086
53 Rent paid on business property	10684902	147205	497432	434611	557631	677252	2347343	973202	1122842	526542	443782	527839	2429221
54 Taxes paid	15478172	187634	311997	314918	538203	769253	2965984	1837256	1929715	912280	831889	837836	4041208
55 Interest paid	22047212	7150926	73580	87666	174494	289221	1412457	884444	1119442	692222	616609	784980	8761172
56 Contributions or gifts	306703	1457	2059	3460	4149	8961	37577	12512	22277	14732	15933	32706	150882
57 Amortization	3588432	27539	5965	13309	9332	13917	75857	49343	91362	58221	67588	104737	3071262
58 Depreciation	18673190	116948	102771	160371	250622	399560	1745975	980147	1020065	635425	605250	798609	11857447
59 Depletion	385996	-	-	*245	-	*140	*7833	*48	*516	*358	12030	14957	349869
60 Advertising	10049018	195841	112270	127109	197552	285053	1003235	602234	843600	554544	559503	633354	4934722
61 Pension, prof sh, stock, annuity	2907808	27570	53294	71307	85317	145726	629915	311880	287951	174803	156959	147086	816000
62 Employee benefit programs	5207263	100366	39141	79814	113183	190153	795822	384139	577633	293587	311616	436176	1885634
63 Net loss, noncapital assets	610960	*331553	*545	*1710	3189	5233	21211	8956	18214	13103	16392	25408	165446
64 Other deductions	61149601	1504532	2189351	1695356	2287730	3370248	10918973	4900074	5522568	3063685	2974779	3536621	19185683
65 Total receipts less total deducts	39476842	920822	1151112	848298	1086574	1551389	6355039	3597800	4692046	2986387	2574397	3286071	10426906
66 Constructive taxable income from related foreign corporations	1121984	32269	-	-	-	-	*122	*6300	*20795	*34037	16018	5269	1007174
67 Net income, total	40327514	867337	1151112	847765	1084012	1550073	6339580	3589742	4701089	2979625	2571328	3270052	11375798
68 Net income, Form 1120-A	52175	-	29132	*22754	*289	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	62875	62875	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	15240879	208937	846500	570455	668258	865989	3693677	2189158	2576397	1374240	903650	926027	417591
71 Statutory special deductions, total	3711905	154331	170532	69238	110423	161404	324971	140019	210134	223858	162511	405761	1578723
72 Net operating loss deduction	3358543	144062	170156	68344	108457	160932	306121	135903	188116	214278	139663	358466	1364045
73 Dividends received deduction	353363	*10269	*376	*894	1967	472	18850	4116	22018	9580	22848	47295	214679
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	21065603	518729	134080	213838	305877	533161	2322212	1261157	1917487	1385155	1508019	1941152	9024735
76 Total income tax before credits	7325674	178860	23758	37594	57561	114605	686759	428359	656560	481144	520355	687445	3452675
77 Income tax	7108265	176868	23758	37642	57482	114379	681391	422177	650429	473480	515842	675752	3279064
78 Personal holding company tax	*117	-	-	-	*79	-	-	-	-	-	39	-	-
79 Recapture taxes	303	-	-	-	-	-	-	-	-	-	-	-	303
80 Alternative minimum tax	212402	*1525	-	-	*1	*155	4539	4923	4706	5275	3840	14559	172878
81 Foreign tax credit	672594	*70462	-	*21	-	*4898	*1631	*4090	13741	17175	10690	10023	539863
82 U.S. Possessions tax credit	3655	100	-	-	-	-0	887	135	549	-	1984	-	-
83 Nonconventional source fuel credit	*37838	-	-	-	-	-	*753	-	*14	*12	-	92	36967
84 General business credit	51965	6981	1	21	*697	*1099	1112	2639	4773	1737	4375	5729	22801
85 Prior year minimum tax credit	62796	39	-	-	-	*212	4795	3059	5975	2629	2186	16603	27298
86 Total income tax after credits	6496826	101278	23757	37552	56864	108396	677581	418435	631508	459591	501120	654998	2825746

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Motor vehicles
and automotive equipment

MINOR INDUSTRY 5010
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	16374	571	5090	4341	2305	1336	2014	384	207	71	20	16	18
2 Total assets	84330482	-	235652	708460	844569	931974	4289209	2570003	3220232	2541793	1429804	2538732	65020055
3 Cash	2783779	-	75801	84803	153904	123672	414935	160997	179086	132163	120213	174225	1163981
4 Notes and accounts receivable	25610882	-	*27203	175889	175863	166399	1147500	769888	782946	822301	270081	665837	20606974
5 Less: Allowance for bad debts	768465	-	-	-	*444	*444	19362	9111	14325	14619	5535	12521	692104
6 Inventories	14377167	-	78487	275392	383306	420714	1872243	987485	1395602	1017549	545188	651546	6749654
7 U.S. govt. obligations, total	*92325	-	-	-	-	-	*21783	-	*45487	-	966	24089	-
8 Tax-exempt securities	*1250	-	-	-	-	-	-	-	*15	-	896	339	-
9 Other current assets	7522791	-	*2733	*2800	11604	47387	105460	186131	140319	97019	98997	137696	6692645
10 Loans to stockholders	234989	-	*15116	*23935	*7545	*10765	21590	*11597	*12125	*4271	191	84874	42980
11 Mortgage and real estate loans	*24187	-	-	-	-	-	*4611	-	-	*344	-	422	18809
12 Other investments	6826518	-	*11614	-	*2685	*8604	162384	112142	127188	126918	110846	262838	5901298
13 Depreciable assets	34425012	-	103429	295473	292518	349745	1217818	692439	887220	548264	390191	593557	29054358
14 Less: Accumulated depreciation	11634942	-	78873	214611	220429	240372	791201	396677	460009	280128	190592	308696	8453354
15 Depletable assets	*4034	-	-	-	-	-	-	-	*3883	-	-	151	-
16 Less: Accumulated depletion	*1380	-	-	-	-	-	-	-	*1375	-	-	5	-
17 Land	825405	-	*303	*1086	*32599	*38437	72351	15383	66869	31930	16921	34792	514735
18 Intangible assets (Amortizable)	1024200	-	-	*36753	*5310	*11881	35348	*1898	29641	36319	47019	160027	660004
19 Less: Accumulated amortization	228186	-	-	*1858	*5015	*8428	19065	*352	9994	14773	12865	18916	136920
20 Other assets	3210916	-	*-161	*28798	5121	3614	42814	38182	35554	34234	37288	88478	2896996
21 Total liabilities	84330482	-	235652	708460	844569	931974	4289209	2570003	3220232	2541793	1429804	2538732	65020055
22 Accounts payable	28793207	-	79653	122468	108405	166707	987786	656388	685986	605281	299725	486904	24593905
23 Mort, notes, and bonds under 1 yr	10822678	-	*52272	107722	32744	45129	429123	439285	557846	658488	262263	267990	7969814
24 Other current liabilities	7107856	-	22118	35177	43552	40235	199945	123325	201149	158115	125627	194861	5963754
25 Loans from stockholders	2645596	-	77875	*59324	63756	75475	172617	90417	50623	48266	5697	3295	1998250
26 Mort, notes, bonds, 1 yr or more	11349695	-	*11309	*87555	141793	137318	363923	279602	505508	196440	154460	126749	9345037
27 Other liabilities	3759781	-	*190	*7610	*749	*4095	53628	20663	65740	29409	29189	30898	3517609
28 Net worth	19851670	-	-7765	288604	453570	463014	2082186	960322	1153378	845793	552844	1428036	11631686
29 Capital stock	3711331	-	37322	21123	84377	51649	243282	96175	110287	68296	61435	209214	2728172
30 Paid-in or capital surplus	3794570	-	*47671	*100345	73663	51737	150668	87867	259942	127678	109101	651046	2134854
31 Retained earnings, appropriated	*18613	-	-	-	-	-	*15790	-	-	*1447	-	1376	-
32 Retained earnings-unappropriated	10195612	-	3294	*129377	323279	178739	1228429	384954	187111	391312	312301	287201	6769614
33 Retained earnings (S Corp)	2658168	-	*-81481	108629	*57133	*185784	600022	415233	615673	*299431	113288	344455	-
34 Less: Cost of treasury stock	526624	-	*14570	*70870	*84883	*4894	156004	23907	19634	*42372	43280	65256	954
35 Total receipts	128630174	755508	2479754	4674987	3410627	2406294	11174871	6301578	7629712	6742043	2935693	6946249	73172858
36 Business receipts	123677764	746881	2415443	4650066	3394495	2394351	10973804	6211677	7541253	6682543	2893244	6851081	68922926
37 Interest	874569	*1083	*171	*1952	2693	*2425	23321	11474	10088	9851	11964	30507	769039
38 Interest on govt. obligations	2565	-	-	-	-	-	*321	*1	*257	*181	160	1643	-0
39 Rents	290627	*1138	-	*1461	*1594	*293	6159	*10818	*1910	*8827	2086	11661	244679
40 Royalties	5212	-	-	*983	-	-	-	-	*2483	67	-	68	1611
41 Net S-T cap gain less net LT loss	3091	-	-	-	*16	*761	*236	-	*34	-	5	28	2011
42 Net L-T cap gain less net ST loss	117637	*3	*26928	-	*1040	-	*3763	*589	*5426	*29	696	9944	69219
43 Net gain, noncapital assets	2595039	-	*29874	-	*2571	*1323	11633	3993	1513	1855	3893	1650	2536734
44 Dividends, domestic corporations	17662	-	-	-	*80	-	*1120	*7	*210	*1424	6613	124	8084
45 Dividends, foreign corporations	*6965	-	-	-	-	-	-	-	*101	-	-	362	6501
46 Other receipts	1039043	*6403	*7339	*20525	8138	7141	154513	63017	66435	37266	17031	39181	612055
47 Total deductions	124795607	719488	2383167	4573774	3347683	2299400	10787036	6099241	7401144	6535455	2821848	6730830	71096541
48 Cost of goods	95928877	*589421	1904974	3727396	2524728	1620787	8070897	4596324	5652448	5473966	2292914	5952464	53522558
49 Compensation of officers	1310698	*5977	102224	122382	128317	113018	350497	171128	114094	51752	16978	40388	93943
50 Salaries and wages	5661580	*50007	78439	216808	261204	190914	882729	571132	723897	424496	186494	244667	1830793
51 Repairs	279583	*3630	16797	9136	12831	15141	44740	20784	30697	16294	7168	14311	88054
52 Bad debts	355993	*207	*4804	*27903	7603	2436	37046	9368	16522	16107	4312	4172	225513
53 Rent paid on business property	1059596	*11208	61532	85974	53224	43963	207364	58721	115767	57348	36079	43825	284591
54 Taxes paid	1117723	9064	22984	48624	53720	46368	170556	91210	107415	74562	35208	42452	415559
55 Interest paid	2342769	*9643	*16029	18254	15883	17255	78079	64120	70131	50418	28582	33861	1940513
56 Contributions or gifts	55979	*61	*221	*147	377	1618	2023	456	827	792	477	1715	47265
57 Amortization	72585	*866	*5	*1465	*331	*1253	2414	6863	2729	2257	1933	10343	42125
58 Depreciation	7749744	*3523	12421	26141	23723	22088	109369	67987	76259	49746	52417	63617	7242454
59 Depletion	1	-	-	-	-	-	-	-	-	-	-	-	1
60 Advertising	2794500	*4407	3687	48310	21875	28276	88058	49895	63279	28377	18230	54640	2385467
61 Pension, prof sh, stock, annuity	191971	*400	-	*4503	*6273	*5246	20727	16551	19352	15610	8853	7653	86804
62 Employee benefit programs	447767	*2825	*4652	*10950	13262	11758	56144	40499	57989	25749	23170	23332	177437
63 Net loss, noncapital assets	11585	10	-	*81	*839	*754	*474	*408	1524	*161	1892	526	4916
64 Other deductions	5414657	28239	154397	225702	223493	178525	665921	333794	348214	247822	107140	192862	2708548
65 Total receipts less total deducts	3834566	36019	96588	101213	62944	106894	387836	202337	228567	206588	113845	215419	2076317
66 Constructive taxable income from related foreign corporations	374	-	-	-	-	-	-	-	-	-	-	374	-
67 Net income, total	3832376	36019	96588	101213	62944	106894	387514	202336	228310	206407	113684	214149	2076316
68 Net income, Form 1120-A	*3355	-	-	*3355	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	884201	*1503	*63241	82815	*10036	*70438	205072	127540	123998	*91463	23768	84328	-
71 Statutory special deductions, total	770627	*19301	*20090	*6057	*5289	*5392	15972	*4182	13325	*4208	9835	13804	653172
72 Net operating loss deduction	757167	*19301	*20090	*6057	*5233	*5392	*15188	*4176	*13167	*3610	4552	13718	646684
73 Dividends received deduction	13460	-	-	-	*56	-	*784	*5	*158	*598	5283	87	6488
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	1824463	*15216	*13256	*12341	47620	31064	166470	70915	90987	110736	81423	116040	1068394
76 Total income tax before credits	782988	*5061	*1989	*1851	9288	6383	49633	23217	31512	38176	27953	41891	546036
77 Income tax	731039	*5061	*1989	*1851	9288	6383	48979	23000	30786	37837	27949	40165	497753
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	51138	-	-	-	-	-	*59	*217	*511	*339	3	1726	48284
81 Foreign tax credit	*4653	-	-	-	-	-	-	-	*187	-	-	247	4218
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	1545	-	-	-	5	*782	3	*164	*499	-	31	61	-
85 Prior year minimum tax credit	13125	-	-	-	-	-	*101	-	*703	*144	174	23	11980
86 Total income tax after credits	763665	*5061	*1989	*1851	9283	5601	49528	23053	30122	38031	27748	41560	529838

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Furniture and
home furnishings

MINOR INDUSTRY 5020 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5739	*437	*2840	*224	*548	621	880	98	55	***	***	6	**
2 Total assets	6253853	-	*61680	*45772	*218841	412939	1798495	702872	843692	***	***	950478	**
3 Cash	639436	-	*12163	*4294	*18520	*39119	183793	59790	34234	***	***	145007	**
4 Notes and accounts receivable	1890473	-	*500	*8429	*37772	166521	561900	256188	217157	***	***	174801	**
5 Less: Allowance for bad debts	31220	-	-	-	-	*559	5549	*6049	5510	***	***	5358	**
6 Inventories	2270313	-	*52201	-	*79499	*163826	793046	260578	340646	***	***	249497	**
7 U.S. govt. obligations, total	*37182	-	-	-	-	-	-	-	*37182	***	***	-	-
8 Tax-exempt securities	67973	-	-	-	-	-	-	-	-	***	***	67973	-
9 Other current assets	233202	-	-	*268	*55735	*1213	29201	32799	61060	***	***	22461	**
10 Loans to stockholders	84179	-	*8371	-	*6836	*10827	*57631	*397	*118	***	***	-	-
11 Mortgage and real estate loans	*1177	-	-	-	-	-	-	-	-	***	***	30	-
12 Other investments	216330	-	-	*4222	*825	-	17597	*11444	*75253	***	***	80524	**
13 Depreciable assets	1249957	-	*60562	*8741	*25051	108489	310417	149427	126465	***	***	206185	**
14 Less: Accumulated depreciation	665679	-	*49504	*6937	*10833	75074	176872	76886	61920	***	***	127280	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	***	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	***	-	-
17 Land	71452	-	-	-	-	-	*12856	*9204	*11540	***	***	5643	**
18 Intangible assets (Amortizable)	184914	-	*349	*26755	*6353	*412	*4814	*5751	*2193	***	***	122435	**
19 Less: Accumulated amortization	13393	-	*71	-	*579	*370	*3021	*4344	*580	***	***	58	-
20 Other assets	17557	-	*-22890	-	*-336	*-1464	12682	*4575	5853	***	***	8619	-
21 Total liabilities	6253853	-	*61680	*45772	*218841	412939	1798495	702872	843692	***	***	950478	**
22 Accounts payable	1441211	-	*668	*6163	*47062	120555	427403	220677	182125	***	***	125412	**
23 Mort, notes, and bonds under 1 yr	849593	-	*29690	*1933	*5568	*31911	235263	*141035	108923	***	***	27190	-
24 Other current liabilities	592670	-	*753	*1766	*8393	32525	200438	73596	66963	***	***	90329	**
25 Loans from stockholders	404842	-	*7809	*27391	*2144	*76872	120001	*18558	*10939	***	***	113000	**
26 Mort, notes, bonds, 1 yr or more	628349	-	*13342	-	*32468	*33126	153268	*29911	*88161	***	***	152954	**
27 Other liabilities	80369	-	-	-	*25888	*4296	*7609	*-2187	*2021	***	***	28725	**
28 Net worth	2256820	-	*9417	*8519	*97317	113654	654512	221282	384561	***	***	412867	**
29 Capital stock	348328	-	*15930	*887	*69172	9698	58571	65322	20251	***	***	33793	**
30 Paid-in or capital surplus	234297	-	-	-	*13677	*4340	58366	*28273	*52415	***	***	21865	-
31 Retained earnings, appropriated	3134	-	-	-	-	-	-	-	-	***	***	3134	-
32 Retained earnings-unappropriated	1068133	-	*-7526	*7632	*-4123	*70440	280630	*103199	*61323	***	***	379303	**
33 Retained earnings (S Corp)	783898	-	*1014	-	*18652	*52152	298945	*25637	*259109	***	***	59034	-
34 Less: Cost of treasury stock	180970	-	-	-	*60	*22977	*41999	*1148	*8537	***	***	84263	-
35 Total receipts	17598237	*48203	*1163324	*301141	*355965	1552886	4834301	1899120	1863031	***	***	2123614	**
36 Business receipts	17208444	*48031	*1163318	*300495	*352445	1528662	4757481	1886927	1847704	***	***	2057658	**
37 Interest	38782	*57	*5	*434	-	*261	6040	*1721	*277	***	***	25148	**
38 Interest on govt. obligations	*5221	-	-	-	-	-	*82	-	*666	***	***	4459	-
39 Rents	9835	-	-	-	-	-	*6211	*21	*711	***	***	1017	-
40 Royalties	215	-	-	-	-	-	-	-	-	***	***	215	**
41 Net S-T cap gain less net LT loss	*1883	-	-	-	-	-	*11	-	-	***	***	1873	-
42 Net L-T cap gain less net ST loss	31594	-	-	-	-	-	*485	*245	*9	***	***	409	**
43 Net gain, noncapital assets	3010	-	-	-	-	*411	*112	*37	*22	***	***	1013	**
44 Dividends, domestic corporations	*181	-	-	*28	-	-	*18	-	-	***	***	134	-
45 Dividends, foreign corporations	155	-	-	-	-	-	-	-	-	***	***	54	-
46 Other receipts	298917	*116	-	*184	*3521	*23551	63860	*10171	13642	***	***	31635	**
47 Total deductions	16745218	*41472	*1126464	*287332	*335502	1446385	4669505	1818605	1733624	***	***	1999359	**
48 Cost of goods	12366718	*8745	*742116	*224410	*195848	1098383	3192897	1399166	1330604	***	***	1495956	**
49 Compensation of officers	533072	*1021	*79897	*13017	*22952	*49964	205260	55487	40732	***	***	18369	**
50 Salaries and wages	1296652	*1446	*36788	*1872	*37379	80046	519893	140966	148563	***	***	138679	**
51 Repairs	45175	*49	*1442	*47	*1668	3710	12419	4413	5820	***	***	9361	**
52 Bad debts	74452	*-0	*24917	-	-	*266	22586	8004	6238	***	***	5254	**
53 Rent paid on business property	324621	*10700	*39736	*1385	*17309	28217	122119	26882	17097	***	***	30103	**
54 Taxes paid	236356	*336	*34193	*2065	*4396	24962	71386	19509	17886	***	***	29172	**
55 Interest paid	140743	*38	*4770	*667	*4467	*12658	36862	16876	14277	***	***	25556	**
56 Contributions or gifts	5458	-	-	*59	-	*213	905	*498	*85	***	***	3208	**
57 Amortization	7502	*2	*220	-	*445	*4	1281	*95	*-43	***	***	4429	**
58 Depreciation	91434	*743	*5013	*1154	*3993	*6535	22663	10090	10007	***	***	15010	**
59 Depletion	-	-	-	-	-	-	-	-	-	***	***	-	-
60 Advertising	271663	*305	*38614	*17072	*8577	*36170	54968	30712	58565	***	***	8726	**
61 Pension, prof sh, stock, annuity	48137	-	-	*1670	*2637	*2055	14456	*7324	7657	***	***	7422	**
62 Employee benefit programs	76923	*91	*1702	*1374	*1969	*2799	25237	*13159	4442	***	***	13380	**
63 Net loss, noncapital assets	2703	-	-	-	-	-	*1066	*71	*876	***	***	6	-
64 Other deductions	1223607	*17996	*117055	*22540	*33863	100404	365506	85355	70820	***	***	194728	**
65 Total receipts less total deducts	853019	*6731	*36859	*13809	*20463	106501	164796	80515	129407	***	***	124255	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	***	***	-	-
67 Net income, total	847798	*6731	*36859	*13809	*20463	106501	164714	80515	128741	***	***	119796	**
68 Net income, Form 1120-A	*1179	-	*1179	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F	*654	*654	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S	418936	*6077	*26378	-	*18528	*80383	107354	*20725	*100919	***	***	9824	-
71 Statutory special deductions, total	49406	*654	*8682	*9549	*1936	-	*7364	*2814	*2689	***	***	265	-
72 Net operating loss deduction	49178	*654	*8682	*9529	*1936	-	*7351	*2814	*2689	***	***	170	-
73 Dividends received deduction	*228	-	-	*20	-	-	*13	-	-	***	***	95	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
75 Income subject to tax	379455	-	*1800	*4260	-	*26118	49996	*56977	*25133	***	***	109708	**
76 Total income tax before credits	124932	*2	*270	*874	-	*7062	14153	*19202	*8503	***	***	38193	**
77 Income tax	124623	-	*270	*874	-	*7062	14144	*19202	*8503	***	***	38193	**
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	-	-
80 Alternative minimum tax	*306	-	-	-	-	-	*9	-	-	***	***	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	***	***	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	-	-
84 General business credit	4	-	-	-	-	-	-	-	-	***	***	4	**
85 Prior year minimum tax credit	*113	-	-	-	-	-	-	*113	-	***	***	-	-
86 Total income tax after credits	124815	*2	*270	*874	-	*7062	14153	*19089	*8503	***	***	38189	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
Wholesale trade: Lumber and construction materials

MINOR INDUSTRY 5030 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	10851	345	*2761	2149	1186	1217	2380	498	239	44	21	***	***
2 Total assets	21266613	-	*98522	362944	438455	854188	5876524	3355051	3732880	1525713	1362402	***	***
3 Cash	1567461	-	*19806	93769	97748	140395	540779	244666	144197	83221	103162	***	***
4 Notes and accounts receivable	7085278	-	*23933	*58749	161797	248540	2149492	1042722	1349982	584563	436645	***	***
5 Less: Allowance for bad debts	135993	-	-	-	-	*10	27563	16891	25686	25377	11858	***	***
6 Inventories	5583103	-	*17299	*60960	*81574	244356	1777270	1072054	1131919	398756	258785	***	***
7 U.S. govt. obligations, total	*54307	-	-	-	-	-	*43693	*8095	-	-	2517	***	***
8 Tax-exempt securities	*21233	-	-	-	-	-	*21233	-	-	-	-	***	***
9 Other current assets	535182	-	*666	*2173	*8961	4830	83566	116128	158591	45577	30022	***	***
10 Loans to stockholders	167202	-	-	*45851	*514	*18356	28292	*31117	*19557	*17383	6133	***	***
11 Mortgage and real estate loans	114565	-	-	-	-	*36232	*2627	*12001	*21986	*1361	1216	***	***
12 Other investments	1433729	-	*341	*26882	*23243	20344	277434	237392	130645	119144	24918	***	***
13 Depreciable assets	7789470	-	*88243	162149	*182038	372592	2256665	1165741	1278668	366867	735254	***	***
14 Less: Accumulated depreciation	4441933	-	*59201	94287	*120419	252764	1422367	731478	712809	188992	341957	***	***
15 Depletable assets	*77889	-	-	-	-	-	*283	-	*31519	-	9222	***	***
16 Less: Accumulated depletion	*8028	-	-	-	-	-	*283	-	*45	-	479	***	***
17 Land	576485	-	*7299	*6030	*5815	*9916	133479	85018	68850	35062	68993	***	***
18 Intangible assets (Amortizable)	448047	-	*205	-	*137	*4722	10668	48442	108764	*72681	29687	***	***
19 Less: Accumulated amortization	95505	-	*72	-	*14	*1264	7642	9621	14836	*3174	8966	***	***
20 Other assets	494122	-	*-0	*667	*-2938	7944	8899	49666	41578	18641	19110	***	***
21 Total liabilities	21266613	-	*98522	362944	438455	854188	5876524	3355051	3732880	1525713	1362402	***	***
22 Accounts payable	3612722	-	*18484	*25406	78782	126687	1215954	552917	574717	284824	207949	***	***
23 Mort, notes, and bonds under 1 yr	3134654	-	*9367	*8173	*30902	58485	797055	599015	677051	314078	143823	***	***
24 Other current liabilities	1394978	-	*3257	*26916	*4253	28170	289798	231729	293720	125512	118139	***	***
25 Loans from stockholders	762229	-	*28418	*65564	*20675	72388	252516	141367	117049	*21786	30673	***	***
26 Mort, notes, bonds, 1 yr or more	3404704	-	*31232	*60610	*20926	160888	776611	254295	549656	215930	208300	***	***
27 Other liabilities	340125	-	*-0	*1388	-	*18727	51111	75468	67992	9555	48318	***	***
28 Net worth	8617202	-	*7763	174886	282917	388842	2493479	1500260	1452695	554029	605199	***	***
29 Capital stock	1126444	-	*9218	12531	2077	40078	251752	80208	50957	103566	118751	***	***
30 Paid-in or capital surplus	1254191	-	*9470	*51857	*40456	*23856	168187	119436	149473	24517	60752	***	***
31 Retained earnings, appropriated	*14095	-	-	-	-	*10	*13615	-	*470	-	-	***	***
32 Retained earnings-unappropriated	3372611	-	*13450	*58781	*53257	338586	1232590	481271	638269	170244	320987	***	***
33 Retained earnings (S Corp)	3223537	-	*-24374	*51716	*187127	*35227	959843	893968	657340	*263821	146591	***	***
34 Less: Cost of treasury stock	373676	-	-	-	-	*48916	132508	*74622	43814	*8118	41882	***	***
35 Total receipts	68328192	424803	*878484	1257831	1755042	2729233	21797207	10077533	12119729	5455178	2952462	***	***
36 Business receipts	67569158	402818	*878395	1250748	1748920	2693861	21588467	9967410	12036899	5417172	2918742	***	***
37 Interest	165161	*3112	*15	*1559	*527	7670	25736	16847	8030	*9819	13080	***	***
38 Interest on govt. obligations	1856	-	-	-	-	-	*805	*407	*161	-	399	***	***
39 Rents	88009	*215	-	-	-	*996	7061	*1027	16311	*724	4509	***	***
40 Royalties	*4813	-	-	-	-	-	*16	-	*126	-	-	***	***
41 Net S-T cap gain less net LT loss	*7995	*770	-	-	-	*1368	*1	-	*9	*397	1505	***	***
42 Net L-T cap gain less net ST loss	23359	*7579	-	-	-	*2191	7237	*1	*585	*1800	501	***	***
43 Net gain, noncapital assets	56098	*5996	-	*259	*640	*2730	24755	4678	11312	*588	4139	***	***
44 Dividends, domestic corporations	10623	*450	-	-	*974	*55	*532	*2281	*280	*453	826	***	***
45 Dividends, foreign corporations	*3934	-	-	-	-	-	*1503	-	80	264	2037	***	***
46 Other receipts	397186	*3863	*75	*5264	*3980	20361	141094	84882	45936	23961	6723	***	***
47 Total deductions	66345460	405847	*841807	1150386	1670542	2635787	21188470	9761316	11721105	5349598	2832551	***	***
48 Cost of goods	55308281	335084	*617369	800987	1402664	1913646	17778611	8108006	9864180	4727618	2260732	***	***
49 Compensation of officers	1341609	*5214	*68834	*93464	*25633	146770	451401	224862	187688	49069	30539	***	***
50 Salaries and wages	3639149	*28485	*4757	*69314	*77935	201645	1108657	581476	714108	269192	179709	***	***
51 Repairs	242835	*1486	*884	5679	*10020	21394	79212	23372	47979	15159	16011	***	***
52 Bad debts	190480	*376	*13126	*705	*3163	11684	66102	36805	24310	9548	9036	***	***
53 Rent paid on business property	568825	*2671	*23621	*33858	*19325	49430	172381	73641	88101	32275	24114	***	***
54 Taxes paid	738218	*5927	*12860	22850	52510	44721	211078	102175	111087	37616	40316	***	***
55 Interest paid	640573	*2602	*2325	5814	*3614	23406	163115	95564	105064	43604	37343	***	***
56 Contributions or gifts	9566	*351	*6	*489	*15	934	3509	876	1962	*280	543	***	***
57 Amortization	29729	*1024	*41	-	*14	*473	2075	4826	9290	2600	2307	***	***
58 Depreciation	653679	3862	*4507	15414	*15973	38001	189263	76573	117551	29970	61904	***	***
59 Depletion	*13708	-	-	-	-	-	*3400	-	*12	-	6717	***	***
60 Advertising	142971	*784	*688	*4374	*3091	12517	51529	26789	17790	10137	8135	***	***
61 Pension, prof sh, stock, annuity	184129	*2332	-	*3753	*4464	8376	72683	21933	29000	13015	12638	***	***
62 Employee benefit programs	263684	*4115	*2194	*7446	*-0	14042	62565	36743	52422	18445	19019	***	***
63 Net loss, noncapital assets	27234	*14	-	*1581	-	*413	1071	*1043	728	*340	1094	***	***
64 Other deductions	2350791	11521	*90594	84657	52122	148335	771819	346631	349831	90731	122392	***	***
65 Total receipts less total deducts	1982732	18956	*36677	107445	84500	93446	608737	316218	398624	105579	119911	***	***
66 Constructive taxable income from related foreign corporations	*501	-	-	-	-	-	-	-	-	*501	-	***	***
67 Net income, total	1981377	18956	*36677	107445	84500	93446	607932	315810	398462	106080	119512	***	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	*481	*481	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	1161349	*1294	*27920	*82677	*81259	*30479	376320	203762	241138	*73193	37825	***	***
71 Statutory special deductions, total	78448	*315	*137	*7671	*3721	*8031	18780	*13659	*4585	*581	3252	***	***
72 Net operating loss deduction	66741	-	*137	*7671	*3038	*7993	16905	*12050	*4283	-	814	***	***
73 Dividends received deduction	11707	*315	-	-	*682	*38	*1875	*1609	*302	*581	2438	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	742178	*17373	*8620	*17097	*67	54935	212831	98390	152739	32306	78434	***	***
76 Total income tax before credits	236226	*5093	*1293	*2665	*10	10754	64012	33461	54101	10287	27122	***	***
77 Income tax	230988	*5798	*1293	*2714	*10	10749	63618	33093	51937	10953	26740	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	5651	-	-	-	-	-	*394	*352	*1177	-	382	***	***
81 Foreign tax credit	*268	-	-	-	-	-	-	-	*192	*-0	7	***	***
82 U.S. Possessions tax credit	810	100	-	-	-	-	161	-	549	-	-	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 General business credit	927	-	-	6	-	6	*4	-	*842	*11	-	***	***
85 Prior year minimum tax credit	*875	2	-	-	-	-	*67	*4	*802	-	-	***	***
86 Total income tax after credits	233346	*4991	*1293	*2659	*10	10748	63780	33457	51715	10276	27115	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Sporting,
recreational, photographic, and
hobby goods, toys, and supplies

MINOR INDUSTRY 5040 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5603	*6	*2068	*1428	*611	*472	790	*71	106	22	15	10	5
2 Total assets	14915703	-	*73137	*260754	*235109	*332320	1930547	*463097	1807475	776317	1026164	1650422	6360361
3 Cash	885073	-	*23238	*63317	*30929	*60188	200437	*11456	106643	102072	44484	97123	145186
4 Notes and accounts receivable	4190632	-	*964	*27078	*52845	*105232	507841	*170315	546516	328850	249434	489129	1712428
5 Less: Allowance for bad debts	120819	-	-	-	-	*1498	5919	*6281	14868	*1601	10722	23453	56478
6 Inventories	4318237	-	*1426	*106762	*76683	*109186	826675	*152199	708091	238733	305192	500291	1293000
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	*36985	-	-	-	*16282	-	-	-	*8929	11775	-	-	-
9 Other current assets	1451142	-	*14582	-	*365	*7340	56059	*26205	120175	21016	49836	74930	1080632
10 Loans to stockholders	68049	-	*1046	-	-	*30251	*13398	-	*9098	*11290	2889	77	-
11 Mortgage and real estate loans	*7822	-	-	-	-	-	*4975	*228	*1259	*409	950	-	-
12 Other investments	1116451	-	*1277	*6330	*6532	*68	54554	*8856	37948	*3217	178999	132688	685981
13 Depreciable assets	3487320	-	*80133	*115019	*60289	*54474	558731	*116982	317985	120046	191727	334986	1536949
14 Less: Accumulated depreciation	1804124	-	*53143	*74474	*22081	*37219	319593	*37693	182209	68865	101823	97892	809132
15 Depletable assets	*327	-	-	-	-	-	*327	-	-	-	-	-	-
16 Less: Accumulated depletion	*2	-	-	-	-	-	*2	-	-	-	-	-	-
17 Land	236504	-	-	-	*9546	-	*42914	*8313	*17424	*781	16326	16512	124688
18 Intangible assets (Amortizable)	291715	-	*7487	*1666	*4343	*1813	21710	*7156	*30138	*468	79244	86480	51210
19 Less: Accumulated amortization	76899	-	*4589	*316	*2035	*1437	13910	*2381	*20062	*225	11571	8992	11380
20 Other assets	827290	-	*715	*15373	*1411	*3922	-17652	*7740	120410	*8350	31201	48543	607278
21 Total liabilities	14915703	-	*73137	*260754	*235109	*332320	1930547	*463097	1807475	776317	1026164	1650422	6360361
22 Accounts payable	2590647	-	*14706	*21375	*37980	*137530	657738	*124753	432840	250860	133707	191322	587836
23 Mort, notes, and bonds under 1 yr	4003912	-	*3114	*52624	*32010	*38243	196514	*86756	336545	*166706	123878	186300	2781222
24 Other current liabilities	1364570	-	*22990	*9704	*3288	*51861	147302	*31560	190466	*86061	83473	178197	559669
25 Loans from stockholders	448525	-	*48344	*63952	*63756	*496	98550	*6761	*106887	*36026	23752	-	-
26 Mort, notes, bonds, 1 yr or more	1843620	-	*2623	*31359	*46433	*8159	230018	*88861	233038	*69352	138335	222778	772665
27 Other liabilities	239706	-	*-0	*-54	*12995	*42	10229	*485	*13487	*1666	10675	85405	104777
28 Net worth	4424723	-	*-18641	*81794	*38648	*95990	590196	*123921	494211	165647	512344	786420	1554193
29 Capital stock	734278	-	*3811	*38759	*29150	*19111	77604	*3707	24251	2263	114471	18723	402427
30 Paid-in or capital surplus	704955	-	*12734	*23799	*4788	*1885	119234	*7317	54363	*10033	140707	265574	64520
31 Retained earnings, appropriated	*3327	-	-	-	-	-	*3327	-	-	-	-	-	-
32 Retained earnings-unappropriated	2199882	-	*-1550	*4303	*1336	*65335	314074	*31211	177033	*67662	124822	328411	1087245
33 Retained earnings (S Corp)	827121	-	*-33635	*14960	*4913	*15275	92605	*85697	254539	*86714	132344	173711	-
34 Less: Cost of treasury stock	44840	-	-	*27	*1540	*5616	*16649	*4010	*15974	*1024	-	-	-
35 Total receipts	31389053	*72502	*566579	*1117326	*401835	*929441	5970827	*1045521	3677723	1668584	1592159	2941061	11405494
36 Business receipts	30923555	*71953	*566495	*1116289	*394141	*920985	5923761	*1035890	3645935	1650394	1556001	2845294	11196418
37 Interest	108264	*416	-	*72	*372	*690	4940	*526	4963	*5009	6080	11467	73729
38 Interest on govt. obligations	*1615	124	-	-	*453	-	*43	-	*612	384	-	-	-
39 Rents	8706	-	-	-	*592	-	*2416	*163	*502	*78	692	-	4262
40 Royalties	21659	-	-	-	-	-	-	-	*58	122	716	9666	11096
41 Net S-T cap gain less net LT loss	284	-	-	-	-	-	-	-	-	-	9	275	-0
42 Net L-T cap gain less net ST loss	*88301	-	-	-	-	-	*1582	-	-	*57	5618	38580	42462
43 Net gain, noncapital assets	2323	-	-	*96	-	*73	*441	*152	*5	-	261	560	736
44 Dividends, domestic corporations	*1940	-	-	*869	-	-	*599	-	-	-	9	-0	462
45 Dividends, foreign corporations	9893	-	-	-	-	-	-	-	-	-	-	9277	615
46 Other receipts	222514	*9	*84	-	*6278	*7693	37044	*8790	25650	12539	22772	25942	75713
47 Total deductions	29543384	*39720	*540131	*1077121	*387002	*891887	5757882	*1006609	3506834	1516795	1527027	2518850	10773527
48 Cost of goods	21937666	*31984	*132340	*862113	*211150	*627276	4253431	*695831	2720118	1214294	1123171	1786630	8279329
49 Compensation of officers	590175	73	*122791	*48324	*53073	*30539	170440	*41047	54147	*13094	19561	21282	15805
50 Salaries and wages	1948673	4057	*100354	*20190	*34160	*64654	450250	*95899	245679	74957	106976	210201	541296
51 Repairs	71353	*58	*4214	*3166	*464	*1240	20620	*2324	6051	2313	3060	7275	20568
52 Bad debts	60467	19	-	*21	*766	*1530	19143	*1836	5948	*945	4190	5838	20231
53 Rent paid on business property	287215	*75	*14625	*17130	*12614	*27905	81906	*8537	27816	6125	14063	24735	51685
54 Taxes paid	360359	*772	*12432	*8942	*8634	*13610	95053	*11747	38895	12729	20370	45577	91599
55 Interest paid	307439	*470	*74	*6323	*3866	*6338	54906	*20156	54039	14269	25304	42409	79285
56 Contributions or gifts	7827	*-0	*16	-	-	*54	2415	*99	*169	*468	162	769	3674
57 Amortization	30730	-	*1239	*183	*250	*2294	1310	*277	1536	*2629	3220	9315	8475
58 Depreciation	470725	*107	*6546	*15565	*4849	*4934	45035	*7308	23340	18017	18291	53189	273544
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	736484	19	*12083	*11626	*5860	*17668	81306	*30867	57480	*73201	47757	68856	329762
61 Pension, prof sh, stock, annuity	77985	-	*9252	*807	*3026	*1177	22222	*5592	5500	*1706	3785	4196	20723
62 Employee benefit programs	125871	37	*1720	-	*877	*2798	20298	*6790	15228	*3473	11275	17415	45961
63 Net loss, noncapital assets	21677	-	-	-	*6	-	*1382	*125	*92	*422	6423	5012	8214
64 Other deductions	2508737	*2049	*122444	*82731	*47407	*89869	438166	*78173	250795	78154	119420	216151	983378
65 Total receipts less total deducts	1845670	*32783	*26448	*40204	*14833	*37554	212944	*38912	170889	151789	65133	422211	631968
66 Constructive taxable income from related foreign corporations	1169	-	-	-	-	-	-	-	-	-	-	60	1109
67 Net income, total	1845224	*32659	*26448	*40204	*14381	*37554	212902	*38912	170278	151405	65133	422271	633076
68 Net income, Form 1120-A	*1998	-	-	*1998	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	778052	31791	*22046	*32237	*513	*11095	95235	*21431	123254	*125549	32992	281908	-
71 Statutory special deductions, total	76792	-	*58	*6578	*231	*16155	*22885	*2980	*3076	*359	4737	9602	10131
72 Net operating loss deduction	66059	-	*58	*5970	*231	*16155	*22768	*2980	*3076	*359	4730	587	9146
73 Dividends received deduction	10732	-	-	*609	-	-	*116	-	-	-	7	9016	985
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	990381	*868	*4344	*1389	*13636	*10304	94782	*14501	43948	*25497	27404	130761	622946
76 Total income tax before credits	336355	*257	*652	*208	*2354	*1848	29734	*4829	14902	*8692	9408	45365	218105
77 Income tax	335833	*257	*652	*208	*2354	*1848	29545	*4829	14866	*8692	9318	45326	217936
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	*353	-	-	-	-	-	*189	-	*35	-	90	39	-
81 Foreign tax credit	2740	-	-	-	-	-	-	7	*274	*7	21	704	1727
82 U.S. Possessions tax credit	47	-	-	-	-	-	47	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	*1265	-	-	-	-	-	35	-	*387	-	13	403	426
85 Prior year minimum tax credit	*3455	-	-	-	-	-	-	*114	*208	*1	-	-	3132
86 Total income tax after credits	328848	*257	*652	*208	*2354	*1848	29652	*4708	14033	*8684	9374	44257	212820

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Metals and minerals, except petroleum and scrap

MINOR INDUSTRY 5050
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3471	*339	*286	*176	*742	486	879	277	134	***	43	18	***
2 Total assets	40223502	-	*21629	*27089	*257651	340198	2118353	1986199	2078136	***	2878259	2883711	***
3 Cash	2230081	-	*16250	*3139	*36919	32537	170163	138093	93605	***	166124	139573	***
4 Notes and accounts receivable	11367243	-	-	*11910	*62965	125031	717582	886642	726504	***	930433	851057	***
5 Less: Allowance for bad debts	190530	-	-	-	-	-	4576	2995	14545	***	9101	10358	***
6 Inventories	9178554	-	*127	*1404	*92868	*104362	697832	724215	787074	***	1004645	746717	***
7 U.S. govt. obligations, total	81138	-	-	-	-	-	-	-	-	***	10929	8022	***
8 Tax-exempt securities	*696	-	-	-	-	-	-	-	*696	***	-	-	***
9 Other current assets	3665077	-	*615	*790	*622	*4208	121514	51696	55944	***	81332	159907	***
10 Loans to stockholders	86356	-	-	*6268	*15585	*771	*28538	*11012	*11428	***	1426	824	***
11 Mortgage and real estate loans	*55599	-	-	-	*7169	-	*4225	-	*25	***	44159	-	***
12 Other investments	7352060	-	*1901	-	*5501	*21218	143729	47235	157065	***	219019	363326	***
13 Depreciable assets	7604897	-	*5516	*15126	*107651	*80167	571802	265852	482763	***	698028	518241	***
14 Less: Accumulated depreciation	3833582	-	*2894	*11572	*77558	*44500	370422	154805	269965	***	377428	246009	***
15 Depletable assets	203234	-	-	-	-	-	-	-	-	***	15084	148814	***
16 Less: Accumulated depletion	29717	-	-	-	-	-	-	-	-	***	328	14679	***
17 Land	336212	-	-	-	*4512	*6645	*10850	*11797	12929	***	46194	48570	***
18 Intangible assets (Amortizable)	1156054	-	-	-	*5481	*280	3912	*2149	*4715	***	49127	73913	***
19 Less: Accumulated amortization	243718	-	-	-	*1810	*269	*1933	*737	*2632	***	6925	12076	***
20 Other assets	1203847	-	*114	*24	*-2252	*9747	25136	6047	32531	***	5540	107871	***
21 Total liabilities	40223502	-	*21629	*27089	*257651	340198	2118353	1986199	2078136	***	2878259	2883711	***
22 Accounts payable	9012416	-	*131	*16619	*61606	*98765	711725	520593	521885	***	746521	567035	***
23 Mort, notes, and bonds under 1 yr	6260237	-	-	*8152	*22481	*45226	210625	371202	389102	***	492484	293333	***
24 Other current liabilities	2289399	-	*1935	*1626	*8695	*24219	89933	62895	144527	***	191931	273952	***
25 Loans from stockholders	1195826	-	-	-	*35354	*34730	88737	*81745	*17575	***	144809	23997	***
26 Mort, notes, bonds, 1 yr or more	7019943	-	-	*3503	*32205	*31098	164738	172476	223091	***	247672	514735	***
27 Other liabilities	1277278	-	-	-	-	*405	5263	*1659	7370	***	82588	187763	***
28 Net worth	13168403	-	*19563	*-2810	*97310	105756	847332	775629	774587	***	972254	1022895	***
29 Capital stock	2203148	-	*242	*176	*2996	8756	66162	50573	178971	***	99615	83360	***
30 Paid-in or capital surplus	5041206	-	-	-	*2207	*2571	36700	30270	30777	***	227373	269526	***
31 Retained earnings, appropriated	*6700	-	-	-	-	-	-	-	*32	***	936	-	***
32 Retained earnings-unappropriated	3960339	-	*19321	*-2986	*134482	*61119	315173	282529	295592	***	441576	533111	***
33 Retained earnings (S Corp)	2340769	-	-	-	*4046	*45327	557266	428497	320818	***	224456	146299	***
34 Less: Cost of treasury stock	383759	-	-	-	*46422	*12017	127969	*16240	51604	***	21702	9400	***
35 Total receipts	91741372	*491075	*49406	*153730	*915819	1688330	6887372	7027994	5381378	***	7477011	5842566	***
36 Business receipts	90341289	*489211	*46373	*153615	*911964	1683190	6764896	7004392	5333527	***	7409808	5730522	***
37 Interest	615536	*910	*64	*115	*796	*390	7251	5058	9534	***	24885	21690	***
38 Interest on govt. obligations	30632	-	-	-	-	-	-	*44	*233	***	119	81	***
39 Rents	119637	-	-	-	-	-	*2397	*317	*3447	***	2407	8041	***
40 Royalties	4052	-	-	-	-	-	-	-	-	***	14	614	***
41 Net S-T cap gain less net LT loss	13804	-	*549	-	-	*2893	-	*-0	*53	***	1791	-	***
42 Net L-T cap gain less net ST loss	45864	*57	*1126	-	-	*81	*2988	*954	*1478	***	572	294	***
43 Net gain, noncapital assets	32644	-	-	-	-	*33	*959	*4769	787	***	1613	18380	***
44 Dividends, domestic corporations	36665	*27	*498	-	*58	*102	-	*-0	*208	***	370	18525	***
45 Dividends, foreign corporations	35174	-	-	-	-	-	-	-	*6133	***	830	14079	***
46 Other receipts	466075	*870	*795	-	*3001	*1642	108881	12461	25979	***	34601	30341	***
47 Total deductions	89776477	*473586	*48572	*149486	*879778	1632731	6663622	6880667	5206751	***	7258249	5689626	***
48 Cost of goods	80956658	*405283	*27178	*110709	*647086	1246706	5593503	6257141	4544193	***	6623467	5140522	***
49 Compensation of officers	789750	*11769	*10474	*11562	*26619	*68128	156752	119904	96274	***	68890	32532	***
50 Salaries and wages	2461273	*18158	-	*8588	*71459	*94933	281349	207431	188479	***	186074	147900	***
51 Repairs	199877	*40	*2	*344	*18656	*8760	23112	6023	12453	***	10313	13818	***
52 Bad debts	66144	*381	-	*565	*1098	*3248	16194	2624	4957	***	5508	3920	***
53 Rent paid on business property	309718	*3286	*726	*551	*14218	*18847	48029	31190	33151	***	13796	16858	***
54 Taxes paid	633497	*3815	*987	*2733	*12405	17163	59575	39987	46049	***	47797	59310	***
55 Interest paid	1023762	*4534	-	*1449	*3844	*8268	60133	40431	47521	***	57555	74374	***
56 Contributions or gifts	11592	*50	-	*472	*115	*192	1087	917	1006	***	1017	1013	***
57 Amortization	51966	*125	-	-	*374	*18	6972	*1076	3441	***	1797	3736	***
58 Depreciation	637909	*3001	*868	*1330	*8913	*7433	50077	17631	38989	***	39740	41844	***
59 Depletion	6546	-	-	-	-	-	-	-	-	***	276	6245	***
60 Advertising	65628	*398	*44	*144	*2801	*1622	8274	5629	12506	***	2805	3050	***
61 Pension, prof sh, stock, annuity	182900	*1644	*1422	-	*4691	*6851	14332	11591	15692	***	15579	12930	***
62 Employee benefit programs	375498	*1636	*521	-	*1326	*22424	15329	13317	21316	***	24003	33856	***
63 Net loss, noncapital assets	10989	*94	-	-	*66	*2	*495	*536	*598	***	322	218	***
64 Other deductions	1992768	*19374	*6349	*11040	*66107	128135	328408	125238	140127	***	159311	97499	***
65 Total receipts less total deducts	1964895	*17489	*834	*4244	*36041	55599	223749	147327	174627	***	218761	152940	***
66 Constructive taxable income from related foreign corporations	2556	-	-	-	-	-	-	-	1767	***	5	-	***
67 Net income, total	1936819	*17489	*834	*4244	*36041	55599	223749	147283	176161	***	218648	152860	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	***	-	-	***
70 Net income, Form 1120S	586899	*4666	-	-	*13617	*44125	134806	102221	91007	***	64225	9652	***
71 Statutory special deductions, total	277413	*415	*349	-	*304	*4223	*20181	*3678	10977	***	14024	47745	***
72 Net operating loss deduction	229595	*396	-	-	*263	*4152	*20181	*3678	*10825	***	13001	19329	***
73 Dividends received deduction	47818	*19	*349	-	*41	*71	-	*-0	*152	***	1023	28417	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
75 Income subject to tax	1077184	*12408	*485	*4244	*22121	*7252	68762	41385	76537	***	140399	97780	***
76 Total income tax before credits	376148	*4182	*73	*637	*5135	*1366	19814	14229	27444	***	49106	38811	***
77 Income tax	363001	*4182	*73	*637	*5070	*1366	19777	13463	25965	***	48108	33805	***
78 Personal holding company tax	*65	-	-	-	*65	-	-	-	-	***	-	-	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	-	-	***
80 Alternative minimum tax	10473	-	-	-	-	-	*37	*766	*338	***	251	4286	***
81 Foreign tax credit	5827	-	-	-	-	-	-	-	*2168	***	368	42	***
82 U.S. Possessions tax credit	135	-	-	-	-	-	-	135	-	***	-	-	***
83 Nonconventional source fuel credit	*753	-	-	-	-	-	*753	-	-	***	-	-	***
84 General business credit	6195	-	-	-	-	-	-	*251	*3	***	82	32	***
85 Prior year minimum tax credit	*6632	-	-	-	-	-	-	-	*308	***	24	5076	***
86 Total income tax after credits	356606	*4182	*73	*637	*5135	*1366	19061	13843	24966	***	48631	33661	***

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Electrical goods

MINOR INDUSTRY 5060 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	18617	846	5994	2690	1987	2674	3164	668	334	117	64	41	39
2 Total assets	91128763	-	208761	462048	711318	1916121	6848134	4732791	5406091	4063123	4523197	6790769	55466410
3 Cash	4537506	-	67889	128712	113577	308781	672567	483787	405839	314824	418108	469974	1153448
4 Notes and accounts receivable	29619364	-	*71995	152206	281478	587789	2985594	2048386	2298434	1584742	1878425	2468082	15262232
5 Less: Allowance for bad debts	921229	-	*474	-	*1400	*16997	19421	34360	44082	35847	31075	80298	657274
6 Inventories	23374119	-	36002	94308	205568	550238	2001702	1384465	1722109	1191394	1341220	2009093	12838021
7 U.S. govt. obligations, total	94834	-	-	-	-	-	*18511	*13868	*1040	*11808	-	49607	-
8 Tax-exempt securities	120718	-	-	-	-	-	*21603	*6228	-	*32273	-	60361	252
9 Other current assets	4948336	-	*13719	*3727	36460	43812	245915	146926	215130	194468	79194	471961	3497026
10 Loans to stockholders	355015	-	*12727	*11174	*1717	31600	22999	33890	*4958	*27738	10171	8345	189697
11 Mortgage and real estate loans	13664	-	-	-	-	-	*5327	*192	*3410	*567	164	-	4004
12 Other investments	7121893	-	*7526	*6188	*17156	96433	149733	126727	220227	155121	110466	374544	5857772
13 Depreciable assets	18020438	-	101255	163149	177522	548217	1381318	1033205	850260	718191	623995	1065649	11357677
14 Less: Accumulated depreciation	9255182	-	87997	109006	126048	323359	794166	662546	423432	359095	267891	540395	5561247
15 Depletable assets	*3607	-	-	-	-	*49	*3557	-	-	-	-	1	-
16 Less: Accumulated depletion	*3607	-	-	-	-	*49	*3557	-	-	-	-	1	-
17 Land	795978	-	-	*5610	*5845	*33062	43797	21034	43150	23215	48010	49832	522423
18 Intangible assets (Amortizable)	8915048	-	*492	*22357	*10268	34677	34054	110345	111535	161243	158969	238984	8032125
19 Less: Accumulated amortization	1647531	-	*337	*17885	*9423	3283	15304	39202	38075	38782	14043	31068	1440127
20 Other assets	5035793	-	*-14035	*1506	*-1400	25153	93906	59846	35588	81264	167485	176100	4410381
21 Total liabilities	91128763	-	208761	462048	711318	1916121	6848134	4732791	5406091	4063123	4523197	6790769	55466410
22 Accounts payable	19990836	-	44377	99319	218940	554471	2179953	1494937	1825641	1145043	1434244	1694284	9299627
23 Mort, notes, and bonds under 1 yr	9989785	-	*11422	*49352	*14105	152972	658445	621346	844386	376351	671113	937393	5652900
24 Other current liabilities	10430454	-	18921	44432	93297	76899	562972	403677	443375	355076	339255	654323	7438227
25 Loans from stockholders	2335723	-	76398	*25437	*59943	*24316	404570	127340	91834	81848	30114	6115	1407808
26 Mort, notes, bonds, 1 yr or more	11006809	-	*28669	*49308	*37585	225176	502312	368330	347896	462038	456671	987635	7541189
27 Other liabilities	7917949	-	-	*1394	*4869	*24407	108238	44300	32727	73979	61520	80336	7486179
28 Net worth	29457209	-	28974	192806	282579	857881	2431644	1672861	1820232	1568788	1530281	2430683	16640480
29 Capital stock	15065386	-	21153	28221	211273	234893	298155	188440	376645	176518	386585	679406	12464096
30 Paid-in or capital surplus	7878187	-	*1196	*20275	*10978	75832	252097	384147	209667	467165	409694	737610	5309525
31 Retained earnings, appropriated	*361147	-	-	-	-	-	*3022	-	-	-	18341	-	339783
32 Retained earnings-unappropriated	3094126	-	-19421	129843	-68490	515441	1029089	540669	617124	424215	544100	661941	-1280384
33 Retained earnings (S Corp)	3699703	-	*26128	*46012	*173889	*154575	930945	632060	641406	549433	185265	359991	-
34 Less: Cost of treasury stock	641341	-	*82	*31546	*45071	122860	81664	72454	24610	*48543	13704	8265	192540
35 Total receipts	190843279	1073582	2244619	1827229	3190868	6098965	24460045	13655062	16035884	11081293	11036712	14849929	85289091
36 Business receipts	186206283	1059170	2181543	1684197	3053158	6028699	24182801	13514630	15918758	10992346	10727112	14710825	82153045
37 Interest	1233830	*2967	*161	2255	*1886	10947	23097	19561	21317	11687	28624	53476	1057853
38 Interest on govt. obligations	21678	-	-	-	*458	*214	*2431	*541	*587	*2807	162	4873	9606
39 Rents	130985	*288	-	*18	-	*4463	4402	*2085	1864	1585	2239	3903	110137
40 Royalties	564964	*315	-	-	-	*2248	-	*1147	*6004	*11	383	6305	548552
41 Net S-T cap gain less net LT loss	24046	-	-	-	*1521	*1931	*383	*129	*9	-	46	1503	18524
42 Net L-T cap gain less net ST loss	331078	-	-	-	*144	*1988	*26845	*25969	*3154	*14976	32379	406	225217
43 Net gain, noncapital assets	175333	*1823	*123	*720	*703	*633	13332	1636	2986	2109	97738	688	52843
44 Dividends, domestic corporations	12481	*364	-	-	*18	*242	*505	*23	*3037	*106	171	866	7148
45 Dividends, foreign corporations	181065	-	-	-	-	-	-	-	*4891	1089	3423	74	171588
46 Other receipts	1961535	8654	*62792	140039	*132982	47602	206247	89340	73276	54576	144434	67013	934578
47 Total deductions	184501777	1014685	2100035	1705306	3058911	5902383	23635121	13207163	15506664	10718005	10570344	14259722	82823438
48 Cost of goods	146862565	845963	1510965	835014	2295171	4178444	18636869	10715862	13038700	8967093	8858532	11805776	65174177
49 Compensation of officers	2433788	8260	106179	231717	171810	276965	705082	256793	207286	108314	80355	67671	213356
50 Salaries and wages	12315064	65706	117689	203144	226776	548881	1894011	973355	1025181	760639	634895	914280	4950506
51 Repairs	406971	1728	9296	6290	3914	17829	41816	27638	26227	20853	17325	22462	211593
52 Bad debts	381113	*1566	*259	*2670	3148	11411	67840	37298	25133	20370	15535	33351	162531
53 Rent paid on business property	1509337	11024	24078	52057	55137	99704	252782	105310	125330	75138	60321	74620	573834
54 Taxes paid	1805037	9425	44996	41342	48754	95804	269122	131900	150293	98394	113282	115148	686577
55 Interest paid	2426159	*3290	*4697	12853	8555	39413	123039	90711	92362	72267	73714	124124	1781134
56 Contributions or gifts	37997	*159	*339	*1188	*697	1692	2568	1313	2252	1198	3787	1377	21428
57 Amortization	2758655	*533	*47	*453	*220	1418	3676	8913	3832	6870	7313	7492	2717889
58 Depreciation	1566732	5814	8630	20404	14677	58921	116059	98918	75722	73350	60988	138691	894559
59 Depletion	9	-	-	-	-	-	-	-	-	-	-0	-	9
60 Advertising	1498299	1526	4609	7889	11333	54645	109222	55529	69824	62861	37249	160162	923451
61 Pension, prof sh, stock, annuity	542704	*1101	*5523	*30974	*9469	12345	78046	35787	28097	33199	24730	30757	252678
62 Employee benefit programs	942022	*2367	*5566	30604	26501	24830	101392	41887	50570	36990	53641	79038	488636
63 Net loss, noncapital assets	79514	44	-	-	-	*720	1552	1429	2580	3853	2424	2036	64875
64 Other deductions	8935810	56178	257162	228708	182750	479360	1232045	624520	583276	376616	526254	682737	3706205
65 Total receipts less total deducts	6341502	58897	144584	121923	131958	196582	824924	447898	529220	363288	466368	590208	2465653
66 Constructive taxable income from related foreign corporations	53167	-	-	-	-	-	-	*84	-	*316	31	-0	52736
67 Net income, total	6372991	58897	144584	121923	131500	196368	822493	447441	528633	360797	466237	585335	2508783
68 Net income, Form 1120-A	*134	-	*134	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*10761	*10761	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1616738	*35541	*115378	*68970	*72634	*60974	453411	213967	206808	142729	83941	162385	-
71 Statutory special deductions, total	656943	*7761	*11958	*10939	*24194	31589	29924	50444	16974	20041	63312	36082	353724
72 Net operating loss deduction	622072	*7761	*11958	*10939	*24181	31420	29571	50428	16831	*18877	60284	35402	324422
73 Dividends received deduction	34871	-	-	-	*12	*169	*354	*16	*144	*1165	3029	680	29302
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	4099311	15596	*17249	42014	34672	103805	339157	183030	304850	198026	318983	386868	2155059
76 Total income tax before credits	1387993	5436	*2588	7529	7573	21078	104127	62059	104378	67664	108957	130749	765854
77 Income tax	1374940	4920	*2588	7529	7573	21078	103274	61310	103522	67432	107984	134224	753505
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	16623	-	-	-	-	-	*840	*749	*422	*231	937	1094	12349
81 Foreign tax credit	59678	*203	-	-	-	-	*1583	*197	*907	*458	706	1966	53659
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	16	-	-	-	-	-	-	-	-	-	-	-	16
84 General business credit	12273	-	-	5	-	-	*126	*726	*810	*411	3854	2787	3554
85 Prior year minimum tax credit	5311	6	-	-	-	*75	*1184	*93	*6	*7	125	1578	2237
86 Total income tax after credits	1310715	5227	*2588	7524	7573	21003	101234	61043	102656	66789	104273	124418	706387

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Hardware, plumbing, and heating equipment and supplies

MINOR INDUSTRY 5070 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	10601	*91	3049	*1531	1575	1210	2442	395	217	51	23	***	***
2 Total assets	22675922	-	85760	*216518	575109	916844	5137610	2776114	3204620	1799409	1516182	***	***
3 Cash	1574179	-	36406	*63224	99388	89601	612124	162893	159483	117328	95397	***	***
4 Notes and accounts receivable	7196517	-	*11859	*68718	180882	332667	1706643	931278	1044222	511717	391530	***	***
5 Less: Allowance for bad debts	142113	-	-	-	*3018	*1722	20096	13859	21824	14912	11992	***	***
6 Inventories	8022616	-	*28361	*32595	154954	280790	1908741	1103851	1208207	683993	599801	***	***
7 U.S. govt. obligations, total	*48012	-	-	-	-	-	*21434	-	*648	*24094	1835	***	***
8 Tax-exempt securities	*9954	-	-	-	-	-	-	-	*9954	-	-	***	***
9 Other current assets	793161	-	*2150	*2787	11149	21204	90829	66696	73292	74552	53608	***	***
10 Loans to stockholders	92211	-	*135	*1369	*4065	*8641	21071	*21980	8341	*11678	12274	***	***
11 Mortgage and real estate loans	24270	-	-	*5836	-	-	*9394	*6531	*439	*1665	406	***	***
12 Other investments	1141135	-	-	-	*15049	*48306	238240	139937	281616	56021	64787	***	***
13 Depreciable assets	5854684	-	*81159	*127534	219630	255649	1378955	697847	678987	483380	431204	***	***
14 Less: Accumulated depreciation	3273431	-	*74950	*87087	138763	157924	913104	396542	367308	223030	217994	***	***
15 Depletable assets	3436	-	-	-	-	-	-	-	-	-	3436	***	***
16 Less: Accumulated depletion	1744	-	-	-	-	-	-	-	-	-	1744	***	***
17 Land	260247	-	-	*1323	*3061	*8309	51819	24906	26538	40930	21497	***	***
18 Intangible assets (Amortizable)	1088048	-	*847	*451	*43180	*31248	44366	*30175	99668	*21980	59708	***	***
19 Less: Accumulated amortization	202868	-	*642	*315	*16418	*2926	23584	*16758	11545	*9114	7204	***	***
20 Other assets	187610	-	*436	*83	*1951	3001	10777	17178	13904	19127	19630	***	***
21 Total liabilities	22675922	-	85760	*216518	575109	916844	5137610	2776114	3204620	1799409	1516182	***	***
22 Accounts payable	4496439	-	*18012	*78889	135473	178864	1209324	530338	562183	332619	267670	***	***
23 Mort, notes, and bonds under 1 yr	2576220	-	*18774	*11866	23157	85645	397691	421850	492313	259653	154156	***	***
24 Other current liabilities	1387011	-	*8831	*11592	23987	99073	310096	156320	186002	87584	67116	***	***
25 Loans from stockholders	1276259	-	*20471	*17149	*51836	79246	222474	121684	49368	*36278	13822	***	***
26 Mort, notes, bonds, 1 yr or more	2585307	-	*15709	*40385	107918	63113	389385	223726	362898	171579	230907	***	***
27 Other liabilities	268039	-	-	*629	*10646	*86	68297	34828	48061	37762	20688	***	***
28 Net worth	10086648	-	3963	*56007	222091	410817	2540344	1287369	1503795	873934	761825	***	***
29 Capital stock	1131021	-	4948	*18166	42604	80510	216436	82923	129828	63080	50221	***	***
30 Paid-in or capital surplus	1468819	-	*223	*92	*73307	*31039	139265	66059	42491	63761	69159	***	***
31 Retained earnings, appropriated	*4787	-	-	-	-	-	*4787	-	-	-	-	***	***
32 Retained earnings-unappropriated	4763086	-	*-7883	*17811	55586	197942	1560645	388299	859314	488959	418205	***	***
33 Retained earnings (S Corp)	3184417	-	*6676	*25616	*77641	*127941	843469	795721	520740	*317912	227349	***	***
34 Less: Cost of treasury stock	465483	-	-	*5678	*27046	*26615	224259	45633	48579	*59779	3109	***	***
35 Total receipts	55370913	*111445	821797	*919736	1668708	2756566	13744708	7421760	7854601	3722828	3022643	***	***
36 Business receipts	54470579	*111639	783124	*907612	1646728	2721769	13490733	7363033	7749246	3681633	2976004	***	***
37 Interest	120201	*508	*2	*1293	1745	1438	26207	3292	11323	7938	5434	***	***
38 Interest on govt. obligations	7228	-	-	-	-	-	*1696	*3864	*637	*9	83	***	***
39 Rents	24033	-	-	-	*2749	*2647	8352	*141	1847	*1449	762	***	***
40 Royalties	*16383	-	-	-	-	-	-	*12	-	-	11	***	***
41 Net S-T cap gain less net LT loss	*1088	-	-	*298	-	-	-	*-0	*342	-	127	***	***
42 Net L-T cap gain less net ST loss	27724	*89	*17	*4151	*11382	-	2949	*395	*3152	*1331	365	***	***
43 Net gain, noncapital assets	20060	-	-	-	-	*258	8546	7070	512	*2091	932	***	***
44 Dividends, domestic corporations	27721	-	*106	-	*256	*46	*2440	*49	*23050	*-0	1741	***	***
45 Dividends, foreign corporations	*826	-	-	-	-	-	*808	-	*17	-	-	***	***
46 Other receipts	655071	*-792	*38547	*6382	5847	30407	202977	43903	64475	28376	37183	***	***
47 Total deductions	53281242	*92978	757741	*869322	1585759	2687302	13255908	7159784	7532884	3546780	2860919	***	***
48 Cost of goods	40324618	*52917	476415	*595574	945814	1973276	9666922	5528136	5825139	2788252	2237895	***	***
49 Compensation of officers	1483850	*778	*91293	*65294	135860	119340	592771	226977	139794	47840	26710	***	***
50 Salaries and wages	4916810	*12759	*32195	*52083	187193	222443	1341798	624014	702471	299102	251116	***	***
51 Repairs	182240	*743	*1172	*1914	7949	8980	52638	21289	25381	11547	9608	***	***
52 Bad debts	123990	*99	*53	*2930	*4902	6339	29645	22958	19204	7257	6249	***	***
53 Rent paid on business property	731691	*5351	*20219	*9266	35440	37338	182833	90598	93474	46378	38979	***	***
54 Taxes paid	795728	*3360	17139	*16121	38980	46065	233159	95194	99220	54239	39406	***	***
55 Interest paid	498993	*1361	*8623	*4883	18244	22408	87995	60222	78003	32433	29122	***	***
56 Contributions or gifts	9470	-	*21	*156	423	333	3493	1147	1802	575	430	***	***
57 Amortization	36574	-	*22	-	*284	*2247	4398	515	7919	1750	4028	***	***
58 Depreciation	476426	*1082	*4560	*15659	17283	17704	110521	68323	54818	41054	33703	***	***
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
60 Advertising	212046	*466	*2489	*3129	9325	9709	48092	32824	42833	28226	9653	***	***
61 Pension, prof sh, stock, annuity	218215	*347	-	*4408	*12339	*14312	64617	34920	30342	15909	9203	***	***
62 Employee benefit programs	339665	*13	*693	*6004	9880	12615	70147	38934	49122	15750	20007	***	***
63 Net loss, noncapital assets	12884	-	-	-	-	*50	1434	*464	1813	*321	260	***	***
64 Other deductions	2918043	*13701	102847	*91900	161843	194142	765446	313270	361548	156146	144551	***	***
65 Total receipts less total deducts	2089672	*18467	64055	*50414	82949	69264	488800	261975	321717	176048	161724	***	***
66 Constructive taxable income from related foreign corporations	*274	-	-	-	-	-	-	*274	-	-	-	***	***
67 Net income, total	2082718	*18467	64055	*50414	82949	69264	487104	258385	321081	176039	161640	***	***
68 Net income, Form 1120-A	*14923	-	*13447	*1476	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	*22	*22	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	941154	*10137	*45132	*27228	*54673	*34013	235445	189460	152563	*81011	61334	***	***
71 Statutory special deductions, total	102714	*7614	*15123	*705	*8893	*3711	19556	*35	*19992	*3895	324	***	***
72 Net operating loss deduction	81697	*7614	*15123	*705	*8714	*3679	*16920	-	*2205	*3895	-	***	***
73 Dividends received deduction	21017	-	-	-	*180	*32	*2637	*35	*17788	*-0	324	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	1038899	*716	*3801	*22481	19383	31540	232147	68890	148529	91133	99983	***	***
76 Total income tax before credits	335428	*107	*542	*3487	2940	5892	68940	24394	50494	31152	34268	***	***
77 Income tax	331849	*107	*542	*3487	2940	5892	68719	22803	50380	30994	34268	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	1537	-	-	-	-	-	-	*751	*113	*158	-	***	***
81 Foreign tax credit	*261	-	-	-	-	-	*3	*76	*3	*15	-	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 General business credit	*353	-	-	-	-	-	*37	*63	*5	-	3	***	***
85 Prior year minimum tax credit	*792	-	-	-	-	-	*397	-	*89	*26	57	***	***
86 Total income tax after credits	334021	*107	*542	*3487	2940	5892	68503	24255	50398	31110	34208	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Other durable
goods

MINOR INDUSTRY 5098
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	31448	192	13065	3939	4241	2795	5609	873	456	152	63	37	25
2 Total assets	64651922	-	498322	663858	1561790	1961088	12055543	6263462	7082818	5166868	4371740	5258440	19767993
3 Cash	4711408	-	144505	179218	205673	270876	1134520	540901	432899	293601	259510	191132	1058574
4 Notes and accounts receivable	21804386	-	55899	116912	623814	734423	4182365	2460453	2459881	1789952	1299223	1510428	6571036
5 Less: Allowance for bad debts	380297	-	-	-	*519	*5401	34824	17109	69241	34077	46768	46489	125869
6 Inventories	17868332	-	162468	248648	402737	490379	4018196	2186640	2236876	1635519	1458250	1525780	3502839
7 U.S. govt. obligations, total	233228	-	-	-	-	-	*108372	*15258	*83575	*15079	10943	-	-
8 Tax-exempt securities	*16711	-	-	-	-	-	*9145	-	*2622	*4944	-	-	-
9 Other current assets	3739113	-	27700	*31133	47877	65423	262650	193949	352073	274571	197644	459716	1826377
10 Loans to stockholders	349119	-	42283	*11235	*25134	28071	137069	*7254	34741	7147	2342	5523	48322
11 Mortgage and real estate loans	83265	-	-	-	*10672	*3445	*8901	*33822	*4249	*18250	2315	-	1610
12 Other investments	5116811	-	*5119	*10091	*56527	139689	451261	88504	417571	312906	272929	324235	3037979
13 Depreciable assets	15723982	-	187824	225907	573185	519367	3546260	1385002	1791729	1206447	1123116	1254934	3910209
14 Less: Accumulated depreciation	8632149	-	137002	162481	405026	342870	2100887	773885	974630	667399	570908	605248	1891815
15 Depletable assets	*81758	-	-	-	-	-	*1318	*-0	*3362	-	75496	-	1581
16 Less: Accumulated depletion	*52565	-	-	-	-	-	*1268	-	*3061	-	47204	-	1032
17 Land	650165	-	-	*3290	-	*17732	130808	37476	78438	63790	95129	53879	169624
18 Intangible assets (Amortizable)	3220016	-	*5691	*13835	23576	31776	69402	31857	169493	214811	277280	407078	1975218
19 Less: Accumulated amortization	1386294	-	*4270	*3551	4714	*11998	29318	13231	46935	70223	55847	44538	1101670
20 Other assets	1504933	-	8104	-10380	2855	20175	161572	86571	109175	101549	18291	222009	785011
21 Total liabilities	64651922	-	498322	663858	1561790	1961088	12055543	6263462	7082818	5166868	4371740	5258440	19767993
22 Accounts payable	15489759	-	86035	147065	555760	571421	3717275	1846449	1873908	1204334	950565	1032763	3504184
23 Mort, notes, and bonds under 1 yr	11361453	-	*13646	*59634	143835	81770	1244365	1195997	999397	879059	664432	814189	5265129
24 Other current liabilities	5021596	-	51928	49368	65419	140020	760237	423215	583607	342853	317444	507846	1779659
25 Loans from stockholders	1670346	-	36901	68132	131785	224610	628815	203378	191880	59122	35712	4309	85702
26 Mort, notes, bonds, 1 yr or more	8515065	-	*51088	*45928	117036	135877	1177731	678608	801837	755389	649664	920245	3181663
27 Other liabilities	1146087	-	*19276	*2017	*712	53213	122540	54241	95584	150347	57530	122091	468537
28 Net worth	21447615	-	239448	291714	547243	754177	4404581	1861573	2536606	1775764	1696393	1856997	5483119
29 Capital stock	3274678	-	93084	76874	48527	36511	518906	190496	225173	243288	173387	188440	1479993
30 Paid-in or capital surplus	5086673	-	*17564	*8908	*31067	49128	426943	242978	659609	469825	566065	1124124	1490463
31 Retained earnings, appropriated	*6461	-	-	11	*586	-	*5822	-	-	-	-	-	43
32 Retained earnings-unappropriated	8413033	-	-28719	155478	301377	339695	1757177	764733	832002	481369	431254	552756	2825912
33 Retained earnings (S Corp)	5503513	-	159767	*70100	180088	363757	1892670	711524	863890	613038	582163	66515	-
34 Less: Cost of treasury stock	836744	-	*2248	*19657	*14402	*34914	196937	48157	44067	31756	56476	74839	313291
35 Total receipts	158061581	955793	2983395	2902949	6337109	6073545	41970123	15312423	16224478	11835665	9531671	7420923	36513507
36 Business receipts	155927175	913668	2945791	2886825	6290873	5940585	41550427	15162814	16059452	11609117	9413153	7276024	35878446
37 Interest	602696	*1193	*1120	3630	2255	3844	46536	32549	34046	24797	30261	29942	392522
38 Interest on govt. obligations	8109	-	-	*533	*14	*212	*995	-	*736	*2826	752	1344	697
39 Rents	79189	-	-	-	-	*1446	9749	*2558	5420	8438	8603	3629	39346
40 Royalties	105578	-	-	-	-	*3304	*68781	*80	*1961	*2240	844	11086	17283
41 Net S-T cap gain less net LT loss	10386	-	-	*532	-	*198	*963	*3260	*48	*189	3329	1388	478
42 Net L-T cap gain less net ST loss	142810	212	-	*2152	*4057	*9542	17224	*4964	*2416	*51512	2738	24077	23916
43 Net gain, noncapital assets	128637	*21924	*4434	-	*6270	*30219	27434	11421	5872	3112	1303	7058	9590
44 Dividends, domestic corporations	17645	-	-	*249	-	*39	12963	*241	*775	*460	780	497	1641
45 Dividends, foreign corporations	37823	28	-	-	-	-	*4159	*6407	14221	*3433	98	6334	3144
46 Other receipts	1001534	*18769	*32050	*9028	33639	84156	230892	88130	99530	129540	69812	59544	146444
47 Total deductions	153122689	909307	2694751	2819658	6137644	5844106	40931173	14725692	15550970	11314234	9128891	7150925	35915339
48 Cost of goods	123856282	728591	1556694	1934549	4491756	4196523	33386938	11723345	12488094	9344014	7461067	5442104	31102608
49 Compensation of officers	3135072	*6827	161155	160891	302285	324757	1221367	326105	274039	135168	70478	58921	93078
50 Salaries and wages	8396270	48639	299688	115096	335053	407552	2207701	966667	1010028	599477	533685	494472	1378211
51 Repairs	472196	*3275	15064	17019	17456	29273	122648	68859	50559	17952	28014	22052	80025
52 Bad debts	319040	*2042	*4222	*1038	18833	12400	65654	37936	30581	23022	16491	23657	83165
53 Rent paid on business property	1488717	9930	85486	94278	133398	116092	411071	146333	118983	59178	62842	66180	184946
54 Taxes paid	1609462	9643	46849	44854	95754	95343	437485	164696	180201	128949	101651	85472	218565
55 Interest paid	1626588	*12047	9740	10409	25217	34350	254533	144075	179329	117979	115688	116171	607049
56 Contributions or gifts	36119	*36	*613	*110	746	831	5911	1212	3558	2756	2563	5468	12315
57 Amortization	103147	*548	*746	*1763	*402	*1617	6936	5024	13793	6802	10489	19335	35692
58 Depreciation	1388863	13342	15825	22804	54261	49881	308431	147204	134302	105745	84196	120887	331986
59 Depletion	*717	-	-	*245	-	-	-	-	*471	-	-	1	-
60 Advertising	1253869	*292	15579	12488	28512	31232	241850	98687	163716	119010	129516	139457	273530
61 Pension, prof sh, stock, annuity	356303	*630	*5226	*1799	*13482	44670	118618	40164	41081	19940	20708	12672	37313
62 Employee benefit programs	717601	*2572	*10189	*6125	20875	31349	152675	45181	75257	44445	46614	48654	233664
63 Net loss, noncapital assets	38827	*66	-	-	*1408	-	1828	657	2317	680	992	4643	26235
64 Other deductions	8323615	70827	467674	396187	598208	468236	1987528	809548	784660	589115	443897	490778	1216956
65 Total receipts less total deducts	4938892	46486	288644	83291	199465	229439	1038950	586731	673508	521431	402781	269998	598168
66 Constructive taxable income from related foreign corporations	27069	-	-	-	-	-	*77	*5942	*16818	*1250	1818	1058	106
67 Net income, total	4957852	46486	288644	82758	199451	229227	1038032	592673	689590	519854	403847	269712	597577
68 Net income, Form 1120-A	*14696	-	*6580	*8116	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*187	*187	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	2195243	*20703	213880	*25374	112975	155997	609536	322339	318629	238040	161167	16602	-
71 Statutory special deductions, total	411857	*8834	34324	*17989	*19048	18880	59940	22505	60999	45837	28260	49532	45707
72 Net operating loss deduction	390459	*8807	34324	*17815	*19048	*18853	49915	*21745	60456	44769	27711	45155	41859
73 Dividends received deduction	21398	28	-	*174	-	*27	10025	*760	*543	*1068	549	4377	3848
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	2362690	*16949	40440	39395	67427	64831	369265	247829	309962	236720	214424	203578	551871
76 Total income tax before credits	770281	*5958	9701	6899	13058	14903	107697	85213	105835	81322	74771	71068	193855
77 Income tax	764483	*5840	9701	6899	13058	14903	106958	84518	105081	80678	73878	70242	192726
78 Personal holding company tax	39	-	-	-	-	-	-	-	-	-	39	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	5695	79	-	-	-	-	*739	*695	*754	*644	855	825	1104
81 Foreign tax credit	22671	-	-	*21	-	-	-	*3799	*9473	*2952	248	3618	2560
82 U.S. Possessions tax credit	-0	-	-	-	-	-0	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	1	-	-	-	-	-	-	-	-	1	-	-	-
84 General business credit	7742	-	-	3	*599	*270	*451	*385	*1491	*471	67	130	3875
85 Prior year minimum tax credit	6732	-	-	-	-	-	*1504	-	1161	*449	-	194	3424
86 Total income tax after credits	733135	*5958	9701	6875	12459	14633	105741	81029	93709	77448	74457	67126	183997

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
Wholesale trade: Paper and paper products

MINOR INDUSTRY 5110
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7910	*120	4085	*897	*483	1074	960	150	79	30	***	***	6
2 Total assets	17257084	-	117033	*180201	*169919	753770	2103401	1069508	1213607	1060790	***	***	8423311
3 Cash	1028494	-	44846	*26608	*12818	148086	203659	73590	88069	45059	***	***	282142
4 Notes and accounts receivable	5456307	-	*21075	*87983	*64136	284921	897175	412320	545335	466237	***	***	1703883
5 Less: Allowance for bad debts	94884	-	-	-	-	*1116	12736	*4170	7225	8616	***	***	45963
6 Inventories	2920281	-	*27810	*21678	*46924	191893	490531	315231	336445	266630	***	***	840861
7 U.S. govt. obligations, total	*14517	-	-	-	-	-	-	-	*14011	*506	***	***	-
8 Tax-exempt securities	*22051	-	-	-	-	-	-	-	*1268	-	***	***	-
9 Other current assets	1811721	-	*5463	*228	-	5942	63904	10453	53861	30395	***	***	1548601
10 Loans to stockholders	89953	-	-	-	*8904	*20422	44922	*5891	*644	*2440	***	***	3704
11 Mortgage and real estate loans	*12731	-	-	-	-	*5613	-	*7118	-	-	***	***	-
12 Other investments	3267572	-	-	-	-	*18101	87076	*68751	41325	*143388	***	***	2842399
13 Depreciable assets	3424118	-	*58645	*53831	*78564	302254	695495	381467	255287	191867	***	***	936363
14 Less: Accumulated depreciation	1822531	-	*40743	*26147	*58311	221664	403666	225754	149277	98038	***	***	396124
15 Depletable assets	1580	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
17 Land	107262	-	-	-	*8293	*21	14675	*11226	12046	*6015	***	***	35913
18 Intangible assets (Amortizable)	1671323	-	*313	*1254	*1318	*5274	25382	*33747	*21228	*3823	***	***	1467259
19 Less: Accumulated amortization	171410	-	*313	-	*212	*4799	20442	*21909	*6963	*834	***	***	91749
20 Other assets	-482001	-	*-64	*14767	*7486	*-1177	17426	*1546	7554	*11918	***	***	-703977
21 Total liabilities	17257084	-	117033	*180201	*169919	753770	2103401	1069508	1213607	1060790	***	***	8423311
22 Accounts payable	4672574	-	*11633	*73023	*48520	172281	666918	296293	256670	308082	***	***	2179710
23 Mort, notes, and bonds under 1 yr	1445367	-	*9219	-	*29528	*23386	137892	*76073	241048	*87014	***	***	554138
24 Other current liabilities	1017597	-	*11130	*9035	*6421	44775	190391	100836	98993	68027	***	***	334365
25 Loans from stockholders	329851	-	*27293	*20725	*40869	*43386	58640	*5369	*17337	*9867	***	***	93298
26 Mort, notes, bonds, 1 yr or more	2342728	-	*8987	*10491	*47268	51187	171695	*205524	64461	*185114	***	***	1249423
27 Other liabilities	-87900	-	-	-	*274	*1299	36875	*12690	*32031	*26848	***	***	-363720
28 Net worth	7536867	-	48771	*66927	*-2960	417457	840989	372724	503067	375837	***	***	4376098
29 Capital stock	535240	-	4263	*6878	*24270	42448	77048	28998	34525	42777	***	***	123571
30 Paid-in or capital surplus	3844227	-	-	*1259	*1260	*20271	60400	*32112	41682	*9460	***	***	3611217
31 Retained earnings, appropriated	280	-	-	-	-	-	-	-	-	-	***	***	280
32 Retained earnings-unappropriated	1861758	-	*-3905	*-294	*-41865	170351	530554	*177653	238663	*193983	***	***	398813
33 Retained earnings (S Corp)	1391941	-	*49025	*59084	*13374	*188563	224041	*134065	*209391	*139791	***	***	242777
34 Less: Cost of treasury stock	96579	-	*611	-	-	*4177	*51054	*104	*21194	*10174	***	***	560
35 Total receipts	43731898	*80899	981597	*586650	*981468	2895502	8435781	3672513	4392424	3922523	***	***	11503549
36 Business receipts	43251025	*79875	979343	*580861	*980417	2883115	8370922	3637163	4364153	3889165	***	***	11259286
37 Interest	154547	*804	*1157	-	*116	*2770	6422	*7358	2857	*2048	***	***	112969
38 Interest on govt. obligations	2956	-	-	-	-	-	-	*418	*402	*649	***	***	602
39 Rents	8588	-	-	-	*304	-	*3268	7	*401	*431	***	***	3685
40 Royalties	48841	-	-	-	-	-	-	-	-	-	***	***	46692
41 Net S-T cap gain less net LT loss	*1183	-	-	-	-	-	*75	-	*49	-	***	***	1059
42 Net L-T cap gain less net ST loss	1911	-	-	-	-	-	*1348	-	*252	*59	***	***	137
43 Net gain, noncapital assets	15527	-	*1029	*5766	-	*3463	*1984	*636	*715	*946	***	***	905
44 Dividends, domestic corporations	782	-	-	-	-	-	*507	*26	*97	*54	***	***	-
45 Dividends, foreign corporations	2822	-	-	-	-	-	-	-	-	-	***	***	103
46 Other receipts	243715	*220	*68	*23	*631	6154	51255	26905	23498	29171	***	***	78111
47 Total deductions	42599078	*79195	897978	*562161	*963470	2768956	8232420	3573782	4253071	3870976	***	***	11241175
48 Cost of goods	33902453	*55509	550692	*409810	*788894	1980974	6281389	2743943	3584267	3278302	***	***	8859372
49 Compensation of officers	825767	-	*38381	*36626	*7368	198194	260183	90561	68165	33420	***	***	50284
50 Salaries and wages	3318825	*7762	*105712	*36889	*77971	230845	730071	352759	268460	269766	***	***	972564
51 Repairs	126068	*370	*6294	*1535	*3150	9532	34664	12063	7391	10171	***	***	30598
52 Bad debts	79541	*416	*2882	*1548	*1623	4135	17539	8513	5382	5066	***	***	24903
53 Rent paid on business property	493246	*1157	*31217	*12312	*22748	53953	103605	42142	26491	34782	***	***	116388
54 Taxes paid	445044	*349	19292	*7654	*8423	43656	105387	50251	36066	30356	***	***	112209
55 Interest paid	357267	*1617	*1340	*1192	*6591	7839	41247	24440	20576	23873	***	***	171837
56 Contributions or gifts	12582	*102	*21	-	*162	*905	2702	*220	986	*1168	***	***	4409
57 Amortization	26816	*94	-	*121	*92	*358	2279	*1116	*1154	*258	***	***	17004
58 Depreciation	262605	*769	*5567	*4876	*3330	21269	62876	24590	18756	16657	***	***	79769
59 Depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
60 Advertising	170076	*171	*3469	*1639	*3154	3256	15739	7746	27816	7234	***	***	58568
61 Pension, prof sh, stock, annuity	104773	-	*8272	*4897	-	10894	25828	14689	6627	7979	***	***	14756
62 Employee benefit programs	213317	-	*4143	*3777	*688	13188	28707	20374	12047	9209	***	***	96452
63 Net loss, noncapital assets	6015	-	-	-	-	-	*1032	*400	*1847	*348	***	***	945
64 Other deductions	2254683	*10882	120696	*39283	*39273	189958	519172	179976	167041	142386	***	***	631118
65 Total receipts less total deducts	1132819	*1704	83620	*24489	*17999	126546	203362	98730	139352	51547	***	***	262374
66 Constructive taxable income from related foreign corporations	158	-	-	-	-	-	-	-	-	-	***	***	128
67 Net income, total	1130022	*1704	83620	*24489	*17999	126546	203362	98312	138950	50898	***	***	261900
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S	482296	-	*65812	*23371	*12125	*96106	98704	*51356	*70680	*14112	***	***	10647
71 Statutory special deductions, total	78899	*1704	*17366	*1032	*4411	*414	*26111	*4811	*7475	*38	***	***	3718
72 Net operating loss deduction	75775	*1704	*17366	*1032	*4411	*414	*25755	*4796	*7444	-	***	***	3718
73 Dividends received deduction	3124	-	-	-	-	-	*356	*15	*31	*38	***	***	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax	575389	-	*442	*5851	*1462	30026	78547	*42145	60795	37546	***	***	247536
76 Total income tax before credits	190664	-	*66	*2031	*219	6266	22919	14659	20811	12767	***	***	86453
77 Income tax	189944	-	*66	*2031	*219	6266	22776	*14261	20670	12767	***	***	86453
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax	*321	-	-	-	-	-	*143	-	*141	-	***	***	-
81 Foreign tax credit	*1599	-	-	-	-	-	-	-	*181	-	***	***	1419
82 U.S. Possessions tax credit	1984	-	-	-	-	-	-	-	-	-	***	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 General business credit	*115	-	-	-	-	-	6	*52	3	-	***	***	-
85 Prior year minimum tax credit	*4379	-	-	-	-	-	-	*354	-	*50	***	***	7
86 Total income tax after credits	182586	-	*66	*2031	*219	6266	22913	14254	20627	12718	***	***	85027

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Drugs, drug proprietaries, and druggists' sundries

MINOR INDUSTRY 5129
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3272	*36	*1631	*258	*150	*459	465	136	63	34	15	14	9
2 Total assets	26773538	-	*64536	*36674	*48681	*337471	1082030	925341	992148	1178869	971848	2226965	18908975
3 Cash	1155149	-	*9756	*2067	*14818	*62571	166984	59919	103539	103676	48642	173923	409252
4 Notes and accounts receivable	7667027	-	*13072	*7875	*7708	*75304	301316	352090	335360	458322	356395	595031	5164555
5 Less: Allowance for bad debts	245369	-	-	-	-	*244	*2467	*15865	17278	13300	10624	12095	173497
6 Inventories	9806689	-	*28707	*17360	*23590	*54284	385954	307229	280144	271483	342840	587587	7507511
7 U.S. govt. obligations, total	*32542	-	-	-	-	-	*28728	-	3815	-	-	-	-
8 Tax-exempt securities	*28596	-	-	-	-	*28159	-	-	*437	-	-	-	-
9 Other current assets	1030189	-	*794	-	*45	*12781	54998	25269	36193	60698	41399	58762	739249
10 Loans to stockholders	444250	-	-	*126	-	*1205	*2737	-	*997	*84	2388	99147	337566
11 Mortgage and real estate loans	*41643	-	-	-	-	-	*4695	-	-	*620	30550	-	5778
12 Other investments	2780994	-	-	-	-	*58150	*52265	*2670	52421	51789	41829	320921	2200949
13 Depreciable assets	3178616	-	*24453	*9693	*11264	*58889	182021	188334	162787	204808	188710	242708	1904948
14 Less: Accumulated depreciation	1534840	-	*12942	*1793	*8832	*24251	115079	88232	73882	84164	97809	110685	917170
15 Depletable assets	*18438	-	-	-	-	-	-	*18438	-	-	-	-	-
16 Less: Accumulated depletion	*3635	-	-	-	-	-	-	*3635	-	-	-	-	-
17 Land	96196	-	-	-	-	*8404	-	*856	*2114	*4505	4828	10521	64967
18 Intangible assets (Amortizable)	2045925	-	-	*2426	-	*2133	*17970	*15784	*111018	125420	21097	258455	1491624
19 Less: Accumulated amortization	236640	-	-	*1108	-	*565	*8334	*6380	*32119	28647	2052	28116	129319
20 Other assets	467770	-	*695	*30	*88	*650	10243	*68866	26602	23574	3656	30806	302561
21 Total liabilities	26773538	-	*64536	*36674	*48681	*337471	1082030	925341	992148	1178869	971848	2226965	18908975
22 Accounts payable	8397773	-	*6451	*5704	*31138	*78482	220909	296148	231371	315669	342794	499684	6369421
23 Mort, notes, and bonds under 1 yr	1384018	-	*300	-	*2465	*16718	*98483	254732	31471	150039	138733	131288	559789
24 Other current liabilities	2131061	-	*2360	*1973	*6021	*50123	87531	152534	86242	112271	75590	260434	1295981
25 Loans from stockholders	625103	-	*408	*8891	-	*45063	*90165	*4587	*1123	*96449	-	16002	362416
26 Mort, notes, bonds, 1 yr or more	4017927	-	*14817	*2567	*2834	*38438	*107714	72197	144314	104315	68538	445778	3016416
27 Other liabilities	1050946	-	-	-	-	*2811	*157	*21877	37452	35864	8855	17893	926036
28 Net worth	9166710	-	*40199	*17539	*6223	*105835	477072	123266	460175	364261	337338	855887	6378916
29 Capital stock	1390405	-	*1317	*6477	*150	*27585	35088	5648	76454	124215	7256	62289	1043926
30 Paid-in or capital surplus	4162229	-	*20531	-	-	*4835	127310	*152595	139678	208262	38414	418218	3052386
31 Retained earnings, appropriated	6447	-	-	-	-	-	-	-	-	1006	-	5301	140
32 Retained earnings-unappropriated	3129981	-	*16351	*11062	-	*44528	75331	*-158080	48123	80519	235111	352443	2424592
33 Retained earnings (S Corp)	806091	-	*3120	-	*11520	*31181	*259219	*123103	*216391	*-45575	62185	36635	108313
34 Less: Cost of treasury stock	328443	-	*1120	-	*5447	*2294	*19875	-	20471	*4167	5629	18998	250441
35 Total receipts	93299230	*394790	*313450	*219686	*367595	*1867257	3796000	2803645	3788825	2724674	3828848	5225462	67968997
36 Business receipts	92149414	*393498	*313450	*219685	*367333	*1835470	3777948	2788570	3740252	2679295	3802971	5042568	67188374
37 Interest	140820	281	-	*-0	-	*390	*1766	*1108	*3895	9500	5544	13494	104842
38 Interest on govt. obligations	8695	-	-	-	-	*761	*814	-0	*253	26	3	2979	3860
39 Rents	156563	-	-	-	-	*137	*662	-	*154	*186	33	705	154687
40 Royalties	*91140	170	-	-	-	-	-	-	*8633	*549	606	-	81181
41 Net S-T cap gain less net LT loss	*168	-	-	-	-	-	-	-	-	*22	124	5	17
42 Net L-T cap gain less net ST loss	119948	-	-	-	-	*8405	*318	-	-	*-0	99	111093	33
43 Net gain, noncapital assets	12046	*15	-	-	-	*3752	*260	-	*421	-	35	179	7383
44 Dividends, domestic corporations	3197	-	-	-	-	-	*137	*3	*25	*2328	48	485	173
45 Dividends, foreign corporations	4779	-	-	-	-	-	-	-	-	1699	537	-	2543
46 Other receipts	612459	*826	-	-	*263	*18342	14095	*13964	35193	31069	18849	53955	425904
47 Total deductions	91622823	*364307	*281586	*214808	*336569	*1811793	3598449	2661796	3617174	2573428	3719736	4898430	67544749
48 Cost of goods	82443643	*235416	*169928	*159698	*170492	*1596395	2643946	1928216	2946140	2070462	3389298	4101797	63031853
49 Compensation of officers	532110	*2766	*18074	*19790	*9789	*91669	187197	30559	45747	40071	10832	31710	43906
50 Salaries and wages	2914567	*25997	*4692	*6244	*43250	*35474	252642	277150	212112	114633	107284	293817	1541271
51 Repairs	103484	*93	*2531	*575	*427	*1701	8392	7944	5586	3062	2782	8756	61635
52 Bad debts	97522	*176	-	-	*68	*43	4320	4453	5663	3346	2915	8511	68028
53 Rent paid on business property	328433	*1382	*9345	*9054	*10049	*10952	52048	25998	23115	9979	6020	20190	150301
54 Taxes paid	394235	*2791	*2881	*3306	*5541	*10785	42988	24449	28896	19533	16025	28473	208568
55 Interest paid	446212	*1683	*670	*715	*317	*2698	19339	16019	15765	25722	16434	39894	306957
56 Contributions or gifts	19738	*177	*36	*139	-	*178	*884	*71	*465	1381	809	11107	4490
57 Amortization	59369	17	-	*207	-	-	*1330	*3226	4684	9278	957	13806	25865
58 Depreciation	364449	*483	*2454	*826	*1032	*2031	18918	25357	14405	17672	16406	26433	238433
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	354144	*14831	*196	*261	*38267	*2384	51601	44532	40801	65659	13727	18360	63525
61 Pension, prof sh, stock, annuity	92180	*99	-	-	-	*7805	14881	*4620	3678	*2639	21689	3093	33676
62 Employee benefit programs	215615	*2087	-	*2703	*888	*1613	12423	*7059	16136	10729	8056	29001	124921
63 Net loss, noncapital assets	6983	-	-	-	-	-	*1218	*298	*488	*183	1	1459	3336
64 Other deductions	3250141	*76309	*70778	*11290	*56451	*48066	286322	261846	253494	179077	106501	262024	1637984
65 Total receipts less total deducts	1676406	*30482	*31865	*4878	*31026	*55464	197551	141849	171651	151247	109112	327033	424248
66 Constructive taxable income from related foreign corporations	4468	-	-	-	-	-	-	-	-	2573	221	37	1637
67 Net income, total	1672179	*30482	*31865	*4878	*31026	*54703	196737	141849	171398	153794	109330	324091	422025
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	614103	*27821	*22937	-	*31026	*22221	*146941	*105429	*102455	*11864	36646	101036	5726
71 Statutory special deductions, total	120454	-	-	-	-	*15386	*12903	*10229	*17814	*12167	431	13583	37940
72 Net operating loss deduction	119084	-	-	-	-	*15386	*12807	*10227	*17796	*12018	362	13209	37278
73 Dividends received deduction	1370	-	-	-	-	-	*96	*2	*18	149	69	374	663
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	937622	*2662	*8928	*4878	-	*17095	36893	*26191	*51130	129762	72254	209471	378359
76 Total income tax before credits	368888	*949	*1339	*732	-	*4597	11671	*9127	17779	45093	24997	72956	179649
77 Income tax	320814	*898	*1339	*732	-	*4597	11599	*8989	*17511	44857	24978	72956	132358
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	48009	-	-	-	-	-	*71	*132	*260	*236	19	-	47291
81 Foreign tax credit	63935	-	-	-	-	-	-	-	-	2492	221	80	61142
82 U.S. Possessions tax credit	676	-	-	-	-	-	676	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	2938	-	-	-	-	-	-	-	*111	*744	157	909	1017
85 Prior year minimum tax credit	*643	-	-	-	-	-	-	*17	43	-	-	583	-
86 Total income tax after credits	300696	*949	*1339	*732	-	*4597	10995	*9110	17625	41856	24619	71384	117490

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Apparel, piece
goods, and notions

MINOR INDUSTRY 5130
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	9955	*35	3380	*1603	1588	1367	1355	304	225	57	24	10	7
2 Total assets	24767357	-	153488	*224823	587737	974193	2686044	2186110	3489945	1942552	1688429	1418678	9415358
3 Cash	1402074	-	21598	*73268	101462	94612	306369	104713	212243	94506	106024	20613	266665
4 Notes and accounts receivable	7439527	-	*30211	*52593	226971	360569	1104587	693002	1057404	618140	485142	423129	2387778
5 Less: Allowance for bad debts	282281	-	-	-	*2649	*2877	10264	5087	32380	14658	22058	42452	149855
6 Inventories	7936510	-	*51426	*67265	157031	326951	937677	965509	1544490	769094	633556	502414	1981100
7 U.S. govt. obligations, total	*17731	-	-	-	-	-	*17731	-	-	-	-	-	-
8 Tax-exempt securities	*70098	-	-	-	-	-	-	*66954	-	3143	-	-	-
9 Other current assets	1565299	-	*19736	*313	26738	45255	98285	162903	193964	184967	85859	79778	667502
10 Loans to stockholders	100503	-	*8050	*19447	*17135	*8598	*8595	*6353	*15993	*5352	2052	6509	2419
11 Mortgage and real estate loans	*6395	-	-	-	-	-	-	-	*3528	-	493	2374	-
12 Other investments	2929326	-	-	*422	*1297	*38960	68498	87619	193841	79180	126774	45191	2287544
13 Depreciable assets	4271176	-	*88782	*48023	170379	165854	265074	220173	408685	206915	373172	325288	1998831
14 Less: Accumulated depreciation	2075165	-	*65859	*39892	128146	90733	146932	144545	196928	96940	160638	148601	855952
15 Depletable assets	*4791	-	-	-	*4791	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*2340	-	-	-	*2340	-	-	-	-	-	-	-	-
17 Land	174336	-	-	-	-	*15302	*5800	*8459	*13656	*1744	18858	5173	105344
18 Intangible assets (Amortizable)	758880	-	-	*490	*2211	*351	40073	*2082	11079	78884	16128	190237	417347
19 Less: Accumulated amortization	193088	-	-	*454	*900	*278	18552	*197	9180	15095	8634	49653	90146
20 Other assets	643586	-	*-456	*3347	13758	11628	9103	18172	73549	27321	31702	58680	396782
21 Total liabilities	24767357	-	153488	*224823	587737	974193	2686044	2186110	3489945	1942552	1688429	1418678	9415358
22 Accounts payable	4638691	-	*104332	*43730	178160	315406	779948	648931	748529	322298	290679	166660	1040016
23 Mort, notes, and bonds under 1 yr	3172392	-	*14288	*7733	*44940	133438	306595	303279	707800	492472	257307	264667	639873
24 Other current liabilities	2114196	-	*2596	*26546	47029	55026	201608	130425	348877	168224	123664	179575	830626
25 Loans from stockholders	945987	-	*105758	*9004	*132269	87844	195950	186013	104828	*71710	47654	4781	175
26 Mort, notes, bonds, 1 yr or more	2769076	-	*12178	*5784	*84496	103639	118689	186934	222985	171959	221361	413813	1227241
27 Other liabilities	722490	-	*1	*351	*1169	*67	13785	*36696	37365	*3802	38369	69722	521165
28 Net worth	10404526	-	-85666	*131676	99675	278773	1069470	693833	1319561	712088	709394	319460	5156262
29 Capital stock	1200376	-	6195	*94277	63344	84719	201474	48014	102497	116164	64432	122006	297254
30 Paid-in or capital surplus	1870591	-	*41078	*7557	*78926	*31501	165173	46164	180099	513839	107796	427386	271072
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	5551701	-	*-140530	*-19201	125716	57972	258363	202224	332915	-166028	224930	-356139	5031478
33 Retained earnings (S Corp)	2580486	-	*7591	*49043	*-168311	111699	495867	431673	714584	257593	319105	132332	229309
34 Less: Cost of treasury stock	798628	-	-	-	-	*7118	*51407	*34243	*10534	*9480	6869	6125	672851
35 Total receipts	59303022	*459230	703998	*1147274	2329176	3175799	7614208	6294304	9360511	4750989	3286684	2436262	17744588
36 Business receipts	57741473	*450462	703962	*1050087	2119681	3162567	7558215	6254041	9250986	4686996	3216736	2404584	16883156
37 Interest	198196	*9	*36	*683	*1398	*1824	10199	4814	6815	10059	2604	6768	152987
38 Interest on govt. obligations	17408	-	-	-	*487	*130	*1158	*2329	*110	142	12217	200	634
39 Rents	27793	-	-	-	*2581	*2172	*1171	*113	*2368	*7	9176	1783	8424
40 Royalties	116950	-	-	-	-	-	-	-	*6450	*1256	28051	15225	65969
41 Net S-T cap gain less net LT loss	*1322	-	-	-	-	-	-	-	*1290	-	-	32	-
42 Net L-T cap gain less net ST loss	1865	-	-	*19	-	-	*295	-	*735	-	240	110	466
43 Net gain, noncapital assets	9362	*22	-	*1	*57	*415	*202	-	*887	*24	7	451	7296
44 Dividends, domestic corporations	3905	-	-	-	-	-	*21	*3	*1251	*38	-	109	2483
45 Dividends, foreign corporations	219628	-	-	-	-	-	-	-	-	1459	84	-	218084
46 Other receipts	965119	*8737	*-0	*96484	*204971	8692	42946	33004	89620	51008	17568	7000	405088
47 Total deductions	56471777	*424944	675990	*1077992	2221667	3078257	7360321	6058974	9059363	4540048	3089187	2274535	16610499
48 Cost of goods	43555001	*340906	313475	*837083	1475127	2264859	5829567	4947542	7309426	3576813	2204656	1596686	12858861
49 Compensation of officers	1186128	*291	*116843	*65087	120844	114760	224163	118618	202454	89001	47120	36016	50930
50 Salaries and wages	3476424	*16223	*29711	*34976	185733	247790	402909	294992	527051	290060	250315	154173	1042491
51 Repairs	100816	*472	*2891	*743	2568	6281	8350	7484	11982	5713	7130	7324	39879
52 Bad debts	127175	363	*719	*558	*4978	14333	15569	9329	27598	9974	6554	7207	29993
53 Rent paid on business property	738479	*1395	53476	*20646	49748	57870	92778	55867	98512	44975	50736	18801	193676
54 Taxes paid	1163389	*24260	16903	*16191	53190	75346	111683	161738	217667	81803	70926	46080	287601
55 Interest paid	781472	*6369	*2938	*1600	38958	33608	78523	80131	123394	78357	45758	65989	225847
56 Contributions or gifts	17151	-	-	-	*309	*484	959	*817	1454	268	1991	1608	9261
57 Amortization	35399	289	-	*721	*448	*258	4448	*164	1521	5049	3177	10550	8774
58 Depreciation	350130	*4929	*5600	*3981	17201	11734	20795	16707	31622	22353	28256	22602	164351
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	903483	*9959	*4468	*4154	39298	14143	31546	63270	44597	49538	104425	54903	483182
61 Pension, prof sh, stock, annuity	102841	6	*5917	*1453	*2627	*8426	20498	*5203	12884	4359	5589	2720	33159
62 Employee benefit programs	172237	1447	*2938	*1027	*8995	*8348	26577	11795	29168	14374	15523	15428	36616
63 Net loss, noncapital assets	22944	5	-	-	*89	*2407	*6056	*510	*1595	*2502	415	3148	6218
64 Other deductions	3738709	*18030	120111	*89772	221555	217611	485900	284807	418439	264910	246614	231300	1139660
65 Total receipts less total deducts	2831245	*34286	28008	*69282	107509	97542	253887	235330	301148	210941	197497	161727	1134089
66 Constructive taxable income from related foreign corporations	*415765	-	-	-	-	-	-	-	-	*29264	4051	-	382450
67 Net income, total	3229602	*34286	28008	*69282	107022	97412	252728	233001	301038	240063	189331	161527	1515904
68 Net income, Form 1120-A	*289	-	-	-	*289	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*28054	*28054	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1225873	5669	*13371	*57028	*77184	80559	185943	164991	196904	130103	91889	47639	174594
71 Statutory special deductions, total	114347	*455	*10943	*5135	*10125	*5853	*9781	*1080	16911	*23022	1921	12066	17056
72 Net operating loss deduction	111262	*455	*10943	*5135	*10125	*5853	*9764	*1078	*15836	*22995	1921	11989	15170
73 Dividends received deduction	3084	-	-	-	-	-	*17	*2	*1075	*27	-	77	1887
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	1889485	*28163	*3694	*7119	19714	11000	57107	66930	87223	86938	95521	101822	1324254
76 Total income tax before credits	656505	*9967	*593	*1068	3021	2185	15480	22461	29583	30439	32815	38388	470506
77 Income tax	648019	*9708	*593	*1068	3007	2185	15461	22461	29398	29867	32701	38149	463420
78 Personal holding company tax	*14	-	-	-	*14	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	7999	20	-	-	-	-	*19	-	*185	*571	113	239	6851
81 Foreign tax credit	219514	-	-	-	-	-	-	-	*1	*10467	1381	876	206789
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	*132	-	-	-	2	4	-	-	*123	-	3	-	1
85 Prior year minimum tax credit	*2672	-	-	-	-	-	*70	*871	*1069	-	-	662	-
86 Total income tax after credits	434186	*9967	*593	*1068	3020	*2181	15409	21590	28391	19972	31431	36850	263716

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Farm-product raw materials

MINOR INDUSTRY 5150
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	4725	*204	*919	*1148	*277	840	961	239	90	*17	***	13	***
2 Total assets	41099306	-	*65617	*185337	*104757	602012	2189142	1667455	1439157	*551296	***	1826122	***
3 Cash	2393947	-	*10144	*54085	*15651	92381	225007	124378	146144	*9859	***	83265	***
4 Notes and accounts receivable	12781257	-	*9005	*51600	*47754	106686	811492	541279	453119	*113368	***	473328	***
5 Less: Allowance for bad debts	85128	-	-	-	-	*13	*9611	*3096	10127	*1137	***	7748	***
6 Inventories	6016928	-	*7790	*21588	*1035	82043	398310	465685	334902	*168986	***	627182	***
7 U.S. govt. obligations, total	*39539	-	-	-	-	-	*23070	-	*1886	*863	***	1529	***
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	***	-	***
9 Other current assets	1361327	-	-	*36592	*664	9586	60817	129934	52922	*23816	***	329019	***
10 Loans to stockholders	108953	-	*25355	*11471	*1035	*279	44741	*18662	*5458	*1947	***	-	***
11 Mortgage and real estate loans	*21044	-	-	-	-	-	*14206	*1591	*5189	-	***	53	***
12 Other investments	11601559	-	-	-	*4271	*42746	44535	105049	85061	*53561	***	55765	***
13 Depreciable assets	14377344	-	*112743	*18254	*54988	597194	1368086	683119	732440	*247874	***	404164	***
14 Less: Accumulated depreciation	8500823	-	*100687	*14324	*37724	381182	866789	441369	450008	*114380	***	204022	***
15 Depletable assets	45258	-	-	-	-	-	-	-	-	-	***	-	***
16 Less: Accumulated depletion	21761	-	-	-	-	-	-	-	-	-	***	-	***
17 Land	486204	-	*529	-	*16905	52007	38955	60587	64075	*37319	***	25116	***
18 Intangible assets (Amortizable)	120363	-	-	*7770	-	*381	16815	*178	10818	*12995	***	19023	***
19 Less: Accumulated amortization	38097	-	-	*1699	-	*301	4551	*176	5971	*12995	***	3388	***
20 Other assets	391392	-	*738	-	*178	*206	24060	-18366	13248	*9221	***	22836	***
21 Total liabilities	41099306	-	*65617	*185337	*104757	602012	2189142	1667455	1439157	*551296	***	1826122	***
22 Accounts payable	11556072	-	*1043	*10203	*34998	*74672	731404	500352	383776	*57675	***	326462	***
23 Mort, notes, and bonds under 1 yr	4838784	-	-	*31296	-	70523	206740	288546	214032	*170532	***	405736	***
24 Other current liabilities	1206172	-	*16210	*9313	*1969	30617	159629	186124	128081	*43469	***	324750	***
25 Loans from stockholders	5524445	-	*6900	*71018	-	*13203	70288	*41228	*36915	*291	***	1788	***
26 Mort, notes, bonds, 1 yr or more	2109734	-	*4752	*7482	*12601	98794	321398	192927	158136	*102311	***	212034	***
27 Other liabilities	1164973	-	-	*27	-	*1198	13216	*34221	17652	*20044	***	24256	***
28 Net worth	14699127	-	*36712	*55999	*55190	313007	686466	424058	500566	*156974	***	531094	***
29 Capital stock	755403	-	*15010	*4338	*18998	56169	108426	48704	35838	*15281	***	98055	***
30 Paid-in or capital surplus	3451745	-	*61098	*1315	-	*83064	97518	22303	56597	*73939	***	179778	***
31 Retained earnings, appropriated	*28814	-	-	-	-	-	*12836	-	-	-	***	-	***
32 Retained earnings-unappropriated	9620301	-	*2105	*25405	*36191	145936	322469	211588	324127	*67755	***	31663	***
33 Retained earnings (S Corp)	944978	-	*-41501	*24942	-	*33112	173003	*189940	*95738	-	***	222096	***
34 Less: Cost of treasury stock	102114	-	-	-	-	*5274	*27787	*48477	*11734	-	***	497	***
35 Total receipts	95500671	*1476990	*994528	*485366	*784277	5385700	11196642	8677749	5655185	*1395105	***	7757237	***
36 Business receipts	93081445	*1463025	*990466	*364134	*780876	5283723	11092711	8618039	5600198	*1373117	***	7710363	***
37 Interest	918172	*1435	*804	*53	*270	*3761	17649	7803	12784	*4197	***	16846	***
38 Interest on govt. obligations	*27921	-	-	-	-	-	*828	-	*1	-	***	-	***
39 Rents	304348	*168	-	-	-	*1550	6205	*1700	*6705	*3344	***	403	***
40 Royalties	9078	-	-	-	-	*701	-	-	*442	-	***	2270	***
41 Net S-T cap gain less net LT loss	*27461	-	*2779	-	-	*890	-	-	*1068	312	***	6	***
42 Net L-T cap gain less net ST loss	54073	*724	-	-	-	-	*2065	*60	*2777	*1923	***	1678	***
43 Net gain, noncapital assets	128991	-	-	*7729	-	*1191	8279	4343	1845	*442	***	1578	***
44 Dividends, domestic corporations	38309	-	-	-	*17	-	*130	*442	*462	*50	***	2020	***
45 Dividends, foreign corporations	165445	-	-	-	-	-	-	-	*128	*31	***	1322	***
46 Other receipts	745428	*11639	*479	*113451	*3113	*93885	68776	45362	28777	*11689	***	20751	***
47 Total deductions	94774162	*1470889	*960431	*422609	*775560	5342897	11003399	8585501	5546586	*1380306	***	7702108	***
48 Cost of goods	86307726	*1441409	*858882	*280426	*697987	4878749	9703432	8036318	5092105	*1254216	***	7295400	***
49 Compensation of officers	447421	*2837	*7300	*11427	*6156	43936	139391	66812	42048	*5234	***	17979	***
50 Salaries and wages	1681299	*4152	*1532	*10227	*25299	110567	376815	143344	117344	*19606	***	127638	***
51 Repairs	235579	*108	*17809	*1227	*3187	22450	54921	27245	13868	*3867	***	20358	***
52 Bad debts	42394	-	-	-	-	*4567	12654	2007	3479	*22	***	5828	***
53 Rent paid on business property	291806	*528	*14670	*31087	*4359	21864	62177	16678	16951	*7246	***	18127	***
54 Taxes paid	500033	*1698	*5199	*4303	*4976	20791	77880	30292	48818	*5700	***	18205	***
55 Interest paid	1422917	*4950	*808	*4263	-	15891	50780	41686	35159	*26420	***	53136	***
56 Contributions or gifts	14504	*20	*120	-	*194	*340	1603	577	1250	*94	***	108	***
57 Amortization	14387	*37	-	*486	*345	*293	1208	*237	906	*400	***	1266	***
58 Depreciation	1305299	*8088	*6272	*1029	*8032	51665	101893	44039	42946	*18778	***	30470	***
59 Depletion	*30996	-	-	-	-	*140	-	-	*2	*232	***	-	***
60 Advertising	106686	*4	-	*2813	*69	7419	20968	12320	13898	*670	***	3667	***
61 Pension, prof sh, stock, annuity	143633	*395	-	*1106	-	*1608	19401	9645	4508	*111	***	9004	***
62 Employee benefit programs	97895	*854	*637	-	*15	4489	22138	7291	9487	*3217	***	12971	***
63 Net loss, noncapital assets	1058	*71	-	-	*221	*32	*381	*47	*162	-	***	83	***
64 Other deductions	2130526	*5737	*47201	*74216	*24720	158094	357756	146962	103657	*34494	***	87867	***
65 Total receipts less total deducts	726509	*6101	*34097	*62757	*8717	42803	193243	92248	108600	*14799	***	55128	***
66 Constructive taxable income from related foreign corporations	326309	-	-	-	-	-	-	-	-	-	***	-	***
67 Net income, total	1024897	*6101	*34097	*62757	*8717	42803	192415	92248	108599	*14799	***	55128	***
68 Net income, Form 1120-A	*7809	-	-	*7809	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120-F	*1849	*1849	-	-	-	-	-	-	-	-	***	-	***
70 Net income, Form 1120S	288293	-	*31992	*45859	-	*20747	89393	*49610	*27412	-	***	10628	***
71 Statutory special deductions, total	168716	-	-	*1110	*2500	*8257	*10565	*4457	*7615	*6274	***	11153	***
72 Net operating loss deduction	48676	-	-	*1110	*2488	*8257	*10474	*4147	*7163	*6239	***	8584	***
73 Dividends received deduction	120040	-	-	-	*12	-	*91	*310	*451	*35	***	2569	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
75 Income subject to tax	568791	*6101	*2105	*15788	*6216	13799	92485	38182	73572	*8525	***	33867	***
76 Total income tax before credits	211923	*2175	*316	*2961	*1438	2341	27529	12528	24932	*3131	***	11540	***
77 Income tax	184808	*1884	*316	*2961	*1437	2259	27447	12488	24768	*2864	***	11504	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
79 Recapture taxes	303	-	-	-	-	-	-	-	-	-	***	-	***
80 Alternative minimum tax	26521	-	-	-	-	*82	*82	40	*164	*266	***	36	***
81 Foreign tax credit	*59464	-	-	-	-	-	-	-	*15	*5	***	-	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	-	***
84 General business credit	*592	-	-	-	-	-	7	*2	-	-	***	141	***
85 Prior year minimum tax credit	5615	-	-	-	-	-	*844	*305	*215	*381	***	300	***
86 Total income tax after credits	146252	*2175	*316	*2961	*1438	2341	26678	12221	24701	*2744	***	11100	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
Wholesale trade: Chemicals and allied products

MINOR INDUSTRY 5160
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	6041	*37	2790	*257	1101	*343	1152	185	103	51	10	***	***
2 Total assets	13928975	-	91619	*51082	391225	*238209	2745288	1278517	1581625	1573164	641317	***	***
3 Cash	1098135	-	46018	*14811	65874	*46986	261519	119702	201391	118887	47217	***	***
4 Notes and accounts receivable	4417407	-	*20941	*5903	159612	*102834	1222538	555829	595535	517601	205489	***	***
5 Less: Allowance for bad debts	62464	-	-	-	-	*1356	8777	*3300	6116	5023	4109	***	***
6 Inventories	2715284	-	*5152	*5002	*66592	*34217	605194	350972	340609	342264	156707	***	***
7 U.S. govt. obligations, total	*34	-	-	-	-	-	9	-	-	*25	-	***	***
8 Tax-exempt securities	*8090	-	-	-	-	-	*8090	-	-	-	-	***	***
9 Other current assets	396470	-	*3355	*3703	*14900	*18281	79628	14884	53074	57418	20183	***	***
10 Loans to stockholders	81130	-	*1181	*21578	*762	-	*6570	*44412	*5777	*60	791	***	***
11 Mortgage and real estate loans	*9143	-	-	-	-	-	*7215	-	-	*1362	-	***	***
12 Other investments	1039096	-	-	-	*20382	*4382	165238	*22024	116559	174845	89052	***	***
13 Depreciable assets	5372206	-	*40430	*12326	151660	*206560	817780	345245	482145	514241	182954	***	***
14 Less: Accumulated depreciation	2589985	-	*25933	*11996	91903	*181880	505178	209809	253154	226730	78999	***	***
15 Depletable assets	*4643	-	-	-	-	-	*270	-	-	-	-	***	***
16 Less: Accumulated depletion	*1390	-	-	-	-	-	*158	-	-	-	-	***	***
17 Land	174450	-	-	-	-	*576	38583	*6138	14751	13716	14054	***	***
18 Intangible assets (Amortizable)	798579	-	*21	*1326	*2498	-	40939	*7346	23065	34593	1281	***	***
19 Less: Accumulated amortization	170843	-	*2	*283	*1007	-	16858	*204	6912	*8167	802	***	***
20 Other assets	638991	-	*457	*-1289	*1855	*7609	22685	25279	14900	38072	7499	***	***
21 Total liabilities	13928975	-	91619	*51082	391225	*238209	2745288	1278517	1581625	1573164	641317	***	***
22 Accounts payable	3316428	-	*5571	*20156	90488	*33433	864099	585892	461544	394868	116957	***	***
23 Mort, notes, and bonds under 1 yr	1129134	-	*3332	*13166	*10546	*29558	234592	147599	190532	160645	95914	***	***
24 Other current liabilities	846636	-	*7736	*684	24444	*7146	135631	45792	145692	92518	71093	***	***
25 Loans from stockholders	354104	-	*27471	*1542	*13829	*8273	132244	*14956	*37576	*57637	-	***	***
26 Mort, notes, bonds, 1 yr or more	2754301	-	*6272	-	*78849	*19812	294465	*47489	131273	256261	47112	***	***
27 Other liabilities	517173	-	*630	-	-	*4332	*11948	*51517	10450	59087	38476	***	***
28 Net worth	5011199	-	40607	*15534	173069	*135653	1072310	385273	604558	552147	271766	***	***
29 Capital stock	454922	-	*6626	*825	36356	*9904	93538	26069	59353	77145	1077	***	***
30 Paid-in or capital surplus	1289182	-	*6617	*649	*19980	*2287	63294	34523	59005	105484	90489	***	***
31 Retained earnings, appropriated	*23175	-	-	-	-	-	*21120	-	*2054	-	-	***	***
32 Retained earnings-unappropriated	2362916	-	*-1615	*14060	*94648	*115468	532508	249708	367698	107018	88162	***	***
33 Retained earnings (S Corp)	1273125	-	*28980	-	*99451	*31555	474303	*79675	*138936	*327415	92811	***	***
34 Less: Cost of treasury stock	392120	-	-	-	*77367	*23561	112454	*4701	*22488	*64915	773	***	***
35 Total receipts	35060859	*1068573	693678	*327656	1576411	*920869	9384474	3744905	4395683	3821621	1480811	***	***
36 Business receipts	34424509	*978581	691453	*326508	1570174	*912182	9307277	3710963	4336683	3772972	1468461	***	***
37 Interest	59609	*8478	*920	*625	*1469	*726	8523	7364	6346	3685	2403	***	***
38 Interest on govt. obligations	3411	-	-	-	-	-	*764	*353	*884	*1064	341	***	***
39 Rents	11166	-0	-	-	-	*816	*2964	-	*431	*199	297	***	***
40 Royalties	*95459	3352	-	-	-	-	-	-	*599	-	-	***	***
41 Net S-T cap gain less net LT loss	*27221	-	*86	-	*786	-	*58	-	*109	75	-	***	***
42 Net L-T cap gain less net ST loss	35995	-	*517	*111	*42	-	*2801	*517	*5286	*22119	346	***	***
43 Net gain, noncapital assets	12662	*4542	*663	-	*52	-	*214	*245	*290	*5685	129	***	***
44 Dividends, domestic corporations	4425	-	*39	-	*962	*191	*260	*683	*96	*26	211	***	***
45 Dividends, foreign corporations	*60418	47582	-	-	-	-	-	-	*7	*197	1156	***	***
46 Other receipts	325984	*26038	-	*411	*2926	*6954	61614	24781	44951	15598	7466	***	***
47 Total deductions	33864456	*989263	631179	*322198	1507372	*899043	9139380	3636621	4217721	3691287	1428031	***	***
48 Cost of goods	26902943	*587113	337103	*232638	977375	*640244	7528269	3164151	3528324	3205377	1233779	***	***
49 Compensation of officers	833190	*14364	*69479	*14819	*129056	*50441	290796	85950	64954	49314	12964	***	***
50 Salaries and wages	1985078	*66523	*33618	*7469	*103643	*70611	483786	127819	256746	152768	62787	***	***
51 Repairs	130969	*3757	*1364	*174	*1960	*3298	25945	9746	9712	11088	4154	***	***
52 Bad debts	63749	*6154	*711	-	*755	*235	12642	6282	5826	5975	2171	***	***
53 Rent paid on business property	268702	*7802	*13301	*2505	25953	*9531	67701	17992	30804	12068	10564	***	***
54 Taxes paid	391653	*4757	12662	*2240	46048	*16620	98670	30195	51080	28871	12421	***	***
55 Interest paid	387972	*51454	*7190	*1129	*6170	*5712	54724	18448	26613	26678	13920	***	***
56 Contributions or gifts	7254	*378	-	*124	*216	*299	1447	*345	1624	*206	171	***	***
57 Amortization	62689	*21602	*1	*88	*682	-	4390	*272	1106	2028	845	***	***
58 Depreciation	459514	*9618	*4877	*1631	19843	*8043	59626	28524	39458	41608	19600	***	***
59 Depletion	5837	-	-	-	-	-	-	-	-	76	-	***	***
60 Advertising	231601	*151978	*6574	*487	*3349	*4683	22262	7290	7125	2283	2772	***	***
61 Pension, prof sh, stock, annuity	132757	*2743	*1814	*7986	*12805	-	30639	10382	18388	10679	3597	***	***
62 Employee benefit programs	174479	*299	*1261	*1016	*8758	*8535	29140	13420	13724	16584	6170	***	***
63 Net loss, noncapital assets	5502	-	*545	-	*560	*173	*539	*194	773	*33	653	***	***
64 Other deductions	1820568	*60719	140682	*49892	170198	*80618	428804	115610	161464	125651	41463	***	***
65 Total receipts less total deducts	1196403	*79310	62499	*5458	69039	*21825	245094	108285	177962	130334	52780	***	***
66 Constructive taxable income from related foreign corporations	60235	20733	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total	1253228	*100044	62499	*5458	69039	*21825	244330	107932	177078	129270	52439	***	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	*11896	*11896	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	451526	*21539	*33233	-	*50968	*8729	137243	*50555	*59371	*71965	17922	***	***
71 Statutory special deductions, total	143708	*73818	*19982	-	*5630	*191	*6922	*478	*386	*25022	1304	***	***
72 Net operating loss deduction	139256	*73818	*19954	-	*4957	*58	*6740	-	*319	*24806	-	***	***
73 Dividends received deduction	4452	-	*27	-	*673	*134	*182	*478	*68	*216	1304	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	672753	*19321	*9284	*5458	*12441	*12905	100165	56899	117320	32349	33273	***	***
76 Total income tax before credits	228571	*7914	*1393	*819	*2483	*2440	29650	18975	39880	13505	11444	***	***
77 Income tax	219793	*6598	*1393	*819	*2482	*2440	29650	18975	39816	11047	11329	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	7952	1316	-	-	*1	-	-	-	*64	*1580	167	***	***
81 Foreign tax credit	*26385	-	-	-	-	-	-	-	*78	-	6	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 General business credit	*1554	-	-	-	-	-	14	6	*7	-	9	***	***
85 Prior year minimum tax credit	3903	31	-	-	-	-	*358	*8	*117	-	387	***	***
86 Total income tax after credits	196729	*7883	*1393	*819	*2483	*2440	29278	18960	39678	13505	11041	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Petroleum and
petroleum products

MINOR INDUSTRY 5170
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8043	*425	*2368	*682	*659	987	2141	491	188	47	19	***	***
2 Total assets	48719757	-	*125014	*119940	*236359	747664	4840178	3330368	2740715	1512659	1286490	***	***
3 Cash	3809982	-	*43769	*35517	*39776	62120	638993	442149	243995	106791	40195	***	***
4 Notes and accounts receivable	8408313	-	*29870	*51929	*96406	238943	1480038	787243	646840	340835	263447	***	***
5 Less: Allowance for bad debts	74010	-	-	-	-	-	15394	8525	8162	2958	2162	***	***
6 Inventories	3224864	-	*5168	*4280	*39870	84212	537439	469852	252970	177493	176563	***	***
7 U.S. govt. obligations, total	*790	-	-	-	-	-	*790	-	-	-	-	***	***
8 Tax-exempt securities	*16402	-	-	-	-	-	*6394	-	-	-	-	***	***
9 Other current assets	876806	-	-	*66	*4843	11453	194079	59366	53828	31510	40092	***	***
10 Loans to stockholders	218488	-	*14481	-	*12731	*8641	76648	18308	23506	*14883	13841	***	***
11 Mortgage and real estate loans	78411	-	-	-	*595	*11467	*8040	*12252	*13285	*17745	12872	***	***
12 Other investments	11547304	-	-	-	*132	*91266	175656	96825	151245	91357	124679	***	***
13 Depreciable assets	26507394	-	*136247	*68785	*179040	484712	3704843	2846413	2012805	905248	867773	***	***
14 Less: Accumulated depreciation	14041045	-	*106407	*49139	*141053	352385	2434622	1715292	987832	432190	420407	***	***
15 Depletable assets	8827558	-	-	*8700	-	-	*2801	*8	*324	*4167	20378	***	***
16 Less: Accumulated depletion	4126314	-	-	-	-	-	-	*7	-	*2182	15765	***	***
17 Land	1711680	-	*1735	5	*1468	34310	340070	251990	287839	162709	84739	***	***
18 Intangible assets (Amortizable)	2097843	-	*39	-	*1731	*60999	82553	63504	54305	55551	58646	***	***
19 Less: Accumulated amortization	922648	-	*8	-	*56	*11315	33214	24825	27584	18725	21780	***	***
20 Other assets	557940	-	*120	*-203	*878	23239	75065	31107	23352	60425	43378	***	***
21 Total liabilities	48719757	-	*125014	*119940	*236359	747664	4840178	3330368	2740715	1512659	1286490	***	***
22 Accounts payable	8775718	-	*13303	*19845	*88456	120964	1176129	713829	576578	276545	217486	***	***
23 Mort, notes, and bonds under 1 yr	2530177	-	*19359	*19642	*15999	74319	360398	312747	233343	148830	172828	***	***
24 Other current liabilities	1874198	-	*1064	*4080	*10170	38300	350736	189735	210694	75280	88456	***	***
25 Loans from stockholders	424281	-	*26342	*10162	*26806	*55229	100997	87917	74172	*3001	9277	***	***
26 Mort, notes, bonds, 1 yr or more	8734814	-	*41834	*681	*18469	135023	642779	485550	550607	264549	348863	***	***
27 Other liabilities	3295817	-	*1755	*-7	*-0	*17063	66587	24557	38024	55706	15621	***	***
28 Net worth	23084753	-	*21357	*65536	*76459	306767	2142552	1516034	1057297	688748	433960	***	***
29 Capital stock	1096424	-	*23418	*512	*15411	33264	173520	99083	51657	50405	18917	***	***
30 Paid-in or capital surplus	11102850	-	*5467	-	*5832	*345104	318818	19017	132763	91638	121364	***	***
31 Retained earnings, appropriated	*40057	-	-	-	-	*15188	-	*985	*1124	*22760	-	***	***
32 Retained earnings-unappropriated	8616106	-	*-25572	*15446	*51671	-56791	821712	821346	312398	323118	93079	***	***
33 Retained earnings (S Corp)	3679411	-	*27000	*49578	*3545	*16490	949931	588719	598843	*239245	200599	***	***
34 Less: Cost of treasury stock	1450095	-	*8956	-	-	*46488	121429	*13117	39487	*38420	-	***	***
35 Total receipts	152715976	*32836734	*853093	*622111	*2243525	4728730	28284141	16737261	13608432	5527548	4657675	***	***
36 Business receipts	142529268	*24851081	*853031	*607680	*2230158	4644839	28014125	16597672	13478600	5453288	4608315	***	***
37 Interest	8098651	7451803	-	*771	*104	8972	19967	23295	7068	7304	5143	***	***
38 Interest on govt. obligations	101317	*85630	-	-	-	-	*3621	*3491	3081	*1336	42	***	***
39 Rents	176434	31698	-	-	*414	*1841	43959	26001	27480	12889	2237	***	***
40 Royalties	60133	-	-	-	-	-	*11492	-	*228	-	279	***	***
41 Net S-T cap gain less net LT loss	57207	35205	-	-	-	-	*3676	*4368	*-0	*50	-	***	***
42 Net L-T cap gain less net ST loss	294929	176758	-	-	*12078	*4267	21195	*824	2613	*1972	275	***	***
43 Net gain, noncapital assets	239366	2135	-	-	-	*2749	38567	15514	11697	*2965	1115	***	***
44 Dividends, domestic corporations	40147	14154	-	-	-	-	*517	*127	*239	*613	-0	***	***
45 Dividends, foreign corporations	95371	34978	-	-	-	-	-	-	-	-	-	***	***
46 Other receipts	1023153	*153293	*62	*13660	*770	66063	127023	65970	77427	47132	40270	***	***
47 Total deductions	150362843	*32388467	*804346	*617184	*2213535	4675256	27919242	16511431	13390704	5432463	4601813	***	***
48 Cost of goods	125103096	*22356056	*625040	*465571	*1990157	3931900	24690667	14306793	11970288	4837041	4129771	***	***
49 Compensation of officers	738012	*16259	*7877	*1308	*54801	48280	277956	140447	54053	34637	12071	***	***
50 Salaries and wages	4481017	*1303575	*38270	*12107	*55361	116080	885322	610949	423819	190226	149000	***	***
51 Repairs	565627	36366	*24983	*1219	*4438	9732	122841	104683	73725	21852	15533	***	***
52 Bad debts	92872	670	*185	*2198	*432	3295	42447	19490	12498	3046	1993	***	***
53 Rent paid on business property	712541	*66187	*11036	*15510	*15159	19237	169393	98435	82780	26672	17087	***	***
54 Taxes paid	1856186	*63141	*8412	*57191	*11346	121499	525306	462772	177207	38550	28788	***	***
55 Interest paid	8205738	*7048463	*3542	*1129	*6973	19416	103708	74042	70182	31114	38031	***	***
56 Contributions or gifts	17626	64	*431	*14	*7	*289	1924	1385	1140	536	316	***	***
57 Amortization	70687	2072	*8	-	*2638	*2648	8059	4283	2571	3803	4656	***	***
58 Depreciation	1508839	*56556	*5166	*9624	*10116	34317	280691	211667	171091	77079	62838	***	***
59 Depletion	327544	-	-	-	-	-	*4433	-	*31	*51	5023	***	***
60 Advertising	130113	4821	*1408	*882	*1045	7760	39457	27060	16127	9294	4704	***	***
61 Pension, prof sh, stock, annuity	140651	12642	-	-	*2796	*2579	25294	25850	10940	6184	3423	***	***
62 Employee benefit programs	318718	72992	*2489	*211	*709	*12121	42758	30278	23821	16275	9255	***	***
63 Net loss, noncapital assets	338969	331249	-	-	-	-	*616	*1225	*833	*2285	406	***	***
64 Other deductions	5754606	*1017353	*75500	*50220	*57556	346105	698368	392073	299599	133819	118921	***	***
65 Total receipts less total deducts	2353133	*448267	*48747	*4927	*29990	53475	364899	225830	217728	95085	55863	***	***
66 Constructive taxable income from related foreign corporations	96774	11535	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total	2348591	*374173	*48747	*4927	*29990	53475	361278	222339	214647	93749	55821	***	***
68 Net income, Form 1120-A	*5802	-	*5802	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	8713	8713	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	763335	*7379	*21753	*1843	*6253	*15676	237937	114495	145282	*28371	27910	***	***
71 Statutory special deductions, total	380025	10494	*17312	*741	*13791	*17151	22698	6558	5448	*20007	6865	***	***
72 Net operating loss deduction	349603	586	*17312	*741	*13791	*17151	22306	*6469	*5278	*19530	6865	***	***
73 Dividends received deduction	30422	9908	-	-	-	-	*392	*89	*171	*477	-0	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	1205999	356300	*9682	*2343	*9945	20647	100644	101505	63917	45921	21046	***	***
76 Total income tax before credits	412168	124653	*1453	*353	*1572	3930	27129	34165	21545	16471	7658	***	***
77 Income tax	400334	124621	*1453	*353	*1572	3930	25211	33529	21571	15590	7145	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	11931	-	-	-	-	-	1918	*636	*103	*881	513	***	***
81 Foreign tax credit	98437	70259	-	-	-	-	-	-	-	-	150	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Nonconventional source fuel credit	*37068	-	-	-	-	-	-	-	*14	*11	-	***	***
84 General business credit	11313	6981	-	7	-	-	*58	*646	*167	-	-	***	***
85 Prior year minimum tax credit	4380	-	-	-	-	-	*251	*818	*810	*215	461	***	***
86 Total income tax after credits	260971	47413	*1453	*346	*1572	3930	26820	32700	20553	16244	7046	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Alcoholic beverages

MINOR INDUSTRY 5180
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	2554	*11	*247	*163	*395	*228	935	282	199	59	17	***	***
2 Total assets	17540903	-	*7164	*32855	*153471	*172324	2207294	2045737	2812475	2034955	1245734	***	***
3 Cash	1444017	-	*752	*9222	*42140	*73111	288501	264860	270454	147323	85592	***	***
4 Notes and accounts receivable	3327627	-	-	*1053	*15311	*15498	281731	285569	482268	613352	285804	***	***
5 Less: Allowance for bad debts	39186	-	-	-	-	*3152	*583	*2020	6324	7111	3847	***	***
6 Inventories	4692279	-	*6084	*6395	*49807	*33323	698226	473545	723336	588716	356795	***	***
7 U.S. govt. obligations, total	*92427	-	-	-	-	-	-	*37185	*15325	27745	2000	***	***
8 Tax-exempt securities	*83761	-	-	-	-	-	-	*25144	*13050	1003	192	***	***
9 Other current assets	532874	-	-	*3706	*1955	*10044	66788	25814	139449	59428	45205	***	***
10 Loans to stockholders	205603	-	-	*263	-	-	55051	*88249	52064	*3384	6592	***	***
11 Mortgage and real estate loans	*14396	-	-	-	-	-	*105	*1518	*1394	-	-	***	***
12 Other investments	1862028	-	-	*1412	-	*24099	87792	145195	416297	112603	133372	***	***
13 Depreciable assets	6362202	-	*9682	*26146	*51967	*72733	1292140	1129292	994003	572232	363512	***	***
14 Less: Accumulated depreciation	3640322	-	*9354	*15342	*38293	*54221	818289	697288	602970	333411	165477	***	***
15 Depletable assets	62773	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	61392	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	417586	-	-	-	-	*51	61420	59680	50064	32825	23288	***	***
18 Intangible assets (Amortizable)	2139137	-	-	-	*25332	*135	178362	179001	424803	254300	116344	***	***
19 Less: Accumulated amortization	491297	-	-	-	*10695	*101	57337	*38162	204259	55187	32800	***	***
20 Other assets	536391	-	-	-	*15946	*803	73387	68155	43520	17754	29164	***	***
21 Total liabilities	17540903	-	*7164	*32855	*153471	*172324	2207294	2045737	2812475	2034955	1245734	***	***
22 Accounts payable	2532764	-	*1021	*737	*45089	*7800	315474	269094	525770	482210	212741	***	***
23 Mort, notes, and bonds under 1 yr	1592488	-	*254	*746	*3490	-	169914	212480	351523	150778	177181	***	***
24 Other current liabilities	1380553	-	*3368	*8782	*8180	*12880	105372	125211	176623	130477	97389	***	***
25 Loans from stockholders	408172	-	*1474	-	*50930	*4453	67832	*90203	102822	*70581	19522	***	***
26 Mort, notes, bonds, 1 yr or more	4137482	-	*7580	*1881	*19268	*19074	511129	338558	529633	270537	173425	***	***
27 Other liabilities	373375	-	-	-	-	*-0	25630	*37449	12740	18327	55916	***	***
28 Net worth	7116070	-	*-6533	*20710	*26514	*128118	1011943	972742	1113365	912046	509560	***	***
29 Capital stock	557302	-	*8136	*1214	*31144	*12761	103434	58776	73888	45934	7253	***	***
30 Paid-in or capital surplus	1054843	-	*15419	*5731	-	*23661	34845	*9430	74745	56998	55142	***	***
31 Retained earnings, appropriated	*17656	-	-	-	-	-	*15562	-	-	-	-	***	***
32 Retained earnings-unappropriated	2664398	-	*-18019	*34823	*-4630	*90101	450521	*202188	306717	233767	147444	***	***
33 Retained earnings (S Corp)	3305902	-	-	-	-	*18110	624651	745917	721431	636871	307156	***	***
34 Less: Cost of treasury stock	484032	-	*12070	*21058	-	*16515	217070	*43570	63416	*61524	7435	***	***
35 Total receipts	52122578	*434223	*293568	*232811	*617903	*963575	9253792	7682733	10012436	6441114	3391167	***	***
36 Business receipts	50950911	*431767	*290674	*220666	*606904	*935889	9191662	7611415	9815948	6308310	3360059	***	***
37 Interest	198774	*656	-	*518	*560	*2832	6420	*2981	5321	3952	2751	***	***
38 Interest on govt. obligations	8202	-	-	-	-	-	*603	*1330	*2141	*1513	386	***	***
39 Rents	87907	*1160	-	-	-	-	*5309	*2885	*3735	*1313	954	***	***
40 Royalties	*143218	-	-	-	*3	-	-	-	-	-	-	***	***
41 Net S-T cap gain less net LT loss	*386	-	-	*51	-	-	-	-	*3	*324	-	***	***
42 Net L-T cap gain less net ST loss	87312	-	-	*11274	-	-	*20921	*2516	*25541	*15093	787	***	***
43 Net gain, noncapital assets	29358	*36	-	-	-	*197	2281	2087	6284	13988	1140	***	***
44 Dividends, domestic corporations	9943	-	-	*130	-	-	*252	*126	*29	*769	-	***	***
45 Dividends, foreign corporations	*21439	-	-	-	-	-	-	-	-	*58	-	***	***
46 Other receipts	585127	*604	*2895	*172	*10436	*24656	26344	59394	153434	95795	25091	***	***
47 Total deductions	50168153	*419439	*290072	*218978	*616756	*901187	8970012	7395116	9589488	6205852	3214312	***	***
48 Cost of goods	37927733	*312699	*263971	*75757	*436331	*744123	6970049	5643657	7346708	4960929	2381036	***	***
49 Compensation of officers	757556	*1588	-	*17671	*22692	*24109	219457	116366	187828	63006	29327	***	***
50 Salaries and wages	4102532	*34525	*12349	*65917	*59760	*45531	750881	623775	766693	558115	257804	***	***
51 Repairs	229849	*2984	*555	*286	*943	*6756	55367	45688	47392	14566	14834	***	***
52 Bad debts	50653	*324	*246	-	-	-	2768	1970	14609	4363	2283	***	***
53 Rent paid on business property	447273	*3739	*2470	*9751	*19689	*13867	67401	92885	81701	40475	19776	***	***
54 Taxes paid	2305530	*37103	*2593	*8786	*22660	*19741	196826	335235	408545	176986	207781	***	***
55 Interest paid	590521	*846	*355	*422	*2589	*1765	60560	46864	69051	35388	26542	***	***
56 Contributions or gifts	12119	*54	*233	*381	*194	*58	1541	*754	1482	1726	582	***	***
57 Amortization	82477	*146	-	*242	*1230	*27	11451	10177	18424	11168	5766	***	***
58 Depreciation	434159	*2889	*67	*1223	*5994	*8460	84153	75436	66461	36176	33966	***	***
59 Depletion	*48	-	-	-	-	-	-	*48	-	-	-	***	***
60 Advertising	497502	*3864	*377	*72	*3512	*3608	60673	37552	87016	43890	77402	***	***
61 Pension, prof sh, stock, annuity	163570	*852	-	*1217	*533	*445	24906	45583	22701	17321	8211	***	***
62 Employee benefit programs	343166	*2514	-	*6773	*6171	*5180	49326	31057	87417	28501	23123	***	***
63 Net loss, noncapital assets	5533	-	-	*48	-	-	*133	*212	*1082	*1009	86	***	***
64 Other deductions	2217934	*15311	*6856	*30431	*34460	*27518	414520	287860	382380	212232	125792	***	***
65 Total receipts less total deducts	1954425	*14784	*3496	*13834	*1147	*62387	283781	287617	422947	235263	176855	***	***
66 Constructive taxable income from related foreign corporations	7372	-	-	-	-	-	-	-	-	-	768	***	***
67 Net income, total	1953595	*14784	*3496	*13834	*1147	*62387	283178	286287	420806	233749	177237	***	***
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	1220996	*967	-	-	-	*51150	214593	258040	321256	157758	134842	***	***
71 Statutory special deductions, total	30157	-	*1401	*91	*194	*719	*4825	*3673	*130	*2615	3408	***	***
72 Net operating loss deduction	17534	-	*1401	-	*194	*719	*4649	*3585	*107	*2046	3408	***	***
73 Dividends received deduction	12624	-	-	*91	-	-	*176	*88	*23	*569	-	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	704343	*13816	*2095	*13742	*952	*10519	63893	*24649	99640	74849	38986	***	***
76 Total income tax before credits	237607	*4696	*314	*3165	*143	*2674	18707	*8247	32652	28000	12935	***	***
77 Income tax	236912	*4696	*314	*3165	*143	*2674	18707	*8247	33882	25802	13255	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	*63	-	-	-	-	-	-	-	-	*15	-	***	***
81 Foreign tax credit	8482	-	-	-	-	-	-	-	-	-	247	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 General business credit	529	-	-	-	*43	-	25	-	*32	85	39	***	***
85 Prior year minimum tax credit	*1048	-	-	-	-	-	-	*287	*444	-	-	***	***
86 Total income tax after credits	227548	*4696	*314	*3165	*100	*2674	18681	*7960	32175	27915	12650	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Miscellaneous nondurable goods; wholesale trade not allocable

MINOR INDUSTRY 5190
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	23687	1582	9733	2625	3020	2572	3310	383	341	50	35	***	***
2 Total assets	40608534	-	336969	443184	1140411	1815879	6662728	2691350	5177061	1702860	2402250	***	***
3 Cash	3000109	-	38833	100670	149565	276146	579068	385996	357730	161079	199428	***	***
4 Notes and accounts receivable	12864674	-	110280	86193	313505	591784	2396293	777352	2019387	565913	768356	***	***
5 Less: Allowance for bad debts	228965	-	-	-	*741	*1145	11624	16754	48084	7744	28327	***	***
6 Inventories	10773171	-	80127	113917	372752	461728	2149108	810769	1510882	436894	614899	***	***
7 U.S. govt. obligations, total	*7378	-	-	-	-	*22	*4546	*1265	490	-	-	***	***
8 Tax-exempt securities	305062	-	-	-	*15826	-	-	*9883	*4275	-	-	***	***
9 Other current assets	1956098	-	*2477	*12874	47930	56004	205515	149705	243437	155498	142699	***	***
10 Loans to stockholders	416068	-	*18362	*2264	*32349	67924	58862	*22523	23439	*11626	2601	***	***
11 Mortgage and real estate loans	142055	-	-	-	-	-	*12009	*4	*1742	-	2445	***	***
12 Other investments	3255405	-	-	*22	*62325	31485	284924	122436	312644	158415	189131	***	***
13 Depreciable assets	10567650	-	217842	184067	515347	682394	1999231	789383	1229192	429574	526901	***	***
14 Less: Accumulated depreciation	5574704	-	160279	123123	379717	426852	1255584	412838	661035	247136	263779	***	***
15 Depletable assets	*16168	-	-	-	-	-	*13379	-	*2018	-	-	***	***
16 Less: Accumulated depletion	*12181	-	-	-	-	-	*10605	-	*1086	-	-	***	***
17 Land	534755	-	*10084	*15943	*8327	55100	113103	18926	62219	10873	36760	***	***
18 Intangible assets (Amortizable)	2435275	-	*1800	*73213	10021	*6653	104204	*9306	224075	28746	210316	***	***
19 Less: Accumulated amortization	452572	-	*840	*26820	5772	*564	33398	*5189	92061	8875	51035	***	***
20 Other assets	603086	-	*18283	*3964	-1306	15202	53698	28582	-12200	7997	51854	***	***
21 Total liabilities	40608534	-	336969	443184	1140411	1815879	6662728	2691350	5177061	1702860	2402250	***	***
22 Accounts payable	10008784	-	60892	50632	281725	454459	1735604	762368	1384973	363642	379800	***	***
23 Mort, notes, and bonds under 1 yr	4820072	-	*38368	*27742	91006	149914	838089	341402	792002	324974	411813	***	***
24 Other current liabilities	3672568	-	33572	54119	123077	118769	493828	273988	468483	82110	327311	***	***
25 Loans from stockholders	915111	-	53237	*44745	100810	145673	254415	*132415	58308	*4083	12415	***	***
26 Mort, notes, bonds, 1 yr or more	5075746	-	*30330	*109960	103300	187096	620313	157591	395922	281826	267227	***	***
27 Other liabilities	956873	-	*2589	*-0	*8880	2658	76560	64117	166183	71816	70962	***	***
28 Net worth	15159380	-	117981	155985	431613	757309	2643919	959470	1911190	574409	932721	***	***
29 Capital stock	1270000	-	55675	61723	34183	140662	273464	41310	138743	42060	108182	***	***
30 Paid-in or capital surplus	5995024	-	*34071	*7910	*57357	96118	186418	62358	215833	70154	205923	***	***
31 Retained earnings, appropriated	*49250	-	-	-	-	-	*44278	-	*4146	*116	710	***	***
32 Retained earnings-unappropriated	5241778	-	-59370	*49078	324105	381887	1537893	493280	840535	297017	312667	***	***
33 Retained earnings (S Corp)	3354725	-	90443	*54391	43418	147402	854134	385250	778793	*173771	375357	***	***
34 Less: Cost of treasury stock	751397	-	*2837	*17118	*27449	*8761	252268	*22728	66859	*8709	70119	***	***
35 Total receipts	107846272	791061	2570566	2578537	4534314	5821312	24416073	8373391	17204542	4533193	4819354	***	***
36 Business receipts	105877928	770875	2508689	2539720	4478496	5703033	24193881	8210931	16826835	4459328	4732075	***	***
37 Interest	285389	*492	*658	*1016	7569	6530	36963	7600	23216	15272	10479	***	***
38 Interest on govt. obligations	22499	-	-	-	*1150	-	*1420	*1581	993	*295	3204	***	***
39 Rents	36395	-	*1927	-	*1180	*2386	8664	*2347	9137	*358	914	***	***
40 Royalties	79108	-	-	-	-	-	*2310	*51	*1256	*160	-	***	***
41 Net S-T cap gain less net LT loss	29623	-	-	-	-	*229	*1356	*131	*202	21967	-	***	***
42 Net L-T cap gain less net ST loss	269859	-	*11212	-	*1203	*1371	*5753	*13708	36419	1	1047	***	***
43 Net gain, noncapital assets	87704	*2800	*4365	*31312	*2888	*1025	4668	*1115	16805	*17208	803	***	***
44 Dividends, domestic corporations	10450	-	-	-	*444	-0	*2456	*1011	*1471	*471	3074	***	***
45 Dividends, foreign corporations	71370	-	-	-	-	-	*1386	-	*783	*4219	11588	***	***
46 Other receipts	1075948	*16894	*43715	*6489	41382	106738	157216	134916	287425	13914	56171	***	***
47 Total deductions	104091321	721003	2406473	2438406	4346319	5625244	23753585	8047394	16678444	4310304	4570242	***	***
48 Cost of goods	83445984	484247	1472847	1870223	3359521	4108558	19475222	6337503	13607480	3590853	3497415	***	***
49 Compensation of officers	1966290	*77989	174476	*89683	158689	280996	569779	192655	206360	44064	56021	***	***
50 Salaries and wages	6271110	35601	250599	126441	236685	338335	1347124	558477	1124268	252412	300916	***	***
51 Repairs	325341	1216	13140	13573	17058	32732	80306	22736	55989	13114	10719	***	***
52 Bad debts	232606	*2877	*92	*1397	3705	24158	42169	17884	28811	15632	10361	***	***
53 Rent paid on business property	1124702	10769	91894	39246	69262	68482	253756	81993	142770	27878	34563	***	***
54 Taxes paid	1125722	11193	51615	27715	70865	76779	259830	85907	210391	41098	57552	***	***
55 Interest paid	848086	*1559	10479	16563	29205	38196	144912	50657	117975	32996	50201	***	***
56 Contributions or gifts	31720	*5	*3	*181	694	539	4606	1825	2214	2019	1050	***	***
57 Amortization	145722	*184	*3637	*7579	1579	*1008	13628	2278	18500	1952	14726	***	***
58 Depreciation	952684	*2142	14397	18711	41401	56544	165606	59793	104337	36183	49325	***	***
59 Depletion	591	-	-	-	-	-	-	-	-	-	-	***	***
60 Advertising	679952	*2016	17986	11769	17486	49962	77690	71532	120230	45188	50032	***	***
61 Pension, prof sh, stock, annuity	225059	*4380	*15868	*6733	*10175	18937	62768	22049	31503	10293	8586	***	***
62 Employee benefit programs	382806	*6517	*435	*1803	12271	14063	80967	26354	59489	15644	22448	***	***
63 Net loss, noncapital assets	18540	-	-	-	-0	*682	1932	*1337	905	*339	144	***	***
64 Other deductions	6314405	80307	289005	206788	317722	515274	1173291	514413	847223	180638	406184	***	***
65 Total receipts less total deducts	3754951	70058	164092	140131	187995	196068	662488	325997	526098	222889	249111	***	***
66 Constructive taxable income from related foreign corporations	125794	-	-	-	-	-	*45	-	*2210	-	9095	***	***
67 Net income, total	3858246	70058	164092	140131	186844	196068	661113	324416	527315	222594	255002	***	***
68 Net income, Form 1120-A	*1991	-	*1991	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	*259	*259	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	1611885	*33851	143426	*123053	126468	83297	365745	193237	294720	*67316	92116	***	***
71 Statutory special deductions, total	251400	*22967	12808	*1640	*10156	*25450	36563	*8440	21735	*41095	15572	***	***
72 Net operating loss deduction	234385	*22967	12808	*1640	*9845	*25450	34827	*7732	20641	*36926	12182	***	***
73 Dividends received deduction	17015	-	-	-	*311	-0	1736	*708	*1095	*4169	3390	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	1996658	*13240	*7858	*15438	50220	87321	259067	122740	211204	114182	148405	***	***
76 Total income tax before credits	668998	*2407	*1179	*2316	8327	20886	75566	41593	72212	39489	51311	***	***
77 Income tax	650883	*2298	*1179	*2316	8327	20747	75526	41008	71772	39443	50642	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	17831	*110	-	-	-	*73	*40	*585	439	*51	446	***	***
81 Foreign tax credit	98680	-	-	-	-	*4898	*45	*11	*264	*31	7311	***	***
82 U.S. Possessions tax credit	3	-	-	-	-	-	3	-	-	-	-	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 General business credit	4486	-	1	-	*48	37	*347	*345	*293	15	61	***	***
85 Prior year minimum tax credit	3122	-	-	-	-	*137	*18	*76	-	*275	3	***	***
86 Total income tax after credits	562707	*2407	*1178	*2316	8279	15815	75153	41162	71655	39168	43937	***	***

DIVISION 62
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	428987	17209	169046	96302	61170	38513	36293	6056	3035	631	298	215	219
2 Total assets	804718855	-	7605328	16078246	21621898	26860054	77310904	42106358	44787842	21576841	22412235	35106865	489252284
3 Cash	46551698	-	1568286	2644691	3430041	3980635	8251634	3439407	3749649	1948208	1700525	2307830	13530793
4 Notes and accounts receivable	136545475	-	616744	1538833	2728297	3640792	11524708	5782890	6889815	3052518	3302888	5003812	92464179
5 Less: Allowance for bad debts	3513029	-	*474	*8053	17640	48476	130774	75615	115366	67451	103135	248106	2697940
6 Inventories	228315221	-	2269165	5584728	7278674	9269763	34804814	21923830	20418528	7299458	6616104	9154517	103695642
7 U.S. govt. obligations, total	908067	-	-	*25399	*26951	90389	97921	*33348	78869	37014	64436	90007	363733
8 Tax-exempt securities	1964959	-	*34	*7602	*48229	*66697	78298	*32688	72329	*86312	23846	4659	1544265
9 Other current assets	22877990	-	168495	461280	555269	784239	2024386	1451436	1363926	845256	833661	1482500	12907541
10 Loans to stockholders	5104686	-	427146	605232	792505	477272	959142	430699	390543	145436	50874	131030	694808
11 Mortgage and real estate loans	849556	-	*22905	*72592	*81226	128752	174044	61272	81865	113920	73087	9067	30827
12 Other investments	97052559	-	89863	439053	767688	1376889	3036466	1163251	1839599	1426448	1868667	2707731	82336904
13 Depreciable assets	340482966	-	6756238	9652038	11796403	13645293	30420050	13164518	15359498	9564431	10238549	16929037	202956911
14 Less: Accumulated depreciation	154304827	-	4889338	6214815	7363271	8351988	17695551	7111845	7777175	4675926	4552239	7222219	78450461
15 Depletable assets	177802	-	*29094	*21905	*2098	*25084	*13451	*4647	*28019	*6208	7851	10188	29256
16 Less: Accumulated depletion	83584	-	*17769	*19269	*416	*8542	*7508	*2332	*8917	20	5944	3728	9139
17 Land	30342771	-	74183	220196	513737	790827	1884180	914954	1270070	958905	802472	1231734	21681513
18 Intangible assets (Amortizable)	38871855	-	565122	1248383	1055513	820045	1933850	756296	627994	562034	813724	2040394	28448499
19 Less: Accumulated amortization	6600060	-	332916	586799	352750	237158	784398	269023	213886	180480	207153	384376	3051122
20 Other assets	19174750	-	258551	385250	279345	409540	726191	405936	732483	454570	884021	1862787	12776076
21 Total liabilities	804718855	-	7605328	16078246	21621898	26860054	77310904	42106358	44787842	21576841	22412235	35106865	489252284
22 Accounts payable	108226946	-	987106	2118986	3238954	4097733	10962693	4386426	4763554	2756931	2805904	5002875	67105785
23 Mort, notes, and bonds under 1 yr	119645261	-	469105	921887	1349164	1836797	18201348	16937456	17070095	5183898	3399289	2637892	51638331
24 Other current liabilities	67675580	-	634627	1024582	1384136	1850147	5349573	3138955	3445567	1812180	2136084	3775446	43124282
25 Loans from stockholders	19373700	-	2159324	2541499	2322092	2394935	3610298	1430195	1248007	341212	260744	342299	2723095
26 Mort, notes, bonds, 1 yr or more	146473797	-	1524991	2825844	3602513	4172921	10338663	4670064	5605545	3349460	4466831	7225164	98691800
27 Other liabilities	37435731	-	138348	171359	200657	252471	933263	384101	598170	438471	628953	1448746	32241191
28 Net worth	305887840	-	1691827	6474088	9524381	12255050	27915066	11159161	12056905	7694687	8714430	14674444	193727801
29 Capital stock	27831342	-	1222980	1871580	1444059	1678958	3497325	1263427	1160292	545196	840810	2072257	12234457
30 Paid-in or capital surplus	105433760	-	713514	1244626	1368290	1581849	2699295	1762958	2002361	1921027	2994848	4980201	84164791
31 Retained earnings, appropriated	612319	-	*3336	*15902	*81018	103789	179475	*32842	*14695	*21915	16181	11114	132052
32 Retained earnings-unappropriated	155434753	-	-41574	2155888	4549541	5815854	13032114	3246377	4153829	2632885	3003206	5824187	111062447
33 Retained earnings (S Corp)	38134292	-	-86721	1588647	2654205	3822858	10099950	5367508	5316414	3002677	2097641	2365641	1905473
34 Less: Cost of treasury stock	21558627	-	119709	402553	572731	748258	1593093	513951	590686	429014	238257	578955	15771419
35 Total receipts	1946265323	13612091	50346817	79761018	77867361	88595032	272801413	171018919	169284570	67288340	59771553	74164120	821754089
36 Business receipts	1895482994	12884894	49656042	79001748	76944214	87412629	268810489	168143474	166365162	65710107	58261741	71734575	790557919
37 Interest	11228172	44923	13105	62740	134043	157477	523760	233148	252668	164348	261076	462332	8918554
38 Interest on govt. obligations	214044	*1519	*3	*591	*3612	5794	24998	3906	5874	7082	8078	17426	135163
39 Rents	2871994	16307	11724	21982	41432	35492	122911	83609	129241	95409	122211	176778	2014899
40 Royalties	3847531	*3982	*1501	-	-	*7268	*16148	*35	33444	50381	69311	198465	3466996
41 Net S-T cap gain less net LT loss	112541	453	*1380	*16230	4607	10434	7900	8178	3630	12164	3878	7557	36129
42 Net L-T cap gain less net ST loss	2295901	54911	47372	49825	126958	76670	266550	85381	88117	149798	60318	235620	1054382
43 Net gain, noncapital assets	1972073	220809	57487	89665	102054	100453	264231	93902	139790	68735	107223	92279	635445
44 Dividends, domestic corporations	163854	3854	*1603	*2539	8047	8325	24870	3926	7792	4800	5669	12227	80201
45 Dividends, foreign corporations	304340	*256	-	-	*59	*76	*59	*5	*4562	*7331	595	2625	288772
46 Other receipts	27771879	380183	556601	515698	502335	780415	2739496	2363357	2254289	1018186	871454	1224236	14565630
47 Total deductions	1882522980	12822432	47710647	76783508	74920776	85584498	266300842	167826358	166174749	65451182	57965074	71268751	789714164
48 Cost of goods	1371265348	9600757	28236557	52959680	49214734	58742859	206078391	139260366	138134340	51636600	42964269	48978699	545458094
49 Compensation of officers	23578425	127578	2562560	2825542	3143148	3119904	5531358	1910162	1454169	486095	400505	438628	1578776
50 Salaries and wages	182160168	1116886	4696830	6720437	7862589	8704246	20926586	11086337	10843798	5151519	5592106	7899003	91559830
51 Repairs	10422188	65265	457935	585519	584110	643958	1360948	607060	594868	312461	344969	475819	4389276
52 Bad debts	5688411	34725	20930	137191	126231	142553	383506	133981	122972	74507	124410	273328	4114076
53 Rent paid on business property	46653807	323783	3062530	3159967	2895329	2583500	5060877	2013914	1946333	1015048	1218559	2072429	21301536
54 Taxes paid	32015286	231920	1493382	1936449	1936104	1852896	3819845	1800209	1726389	940622	890267	1274688	14112516
55 Interest paid	22550587	93227	198085	401052	520159	662775	2183050	1271436	1219989	524944	570608	835353	14069909
56 Contributions or gifts	630048	5044	6695	11673	15124	21687	38749	12829	18072	13659	19180	34717	432617
57 Amortization	1966902	15211	39725	65872	85490	61269	141153	63275	64318	32954	64744	109834	1223058
58 Depreciation	28200125	127525	498833	699430	811161	977790	2278263	1071060	1340915	793749	940770	1524420	17136210
59 Depletion	34703	*379	-	*7343	-	-	*923	*6279	*153	*18	-0	3873	15735
60 Advertising	28339133	142653	703217	932081	1113365	1402571	3538696	2125061	2029916	1071825	995227	1663851	12620671
61 Pension, prof sh, stock, annuity	4584774	24299	40536	109624	124585	185439	458548	186661	177196	94658	102513	157836	2922880
62 Employee benefit programs	12593846	102638	111055	259168	308118	364510	1157697	690706	729850	349279	429659	566111	7525056
63 Net loss, noncapital assets	866989	13216	*3285	*10071	10085	3994	29712	10405	25030	15988	16151	51491	677561
64 Other deductions	110972240	797326	5578491	5962408	6170444	6114547	13312538	5576617	5746441	2937257	3291137	4908671	50576362
65 Total receipts less total deducts	63742343	789659	2636171	2977511	2946585	3010533	6500571	3192562	3109821	1837159	1806479	2895369	32039925
66 Constructive taxable income from related foreign corporations	1215186	-	-	-	-	-	-	-	*230	*4859	979	1531	1207586
67 Net income, total	64743485	788140	2636168	2976920	2942973	3004740	6475573	3188656	3104177	1834936	1799380	2879475	33112348
68 Net income, Form 1120-A	122872	*4915	79954	29309	*8694	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*2091	*2091	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	19098167	389922	1949099	2040799	1921317	1976398	4042158	2267937	1968621	946098	576396	788938	230484
71 Statutory special deductions, total	3423044	128448	305779	324135	232231	207337	339851	96726	143644	86184	162936	199771	1196002
72 Net operating loss deduction	3284204	125436	304808	323582	226602	201599	320994	93596	132997	82742	158240	189976	1123632
73 Dividends received deduction	137008	3012	*971	*553	5629	5738	18857	3130	10647	3442	4696	9760	70573
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	42252739	269842	381560	611994	790283	824054	2107785	825383	992433	803058	1066408	1891546	31688393
76 Total income tax before credits	14198992	86285	58842	99993	144054	174566	595373	273359	338221	278560	371836	664489	11113414
77 Income tax	14142180	85627	58753	99542	142744	171686	591457	272885	335649	275429	365662	654302	11088444
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	51	-	-	-	-	-	-	-	-	-	-	-	51
80 Alternative minimum tax	58670	783	*89	*451	*221	*2761	2316	2407	5483	2810	7251	10847	23252
81 Foreign tax credit	695981	2	-	-	*6	*36	*1440	*21	*224	*4026	979	4689	684560
82 U.S. Possessions tax credit	23408	-	-	-	-	-	17	2	-	1097	-	2464	19828
83 Nonconventional source fuel credit	*284	-	-	-	-	-	*14	-	-	-	-	-	270
84 General business credit	211654	1076	*1215	6283	7233	3598	9528	2323	2424	5190	7569	15400	149814
85 Prior year minimum tax credit	105151	*1024	-	*582	*348	*1148	5223	6433	6656	6956	4230	8045	64507
86 Total income tax after credits	13162514	84184	57627	93129	136467	169783	579151	264580	328916	261291	359058	633892	10194436

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers

MAJOR GROUP 36
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	28556	*767	7370	5324	4209	4800	5389	400	224	39	19	6	7
2 Total assets	48655042	-	360981	896466	1458007	3315648	10672788	2791719	3378556	1297696	3193178	905302	20384701
3 Cash	2647265	-	31690	91354	106458	365694	895505	128780	143765	85806	114271	78449	605495
4 Notes and accounts receivable	6944523	-	68551	144881	328701	674702	2595092	540554	814121	319117	308317	191777	958710
5 Less: Allowance for bad debts	94226	-	-	*185	-	*3881	30603	12626	15078	5343	7860	7447	11204
6 Inventories	17160654	-	115940	401179	528954	1435427	4325274	1190562	1082195	399388	923257	261100	6497378
7 U.S. govt. obligations, total	*20591	-	-	-	-	*2899	*4102	-	*8700	4890	-	-	-
8 Tax-exempt securities	*85177	-	-	-	*34417	-	*3598	-	*17794	3844	4014	-	21510
9 Other current assets	1111924	-	*6567	39427	30871	77144	270579	85906	78933	63678	48456	24199	386163
10 Loans to stockholders	308409	-	*46359	*7251	46178	19584	121875	*38407	26856	*980	818	100	-
11 Mortgage and real estate loans	107222	-	-	-	*19032	*801	61615	*18097	*7673	*3	-	-	-
12 Other investments	3110061	-	*3566	*15131	90004	139615	554016	188293	315219	124776	834717	42452	802273
13 Depreciable assets	20808728	-	226662	363506	584651	1378395	3680772	1136319	1308879	490851	941345	532169	10165177
14 Less: Accumulated depreciation	8593739	-	146078	211325	380089	892293	2373411	653428	699544	281650	278629	300686	2376605
15 Depletable assets	*79192	-	*8898	-	-	-	*38	-	*27989	*4376	-	8635	29256
16 Less: Accumulated depletion	*21167	-	*223	-	-	-	*15	-	*8917	-	-	2874	9139
17 Land	4067204	-	*1246	*23156	56899	76255	366031	110047	171077	57157	111429	40994	3052914
18 Intangible assets (Amortizable)	312995	-	-	*28780	11297	30539	102143	9901	35140	*4216	16590	25173	49217
19 Less: Accumulated amortization	114925	-	-	*21708	*5398	15267	45084	2418	14328	*384	2976	1132	6230
20 Other assets	715154	-	*-2199	15020	6033	26033	141261	13325	78081	25991	179429	12394	219786
21 Total liabilities	48655042	-	360981	896466	1458007	3315648	10672788	2791719	3378556	1297696	3193178	905302	20384701
22 Accounts payable	6597670	-	83311	182341	202069	484186	1524590	319924	465170	145851	320649	93511	2776067
23 Mort, notes, and bonds under 1 yr	3992368	-	*43732	79549	70655	371372	1647145	615228	524311	104676	375775	25688	134236
24 Other current liabilities	3799375	-	45928	74946	43733	246054	746526	279802	217824	120591	195652	76452	1751867
25 Loans from stockholders	1456551	-	*88399	93628	227959	254474	568140	58280	22992	*13150	4703	-	124827
26 Mort, notes, bonds, 1 yr or more	7099190	-	75167	234977	268386	452506	1354600	285962	531080	196493	830197	169268	2700555
27 Other liabilities	811516	-	*6625	*1800	*216	24609	148084	19035	32401	36549	83422	10375	448399
28 Net worth	24898372	-	17818	229226	644990	1482446	4683703	1213488	1584777	680385	1382780	530009	12448750
29 Capital stock	1510240	-	22354	85050	83453	165053	369031	130038	99337	36802	369641	8458	141022
30 Paid-in or capital surplus	5382287	-	*25260	82770	64166	144165	206305	46678	121203	41084	219993	41661	4389003
31 Retained earnings, appropriated	*63312	-	-	-	-	*28964	*34188	*161	-	-	-	-	-
32 Retained earnings-unappropriated	14667325	-	22150	127078	379790	709210	2741660	413116	1070077	408035	589619	254727	7951864
33 Retained earnings (S Corp)	4061252	-	*-41062	139	143895	553560	1690127	688518	355252	*226575	206430	237819	-
34 Less: Cost of treasury stock	786043	-	*10882	*65810	*26314	118506	357608	*65023	61091	*32112	2902	12656	33140
35 Total receipts	113685163	*138184	1865625	3378537	3900678	9157701	28515221	6813471	7243527	2889161	4753390	2259310	42770358
36 Business receipts	111680024	*92029	1846528	3362296	3823642	9046521	28129783	6635262	7097540	2858785	4626918	2236746	41923974
37 Interest	585709	*591	*49	*6111	7731	15253	70818	8720	23798	8632	75847	5645	362514
38 Interest on govt. obligations	29230	-	-	*396	*111	-	*1225	*199	*1076	*345	373	328	25177
39 Rents	93194	*222	*169	-	*2393	*3452	13986	*17046	15986	*2426	2370	2550	32593
40 Royalties	*357616	-	-	-	-	-	*148	-	*315	-	-	578	356575
41 Net S-T cap gain less net LT loss	7297	-	-	-	-	*653	*1990	*2938	*1675	*2	22	-	17
42 Net L-T cap gain less net ST loss	126193	*90	-	*56	*42327	*5544	32111	*30924	9665	*812	878	19	3767
43 Net gain, noncapital assets	67144	*5	*422	*1930	*4976	7331	18820	6005	5290	761	17947	605	3049
44 Dividends, domestic corporations	14797	-	-	*1755	*422	*150	6724	*372	3208	*82	2	435	1646
45 Dividends, foreign corporations	*126	-	-	-	-	*23	-	-	*11	-	92	-	-
46 Other receipts	723833	*45246	*18457	5994	19074	78774	239615	112003	84964	17317	28942	12404	61045
47 Total deductions	108559674	*82842	1787048	3225703	3767914	8802689	27722447	6584459	6995041	2758912	4517208	2184676	40130736
48 Cost of goods	80862964	*54222	1245494	2046261	2530877	6330927	20798655	4869212	5309905	2178042	3339171	1689029	30471170
49 Compensation of officers	2125068	*915	100438	233108	233665	340169	863511	124959	111514	30096	36700	6933	43060
50 Salaries and wages	11016000	*9665	128477	309020	325152	786299	2521920	694356	671300	221747	504611	189468	4653987
51 Repairs	570163	*79	6470	18914	30813	54652	163242	38891	42039	16391	21937	21372	155364
52 Bad debts	347222	*516	*530	*5437	21401	25183	98448	18304	21874	5052	11931	4485	134063
53 Rent paid on business property	1530275	*3838	46522	107187	68092	174477	343770	85336	78754	31091	85880	18607	486720
54 Taxes paid	2013631	*2289	32961	94075	100965	190300	453296	110864	123060	40360	75308	36227	753927
55 Interest paid	1205888	*1199	7415	35746	38617	93319	306940	93539	98282	29040	59262	19502	423027
56 Contributions or gifts	31966	*1023	*106	*995	1157	1543	5984	1292	3742	1616	1761	262	12486
57 Amortization	29578	*118	*184	*209	*2163	3901	6462	1793	2733	*761	1765	402	9086
58 Depreciation	1624372	*249	26183	37125	36809	114239	264291	84181	97831	32272	79601	40061	811531
59 Depletion	*3943	-	-	-	-	-	*163	-	*44	-	-	3736	-
60 Advertising	953533	*1576	32001	55057	62330	96365	206588	74415	64954	20020	43194	13824	283209
61 Pension, prof sh, stock, annuity	293731	*366	*3232	*13753	*16896	15572	87514	19666	22946	16609	12153	4279	80745
62 Employee benefit programs	546306	*794	*4714	23900	24446	49087	142133	29509	47127	21189	58802	16488	128118
63 Net loss, noncapital assets	19105	-	-	*353	*410	*193	1349	*151	4940	*523	279	1241	9666
64 Other deductions	5385929	*5996	152319	244562	274121	526462	1458182	337992	293998	114103	184854	118762	1674577
65 Total receipts less total deducts	5125488	*55342	78577	152834	132764	355013	792774	229012	248486	130249	236182	74634	2639622
66 Constructive taxable income from related foreign corporations	*898	-	-	-	-	-	-	-	*-0	-	-	-	898
67 Net income, total	5097156	*55342	78577	152439	132653	355013	791549	228813	247411	129904	235809	74306	2615343
68 Net income, Form 1120-A	*2152	-	*310	*1842	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*90	*90	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1183313	*383	50654	99432	55280	244728	378868	149150	87039	*58416	34189	25174	-
71 Statutory special deductions, total	181560	*41622	8799	18084	19704	18697	45828	15763	7420	*208	3916	344	1175
72 Net operating loss deduction	171505	*41622	8799	18084	19408	18576	40865	*15503	*4673	*152	3823	-	**
73 Dividends received deduction	10055	-	-	-	*296	*121	4963	*261	2746	*56	93	344	1175
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	3732363	*13337	19123	34922	57668	91588	366917	63899	152952	71280	197704	48803	2614168
76 Total income tax before credits	1240717	*4547	*2868	5379	11031	17296	100932	21616	52077	24256	69242	16714	914759
77 Income tax	1238924	*4538	*2868	5379	10872	17078	100803	21046	51809	24256	68801	16714	914759
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	1702	-	-	-	*159	*218	*62	*570	*253	-	441	-	-
81 Foreign tax credit	*1835	-	-	-	-	-	-	-	*2	-	-	-	1834
82 U.S. Possessions tax credit	2	-	-	-	-	-	-	2	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	8006	-	-	1	*293	24	28	-	*142	*6	47	-	7465
85 Prior year minimum tax credit	1285	-	-	-	*97	*496	*254	*301	*35	-	3	99	**
86 Total income tax after credits	1229588	*4547	*2868	5378	10640	16776	100650	21313	51899	24250	69192	16615	905460

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Building material dealers

MINOR INDUSTRY 5220
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	13518	*404	3115	2767	1909	1919	2986	216	154	28	8	6	7
2 Total assets	35489125	-	209229	463804	638419	1356870	6176909	1467908	2413535	908558	563890	905302	20384701
3 Cash	1807208	-	*16280	76573	46189	162826	557178	61878	120763	71607	9970	78449	605495
4 Notes and accounts receivable	5482527	-	*45546	125689	143971	439225	1990516	437816	664266	279897	205111	191777	958710
5 Less: Allowance for bad debts	81179	-	-	-	-	*3327	26241	11768	11636	4986	4570	7447	11204
6 Inventories	11248243	-	*48799	160453	218418	488146	2003267	497619	641765	248701	182596	261100	6497378
7 U.S. govt. obligations, total	*17692	-	-	-	-	-	*4102	-	*8700	4890	-	-	-
8 Tax-exempt securities	*47163	-	-	-	-	-	-	-	*17794	3844	4014	-	21510
9 Other current assets	808627	-	*2043	*15229	27994	26100	194502	31645	59422	27675	13656	24199	386163
10 Loans to stockholders	186876	-	*44277	-	27319	*5392	50075	*36796	22571	*345	-	100	-
11 Mortgage and real estate loans	38514	-	-	-	*19032	*801	*9338	*1666	*7673	*3	-	-	-
12 Other investments	1681148	-	*2333	*1950	*15804	26753	330833	88018	270707	66589	33435	42452	802273
13 Depreciable assets	16269860	-	*132114	199514	253069	524224	2380046	643049	936876	317876	185746	532169	10165177
14 Less: Accumulated depreciation	6177000	-	*79923	137949	161020	339260	1607027	373135	525144	180267	95985	300686	2376605
15 Depletable assets	*70255	-	-	-	-	-	-	-	*27989	*4376	-	8635	29256
16 Less: Accumulated depletion	*20930	-	-	-	-	-	-	-	*8917	-	-	2874	9139
17 Land	3529381	-	-	-	48577	*12544	160421	40246	109588	39145	24952	40994	3052914
18 Intangible assets (Amortizable)	204671	-	-	*27265	*206	*3567	73854	*1791	18034	*4098	1466	25173	49217
19 Less: Accumulated amortization	78167	-	-	*20719	*78	*1035	37859	*790	9624	*301	399	1132	6230
20 Other assets	454237	-	*-2240	*15797	*-1063	10913	93904	13076	62707	25065	3898	12394	219786
21 Total liabilities	35489125	-	209229	463804	638419	1356870	6176909	1467908	2413535	908558	563890	905302	20384701
22 Accounts payable	5016053	-	*67270	131602	103088	255393	970334	182478	304668	73953	57689	93511	2776067
23 Mort, notes, and bonds under 1 yr	1702312	-	*17766	*31132	29686	71201	587065	297304	352928	78479	76827	25688	134236
24 Other current liabilities	2650082	-	*26539	68615	15767	49030	371733	68361	129301	59172	33247	76452	1751867
25 Loans from stockholders	684590	-	*17191	*48818	*31552	70844	330340	*24806	20406	*12286	3519	-	124827
26 Mort, notes, bonds, 1 yr or more	4676617	-	*44642	106062	134314	177537	667770	198668	240666	156040	81097	169268	2700555
27 Other liabilities	631134	-	*1085	*1800	*-0	16654	58595	17406	26357	25306	25157	10375	448399
28 Net worth	20128337	-	34737	75775	324011	716211	3191072	678887	1339210	503321	286354	530009	12448750
29 Capital stock	782184	-	*3938	54184	42712	80074	243711	80409	82870	34861	9944	8458	141022
30 Paid-in or capital surplus	4817069	-	*15744	*29323	*35192	30849	132201	19925	76181	36363	10627	41661	4389003
31 Retained earnings, appropriated	*49178	-	-	-	-	*20885	*28132	*161	-	-	-	-	-
32 Retained earnings-unappropriated	12356891	-	*14927	66352	208095	336334	1742293	312659	957930	323345	188366	254727	7951864
33 Retained earnings (S Corp)	2771950	-	*8421	*-8274	*54693	348726	1314854	*326783	*276052	*135459	77418	237819	-
34 Less: Cost of treasury stock	648935	-	*8294	*65810	*16680	*100657	270119	*61050	53822	*26707	-	12656	33140
35 Total receipts	84653931	*107373	945133	2369609	1951576	4160655	17274980	4016290	5153146	2186013	1459488	2259310	42770358
36 Business receipts	83283491	*61893	943805	2364053	1911100	4135757	17124736	3921057	5044077	2166848	1449445	2236746	41923974
37 Interest	458099	*591	*49	*1348	4102	6775	41421	6294	19901	4417	5043	5645	362514
38 Interest on govt. obligations	28393	-	-	*396	-	-	*909	*142	*1009	*305	126	328	25177
39 Rents	74375	*222	-	-	*325	*404	6230	*14165	15660	*1771	455	2550	32593
40 Royalties	*357468	-	-	-	-	-	-	-	*315	-	-	578	356575
41 Net S-T cap gain less net LT loss	*2502	-	-	-	-	-	*1263	*35	*1185	*2	-	-	17
42 Net L-T cap gain less net ST loss	71275	*90	-	-	*23427	*13	*3085	*30924	8564	*812	575	19	3767
43 Net gain, noncapital assets	26922	-	*422	*15	*3090	*2551	8155	5602	2370	749	313	605	3049
44 Dividends, domestic corporations	7486	-	-	-	-	-	2010	*155	3175	*65	-0	435	1646
45 Dividends, foreign corporations	*103	-	-	-	-	-	-	-	*11	-	92	-	-
46 Other receipts	343815	*44577	*857	*3798	9533	15154	87170	37915	56878	11044	3440	12404	61045
47 Total deductions	80562318	*53541	925973	2268155	1897675	3939986	16801880	3888968	4964621	2085087	1421019	2184676	40130736
48 Cost of goods	60864965	*34478	654864	1473359	1334111	2834945	12735410	2973905	3852755	1656777	1154161	1689029	30471170
49 Compensation of officers	1241507	-	*44955	151423	127655	185357	501354	74326	75651	24896	5897	6933	43060
50 Salaries and wages	8296294	*7676	*52707	212708	118513	351061	1550003	396254	468093	163282	132541	189468	4653987
51 Repairs	390003	-	*2301	9079	12442	19679	101932	22699	29735	11306	4093	21372	155364
52 Bad debts	293375	248	*256	*4996	14224	19560	73746	15229	17858	4725	3986	4485	134063
53 Rent paid on business property	1017068	*3835	*32336	73736	27149	71612	177650	46471	43625	20111	15215	18607	486720
54 Taxes paid	1466147	*1640	*9389	57558	52343	94383	268016	62281	85647	30399	14337	36227	753927
55 Interest paid	776606	*563	*3302	13618	12800	29483	134893	51660	54391	19073	14295	19502	423027
56 Contributions or gifts	25845	*1009	*27	*980	*589	691	3854	*900	3391	1085	570	262	12486
57 Amortization	18071	-	-	*36	*582	*350	3387	1134	1752	*761	580	402	9086
58 Depreciation	1277803	-	*15788	23812	14648	45872	169617	55931	64534	23622	12387	40061	811531
59 Depletion	*3943	-	-	-	-	-	*163	-	*44	-	-	3736	-
60 Advertising	599693	-	*25255	42444	38137	30433	89341	26159	32331	12306	6254	13824	283209
61 Pension, prof sh, stock, annuity	230840	*183	*1216	*13753	*8991	*5015	65474	14711	18464	14429	3579	4279	80745
62 Employee benefit programs	394494	*578	*2034	17982	9565	28472	97725	19563	38368	17485	18116	16488	128118
63 Net loss, noncapital assets	18244	-	-	*353	*410	*165	*1093	*126	4817	*363	10	1241	9666
64 Other deductions	3647423	*3331	81542	172316	125515	222907	828221	127619	173165	84468	34998	118762	1674577
65 Total receipts less total deducts	4091613	*53832	19160	101455	53901	220669	473100	127321	188524	100925	38469	74634	2639622
66 Constructive taxable income from related foreign corporations	*898	-	-	-	-	-	-	-	*-0	-	-	-	898
67 Net income, total	4064118	*53832	19160	101059	53901	220669	472191	127179	187515	100620	38342	74306	2615343
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*90	*90	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	711762	*128	*11477	*61164	*18197	170065	247383	*62552	*58216	*45117	12288	25174	-
71 Statutory special deductions, total	115474	41154	*2461	*13026	*7555	*8455	21602	*11131	5235	*194	3141	344	1175
72 Net operating loss deduction	109581	41154	*2461	*13026	*7555	*8455	20195	*11023	*2511	*152	3049	-	-
73 Dividends received deduction	5893	-	-	-	-	-	1407	*109	2723	*42	92	344	1175
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	3236961	*12550	*5222	*26868	28149	42149	203269	53496	124064	55309	22913	48803	2614168
76 Total income tax before credits	1097806	*4291	*783	*4171	4663	7898	57079	18401	42215	18805	8028	16714	914759
77 Income tax	1096734	*4282	*783	*4171	4663	7898	56969	17831	42069	18805	7791	16714	914759
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	981	-	-	-	-	-	*43	*570	*131	-	237	-	-
81 Foreign tax credit	*1835	-	-	-	-	-	-	-	*2	-	-	-	1834
82 U.S. Possessions tax credit	2	-	-	-	-	-	-	2	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	7898	-	-	1	*293	24	-	-	*110	*5	-	-	7465
85 Prior year minimum tax credit	*1004	-	-	-	*97	*275	*221	*301	*10	-	-	99	-
86 Total income tax after credits	1087068	*4291	*783	*4170	4272	7599	56858	18098	42094	18800	8028	16615	905460

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Hardware stores

MINOR INDUSTRY 5251
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
				Size of Total Assets										
1	Number of returns	6458	*359	*675	*1651	1493	1271	916	***	*19	***	***	**	**
2	Total assets	5348141	-	*8543	*307888	550465	861446	1614883	***	*273989	***	***	**	**
3	Cash	366204	-	*848	*12285	21751	85335	142466	***	*6440	***	***	**	**
4	Notes and accounts receivable	734695	-	-	*18228	106242	136774	340631	***	*47483	***	***	**	**
5	Less: Allowance for bad debts	8171	-	-	*185	-	*554	*2684	***	*2006	***	***	**	**
6	Inventories	2431209	-	*264	*182934	262882	380599	652101	***	*115811	***	***	**	**
7	U.S. govt. obligations, total	*2899	-	-	-	-	*2899	-	***	-	***	***	-	-
8	Tax-exempt securities	*35324	-	-	-	*34417	-	*907	***	-	***	***	-	-
9	Other current assets	94601	-	-	*23752	*2405	28876	9733	***	*7675	***	***	**	**
10	Loans to stockholders	59387	-	*675	*7251	*11921	*4785	32027	***	*2727	***	***	-	-
11	Mortgage and real estate loans	*12865	-	-	-	-	-	*12865	***	-	***	***	-	-
12	Other investments	425176	-	-	*13181	46504	70726	137210	***	*19221	***	***	**	-
13	Depreciable assets	1986240	-	*34543	*101769	155770	358934	532449	***	*123334	***	***	**	**
14	Less: Accumulated depreciation	1061954	-	*28126	*53733	110666	233955	322117	***	*76947	***	***	**	**
15	Depletable assets	-	-	-	-	-	-	-	***	-	***	***	-	-
16	Less: Accumulated depletion	-	-	-	-	-	-	-	***	-	***	***	-	-
17	Land	161644	-	*338	*2674	*8322	*6916	46535	***	*14948	***	***	-	**
18	Intangible assets (Amortizable)	70467	-	-	*1481	*11091	*21633	19968	***	*3577	***	***	**	**
19	Less: Accumulated amortization	26277	-	-	*964	*5320	*13548	2821	***	*1330	***	***	**	**
20	Other assets	63832	-	-	*-785	*5146	12026	15611	***	*13057	***	***	**	**
21	Total liabilities	5348141	-	*8543	*307888	550465	861446	1614883	***	*273989	***	***	**	**
22	Accounts payable	813512	-	-	*12219	60852	121438	279161	***	*44396	***	***	**	**
23	Mort, notes, and bonds under 1 yr	349085	-	*789	*33471	25859	48175	93710	***	*51816	***	***	**	**
24	Other current liabilities	330585	-	*12	*5149	19714	54844	110220	***	*17207	***	***	**	**
25	Loans from stockholders	419685	-	*394	*31946	132724	119044	113454	***	-	***	***	-	-
26	Mort, notes, bonds, 1 yr or more	889036	-	*8377	*84163	105681	160251	217498	***	*60297	***	***	**	**
27	Other liabilities	79687	-	-	*-0	*214	*3219	*34286	***	*768	***	***	**	**
28	Net worth	2466551	-	*-1030	*140941	205422	354474	766555	***	*99507	***	***	**	**
29	Capital stock	566485	-	*450	*28900	24565	63666	92683	***	*12810	***	***	**	**
30	Paid-in or capital surplus	213365	-	*7034	*20253	*15233	37325	24793	***	*34513	***	***	**	-
31	Retained earnings, appropriated	-	-	-	-	-	-	-	***	-	***	***	-	-
32	Retained earnings-unappropriated	1099056	-	*-5925	*71465	83885	183722	491763	***	*49126	***	***	**	**
33	Retained earnings (S Corp)	688149	-	-	*20323	*87151	*69761	238193	***	*6376	***	***	-	-
34	Less: Cost of treasury stock	100504	-	*2589	-	*5413	-	80879	***	*3318	***	***	**	-
35	Total receipts	12113461	*2181	*36619	*617796	1414332	2102997	3979072	***	*621860	***	***	**	**
36	Business receipts	11953403	*1512	*36450	*608675	1400801	2053809	3924576	***	*609443	***	***	**	**
37	Interest	28272	-	-	*4763	*1480	6307	8674	***	*2289	***	***	**	**
38	Interest on govt. obligations	*497	-	-	-	*111	-	*99	***	-	***	***	-	**
39	Rents	8480	-	*169	-	*2069	*297	3888	***	*143	***	***	-	-
40	Royalties	*148	-	-	-	-	-	*148	***	-	***	***	-	-
41	Net S-T cap gain less net LT loss	*3610	-	-	-	-	*368	*326	***	*13	***	***	-	-
42	Net L-T cap gain less net ST loss	6652	-	-	*56	-	*936	4460	***	*931	***	***	-	-
43	Net gain, noncapital assets	12265	-	-	*1916	*634	*4012	5484	***	*6	***	***	-	**
44	Dividends, domestic corporations	4182	-	-	*1755	*422	*9	*1779	***	-	***	***	-	-
45	Dividends, foreign corporations	-	-	-	-	-	-	-	***	-	***	***	-	-
46	Other receipts	95951	*669	-	*632	8813	37259	29638	***	*9035	***	***	**	**
47	Total deductions	11711031	*1458	*29792	*578651	1366944	2052825	3855896	***	*601909	***	***	**	**
48	Cost of goods	8008554	*310	*4305	*319889	932058	1381614	2667150	***	*404726	***	***	**	**
49	Compensation of officers	408598	-	*7878	*36914	83019	77912	157052	***	*7887	***	***	**	**
50	Salaries and wages	1431964	-	-	*78749	138197	249260	485432	***	*82928	***	***	**	**
51	Repairs	65384	-	*181	*5272	5811	9651	20641	***	*3817	***	***	**	**
52	Bad debts	21286	-	-	*351	*1905	2153	10071	***	*2835	***	***	**	**
53	Rent paid on business property	316608	-	*427	*31969	32509	55725	88214	***	*15341	***	***	**	**
54	Taxes paid	256160	*134	*2930	*20905	30070	49109	78815	***	*14528	***	***	**	**
55	Interest paid	124502	-	*993	*12500	16616	23587	32981	***	*11143	***	***	**	**
56	Contributions or gifts	3880	-	-	*15	*521	555	1011	***	*176	***	***	**	**
57	Amortization	8638	-	-	*74	*1581	*3018	1983	***	*647	***	***	**	**
58	Depreciation	136433	*2	*1625	*10140	9393	25360	32973	***	*7941	***	***	**	**
59	Depletion	-	-	-	-	-	-	-	***	-	***	***	-	-
60	Advertising	166340	*90	*59	*7195	21354	32493	39898	***	*13475	***	***	**	**
61	Pension, prof sh, stock, annuity	39230	-	*1182	-	*7183	*3670	14323	***	*2350	***	***	-	**
62	Employee benefit programs	86225	-	-	*5403	12229	9848	24817	***	*3516	***	***	**	**
63	Net loss, noncapital assets	575	-	-	-	-	*27	*45	***	*118	***	***	-	-
64	Other deductions	636655	*923	*10212	*49275	74497	128842	200491	***	*30481	***	***	**	**
65	Total receipts less total deducts	402430	*723	*6827	*39145	47388	50172	123176	***	*19951	***	***	**	**
66	Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	***	-	***	***	-	-
67	Net income, total	401933	*723	*6827	*39145	47277	50172	123076	***	*19951	***	***	**	**
68	Net income, Form 1120-A	*2152	-	*310	*1842	-	-	-	***	-	***	***	-	-
69	Net income, Form 1120-F	-	-	-	-	-	-	-	***	-	***	***	-	-
70	Net income, Form 1120S	189594	*255	-	*27122	*26856	*21449	60501	***	*2388	***	***	-	-
71	Statutory special deductions, total	30797	*468	*790	*3970	*6175	*8078	9299	***	*1866	***	***	-	-
72	Net operating loss deduction	29098	*468	*790	*3970	*5879	*8072	*8053	***	*1866	***	***	-	-
73	Dividends received deduction	1700	-	-	-	*296	*6	*1246	***	-	***	***	-	-
74	Public utility div paid deduction	-	-	-	-	-	-	-	***	-	***	***	-	-
75	Income subject to tax	181541	-	*6037	*8054	*14246	20644	53277	***	*15697	***	***	**	**
76	Total income tax before credits	48767	-	*906	*1208	*2137	3863	13332	***	*5429	***	***	**	**
77	Income tax	48441	-	*906	*1208	*2137	3863	13332	***	*5308	***	***	**	**
78	Personal holding company tax	-	-	-	-	-	-	-	***	-	***	***	-	-
79	Recapture taxes	-	-	-	-	-	-	-	***	-	***	***	-	-
80	Alternative minimum tax	*325	-	-	-	-	-	-	***	*122	***	***	-	-
81	Foreign tax credit	-	-	-	-	-	-	-	***	-	***	***	-	-
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	***	-	***	***	-	-
83	Nonconventional source fuel credit	-	-	-	-	-	-	-	***	-	***	***	-	-
84	General business credit	*109	-	-	-	-0	-	28	***	*32	***	***	-	**
85	Prior year minimum tax credit	*246	-	-	-	-	*222	-	***	*25	***	***	-	-
86	Total income tax after credits	48412	-	*906	*1208	*2137	3641	13304	***	*5373	***	***	**	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Garden supplies and mobile home dealers

MINOR INDUSTRY 5265
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	8580	*3	3580	*906	*808	1611	1487	***	51	***	***	-	**
2 Total assets	7817776	-	143209	*124774	*269123	1097333	2880996	***	691031	***	***	-	**
3 Cash	473853	-	14562	*2495	*38518	117533	195860	***	16563	***	***	-	**
4 Notes and accounts receivable	727302	-	*23005	*963	*78487	98703	263945	***	102372	***	***	-	**
5 Less: Allowance for bad debts	4875	-	-	-	-	-	*1678	***	*1436	***	***	-	**
6 Inventories	3481202	-	*66877	*57792	*47654	566683	1669906	***	324618	***	***	-	**
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	***	-	***	***	-	-
8 Tax-exempt securities	*2691	-	-	-	-	-	*2691	***	-	***	***	-	-
9 Other current assets	208695	-	*4524	*446	*473	22168	66344	***	11836	***	***	-	**
10 Loans to stockholders	62146	-	*1407	-	*6937	*9407	39772	***	*1558	***	***	-	-
11 Mortgage and real estate loans	*55843	-	-	-	-	-	*39412	***	-	***	***	-	-
12 Other investments	1003738	-	*1233	-	*27696	*42136	85973	***	*25291	***	***	-	**
13 Depreciable assets	2552627	-	*60006	*62223	*175812	495237	768278	***	248669	***	***	-	**
14 Less: Accumulated depreciation	1354784	-	*38029	*19643	*108404	319078	444267	***	97453	***	***	-	**
15 Depletable assets	*8937	-	*8898	-	-	-	*38	***	-	***	***	-	-
16 Less: Accumulated depletion	*237	-	*223	-	-	-	*15	***	-	***	***	-	-
17 Land	376180	-	*908	*20482	-	56795	159075	***	*46541	***	***	-	**
18 Intangible assets (Amortizable)	37858	-	-	*33	-	*5339	8321	***	*13529	***	***	-	**
19 Less: Accumulated amortization	10481	-	-	*25	-	*684	4404	***	*3374	***	***	-	**
20 Other assets	197084	-	*40	*8	*1950	3094	31746	***	*2318	***	***	-	**
21 Total liabilities	7817776	-	143209	*124774	*269123	1097333	2880996	***	691031	***	***	-	**
22 Accounts payable	768105	-	*16042	*38520	*38129	107356	275095	***	116106	***	***	-	**
23 Mort, notes, and bonds under 1 yr	1940970	-	*25177	*14946	*15110	251996	966370	***	119567	***	***	-	**
24 Other current liabilities	818708	-	*19376	*1182	*8252	142180	264572	***	71317	***	***	-	**
25 Loans from stockholders	352277	-	*70815	*12864	*63683	64586	124346	***	*2585	***	***	-	-
26 Mort, notes, bonds, 1 yr or more	1533536	-	*22148	*44751	*28391	114718	469332	***	230117	***	***	-	**
27 Other liabilities	100695	-	*5540	-	*2	*4736	55204	***	*5277	***	***	-	**
28 Net worth	2303485	-	-15889	*12510	*115557	411761	726076	***	146061	***	***	-	**
29 Capital stock	161571	-	17966	*1965	*16176	21313	32637	***	3657	***	***	-	**
30 Paid-in or capital surplus	351853	-	*2482	*33193	*13742	75991	49311	***	10510	***	***	-	**
31 Retained earnings, appropriated	*14135	-	-	-	-	*8079	*6056	***	-	***	***	-	-
32 Retained earnings-unappropriated	1211378	-	*13148	*-10739	*87809	189154	507603	***	*63022	***	***	-	**
33 Retained earnings (S Corp)	601154	-	*-49484	*-11910	*2051	135073	137080	***	*72824	***	***	-	-
34 Less: Cost of treasury stock	36605	-	-	-	*4221	*17849	*6611	***	*3952	***	***	-	-
35 Total receipts	16917771	*28629	883872	*391132	*534770	2894049	7261169	***	1468522	***	***	-	**
36 Business receipts	16443129	*28624	866272	*389568	*511742	2856954	7080470	***	1444020	***	***	-	**
37 Interest	99337	-	-	-	*2149	2171	20723	***	*1607	***	***	-	**
38 Interest on govt. obligations	*340	-	-	-	-	-	*216	***	*67	***	***	-	-
39 Rents	10339	-	-	-	-	*2751	3868	***	*183	***	***	-	-
40 Royalties	-	-	-	-	-	-	-	***	-	***	***	-	-
41 Net S-T cap gain less net LT loss	*1185	-	-	-	-	*285	*401	***	*477	***	***	-	-
42 Net L-T cap gain less net ST loss	48266	-	-	-	*18900	*4595	24566	***	*170	***	***	-	**
43 Net gain, noncapital assets	27956	*5	-	-	*1252	*768	5182	***	*2914	***	***	-	**
44 Dividends, domestic corporations	3128	-	-	-	-	*141	*2936	***	*33	***	***	-	-
45 Dividends, foreign corporations	*23	-	-	-	-	*23	-	***	-	***	***	-	-
46 Other receipts	284067	-	*17600	*1564	*727	26361	122807	***	19051	***	***	-	**
47 Total deductions	16286325	*27843	831282	*378897	*503295	2809877	7064671	***	1428510	***	***	-	**
48 Cost of goods	11989445	*19434	586325	*253013	*264708	2114367	5396094	***	1052424	***	***	-	**
49 Compensation of officers	474963	*915	*47605	*44771	*22990	76900	205105	***	27976	***	***	-	**
50 Salaries and wages	1287742	*1988	*75770	*17563	*68442	185978	486485	***	120279	***	***	-	**
51 Repairs	114777	*79	*3989	*4562	*12560	25321	40669	***	8487	***	***	-	**
52 Bad debts	32561	*268	*275	*90	*5271	3470	14631	***	1181	***	***	-	**
53 Rent paid on business property	196599	*3	*13759	*1482	*8434	47140	77905	***	19788	***	***	-	**
54 Taxes paid	291324	*516	20642	*15612	*18552	46807	106465	***	22884	***	***	-	**
55 Interest paid	304780	*637	*3119	*9628	*9201	40250	139066	***	32748	***	***	-	**
56 Contributions or gifts	2242	*13	*79	-	*46	296	1119	***	*174	***	***	-	**
57 Amortization	2870	*118	*184	*100	-	*533	1092	***	*334	***	***	-	-
58 Depreciation	210136	*247	*8770	*3173	*12768	43007	61701	***	25356	***	***	-	**
59 Depletion	-	-	-	-	-	-	-	***	-	***	***	-	-
60 Advertising	187500	*1486	6687	*5418	*2839	33439	77349	***	19148	***	***	-	**
61 Pension, prof sh, stock, annuity	23662	*183	*834	-	*723	*6887	7717	***	2132	***	***	-	**
62 Employee benefit programs	65587	*216	*2680	*515	*2653	10767	19591	***	5242	***	***	-	**
63 Net loss, noncapital assets	285	-	-	-	-	-	*211	***	*5	***	***	-	-
64 Other deductions	1101851	*1741	60565	*22970	*74109	174713	429470	***	90352	***	***	-	**
65 Total receipts less total deducts	631446	*787	52589	*12235	*31475	84172	196498	***	40011	***	***	-	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	***	-	***	***	-	-
67 Net income, total	631106	*787	52589	*12235	*31475	84172	196282	***	39945	***	***	-	**
68 Net income, Form 1120-A	-	-	-	-	-	-	-	***	-	***	***	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	***	-	***	***	-	-
70 Net income, Form 1120S	281957	-	*39177	*11146	*10227	53214	70983	***	*26435	***	***	-	-
71 Statutory special deductions, total	35289	-	*5548	*1088	*5974	*2163	14927	***	*319	***	***	-	**
72 Net operating loss deduction	32826	-	*5548	*1088	*5974	*2049	12617	***	*296	***	***	-	**
73 Dividends received deduction	2463	-	-	-	-	*115	*2310	***	*23	***	***	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	***	-	***	***	-	-
75 Income subject to tax	313860	*787	*7864	-	*15274	28795	110372	***	*13190	***	***	-	**
76 Total income tax before credits	94144	*256	*1180	-	*4231	5536	30520	***	*4433	***	***	-	**
77 Income tax	93749	*256	*1180	-	*4073	5318	30501	***	*4433	***	***	-	**
78 Personal holding company tax	-	-	-	-	-	-	-	***	-	***	***	-	-
79 Recapture taxes	-	-	-	-	-	-	-	***	-	***	***	-	-
80 Alternative minimum tax	*395	-	-	-	*159	*218	*19	***	-	***	***	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	***	-	***	***	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	***	-	***	***	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	***	-	***	***	-	-
84 General business credit	-	-	-	-	-	-	-	***	-	***	***	-	-
85 Prior year minimum tax credit	*35	-	-	-	-	-	*32	***	-	***	***	-	**
86 Total income tax after credits	94109	*256	*1180	-	*4231	5536	30488	***	*4433	***	***	-	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: General merchandise stores

MAJOR GROUP 37
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5810	358	*1362	*1357	943	924	702	*65	*23	18	14	15	29
2 Total assets	202871193	-	*58260	*204501	336462	671801	1439771	*467241	*350611	677772	924727	2446936	195293113
3 Cash	3064191	-	*8539	*25739	58734	122011	166222	*69208	*14147	137132	50779	60696	2350985
4 Notes and accounts receivable	57448748	-	*8	*103	*29891	27051	215740	*69265	*69740	*87098	230332	400335	56319186
5 Less: Allowance for bad debts	1707818	-	-	-	-	*37	*1684	*2487	*2035	*3380	6456	7121	1684619
6 Inventories	46657411	-	*23832	*123062	197280	286362	668496	*165459	*145952	*227918	323040	828463	43667547
7 U.S. govt. obligations, total	*233812	-	-	-	-	*6330	*21746	-	-	*889	234	-	204613
8 Tax-exempt securities	*246181	-	-	-	-	*36273	-	*15934	-	-	-	-	193973
9 Other current assets	3053202	-	-	*1135	*1055	*12534	21844	*7044	*22850	27752	23210	77134	2858643
10 Loans to stockholders	58883	-	*19576	-	*759	*21485	*4024	-	*5694	-	682	-	6664
11 Mortgage and real estate loans	*18027	-	-	-	*4749	-	*5129	-	-	-	549	-	7600
12 Other investments	38192639	-	-	-	*24105	*11283	87060	*63252	*32697	*72821	85576	219076	37596769
13 Depreciable assets	70386554	-	*9214	*76467	73207	241455	452609	*158394	*127768	*225106	377092	1048163	67597079
14 Less: Accumulated depreciation	25863312	-	*6022	*35336	56759	133135	243310	*97495	*75904	*122132	234718	529507	24328994
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	6606831	-	*715	*2422	-	*21304	22078	*6809	*6322	*18412	16590	57287	6454893
18 Intangible assets (Amortizable)	7207815	-	*107	*2809	*4655	*12608	18601	*4540	*3002	*10371	40015	120577	6990529
19 Less: Accumulated amortization	318075	-	*4	*2809	*2291	*4576	8443	*989	*1606	*5306	20873	17652	253526
20 Other assets	-2413897	-	*2293	*10908	*1078	*10853	9661	*8307	*1984	*1090	38675	189483	-2688229
21 Total liabilities	202871193	-	*58260	*204501	336462	671801	1439771	*467241	*350611	677772	924727	2446936	195293113
22 Accounts payable	24313913	-	*1993	*26696	59532	56166	281755	*74551	*74388	220640	145561	325743	23046889
23 Mort, notes, and bonds under 1 yr	36965643	-	*5122	*9367	*14547	*4767	85425	*5677	*16380	*24178	38864	70271	36691047
24 Other current liabilities	15376657	-	*733	*5734	28879	20307	71365	*14746	*41244	154748	79465	296497	14662937
25 Loans from stockholders	316267	-	*12394	*43584	*38793	*57885	37792	-	*3870	-	37747	14662	69541
26 Mort, notes, bonds, 1 yr or more	38000993	-	-	*30452	*15890	*35197	147828	*14481	*37486	*37409	139860	562252	36980138
27 Other liabilities	13410512	-	*10560	-	-	*1775	42076	*3139	*5042	*-112462	60287	77362	13322732
28 Net worth	74487209	-	*27456	*88667	178822	495703	773531	*354647	*172202	353259	422942	1100150	70519829
29 Capital stock	2625286	-	*19593	*6820	31743	31432	63888	*24274	*21469	45026	32824	101813	2246402
30 Paid-in or capital surplus	27585692	-	-	*39219	*15096	*58181	55716	*38670	*6139	*307312	158550	300981	26605827
31 Retained earnings, appropriated	*55530	-	-	-	-	-	*30948	-	-	*4535	1004	-	19044
32 Retained earnings-unappropriated	46133985	-	-	*17700	130104	*153399	481872	*107957	*111589	-57330	195996	466316	44526382
33 Retained earnings (S Corp)	1033974	-	*7863	*24928	*14676	271192	*155990	*183746	*33004	*60705	44550	237320	-
34 Less: Cost of treasury stock	2947258	-	-	-	*12797	*18502	*14882	-	-	*6988	9982	6281	2877826
35 Total receipts	328800324	688069	*203244	*722385	1262545	1821539	4038154	*719345	*979106	1641582	1710085	4027335	310986934
36 Business receipts	317049299	641943	*203225	*701897	1258040	1813555	3978614	*705899	*937741	*1461251	1645349	3835570	299866214
37 Interest	4839900	23775	-	-	*1460	*2346	14186	*7139	*5417	*21661	25040	48978	4689897
38 Interest on govt. obligations	20350	-	-	-	-	*711	*443	*663	-	*468	32	250	17782
39 Rents	812556	3421	-	-	*14	*607	*8712	-	*424	*2182	1470	9818	785908
40 Royalties	188074	-	-	-	-	-	*887	-	-	*158	535	6113	180381
41 Net S-T cap gain less net LT loss	8110	-	-	-	*102	-	*19	*237	-	-	237	134	7381
42 Net L-T cap gain less net ST loss	466815	-	-	-	-	-	*13800	*872	-	*106134	4808	74416	266786
43 Net gain, noncapital assets	55946	*9993	-	-	*104	*374	*48	*1	*30	*1080	3290	1831	39196
44 Dividends, domestic corporations	17612	*3454	-	-	*1520	*30	*1866	*194	*352	*957	551	4076	4612
45 Dividends, foreign corporations	*109648	-	-	-	*14	-	-	-	-	-	-	37	109597
46 Other receipts	5232015	5483	*19	*20488	*1291	*3916	19579	*4340	*35144	47691	28772	46112	5019180
47 Total deductions	315559711	648030	*185994	*688097	1223632	1719569	3907443	*665855	*941092	1548946	1647119	3785911	298598026
48 Cost of goods	221963026	386758	*116483	*403402	820421	1186177	2851712	*468965	*648770	*1029327	1038282	2508259	210504470
49 Compensation of officers	729823	*1411	*5208	*26184	79350	106640	81316	*4883	*3045	*17330	13139	36555	354761
50 Salaries and wages	34557202	94651	*4100	*95155	92238	176101	355604	*84728	*83968	176828	223415	525232	32645183
51 Repairs	1512808	3667	*695	*3912	6951	6371	13166	*2278	*6989	9257	11199	20850	1427472
52 Bad debts	2552192	3730	-	-	*1297	*3252	3335	*2743	*2731	*8241	10467	8535	2507862
53 Rent paid on business property	6245687	20406	*18544	*56014	63835	80658	108389	*11631	*12782	38120	56280	88114	5690913
54 Taxes paid	5368163	15963	*5785	*17494	18642	30445	80959	*11915	*10975	23022	32389	72148	5048425
55 Interest paid	7533975	23375	*2018	*4422	*3716	*3131	30283	*2145	*10204	11555	22953	73474	7346700
56 Contributions or gifts	203934	564	-	-	*119	*23	1436	*511	*559	*856	559	1856	197450
57 Amortization	555942	*72	*23	*274	*505	*774	1080	*304	*403	*1121	2228	5593	543564
58 Depreciation	5777463	16002	*777	*6093	6582	11395	31893	*9538	*9910	*15124	24365	72027	5573757
59 Depletion	*679	-	-	-	-	-	*678	-	-	*1	-	-	-
60 Advertising	5280794	17635	*3242	*992	13808	9805	71502	*16722	*8240	*64954	64319	84731	4924843
61 Pension, prof sh, stock, annuity	1195274	*16	-	-	*3118	*5815	15637	*4626	*2239	*2368	5484	9561	1146411
62 Employee benefit programs	2210962	7043	-	*3854	*4249	*2248	21809	*3785	*3238	*9767	17175	35876	2101917
63 Net loss, noncapital assets	150736	*1023	-	-	-	-	*56	-	*25	*53	68	3152	146359
64 Other deductions	19721051	55714	*29117	*70302	108800	96732	238588	*41081	*137013	141023	124796	239948	18437939
65 Total receipts less total deducts	13240613	40040	*17250	*34288	38913	101970	130712	*53491	*38015	92636	62966	241424	12388908
66 Constructive taxable income from related foreign corporations	58300	-	-	-	-	-	-	-	-	-	-	6	58294
67 Net income, total	13278563	40040	*17250	*34288	38913	101259	130269	*52828	*38015	92168	62934	241181	12429420
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	336060	-	*17250	*28738	*20489	90716	*34418	*33470	*20001	*7821	21391	61765	-
71 Statutory special deductions, total	552157	11466	-	*4469	*4460	*21	*4307	*136	*260	*13432	10642	5729	497235
72 Net operating loss deduction	540316	*8990	-	*4469	*3386	-	*3001	-	-	*12740	10279	2806	494646
73 Dividends received deduction	11840	*2476	-	-	*1074	*21	*1306	*136	*260	*692	362	2923	2590
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	12390346	28574	-	*1081	*13964	*10522	91544	*19221	*17754	*70915	30901	173687	11932185
76 Total income tax before credits	4326359	8647	-	*162	*2095	*1768	27892	*6486	*6036	*24515	10792	60172	4177794
77 Income tax	4324237	8635	-	*162	*2095	*1768	27812	*6468	*6036	*24498	10501	60147	4176114
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	2010	*183	-	-	-	-	*80	*17	-	*17	291	24	1398
81 Foreign tax credit	23780	-	-	-	-	-	-	-	-	-	-	6	23774
82 U.S. Possessions tax credit	19828	-	-	-	-	-	-	-	-	-	-	-	19828
83 Nonconventional source fuel credit	*14	-	-	-	-	-	*14	-	-	-	-	-	-
84 General business credit	34729	142	-	-	-	7	*400	*84	*48	*107	118	982	32841
85 Prior year minimum tax credit	26651	*233	-	-	-	-	*56	*246	-	*167	-	-	25949
86 Total income tax after credits	4221356	8273	-	*162	*2095	*1761	27420	*6156	*5988	*24240	10674	59184	4075403

MAJOR GROUP 38
RETURNS WITH NET INCOME

			Size of Total Assets											
		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	42024	2933	17683	10579	4836	2999	2344	308	162	62	51	27	41
2	Total assets	92175400	-	829776	1660268	1776805	2091098	4546781	2127270	2326869	2231892	3612102	5813780	65158760
3	Cash	4853165	-	204384	295898	323387	347668	720193	255576	282284	212035	262220	293991	1655528
4	Notes and accounts receivable	7194305	-	21554	64931	57888	147935	367780	199244	169503	154047	311664	523038	5176721
5	Less: Allowance for bad debts	105073	-	*6	-	*143	*2679	*1710	*177	3393	*2708	12113	7849	74295
6	Inventories	18605442	-	249385	545058	462128	599204	1223596	507885	475068	462165	710077	928626	12442249
7	U.S. govt. obligations, total	196667	-	-	-	*3154	-	-	*29352	*44302	*1359	540	8648	109313
8	Tax-exempt securities	*673100	-	*34	-	-	*9468	*6731	-	-	*48177	-	-	608689
9	Other current assets	3388723	-	18012	25308	11905	85498	119067	54019	61709	96083	134652	271671	2510799
10	Loans to stockholders	376030	-	42091	63990	68016	22671	118138	*8787	*32067	*1873	11570	2885	3943
11	Mortgage and real estate loans	158022	-	*17	-	*23901	*1775	*16698	*30603	*11045	*43913	12464	4944	12662
12	Other investments	7177683	-	*2879	*4640	91378	156671	242016	133848	287434	125443	282593	610138	5240645
13	Depreciable assets	67041525	-	871425	1447209	1158470	1520724	3323685	1703409	1668102	1878951	2719749	3913389	46836412
14	Less: Accumulated depreciation	31725668	-	650305	986447	721524	991307	1875233	1003198	926272	966753	1344320	1636773	20623536
15	Depletable assets	*15260	-	*3055	-	-	*12154	*51	-	-	-	-	-	-
16	Less: Accumulated depletion	*2918	-	*437	-	-	*2431	*51	-	-	-	-	-	-
17	Land	5472376	-	*6141	*28238	89131	*19326	162049	113140	104348	95415	193184	169952	4491452
18	Intangible assets (Amortizable)	3421366	-	77910	167918	135885	106931	113304	48379	47198	60602	125152	133797	2404290
19	Less: Accumulated amortization	467300	-	45473	84618	21055	19180	30187	5684	18197	32132	41977	21924	146873
20	Other assets	5902694	-	29111	88143	94286	76671	40652	52087	91669	53422	246646	619248	4510760
21	Total liabilities	92175400	-	829776	1660268	1776805	2091098	4546781	2127270	2326869	2231892	3612102	5813780	65158760
22	Accounts payable	15135362	-	71358	107197	121679	311611	971594	350240	414118	433330	611410	796082	10946741
23	Mort, notes, and bonds under 1 yr	3297782	-	47953	99568	23637	51183	283586	102574	159498	116704	97344	86853	2228882
24	Other current liabilities	9739136	-	59398	73981	40409	121395	275927	160452	206462	210538	294142	737535	7558897
25	Loans from stockholders	1557815	-	162004	354707	165036	260454	234932	*76477	48044	*27990	5487	4992	217692
26	Mort, notes, bonds, 1 yr or more	26273105	-	111060	283726	447278	361247	956632	326220	535055	414423	1062425	1355643	20419396
27	Other liabilities	4809549	-	*4307	*7322	*27152	8518	24437	*13509	114450	88409	102309	263577	4155559
28	Net worth	31362651	-	373697	733767	951613	976691	1799672	1097798	849241	940497	1438985	2569097	19631593
29	Capital stock	4329045	-	103082	196409	171670	117979	176555	91926	59823	30725	79673	493495	2807706
30	Paid-in or capital surplus	8183571	-	114326	94808	135137	130805	178983	77911	291693	135646	288141	659015	6077105
31	Retained earnings, appropriated	*43984	-	*1360	-	-	*5491	-	-	*436	*16095	14825	4499	1279
32	Retained earnings-unappropriated	17529732	-	97151	300715	323382	494755	749131	226222	209036	333873	734541	1294137	12766788
33	Retained earnings (S Corp)	4737752	-	65674	181123	335943	292265	785472	788832	384296	543066	452260	165802	743018
34	Less: Cost of treasury stock	3461434	-	*7898	*39288	*14520	*64605	90468	87093	96044	*118908	130456	47851	2764304
35	Total receipts	310723892	3209332	7055021	9956507	8397659	12123347	23104232	10792191	11013424	9594466	14465080	16158656	184853978
36	Business receipts	304301035	3107676	6919002	9831174	8317940	11999980	22812950	10628283	10755486	9404602	14251293	15819037	180453612
37	Interest	429057	*357	*717	2578	5636	7809	21388	5769	16446	11561	11774	41833	303190
38	Interest on govt. obligations	54478	662	*3	-	-	*581	*124	-	*238	*976	2376	946	48571
39	Rents	689842	3590	-	*5852	*1758	*5334	5326	*8260	9840	12877	26813	33347	576845
40	Royalties	302288	-	-	-	-	-	*17	-	-0	*270	6500	35983	259518
41	Net S-T cap gain less net LT loss	11937	-	-	-	*746	*241	*79	-	*240	*8654	6	1403	569
42	Net L-T cap gain less net ST loss	110502	*3959	-	*4362	*6881	*3204	*7225	*1182	*20110	*16061	5934	8129	33455
43	Net gain, noncapital assets	129167	*8307	*2665	*7	*10106	*11945	*14000	*6268	21244	6013	11400	17797	19417
44	Dividends, domestic corporations	25477	*5	*675	-	*951	*173	*467	*990	*720	*172	733	3597	16994
45	Dividends, foreign corporations	3468	-	-	-	-	-	-	-	-	-	-	6	3463
46	Other receipts	4666641	84776	131959	112534	53641	94080	242657	141439	189101	133278	148251	196579	3138344
47	Total deductions	303043329	3056135	6768724	9685055	8136726	11810439	22674701	10584093	10809302	9416258	14205385	15760847	180135664
48	Cost of goods	227730314	2137251	4889844	7429717	6472885	9222008	17500074	8185929	8382372	7237399	11112022	11570964	133589849
49	Compensation of officers	1738117	*17648	265857	272069	197128	168092	266061	73597	72745	45816	54148	63265	241692
50	Salaries and wages	31168947	345788	474922	697940	528609	989460	1889567	1043021	1020909	934294	1290673	1823908	20129856
51	Repairs	2099879	18554	40300	52690	52565	86895	186383	71459	93650	77423	118683	130220	1171056
52	Bad debts	278436	*2195	*3677	13487	9823	15689	25722	6526	9860	4506	13562	11689	161698
53	Rent paid on business property	5890256	81105	311452	258927	186009	258561	419086	160784	222000	172002	235166	368220	3216944
54	Taxes paid	4620526	60088	117767	208655	124269	160470	277618	179613	143176	129325	199664	248758	2771122
55	Interest paid	2358588	*18532	17930	34799	36251	46243	104609	42699	60707	49222	96749	109844	1741002
56	Contributions or gifts	115289	*1508	*478	484	718	2195	2220	793	1413	3202	4802	8986	88491
57	Amortization	152012	*1222	7019	10571	4140	7730	11750	3785	5728	4480	12482	10401	72702
58	Depreciation	5286743	33335	57617	98242	69425	112506	236221	107913	132964	132564	204293	332436	3769227
59	Depletion	2	-	-	-	-	-	-	-	-	-	-	-	2
60	Advertising	2761416	22489	33618	61780	45785	100968	277880	124731	85947	87301	114244	204879	1601794
61	Pension, prof sh, stock, annuity	1166746	14774	-	-	*7696	6582	32449	41243	15895	27895	36809	34351	949052
62	Employee benefit programs	3766709	*62921	16173	21904	26637	38056	113382	78113	82807	84964	131647	161968	2948138
63	Net loss, noncapital assets	84837	-	*48	-	-	*732	4029	*12	*3236	*1244	4081	6315	65140
64	Other deductions	13824512	238725	532023	523789	374787	594251	1327648	463873	475892	424620	576359	674644	7617902
65	Total receipts less total deducts	7680563	153197	286297	271452	260933	312907	429531	208099	204121	178207	259696	397809	4718314
66	Constructive taxable income from related foreign corporations	*842	-	-	-	-	-	-	-	-	*30	-	-	812
67	Net income, total	7626927	152535	286294	271452	260933	312326	429407	208099	203883	177261	257319	396863	4670555
68	Net income, Form 1120-A	*22468	*2451	*18092	*1926	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Net income, Form 1120S	1700602	*102861	232832	198474	157270	210715	264452	152685	73913	73393	105161	32104	96743
71	Statutory special deductions, total	230016	*5690	13533	29316	11916	25717	23394	*7380	14096	*12351	15497	14535	56591
72	Net operating loss deduction	210317	*5686	13060	29316	*11250	25596	23061	*6404	*13591	*12231	14982	12012	43126
73	Dividends received deduction	19699	*3	*472	-	*666	*121	*332	*976	*505	*120	515	2523	13465
74	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Income subject to tax	5697909	*43984	39930	43661	91748	75894	141561	48624	116115	91522	136701	350948	4517221
76	Total income tax before credits	1948811	*14958	5990	6639	17583	19036	40443	16561	40050	31206	49345	122800	1584200
77	Income tax	1939966	*14958	5990	6639	17583	18603	40232	16295	39677	31145	46498	121887	1580458
78	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Recapture taxes	16	-	-	-	-	-	-	-	-	-	-	-	16
80	Alternative minimum tax	8818	-	-	-	-	*433	*12	*266	*374	*318	2847	912	3658
81	Foreign tax credit	*6661	-	-	-	*2	-	-	-	-	-	-	37	6622
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Nonconventional source fuel credit	4	-	-	-	-	-	-	-	-	-	-	-	4
84	General business credit	13913	36	-	1	21	*55	*50	23	*630	84	539	2255	10218
85	Prior year minimum tax credit	11638	-	-	-	-	*349	*850	*1157	*1614	*1217	963	1647	3841
86	Total income tax after credits	1916594	*14922	5990	6638	17559	18632	39543	15381	37806	29904	47843	118861	1563515

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Food stores:
Grocery stores

MINOR INDUSTRY 5410
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	27447	1584	9379	7927	3580	2314	2089	262	144	***	***	24	41
2 Total assets	86772742	-	492447	1280298	1304163	1626135	3979764	1786317	2060807	***	***	3752186	65158760
3 Cash	4149893	-	112302	219281	186626	286383	582593	235148	249278	***	***	222476	1655528
4 Notes and accounts receivable	6504625	-	*15441	47560	38839	55879	295154	97048	138139	***	***	220605	5176721
5 Less: Allowance for bad debts	95256	-	*6	-	*143	-	-	*112	*2104	***	***	5759	74295
6 Inventories	17684234	-	176641	479503	367498	501411	1084454	493068	451206	***	***	650523	12442249
7 U.S. govt. obligations, total	130692	-	-	-	*585	-	-	*10252	-	***	***	8648	109313
8 Tax-exempt securities	*673100	-	*34	-	-	*9468	*6731	-	-	***	***	-	608689
9 Other current assets	3124831	-	*11547	23070	11383	80121	91262	39807	38190	***	***	129183	2510799
10 Loans to stockholders	287438	-	*16502	*34974	46905	12851	115110	*8787	*32067	***	***	2885	3943
11 Mortgage and real estate loans	150940	-	*17	-	*23901	*1775	*9616	*30603	*11045	***	***	4944	12662
12 Other investments	6882976	-	*2879	*4640	44283	144418	228690	105497	247373	***	***	462912	5240645
13 Depreciable assets	63725530	-	458723	1010333	886133	1220647	2991439	1454387	1539096	***	***	2938697	46836412
14 Less: Accumulated depreciation	29991970	-	354141	702934	539226	828588	1710543	849715	852797	***	***	1331256	20623536
15 Depletable assets	*15260	-	*3055	-	-	*12154	*51	-	-	***	***	-	-
16 Less: Accumulated depletion	*2918	-	*437	-	-	*2431	*51	-	-	***	***	-	-
17 Land	5349782	-	*3646	*28238	57453	*19326	150428	70418	93327	***	***	154908	4491452
18 Intangible assets (Amortizable)	3167409	-	37782	126066	117538	46710	102048	*46222	42818	***	***	133787	2404290
19 Less: Accumulated amortization	371186	-	14460	76851	17080	8363	21987	*5546	16661	***	***	21924	146873
20 Other assets	5387363	-	22923	86416	79468	74374	54768	50451	89829	***	***	181558	4510760
21 Total liabilities	86772742	-	492447	1280298	1304163	1626135	3979764	1786317	2060807	***	***	3752186	65158760
22 Accounts payable	14553837	-	50625	96195	86099	245594	812422	313469	374432	***	***	656979	10946741
23 Mort, notes, and bonds under 1 yr	3101321	-	*31304	58890	17784	37713	199422	96440	134786	***	***	85947	2228882
24 Other current liabilities	9208217	-	37916	56589	26831	101167	229829	138973	189942	***	***	395274	7558897
25 Loans from stockholders	1246648	-	88009	303966	140077	150103	218032	*68286	47573	***	***	4992	217692
26 Mort, notes, bonds, 1 yr or more	25032583	-	34326	179484	372450	257086	891030	300996	510642	***	***	831610	20419396
27 Other liabilities	4788366	-	*4081	*7322	*28990	*7290	23333	*13509	110454	***	***	256420	4155559
28 Net worth	28841769	-	246186	577852	631931	827182	1605695	854644	692978	***	***	1520963	19631593
29 Capital stock	3725406	-	66744	136940	115170	106548	173892	91511	57072	***	***	100877	2807706
30 Paid-in or capital surplus	7732902	-	69159	86908	115892	106807	153482	77638	290021	***	***	382944	6077105
31 Retained earnings, appropriated	*37133	-	-	-	-	-	-	-	*436	***	***	4499	1279
32 Retained earnings-unappropriated	16705622	-	47512	221123	242760	404156	708179	224516	71910	***	***	914691	12766788
33 Retained earnings (S Corp)	4083295	-	67401	172169	172629	267699	658850	544205	367360	***	***	165802	743018
34 Less: Cost of treasury stock	3442589	-	*4630	*39288	*14520	*58028	88708	*83226	93821	***	***	47851	2764304
35 Total receipts	294473022	2915022	4803770	8639282	5978475	9995199	20376548	9851626	10264283	***	***	13730241	184853978
36 Business receipts	288346743	2851518	4680321	8516073	5908624	9880502	20131260	9693249	10020225	***	***	13535872	180453612
37 Interest	395736	*357	*46	1848	5184	6447	17164	5768	12959	***	***	20588	303190
38 Interest on govt. obligations	53834	662	-	-	-	*581	*124	-	*167	***	***	946	48571
39 Rents	686763	3590	-	*4828	*1758	*5334	5326	*8260	7880	***	***	33342	576845
40 Royalties	262798	-	-	-	-	-	*17	-	-0	***	***	2382	259518
41 Net S-T cap gain less net LT loss	10257	-	-	-	*129	*241	*79	-	*240	***	***	339	569
42 Net L-T cap gain less net ST loss	108977	*3959	-	*4362	*6385	*3204	*7225	*153	*20110	***	***	8129	33455
43 Net gain, noncapital assets	116790	*1476	*645	*7	*10015	*11159	*14000	*3633	21228	***	***	17797	19417
44 Dividends, domestic corporations	21885	4	-	-	*592	*160	*467	*990	*585	***	***	1188	16994
45 Dividends, foreign corporations	3468	-	-	-	-	-	-	-	-	***	***	6	3463
46 Other receipts	4465769	*53456	122759	112164	45786	87571	200887	139572	180889	***	***	109651	3138344
47 Total deductions	287567003	2816178	4657983	8415987	5834957	9736038	19994946	9699808	10089974	***	***	13516352	180135664
48 Cost of goods	217700680	*1974628	3601369	6708521	4748234	7595622	15694929	7686566	7843244	***	***	10437407	133589849
49 Compensation of officers	1348814	*15795	160450	226804	113642	133067	206231	68957	58476	***	***	31996	241692
50 Salaries and wages	29394684	*331690	246199	539383	356263	866214	1670317	849192	942057	***	***	1377830	20129856
51 Repairs	1982901	*18295	23180	40085	33522	75620	171450	61747	87864	***	***	112798	1171056
52 Bad debts	255602	*2126	*2996	12885	5596	6795	21647	6484	8143	***	***	10683	161698
53 Rent paid on business property	5199013	*66935	188812	162535	105796	189294	333960	148540	211215	***	***	225002	3216944
54 Taxes paid	4302234	*56900	66940	175918	79996	133812	249174	138797	130312	***	***	193785	2771122
55 Interest paid	2229502	*15072	8928	19316	29510	27993	95742	38800	57485	***	***	78250	1741002
56 Contributions or gifts	109190	*1506	*17	*438	674	1320	1927	770	1200	***	***	5058	88491
57 Amortization	129672	467	*4899	8123	2917	3544	9092	3526	5472	***	***	5891	72702
58 Depreciation	5030801	*30876	32236	81362	50768	88162	214165	94910	125038	***	***	225129	3769227
59 Depletion	2	-	-	-	-	-	-	-	-	***	***	-	2
60 Advertising	2490390	*20153	6671	32101	31125	92410	231284	103140	81831	***	***	117724	1601794
61 Pension, prof sh, stock, annuity	1139013	14774	-	-	*630	5518	22519	39197	10990	***	***	34335	949052
62 Employee benefit programs	3679543	*62921	*11995	17228	14686	33158	102714	63693	80213	***	***	139862	2948138
63 Net loss, noncapital assets	76957	-	-	-	-	*405	*2653	*12	*3136	***	***	2057	65140
64 Other deductions	12498007	204040	303292	391288	261596	483106	967140	395479	443298	***	***	518548	7617902
65 Total receipts less total deducts	6906019	98845	145787	223295	143518	259161	381602	151818	174309	***	***	213890	4718314
66 Constructive taxable income from related foreign corporations	*842	-	-	-	-	-	-	-	-	***	***	-	812
67 Net income, total	6853026	98182	145787	223295	143518	258579	381478	151818	174142	***	***	212943	4670555
68 Net income, Form 1120-A	*4118	*2451	*1667	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S	1273815	*48528	129459	159577	68675	188127	226142	97095	65953	***	***	32104	96743
71 Statutory special deductions, total	202974	*5689	*1704	25360	*11420	19949	23394	*7380	14001	***	***	11244	56591
72 Net operating loss deduction	185762	*5686	*1704	25360	*11005	*19837	23061	*6404	*13591	***	***	10381	43126
73 Dividends received deduction	17212	3	-	-	*415	*112	*332	*976	*410	***	***	864	13465
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
75 Income subject to tax	5377832	*43965	14624	38358	63423	50504	131941	47933	94428	***	***	170320	4517221
76 Total income tax before credits	1848387	*14956	2194	5844	9453	12491	38061	16326	32677	***	***	59584	1584200
77 Income tax	1839618	*14956	2194	5844	9453	12108	37851	16060	32303	***	***	58671	1580458
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Recapture taxes	16	-	-	-	-	-	-	-	-	***	***	-	16
80 Alternative minimum tax	8742	-	-	-	-	*383	*12	*266	*374	***	***	912	3658
81 Foreign tax credit	*6625	-	-	-	*2	-	-	-	-	***	***	1	6622
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	-	-
83 Nonconventional source fuel credit	4	-	-	-	-	-	-	-	-	***	***	-	4
84 General business credit	12591	36	-	1	-	*55	*50	18	*620	***	***	969	10218
85 Prior year minimum tax credit	11523	-	-	-	-	*349	*753	*1157	*1614	***	***	1629	3841
86 Total income tax after credits	1817644	*14919	2194	5843	9451	12087	37259	15150	30443	***	***	56986	1563515

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Food stores:
Other food stores

MINOR INDUSTRY 5490
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	14577	*1349	8304	2651	1256	685	255	*47	*18	***	***	3	**
2 Total assets	5402658	-	337329	379970	472642	464963	567017	*340953	*266062	***	***	2061594	**
3 Cash	703272	-	92082	*76616	136762	61285	137600	*20428	*33006	***	***	71515	**
4 Notes and accounts receivable	689680	-	*6114	*17371	*19049	92056	72626	*102195	*31364	***	***	302433	**
5 Less: Allowance for bad debts	9818	-	-	-	-	*2679	*1710	65	*1289	***	***	2090	**
6 Inventories	921208	-	72744	65555	94630	97793	139142	*14817	*23863	***	***	278103	**
7 U.S. govt. obligations, total	*65975	-	-	-	*2569	-	-	*19099	*44302	***	***	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	***	-	-
9 Other current assets	263892	-	*6465	*2238	*522	*5378	27805	*14212	*23519	***	***	142488	**
10 Loans to stockholders	88592	-	*25589	*29016	*21111	*9820	*3028	-	-	***	***	-	-
11 Mortgage and real estate loans	*7083	-	-	-	-	-	*7083	-	-	***	***	-	-
12 Other investments	294707	-	-	-	*47095	*12253	*13326	*28351	*40061	***	***	147226	**
13 Depreciable assets	3315995	-	412702	436875	272336	300077	332246	*249023	*129006	***	***	974692	**
14 Less: Accumulated depreciation	1733698	-	296164	283513	182299	162719	164690	*153483	*73475	***	***	305517	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	***	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	***	-	-
17 Land	122594	-	*2494	-	*31678	-	*11620	*42722	*11021	***	***	15044	**
18 Intangible assets (Amortizable)	253957	-	*40129	*41852	*18347	*60221	*11257	*2157	*4380	***	***	10	**
19 Less: Accumulated amortization	96114	-	*31013	*7767	*3975	*10817	*8199	138	*1536	***	***	-0	**
20 Other assets	515331	-	*6188	*1727	*14818	*2297	*-14117	*1635	*1841	***	***	437690	**
21 Total liabilities	5402658	-	337329	379970	472642	464963	567017	*340953	*266062	***	***	2061594	**
22 Accounts payable	581524	-	20734	*11002	*35580	66017	159172	*36771	*39686	***	***	139103	**
23 Mort, notes, and bonds under 1 yr	196461	-	*16649	*40678	*5853	*13470	*84164	*6134	*24712	***	***	906	**
24 Other current liabilities	530918	-	21482	17392	13578	*20227	46098	*21479	*16520	***	***	342261	**
25 Loans from stockholders	311168	-	73994	*50741	*24959	*110352	*16900	*8190	*471	***	***	-	-
26 Mort, notes, bonds, 1 yr or more	1240522	-	76735	*104242	*74828	104160	*65601	*25224	*24413	***	***	524033	**
27 Other liabilities	21183	-	*226	*-0	*-1838	*1228	*1104	-	*3996	***	***	7157	**
28 Net worth	2520882	-	127511	155915	319682	149509	193977	*243155	*156263	***	***	1048134	**
29 Capital stock	603639	-	36338	59469	56500	11431	2664	*415	*2752	***	***	392618	**
30 Paid-in or capital surplus	450669	-	*45168	*7899	*19245	*23998	*25501	*273	*1672	***	***	276071	**
31 Retained earnings, appropriated	*6851	-	*1360	-	-	*5491	-	-	-	***	***	-	-
32 Retained earnings-unappropriated	824110	-	49639	*79592	*80622	*90600	*40952	1707	*137126	***	***	379446	**
33 Retained earnings (S Corp)	654457	-	-1727	*8954	*163314	*24566	*126621	*244627	*16936	***	***	-	-
34 Less: Cost of treasury stock	*18844	-	*3268	-	-	*6577	*1761	*3867	*2223	***	***	-	-
35 Total receipts	16250870	*294310	2251251	1317225	2419184	2128148	2727685	*940565	*749141	***	***	2428415	**
36 Business receipts	15954292	*256158	2238681	1315101	2409316	2119478	2681690	*935034	*735261	***	***	2283165	**
37 Interest	33322	*-0	*672	*730	*452	*1362	*4224	1	*3487	***	***	21245	**
38 Interest on govt. obligations	*644	-	*3	-	-	-	*-0	-	*70	***	***	-	-
39 Rents	*3079	-	-	*1024	-	-	-	1	*1961	***	***	5	**
40 Royalties	39489	-	-	-	-	-	-	-	-	***	***	33600	**
41 Net S-T cap gain less net LT loss	*1680	-	-	-	*617	-	-	-	-	***	***	1063	**
42 Net L-T cap gain less net ST loss	*1524	-	-	-	*496	-	-	1028	-	***	***	-0	**
43 Net gain, noncapital assets	*12377	*6831	*2021	-	*90	*786	-	*2634	*15	***	***	-	-
44 Dividends, domestic corporations	*3592	*1	*675	-	*358	*13	-	-	*135	***	***	2409	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	***	***	-	-
46 Other receipts	200872	*31320	*9201	*370	*7854	*6509	41771	*1867	*8211	***	***	86928	**
47 Total deductions	15476326	*239957	2110741	1269068	2301769	2074402	2679755	*884285	*719329	***	***	2244495	**
48 Cost of goods	10029635	*162623	1288475	721196	1724651	1626386	1805145	*499363	*539128	***	***	1133557	**
49 Compensation of officers	389303	*1853	105407	*45264	83486	35026	*59830	*4641	*14269	***	***	31269	**
50 Salaries and wages	1774263	*14098	228723	*158557	172346	123246	219250	*193829	*78852	***	***	446078	**
51 Repairs	116978	*259	17120	12605	19042	11275	14933	*9712	*5786	***	***	17422	**
52 Bad debts	22834	*68	*681	*602	*4227	*8894	*4075	43	*1717	***	***	1007	**
53 Rent paid on business property	691243	*14170	122640	96392	80213	69267	85125	*12244	*10785	***	***	143218	**
54 Taxes paid	318292	*3188	50827	32738	44272	26658	28444	*40817	*12864	***	***	54973	**
55 Interest paid	129086	*3460	9002	*15484	*6741	18250	*8867	*3899	*3222	***	***	31595	**
56 Contributions or gifts	6099	*2	*461	*46	*44	*875	*293	23	*213	***	***	3929	**
57 Amortization	22340	*755	*2120	*2448	*1223	*4186	*2658	*260	*256	***	***	4510	**
58 Depreciation	255942	*2460	25381	16880	18657	24344	22056	*13004	*7926	***	***	107307	**
59 Depletion	-	-	-	-	-	-	-	-	-	***	***	-	-
60 Advertising	271027	*2335	26947	29679	14660	8559	46596	*21591	*4116	***	***	87155	**
61 Pension, prof sh, stock, annuity	27733	-	-	-	*7066	*1064	*9930	*2046	*4906	***	***	17	-
62 Employee benefit programs	87167	-	*4178	*4676	*11951	*4898	*10668	*14420	*2594	***	***	22105	**
63 Net loss, noncapital assets	7880	-	*48	-	-	*327	*1376	-	*100	***	***	4258	**
64 Other deductions	1326505	*34685	228731	132501	113191	111145	360509	*68394	*32594	***	***	156096	**
65 Total receipts less total deducts	774544	*54353	140510	48157	117415	53747	47930	*56281	*29812	***	***	183920	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	***	***	-	-
67 Net income, total	773900	*54353	140507	48157	117415	53747	47930	*56281	*29741	***	***	183920	**
68 Net income, Form 1120-A	*18350	-	*16425	*1926	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S	426787	*54334	103372	*38897	*88595	*22588	*38310	*55590	*7960	***	***	-	-
71 Statutory special deductions, total	27042	*-0	11829	*3956	*496	*5769	-	-	*95	***	***	3291	**
72 Net operating loss deduction	24555	-	*11356	*3956	*245	*5759	-	-	-	***	***	1631	**
73 Dividends received deduction	*2487	*-0	*472	-	*251	*9	-	-	*95	***	***	1660	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
75 Income subject to tax	320077	*19	*25306	*5303	*28325	*25390	*9620	691	*21687	***	***	180629	**
76 Total income tax before credits	100424	*3	*3796	*796	*8130	*6545	*2382	235	*7374	***	***	63216	**
77 Income tax	100348	*3	*3796	*796	*8130	*6495	*2382	235	*7374	***	***	63216	**
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	-	-
80 Alternative minimum tax	*76	-	-	-	-	*50	-	-	-	***	***	-	-
81 Foreign tax credit	36	-	-	-	-	-	-	-	-	***	***	36	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	-	-
84 General business credit	*1322	-	-	-	21	-	-	5	*10	***	***	1286	**
85 Prior year minimum tax credit	*116	-	-	-	-	-	*98	-	-	***	***	18	**
86 Total income tax after credits	98950	*3	*3796	*796	*8108	*6545	*2284	230	*7364	***	***	61875	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations

MAJOR GROUP 39
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	64627	1728	13473	14790	10265	6712	11552	3791	1878	298	85	39	15
2 Total assets	139915661	-	678304	2483042	3605380	4871905	29717984	26525743	27577437	10082232	5811545	6067095	22494993
3 Cash	10853116	-	157075	422287	550911	631232	2423746	1986276	2276807	877561	431133	353896	742192
4 Notes and accounts receivable	21327490	-	79868	284821	803227	776341	3200713	3113057	3657574	1400099	982789	990598	6038403
5 Less: Allowance for bad debts	286418	-	-	*4865	*10669	*17610	39439	26297	39399	25447	13287	30661	78743
6 Inventories	67965150	-	250633	910611	1423458	2129449	18628546	16754840	15512271	4308391	2213059	1909469	3924424
7 U.S. govt. obligations, total	122163	-	-	-	*3357	*23911	*301	*471	*14742	*20506	58875	-	-
8 Tax-exempt securities	57533	-	-	*7367	-	-	*11211	*12658	*17553	*1800	5294	1650	-
9 Other current assets	3683690	-	19468	55336	61498	89786	751443	659182	720715	391493	150571	186694	597504
10 Loans to stockholders	1256386	-	33640	87839	191719	40192	248973	283098	249625	82232	32279	6411	376
11 Mortgage and real estate loans	224238	-	*22889	*51637	*5439	*11681	*31707	*10278	21109	41967	25209	1071	1251
12 Other investments	4794392	-	*2060	72163	52734	107398	651498	437447	568692	507426	277439	383322	1734214
13 Depreciable assets	40495260	-	392652	1193151	1510834	1658686	6943842	5359463	6708929	3257180	2107748	2369063	8993713
14 Less: Accumulated depreciation	18773019	-	290540	800405	945593	905682	3970300	2845634	3227054	1469692	880942	913826	2523351
15 Depletable assets	*21718	-	-	-	-	*1895	*13362	*4647	*30	*229	2	1553	-
16 Less: Accumulated depletion	*10868	-	-	-	-	*237	*7443	*2332	-	-	2	854	-
17 Land	3985238	-	*4220	*50527	119913	269989	469605	346542	580647	441795	249864	338000	1114135
18 Intangible assets (Amortizable)	3496692	-	13160	186124	101231	39350	231725	325733	262709	87967	61655	206629	1980409
19 Less: Accumulated amortization	611768	-	4215	61413	49564	15160	103600	141837	80884	24778	13812	15709	100797
20 Other assets	1314666	-	-2605	27863	-213115	30684	232094	248150	333368	183503	123671	279789	71264
21 Total liabilities	139915661	-	678304	2483042	3605380	4871905	29717984	26525743	27577437	10082232	5811545	6067095	22494993
22 Accounts payable	11797185	-	87813	269871	473166	611626	2497954	1630455	1709781	767922	426986	728644	2592967
23 Mort, notes, and bonds under 1 yr	59860458	-	77836	125019	355692	704222	13540464	14983609	15101578	4230508	2308681	1406056	7026795
24 Other current liabilities	9194596	-	47816	121892	163278	227177	1532661	1590854	1650400	596302	522176	616105	2125934
25 Loans from stockholders	5467772	-	186752	531393	311750	628656	1411711	1053650	965492	222205	142609	8055	5500
26 Mort, notes, bonds, 1 yr or more	15737860	-	130072	253661	604076	764079	2801893	2211791	2489555	1472789	1011938	1303867	2694139
27 Other liabilities	2404215	-	*1377	16203	49056	41640	339032	226007	253591	230756	129841	269827	846884
28 Net worth	35453573	-	146639	1165002	1648362	1894504	7594269	4829377	5407040	2561750	1269315	1734541	7202774
29 Capital stock	4278846	-	126991	301511	183867	269745	1217495	785565	643308	227290	78228	169948	274897
30 Paid-in or capital surplus	7863597	-	*24648	161673	124235	213505	963861	888709	728950	327245	206423	349137	3875211
31 Retained earnings, appropriated	145862	-	*8	*13970	*54270	*9455	*43442	*17185	*5449	*1286	45	752	-
32 Retained earnings-unappropriated	14687898	-	38445	363821	881703	1234216	3343916	1576976	1676104	990051	610116	868873	3103675
33 Retained earnings (S Corp)	9949268	-	-37306	360766	555686	300347	2461841	1793149	2581236	1098559	416260	366360	52369
34 Less: Cost of treasury stock	1471898	-	*6147	*36739	151401	132763	436286	232208	228008	82683	41757	20529	103378
35 Total receipts	552279394	4547575	6901496	20678068	16967141	17387680	133550746	126413268	122147553	38348561	20106119	13709170	31522017
36 Business receipts	541561725	4399016	6855245	20608228	16708005	17160011	131543366	124347903	120152295	37632421	19589788	13280208	29285239
37 Interest	1110098	5352	*1065	9189	35544	39642	216809	165835	155925	81418	82532	94008	222778
38 Interest on govt. obligations	7517	*99	-	-	*1340	*387	*2047	*666	1002	*966	336	369	305
39 Rents	400166	*666	*4744	*3011	*9043	6791	49104	45427	80292	57567	67665	56720	19137
40 Royalties	31157	-	-	-	-	-	-	-	*4	*3515	30	10046	17563
41 Net S-T cap gain less net LT loss	14481	453	-	-	*90	*35	2938	*4379	*650	*2903	2543	463	28
42 Net L-T cap gain less net ST loss	772377	*11958	*24681	*14311	*34313	14937	91708	48002	21714	18261	16790	53449	422253
43 Net gain, noncapital assets	1049494	34933	*492	*7884	34811	36725	147231	46738	90462	37707	70329	59703	482479
44 Dividends, domestic corporations	13375	*389	-	*202	*562	*646	3906	1003	1104	2941	1914	642	65
45 Dividends, foreign corporations	*302	-	-	-	-	-	*17	*5	*21	*1	-	167	91
46 Other receipts	7318702	94709	15269	35243	143432	128504	1493621	1753311	1644084	510862	274192	153394	1072079
47 Total deductions	543461511	4403850	6772229	20236567	16555905	17003850	131626901	124842881	120624116	37708328	19819574	13341017	30526293
48 Cost of goods	465925904	3768999	5424710	16620351	13170899	13895788	114430411	109806699	106045563	32749716	16931032	10816019	22265716
49 Compensation of officers	5393143	17786	252259	397649	483498	373713	1522088	1078271	843336	216045	108876	63028	36593
50 Salaries and wages	27516664	264833	218239	1052010	997639	852838	6153281	5751759	5883996	1938529	1036990	879320	2487230
51 Repairs	1530883	18492	24196	117095	74392	84739	344478	288050	286443	96566	57559	52164	86709
52 Bad debts	441647	8923	*5625	45649	23580	42803	128519	53591	45674	18752	13109	23451	31973
53 Rent paid on business property	5070956	52452	207165	462702	294111	232027	1180934	927977	787123	256306	154478	125244	390436
54 Taxes paid	5257022	37166	120341	359715	287628	265418	1110457	983865	914147	412229	163133	153328	449595
55 Interest paid	4188562	17577	22118	56287	97149	179872	1030981	861923	772592	265625	209902	172631	501905
56 Contributions or gifts	41618	374	*1081	930	1708	1754	9368	5341	6810	3012	3332	2306	5602
57 Amortization	147256	*2316	*867	7261	5390	3748	20459	28733	22087	8118	6803	11128	30344
58 Depreciation	4562860	23284	32339	76716	116678	124484	570718	434249	685635	320309	290405	302007	1586035
59 Depletion	*22568	*379	-	-	-	-	-	*6279	*41	-	-	137	15732
60 Advertising	4883161	35383	44475	78128	119256	171339	1059914	1204716	1151433	343260	171316	102782	401160
61 Pension, prof sh, stock, annuity	404825	*592	-	*8133	20715	21897	95952	66121	82848	21321	15712	26783	44751
62 Employee benefit programs	1910743	12635	17417	32942	38973	42699	477355	418339	424834	132962	74297	72376	165915
63 Net loss, noncapital assets	33859	-	-	-	*65	*138	8053	2732	9694	3937	427	2045	6768
64 Other deductions	16129842	142659	401397	920999	824225	710592	3483933	2924236	2661859	921640	582204	536268	2019829
65 Total receipts less total deducts	8817883	143725	129266	441502	411236	383830	1923845	1570387	1523438	640233	286545	368153	995724
66 Constructive taxable income from related foreign corporations	*992	-	-	-	-	-	-	-	*197	*35	640	-	120
67 Net income, total	8811358	143626	129266	441502	409895	383443	1921798	1569721	1522633	639303	286848	367784	995539
68 Net income, Form 1120-A	*3871	*569	*519	*563	*2220	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	371	371	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	5049865	96509	81201	335360	258179	211299	1258897	1157805	1076298	367952	104334	100222	1810
71 Statutory special deductions, total	665948	*7260	24105	26569	55066	22067	111188	45958	53026	40462	15676	21368	243202
72 Net operating loss deduction	656269	*6988	24105	26424	54673	21615	108427	45253	52192	38355	14181	20901	243156
73 Dividends received deduction	9679	*272	-	*145	*393	*452	2761	705	835	2107	1496	467	46
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	3103403	39930	24230	79580	97364	150076	552562	366483	393327	231287	171822	246215	750527
76 Total income tax before credits	968742	12375	3689	12022	16391	29534	154571	119090	132882	81884	58028	85678	262598
77 Income tax	962335	12345	3689	12022	15387	29281	152269	119641	132434	79617	58583	84721	262345
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	10102	*30	-	-	-	*134	882	1382	3590	1690	523	1619	253
81 Foreign tax credit	*129	-	-	-	-	-	-	*5	-	*59	32	28	5
82 U.S. Possessions tax credit	1097	-	-	-	-	-	-	-	-	1097	-	-	-
83 Nonconventional source fuel credit	266	-	-	-	-	-	-	-	-	-	-	-	266
84 General business credit	11389	-	-	*392	*61	7	1594	*177	*395	*1355	1118	37	6252
85 Prior year minimum tax credit	28163	*120	-	-	*251	-	2229	4022	3855	1732	1100	628	14226
86 Total income tax after credits	927699	12255	3689	11631	16080	29527	150748	114885	128632	77642	55778	84985	241849

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations: Motor
vehicle dealers

MINOR INDUSTRY 5515
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	25799	402	4063	2849	2399	2849	7879	3321	1710	236	***	20	***
2 Total assets	105456997	-	218337	453798	823439	2016709	22373012	23373026	24909953	7966607	***	3012756	***
3 Cash	7795283	-	54616	76857	78243	221211	1695418	1696925	2092327	726088	***	233296	***
4 Notes and accounts receivable	17146403	-	*20456	*104127	418279	465446	2416252	2741558	3255858	1195432	***	436139	***
5 Less: Allowance for bad debts	208353	-	-	*4863	*10353	*4011	29516	22642	27838	17862	***	4671	***
6 Inventories	55353716	-	103958	234745	473077	1001226	15252536	15156371	14554238	3804296	***	1093029	***
7 U.S. govt. obligations, total	*84189	-	-	-	-	*20338	*301	*471	-	*9320	***	-	***
8 Tax-exempt securities	*28591	-	-	-	-	-	*11211	-	*16674	*6	***	-	***
9 Other current assets	2676046	-	*11555	*7146	13441	43263	536367	599305	600683	293649	***	113750	***
10 Loans to stockholders	814511	-	*7071	*959	*46135	*16789	175619	231714	231306	70470	***	4421	***
11 Mortgage and real estate loans	80807	-	-	*15475	-	-	*8047	*7914	20942	*21096	***	676	***
12 Other investments	2830314	-	-	*7958	*5512	*53419	346763	341141	441771	383698	***	305821	***
13 Depreciable assets	24312261	-	72627	33193	78919	270582	3901668	4287024	5353604	1894212	***	725523	***
14 Less: Accumulated depreciation	10869910	-	50981	21846	42795	143656	2362913	2309317	2561712	821046	***	269011	***
15 Depletable assets	*19793	-	-	-	-	-	*13362	*4647	-	*229	***	1553	***
16 Less: Accumulated depletion	*10631	-	-	-	-	-	*7443	*2332	-	-	***	854	***
17 Land	2098095	-	*2072	*16	*14486	66279	188103	248077	486842	221706	***	123503	***
18 Intangible assets (Amortizable)	2876204	-	*502	*12	*18158	*310	116098	311329	224845	70085	***	158568	***
19 Less: Accumulated amortization	378968	-	*335	*12	*2542	*213	43162	133858	74202	18442	***	12232	***
20 Other assets	808648	-	*-3203	*29	-267122	5726	154303	214698	294615	133670	***	103243	***
21 Total liabilities	105456997	-	218337	453798	823439	2016709	22373012	23373026	24909953	7966607	***	3012756	***
22 Accounts payable	5826693	-	*13939	*17730	43747	138341	1302614	1158224	1236648	359411	***	206394	***
23 Mort, notes, and bonds under 1 yr	54877053	-	*36675	*41576	135694	444761	12143541	13968330	14560524	3988176	***	859702	***
24 Other current liabilities	6513595	-	*8373	*11746	22586	123408	1042006	1281498	1344966	425641	***	368930	***
25 Loans from stockholders	3815783	-	*27689	135615	114006	273022	1014454	990227	938130	216629	***	7249	***
26 Mort, notes, bonds, 1 yr or more	9801119	-	-	*23181	58128	178618	1612858	1747881	2130186	1119291	***	774184	***
27 Other liabilities	1333411	-	*251	*-68	*12918	*19237	165781	133809	135237	83595	***	73516	***
28 Net worth	23289343	-	131410	224019	436361	839323	5091758	4093058	4564263	1773864	***	722780	***
29 Capital stock	3108684	-	15013	42741	35453	113306	1039725	754142	583215	194531	***	62451	***
30 Paid-in or capital surplus	6219577	-	*9420	*22572	*62792	128837	687597	745369	664252	280649	***	285244	***
31 Retained earnings, appropriated	63251	-	-	-	-	*7811	*31232	*16990	*5139	*1286	***	752	***
32 Retained earnings-unappropriated	7904851	-	68827	52050	237396	388986	2021013	1307683	1284166	638560	***	331815	***
33 Retained earnings (S Corp)	6872233	-	*38149	*106657	*108835	221016	1569737	1487672	2236042	732868	***	54286	***
34 Less: Cost of treasury stock	879253	-	-	-	*8115	*20634	257548	218798	208551	74030	***	11767	***
35 Total receipts	434767749	3113228	1430313	1830281	4519219	8070654	110210343	115687575	113118537	31352109	***	6754432	***
36 Business receipts	426356122	3017070	1429736	1808011	4422602	7947820	108635303	113783005	111251490	30723175	***	6487502	***
37 Interest	944599	*2965	*367	*1238	22904	25200	189641	155542	147930	69917	***	52094	***
38 Interest on govt. obligations	3366	-	-	-	*804	*366	*805	*239	848	*136	***	137	***
39 Rents	329041	*550	*137	*339	*876	*3761	38206	37491	72343	50402	***	48835	***
40 Royalties	*601	-	-	-	-	-	-	-	*-0	-	***	-	***
41 Net S-T cap gain less net LT loss	7000	-	-	-	-	-	*2218	*1198	*524	*2734	***	10	***
42 Net L-T cap gain less net ST loss	616109	*15	-	*3999	*16437	*4396	51175	31356	9610	17807	***	45240	***
43 Net gain, noncapital assets	801839	*15372	-	*4480	*20588	*20188	51704	40523	73610	28965	***	17105	***
44 Dividends, domestic corporations	6980	-	-	*105	-	15	*572	*733	899	2770	***	82	***
45 Dividends, foreign corporations	*114	-	-	-	-	-	-	-	*21	-	***	1	***
46 Other receipts	5701978	77256	*72	*12109	35007	68907	1240720	1637487	1561261	456204	***	103427	***
47 Total deductions	428906867	3008333	1389967	1737521	4444244	7905530	108871443	114311767	111777615	30882961	***	6628480	***
48 Cost of goods	375662046	2654308	1065354	1304876	3826971	6695913	96363545	100925264	98691031	27294469	***	5596182	***
49 Compensation of officers	3531823	8773	*94626	67689	108095	156354	1071511	942001	775132	174858	***	30072	***
50 Salaries and wages	19428556	141059	*24503	83436	162358	313365	4498576	5219447	5361697	1445420	***	346758	***
51 Repairs	937249	4291	8392	43960	19778	27688	230370	231477	244956	54204	***	18248	***
52 Bad debts	300903	*4701	*922	*35842	9466	32025	88746	44386	37531	13129	***	6214	***
53 Rent paid on business property	3025117	20377	35558	54901	44284	78482	817067	849125	690818	184379	***	45953	***
54 Taxes paid	3282255	20441	26078	31961	38214	117803	801587	851152	819070	214893	***	65644	***
55 Interest paid	3253065	14343	*3093	14295	22696	80831	785839	747867	701605	215768	***	91690	***
56 Contributions or gifts	27050	*90	*61	*60	*176	626	6789	4799	6104	2555	***	918	***
57 Amortization	104764	*2304	*56	*36	*810	*518	13499	26428	19564	4622	***	7232	***
58 Depreciation	3123145	11393	*9486	*1723	5832	18223	307547	364240	545346	207546	***	95714	***
59 Depletion	*22558	*379	-	-	-	-	-	*6279	*41	-	***	128	***
60 Advertising	4120087	30057	10515	16145	37776	92704	871691	1130950	1103904	299966	***	51092	***
61 Pension, prof sh, stock, annuity	234381	*479	-	*794	*2951	*7097	56455	59928	63364	15590	***	7332	***
62 Employee benefit programs	1492488	8400	*1512	*2541	*1861	16124	402197	393638	386100	102598	***	35071	***
63 Net loss, noncapital assets	19313	-	-	-	-	-	2966	2732	9085	3599	***	811	***
64 Other deductions	10342067	86937	109811	79261	162975	267778	2553058	2512053	2322269	649367	***	229421	***
65 Total receipts less total deducts	5860882	104894	40346	92761	74976	165124	1338899	1375808	1340921	469148	***	125952	***
66 Constructive taxable income from related foreign corporations	*352	-	-	-	-	-	-	-	*197	*35	***	-	***
67 Net income, total	5857869	104894	40346	92761	74171	164758	1338094	1375569	1340270	469047	***	125815	***
68 Net income, Form 1120-A	*569	*569	-	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120-F	371	371	-	-	-	-	-	-	-	-	***	-	***
70 Net income, Form 1120S	3641392	*94464	*19564	*68577	*39778	105950	914574	1039942	972003	292276	***	20229	***
71 Statutory special deductions, total	488244	*1886	*6830	*2778	11724	*8256	80736	29287	41859	38912	***	9451	***
72 Net operating loss deduction	483086	*1886	*6830	*2704	11724	*8246	80336	28774	41163	36925	***	9393	***
73 Dividends received deduction	5158	-	-	*73	-	11	*401	*513	696	1987	***	58	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
75 Income subject to tax	1734201	*8544	*14221	*21414	22670	50551	342783	306733	326426	138157	***	96135	***
76 Total income tax before credits	552749	2801	*2187	*3297	3446	10112	95072	99288	111009	50052	***	34289	***
77 Income tax	546440	*2784	*2187	*3297	3446	9993	93152	99995	109761	47929	***	32950	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	-	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	-	***
80 Alternative minimum tax	7877	*17	-	-	-	-	501	1226	2978	1564	***	1339	***
81 Foreign tax credit	*78	-	-	-	-	-	-	*5	-	*59	***	5	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	-	***
83 Nonconventional source fuel credit	266	-	-	-	-	-	-	-	-	-	***	-	***
84 General business credit	7887	-	-	-	4	-	*50	*43	*343	*898	***	-	***
85 Prior year minimum tax credit	26386	*120	-	-	*183	-	2093	3972	3723	1509	***	51	***
86 Total income tax after credits	518132	2680	*2187	*3297	3258	10112	92929	95268	106942	47587	***	34232	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations: Gasoline
service stations

✓

MINOR INDUSTRY 5541 RETURNS WITH NET INCOME	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	17459	*670	4556	6691	2780	1401	1149	109	55	31	***	***	**
2 Total assets	9991673	-	200608	1190539	929683	1050955	2200421	765075	853361	1071839	***	***	**
3 Cash	1435596	-	32445	214918	184798	218949	335006	*115318	116723	96499	***	***	**
4 Notes and accounts receivable	998990	-	*7322	82920	73335	149094	271856	102383	97943	43108	***	***	**
5 Less: Allowance for bad debts	8460	-	-	-	*112	-	*1733	*1310	*1962	*1059	***	***	**
6 Inventories	1175267	-	53029	271698	124058	100679	223624	*81623	93922	89645	***	***	**
7 U.S. govt. obligations, total	*32857	-	-	-	*3357	*3573	-	-	*14742	*11185	***	***	-
8 Tax-exempt securities	*1306	-	-	-	-	-	*-0	-	-	*1306	***	***	-
9 Other current assets	270477	-	*4212	41828	23731	7115	57632	*10870	18157	74141	***	***	**
10 Loans to stockholders	211202	-	*23201	*67709	81406	*4345	*16392	*1191	*11119	*5839	***	***	-
11 Mortgage and real estate loans	89314	-	*22889	-	-	*11196	*19008	*307	*115	*15979	***	***	-
12 Other investments	570407	-	-	*45520	*14644	*7023	192973	*58178	60480	48285	***	***	**
13 Depreciable assets	7678029	-	158245	768459	701825	867998	1556117	*634618	708118	937785	***	***	**
14 Less: Accumulated depreciation	3947262	-	112300	477474	407296	455123	761002	*329417	374052	464316	***	***	**
15 Depletable assets	*1925	-	-	-	-	*1895	-	-	*30	-	***	***	-
16 Less: Accumulated depletion	*237	-	-	-	-	*237	-	-	-	-	***	***	-
17 Land	1022387	-	*2147	*26449	70942	104726	222177	*60190	70902	185685	***	***	**
18 Intangible assets (Amortizable)	332977	-	*10498	161643	58530	*20408	31078	*7918	*18389	*5184	***	***	**
19 Less: Accumulated amortization	126008	-	*1731	45885	41777	*12761	6591	*4536	*5938	*2705	***	***	**
20 Other assets	252905	-	*651	32752	42242	22074	43882	*27742	*24672	25278	***	***	**
21 Total liabilities	9991673	-	200608	1190539	929683	1050955	2200421	765075	853361	1071839	***	***	**
22 Accounts payable	1301365	-	*23863	107314	86807	138325	296584	119941	148636	151450	***	***	**
23 Mort, notes, and bonds under 1 yr	582127	-	*12537	32215	39055	66504	117667	*47562	39857	127228	***	***	**
24 Other current liabilities	579893	-	*5295	40058	29700	38011	101511	94119	67916	87582	***	***	**
25 Loans from stockholders	673326	-	*57384	227960	99593	97727	115744	*32830	*5458	*3512	***	***	-
26 Mort, notes, bonds, 1 yr or more	2407702	-	*24051	161917	293544	238931	665304	*199625	171555	193835	***	***	**
27 Other liabilities	356618	-	*1125	*-2678	*2872	*8822	27984	*79642	*33113	*86518	***	***	**
28 Net worth	4090642	-	76352	623753	378111	462636	875628	191356	386825	421714	***	***	**
29 Capital stock	603113	-	65642	185365	58764	88964	76476	13249	24219	13763	***	***	**
30 Paid-in or capital surplus	419421	-	*1924	*79076	*42004	*41256	93427	*31715	12272	40943	***	***	**
31 Retained earnings, appropriated	*15931	-	*8	*13970	-	*1643	-	-	*310	-	***	***	-
32 Retained earnings-unappropriated	1665058	-	*12228	188727	187793	235570	390833	*78486	156460	*70459	***	***	**
33 Retained earnings (S Corp)	1503081	-	*2569	157067	125783	*101869	371236	*70657	*199172	*296853	***	***	**
34 Less: Cost of treasury stock	115961	-	*6019	*453	*36233	*6666	*56344	*2752	*5608	*304	***	***	-
35 Total receipts	58401073	*1014985	3239570	14797535	6797485	4890501	9662753	3325657	4210242	4629674	***	***	**
36 Business receipts	57822221	*982733	3199483	14768119	6693892	4850860	9524455	3282504	4156628	4598574	***	***	**
37 Interest	45252	*1372	*631	*4276	6062	6145	10764	*1342	4108	*1648	***	***	**
38 Interest on govt. obligations	*1248	*99	-	-	*536	*22	*85	*41	*38	*427	***	***	-
39 Rents	44034	*116	*4607	*2672	*6561	*1014	7619	*2563	*6740	*5158	***	***	**
40 Royalties	*46	-	-	-	-	-	-	-	*4	-	***	***	**
41 Net S-T cap gain less net LT loss	6365	-	-	-	-	*31	*644	*2882	*109	*154	***	***	-
42 Net L-T cap gain less net ST loss	89759	*11886	*24045	*10312	*14229	*344	*5823	*1921	*11972	*58	***	***	**
43 Net gain, noncapital assets	101410	*15600	*273	*122	*10026	*193	57256	*2812	1580	*7533	***	***	**
44 Dividends, domestic corporations	3032	*389	-	*97	-	*583	*1289	*29	*105	*107	***	***	-
45 Dividends, foreign corporations	*151	-	-	-	-	-	-	-	-	*1	***	***	-
46 Other receipts	287556	*2789	*10531	11937	66178	31310	54818	31563	28959	16016	***	***	**
47 Total deductions	57413796	*1001003	3210125	14575668	6660981	4806636	9470777	3285609	4136484	4579302	***	***	**
48 Cost of goods	48743215	*818750	2746413	12556587	5637375	4036450	7897404	2756692	3610659	3837258	***	***	**
49 Compensation of officers	690472	*2547	*52834	184743	114352	100146	140866	*25583	25283	24571	***	***	**
50 Salaries and wages	2574180	*79191	77399	603274	266652	176176	540068	*148882	155198	239799	***	***	**
51 Repairs	302640	*10961	*7481	53015	24363	33258	56441	*33428	18316	31673	***	***	**
52 Bad debts	37273	*1139	*316	5399	4832	4933	7266	*1185	2010	1704	***	***	**
53 Rent paid on business property	877626	*23918	112311	307739	108837	70681	132569	*15235	39432	27653	***	***	**
54 Taxes paid	897873	*10261	39032	236019	123344	70003	98178	70288	34669	156602	***	***	**
55 Interest paid	252915	*701	*2288	8609	34617	34429	58183	*17786	16887	27252	***	***	**
56 Contributions or gifts	4520	*40	*199	*567	*521	*247	475	*43	*573	*306	***	***	**
57 Amortization	22236	*5	*772	6976	*2886	*1985	3126	*1668	*758	*1145	***	***	**
58 Depreciation	612340	*9667	15142	49470	53898	65737	138863	*34378	56101	74421	***	***	**
59 Depletion	*3	-	-	-	-	-	-	-	*-0	-	***	***	**
60 Advertising	107332	*3036	4273	18504	14121	8057	15534	*9158	9849	5728	***	***	**
61 Pension, prof sh, stock, annuity	42844	-	-	*4511	*8852	*6202	10484	*1863	4777	*1380	***	***	**
62 Employee benefit programs	98524	*1963	*2660	20694	10328	*6945	15055	*7430	7888	17447	***	***	-
63 Net loss, noncapital assets	1724	-	-	-	*65	-	*56	-	-	*247	***	***	-
64 Other deductions	2148080	*38822	149006	519561	255939	191385	356211	161990	154084	132116	***	***	**
65 Total receipts less total deducts	987277	*13982	29444	221867	136504	83865	191976	40048	73758	50372	***	***	**
66 Constructive taxable income from related foreign corporations	640	-	-	-	-	-	-	-	-	-	***	***	-
67 Net income, total	986668	*13883	29444	221867	135967	83843	191891	40007	73720	49945	***	***	**
68 Net income, Form 1120-A	*2220	-	-	-	*2220	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S	607911	*2044	*11747	169100	96840	*46320	123171	*24108	*40937	*37245	***	***	**
71 Statutory special deductions, total	88066	*4931	*13184	*14232	*20629	*1279	*2951	*6395	*10022	*1505	***	***	-
72 Net operating loss deduction	86053	*4659	*13184	*14160	*20629	*871	*2161	*6374	*9948	*1430	***	***	-
73 Dividends received deduction	2013	*272	-	*72	-	*408	*789	*20	*74	*75	***	***	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax	291521	*6980	*4513	38536	19009	36244	65769	*9637	*22762	*11295	***	***	**
76 Total income tax before credits	79435	*1988	*677	5781	3046	7003	19552	*3121	7975	*3982	***	***	**
77 Income tax	78903	*1974	*677	5780	3046	7003	19354	*3081	*7677	*3836	***	***	**
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax	1174	*14	-	-	-	-	*198	*39	*299	*125	***	***	-
81 Foreign tax credit	51	-	-	-	-	-	-	-	-	-	***	***	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 General business credit	2413	-	-	*390	*57	3	*1157	*134	*52	*458	***	***	**
85 Prior year minimum tax credit	*1043	-	-	-	*68	-	*134	-	*127	*123	***	***	-
86 Total income tax after credits	75929	*1988	*677	5390	2921	6999	18262	*2986	7797	*3401	***	***	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations: Other
automotive dealers

MINOR INDUSTRY 5598
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	21369	*656	4854	5250	5087	2462	2524	361	114	31	10	***	***
2 Total assets	24466990	-	259359	838706	1852258	1804241	5144551	2387642	1814124	1043785	700691	***	***
3 Cash	1622237	-	70015	130512	287870	191072	393322	174033	67756	54973	35250	***	***
4 Notes and accounts receivable	3182098	-	52090	97773	311613	161801	512605	269116	303774	161559	83748	***	***
5 Less: Allowance for bad debts	69605	-	-	3	*204	*13599	8190	*2346	9599	6526	940	***	***
6 Inventories	11436168	-	93646	404167	826324	1027544	3152386	1516846	864111	414450	277030	***	***
7 U.S. govt. obligations, total	*5118	-	-	-	-	-	-	-	-	*1	5117	***	***
8 Tax-exempt securities	*27636	-	-	*7367	-	-	-	*12658	*880	*488	4594	***	***
9 Other current assets	737168	-	*3701	*6361	24326	39409	157444	49008	101875	23703	17199	***	***
10 Loans to stockholders	230672	-	*3369	*19171	64177	*19058	56962	*50193	*7200	*5924	2628	***	***
11 Mortgage and real estate loans	54116	-	-	*36162	*5439	*485	*4652	*2057	*52	*4891	-	***	***
12 Other investments	1393671	-	*2060	*18684	*32578	*46956	111762	*38128	66441	75443	18397	***	***
13 Depreciable assets	8504970	-	161780	391498	730090	520107	1486057	437820	647207	425183	355346	***	***
14 Less: Accumulated depreciation	3955847	-	127259	301085	495502	306903	846385	206900	291290	184330	127864	***	***
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	***	***
17 Land	864756	-	-	*24063	34485	98984	59325	38275	22903	34404	18952	***	***
18 Intangible assets (Amortizable)	287511	-	*2160	*24469	24543	18632	84548	*6486	19476	*12698	9653	***	***
19 Less: Accumulated amortization	106792	-	*2148	*15515	5245	*2186	53847	*3443	*744	*3631	1585	***	***
20 Other assets	253113	-	*-53	-4918	11764	2883	33909	5710	14081	24556	3168	***	***
21 Total liabilities	24466990	-	259359	838706	1852258	1804241	5144551	2387642	1814124	1043785	700691	***	***
22 Accounts payable	4669128	-	*50010	144827	342612	334960	898756	352290	324498	257061	81163	***	***
23 Mort, notes, and bonds under 1 yr	4401278	-	*28624	51229	180943	192958	1279257	967717	501197	115103	173181	***	***
24 Other current liabilities	2101108	-	34148	70089	110993	65759	389144	215238	237518	83079	63690	***	***
25 Loans from stockholders	978664	-	*101679	167818	98151	257907	281512	30593	21904	*2064	16364	***	***
26 Mort, notes, bonds, 1 yr or more	3529039	-	*106021	68563	252404	346531	523731	264285	187814	159663	164150	***	***
27 Other liabilities	714187	-	-	*18949	*33266	*13581	145267	12556	85241	60644	20886	***	***
28 Net worth	8073587	-	-61123	317230	833890	592545	1626883	544964	455951	366172	181257	***	***
29 Capital stock	567049	-	46336	73405	89650	67474	101293	18174	35874	18996	454	***	***
30 Paid-in or capital surplus	1224599	-	*13303	*60025	19439	43412	182837	111624	52425	5654	57409	***	***
31 Retained earnings, appropriated	*66680	-	-	-	*54270	-	*12210	*195	-	-	5	***	***
32 Retained earnings-unappropriated	5117989	-	*-42611	123044	456514	609660	932070	190808	235479	281032	20651	***	***
33 Retained earnings (S Corp)	1573955	-	*-78024	97042	321068	-22539	520867	234820	146022	*68838	107795	***	***
34 Less: Cost of treasury stock	476683	-	*128	*36287	107053	*105463	122393	*10658	*13849	*8348	5057	***	***
35 Total receipts	59110572	*419363	2231614	4050252	5650437	4426525	13677651	7400036	4818774	2366778	1474001	***	***
36 Business receipts	57383382	*399213	2226026	4032098	5591510	4361332	13383607	7282394	4744177	2310672	1428473	***	***
37 Interest	120247	*1015	*67	*3675	6578	8297	16404	8951	3887	9854	954	***	***
38 Interest on govt. obligations	2903	-	-	-	-	-	*1156	*386	*116	*403	305	***	***
39 Rents	27091	-	-	-	*1605	*2016	*3279	*5373	*1209	*2007	568	***	***
40 Royalties	*30511	-	-	-	-	-	-	-	-	*3515	-	***	***
41 Net S-T cap gain less net LT loss	1115	453	-	-	*90	*4	*77	*299	*16	*15	97	***	***
42 Net L-T cap gain less net ST loss	66509	56	*636	-	*3648	*10197	34711	*14725	*132	*396	7	***	***
43 Net gain, noncapital assets	146245	*3961	*219	*3283	*4196	*16344	38271	3402	15273	*1208	19205	***	***
44 Dividends, domestic corporations	3363	-	-	-	*562	*48	*2045	*241	*101	*65	87	***	***
45 Dividends, foreign corporations	*38	-	-	-	-	-	*17	*5	-	-	-	***	***
46 Other receipts	1329168	*14664	*4665	11197	42247	28286	198083	84261	53865	38642	24305	***	***
47 Total deductions	57140847	*394514	2172137	3923378	5450680	4291684	13284681	7245505	4710016	2246065	1421889	***	***
48 Cost of goods	41520643	*295940	1612944	2758888	3706552	3163425	10169462	6124744	3743873	1617989	1003162	***	***
49 Compensation of officers	1170847	*6466	104798	145217	261052	117213	309711	110687	42921	16616	10771	***	***
50 Salaries and wages	5513927	*44583	116337	365300	568629	363297	1114637	383430	367101	253310	137843	***	***
51 Repairs	290994	*3240	8323	20120	30252	23794	57667	23145	23171	10690	11377	***	***
52 Bad debts	103471	*3082	*4387	*4407	9282	5845	32507	8020	6133	3919	2861	***	***
53 Rent paid on business property	1168214	*8157	59296	100063	140990	82864	231298	63617	56873	44275	20864	***	***
54 Taxes paid	1076895	*6463	55231	91735	126069	77613	210692	62424	60408	40734	19707	***	***
55 Interest paid	682582	*2533	16737	33384	39836	64611	186960	96271	54101	22605	26643	***	***
56 Contributions or gifts	10048	*243	*821	*303	1010	882	2104	499	*133	*151	70	***	***
57 Amortization	20256	*7	*40	*249	1694	*1245	3834	*637	1766	2351	973	***	***
58 Depreciation	827374	*2223	7711	25522	56948	40524	124308	35631	84189	38342	61089	***	***
59 Depletion	6	-	-	-	-	-	-	-	-	-	-	***	***
60 Advertising	655742	*2289	29687	43479	67359	70578	172688	64607	37680	37566	11223	***	***
61 Pension, prof sh, stock, annuity	127600	*113	-	*2827	8913	8597	29013	4330	14707	4351	4648	***	***
62 Employee benefit programs	319731	*2273	*13246	9706	26784	19631	60103	17270	30846	12916	14433	***	***
63 Net loss, noncapital assets	12822	-	-	-	-	*138	*5031	-	*609	*92	199	***	***
64 Other deductions	3639695	*16901	142580	322177	405311	251429	574665	250193	185507	140158	96026	***	***
65 Total receipts less total deducts	1969724	*24849	59476	126874	199756	134841	392970	154531	108758	120713	52112	***	***
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total	1966821	*24849	59476	126874	199756	134841	391813	154145	108642	120310	51807	***	***
68 Net income, Form 1120-A	*1082	-	*519	*563	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S	800562	-	*49890	97682	121560	59028	221152	93755	63357	*38431	27470	***	***
71 Statutory special deductions, total	89637	*443	*4091	*9560	22714	12532	27501	*10277	*1145	*45	1145	***	***
72 Net operating loss deduction	87130	*443	*4091	*9560	22321	12498	25930	*10105	*1080	-	1084	***	***
73 Dividends received deduction	2507	-	-	-	*393	*34	*1571	*172	*65	*45	61	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax	1077681	*24406	*5496	19631	55685	63281	144009	50113	44140	81834	23192	***	***
76 Total income tax before credits	336557	*7586	*824	2945	9900	12419	39946	16681	13898	27851	6860	***	***
77 Income tax	336991	*7586	*824	2945	8896	12286	39763	16565	14996	27851	7937	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax	*1050	-	-	-	-	*134	*184	*116	*314	-	-	***	***
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	***	***
82 U.S. Possessions tax credit	1097	-	-	-	-	-	-	-	-	1097	-	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	***	***
84 General business credit	*1088	-	-	1	-	4	*387	-	-	-	-	***	***
85 Prior year minimum tax credit	*734	-	-	-	-	-	*3	*50	*5	*100	-	***	***
86 Total income tax after credits	333638	*7586	*824	2943	9900	12415	39557	16631	13893	26655	6860	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Apparel and accessory stores

MAJOR GROUP 40
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	21142	*658	9242	6128	2712	1282	861	*96	72	*21	25	20	25
2 Total assets	50720827	-	465901	1034761	927275	930268	1484396	*579999	1222835	*646470	1731314	2962843	38734764
3 Cash	4236450	-	41078	140416	103182	104939	225329	*51326	61042	*28654	184673	365526	2930285
4 Notes and accounts receivable	7356720	-	23104	57877	41443	93350	189420	*85868	87228	*67450	131819	286505	6292655
5 Less: Allowance for bad debts	165426	-	-	*172	-	*322	*575	*1647	*2447	*1525	2770	19427	136541
6 Inventories	14303530	-	323238	642120	553313	552487	606340	*319275	599718	*369579	672350	880063	8785046
7 U.S. govt. obligations, total	*9101	-	-	-	*6291	-	-	-	*2477	-	296	36	-0
8 Tax-exempt securities	13953	-	-	-	-	-	-	-	-	-	13953	-	-
9 Other current assets	2163049	-	14992	24531	23926	13495	105256	*7482	46330	*28666	109254	166611	1622507
10 Loans to stockholders	106511	-	*570	*16128	*15011	*5960	*12123	*957	*2567	-	572	-	52622
11 Mortgage and real estate loans	*6537	-	-	-	*1534	-	*793	-	*439	-	1960	1812	-
12 Other investments	6526648	-	*5223	*4160	*29934	*50083	70233	*5859	33374	*23272	64683	164334	6075493
13 Depreciable assets	20741350	-	125143	261213	312515	297225	485847	*201198	574492	*202376	742076	1521130	16018135
14 Less: Accumulated depreciation	9786269	-	83400	173607	217251	205891	268207	*118293	249202	*104530	318053	679869	7367968
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	691844	-	-	-	-	*5526	*20683	*4315	*18193	*8105	15145	88995	530882
18 Intangible assets (Amortizable)	2368993	-	*979	*74115	*66100	16997	*27964	*2564	*9653	*11863	111260	87848	1959651
19 Less: Accumulated amortization	499886	-	*843	*45486	*15835	*7035	*9894	*1800	*4939	*1120	29689	15200	368046
20 Other assets	2647722	-	15817	33465	7111	*3454	19085	*22895	43910	*13679	33784	114477	2340044
21 Total liabilities	50720827	-	465901	1034761	927275	930268	1484396	*579999	1222835	*646470	1731314	2962843	38734764
22 Accounts payable	5946183	-	50634	155356	159935	203735	353843	*106364	199722	*162745	236684	431448	3885717
23 Mort, notes, and bonds under 1 yr	1779928	-	*16698	*51042	59503	41499	81386	*86132	99978	*82476	71690	115802	1073723
24 Other current liabilities	5807000	-	39068	65354	55597	28206	90754	*34059	139883	*70215	192019	279579	4812266
25 Loans from stockholders	560597	-	128604	155678	74687	73138	73159	*14583	*24282	*3255	10340	-	2871
26 Mort, notes, bonds, 1 yr or more	9863914	-	*4562	*102403	91796	103223	134600	*65896	205205	*67170	210866	303546	8574647
27 Other liabilities	3176116	-	*46857	*-0	*4637	*3470	*12830	*12733	67626	*6959	57185	134960	2828859
28 Net worth	23587090	-	179477	504928	481121	476996	737825	*260233	486138	*253651	952530	1697509	17556681
29 Capital stock	1632960	-	118108	123995	85464	66216	53964	*25298	64159	*14117	73419	127925	880293
30 Paid-in or capital surplus	11540460	-	*91476	*85878	54600	65346	82801	*3028	38998	*54655	514080	583135	9966463
31 Retained earnings, appropriated	*17030	-	-	-	*1246	-	*10944	-	-	-	-	-	4840
32 Retained earnings-unappropriated	12651624	-	26523	225250	200717	273342	471745	*96851	138473	*118457	197699	953274	9949293
33 Retained earnings (S Corp)	1145251	-	*-56629	*69806	151915	*103229	146240	*135056	*254524	*84451	172291	84368	-
34 Less: Cost of treasury stock	3400234	-	-	-	*12820	*31137	*27870	-	*10016	*18029	4959	51194	3244208
35 Total receipts	87958331	*250497	2580242	3633962	2189533	2461362	3200550	*1301766	2684049	*1826393	3598849	5721669	58509459
36 Business receipts	84964768	*248985	2553549	3625073	2175030	2381267	3159155	*1293686	2659707	*1761997	3538735	5600964	55966621
37 Interest	776787	*450	*1471	*5032	*1408	2289	13223	*578	*1790	*7021	7773	47286	688465
38 Interest on govt. obligations	25167	2	-	-	-	*20	*26	*384	*175	*8	1895	6074	16583
39 Rents	233325	-	-	-	*2271	2	*2037	*1387	*5824	*6	803	573	220422
40 Royalties	723964	-	-	-	-	-	-	-	-	-	-0	9821	714143
41 Net S-T cap gain less net LT loss	8672	-	-	-	*116	-	-	-	*486	*23	2	101	7944
42 Net L-T cap gain less net ST loss	166725	-	-	*2710	*7313	-	*333	*154	*365	-	2081	7498	146271
43 Net gain, noncapital assets	13842	-	-	*101	*121	-	*15	-	*1377	*5193	26	442	6568
44 Dividends, domestic corporations	42193	-	-	-	*1274	*52	*1287	-	*493	*144	5	128	38809
45 Dividends, foreign corporations	59314	-	-	-	-	-	-	-	-	-	-	-	59314
46 Other receipts	943574	*1061	*25222	*1046	2000	77732	24474	*5575	13832	*51999	47531	48783	644318
47 Total deductions	83239919	*236819	2433909	3458349	2092509	2405388	3103212	*1263262	2593284	*1771898	3402034	5458778	55020476
48 Cost of goods	49040611	*169257	1478397	2150419	1264535	1438591	2029940	*790520	1588974	*1097075	2038003	3348141	31646760
49 Compensation of officers	1105404	*120	130774	158392	150636	112878	140216	*27019	52454	*15425	36331	44974	236185
50 Salaries and wages	11013288	*21133	139527	264337	201241	307519	357645	*155276	300863	*198681	456394	791266	7819407
51 Repairs	438549	*966	3199	10207	6207	15039	11844	*5670	11903	*9596	25835	31178	306905
52 Bad debts	302516	78	-	*1410	*1269	2242	2976	*2800	3577	*2110	7126	31710	247219
53 Rent paid on business property	5896037	*14708	262760	289593	148176	142695	157347	*63119	187651	*98922	212989	414021	3904055
54 Taxes paid	1906744	*4810	49638	87050	69506	71006	66626	*34121	91226	*27771	78262	129892	1196836
55 Interest paid	1058220	*2055	3599	23954	15239	15573	21923	*14824	33108	*20448	28216	57176	822106
56 Contributions or gifts	53508	146	*149	*2133	*390	905	2529	*446	*1343	*199	1425	5211	38631
57 Amortization	112935	79	*297	*2604	*4806	*404	*2239	*1767	1385	*544	3903	5395	89512
58 Depreciation	1659258	*1624	10985	23702	21383	19804	25329	*18280	40096	*15707	59111	110724	1312513
59 Depletion	*7343	-	-	*7343	-	-	-	-	-	-	-0	-	1
60 Advertising	1725711	*5574	24154	61055	28249	50610	53520	*38951	84927	*118516	84087	122759	1053308
61 Pension, prof sh, stock, annuity	209388	385	-	*10737	*4177	*4624	13008	*1920	7116	*1933	4548	12482	148458
62 Employee benefit programs	706660	797	2636	7387	*5456	*2404	9331	*5188	14262	*5417	17827	48166	587789
63 Net loss, noncapital assets	174941	39	-	-	*12	*417	*1499	*702	*24	*1032	5295	12389	153530
64 Other deductions	7828804	*15048	327794	358027	171227	220677	207239	*102658	174376	*158520	342679	293294	5457262
65 Total receipts less total deducts	4718412	*13678	146333	175613	97023	55974	97338	*38504	90766	*54494	196815	262891	3488983
66 Constructive taxable income from related foreign corporations	260828	-	-	-	-	-	-	-	-	-	-	11	260817
67 Net income, total	4954074	*13677	146333	175613	97023	55954	97312	*38120	90591	*54486	194920	256829	3733217
68 Net income, Form 1120-A	*865	-	*860	*4	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	456686	*4433	73208	*61724	66609	*17536	47584	*28685	*63586	*33657	53862	5804	-
71 Statutory special deductions, total	203444	*131	8679	*5730	*7123	*14989	*3832	*2366	*1879	*3986	21487	5983	127257
72 Net operating loss deduction	168894	*131	8679	*5730	*6231	*14953	*2640	*2366	*1534	*3872	21484	5878	95394
73 Dividends received deduction	34531	-	-	-	*892	*37	*1192	-	*345	*114	4	86	31862
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	4295125	9113	64446	108159	23291	23429	45896	*7069	*25125	*16843	120733	245061	3605960
76 Total income tax before credits	1464831	3098	9666	20218	3659	3705	11723	*2384	*8530	*5759	41803	85617	1268669
77 Income tax	1457291	3098	9666	20218	3659	3705	11723	*2384	*8527	*5720	41413	85276	1261900
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	35	-	-	-	-	-	-	-	-	-	-	-	35
80 Alternative minimum tax	7505	-	-	-	-	-	-	-	*2	*39	390	341	6734
81 Foreign tax credit	79626	2	-	-	-	-	-	*16	-	-	-	275	79334
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	5354	1	-	16	-	-	-	-	-	-	224	822	4291
85 Prior year minimum tax credit	1675	-	-	-	-	*68	-	-	*21	-	1534	28	25
86 Total income tax after credits	1378177	3096	9666	20201	3659	3637	11723	*2368	*8509	*5759	40046	84492	1185020

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Furniture and home furnishings stores

MAJOR GROUP 41
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	29766	1239	8719	7315	5515	3430	3139	257	96	*15	17	11	13
2 Total assets	29335491	-	394444	1274583	2130373	2416864	6083512	1692782	1400558	*516350	1047022	1651364	10727641
3 Cash	2932995	-	93624	216810	354337	398658	750764	171505	138650	*42364	92071	134939	539274
4 Notes and accounts receivable	4771779	-	61899	257288	276557	356984	1369465	330905	390623	*152103	220963	290187	1064803
5 Less: Allowance for bad debts	89209	-	-	*827	*1656	*3186	18583	*5284	6690	*8131	6724	17231	20897
6 Inventories	11892771	-	126965	491792	974470	985947	2652545	676277	491853	*114121	371233	513653	4493915
7 U.S. govt. obligations, total	*108041	-	-	*8495	-	*13217	*16461	-	-	-	4490	65379	-
8 Tax-exempt securities	*45161	-	-	-	*13812	*11720	*14778	-	*4266	-	585	-	-
9 Other current assets	1023992	-	3511	13800	52077	73112	158475	159008	74180	*12663	48236	46490	382440
10 Loans to stockholders	227036	-	*12645	*5086	55411	49836	58737	*32905	*3450	*439	2466	810	5253
11 Mortgage and real estate loans	63305	-	-	*10396	-	*14532	*5364	*107	-	-	32906	-	-
12 Other investments	1275147	-	*4990	*62925	106282	124734	187734	36415	42099	*11490	32856	167935	497688
13 Depreciable assets	11000219	-	221170	498823	581973	681411	1543544	618184	443445	*317776	397765	639321	5056808
14 Less: Accumulated depreciation	5251085	-	137380	324331	389760	385473	808927	361083	230061	*159560	190706	294881	1968923
15 Depletable assets	*27627	-	-	*16743	-	*10884	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*21615	-	-	*15748	-	*5867	-	-	-	-	-	-	-
17 Land	456996	-	*3779	*283	*11987	43789	87021	*16396	23029	*24443	21940	45809	178520
18 Intangible assets (Amortizable)	370242	-	*686	57889	*10342	*9533	32267	*2876	*21331	*3963	4378	63048	163929
19 Less: Accumulated amortization	130667	-	*14	19794	*7943	*3481	11835	*1664	*6703	*975	2279	29054	46926
20 Other assets	632757	-	*2570	-5046	92485	40515	45704	16235	11085	*5653	16841	24958	381756
21 Total liabilities	29335491	-	394444	1274583	2130373	2416864	6083512	1692782	1400558	*516350	1047022	1651364	10727641
22 Accounts payable	5644286	-	87302	246077	470361	431995	1349834	324186	307176	*66790	157694	295093	1907778
23 Mort, notes, and bonds under 1 yr	1974020	-	*10880	102850	177176	82868	444031	162269	122355	*100443	150727	122140	498281
24 Other current liabilities	3281676	-	32159	99430	175033	205866	840076	258082	277377	*50048	140780	174347	1028479
25 Loans from stockholders	677772	-	32872	64300	120047	143695	201305	*37017	*53863	*1526	17671	223	5253
26 Mort, notes, bonds, 1 yr or more	3383983	-	*50542	146594	159684	222282	461042	185843	101008	*131553	151842	274692	1498900
27 Other liabilities	914915	-	*2412	79854	*5228	18532	64466	*11462	*19165	*25845	19480	59505	608966
28 Net worth	13458841	-	178278	535478	1022845	1311626	2722758	713924	519612	*140145	408829	725363	5179984
29 Capital stock	1390703	-	59889	161121	186602	142716	300646	14841	27810	*1866	15435	48326	431450
30 Paid-in or capital surplus	3138520	-	*62186	196244	211421	132361	192996	*48524	36638	*66810	74868	141095	1975376
31 Retained earnings, appropriated	*48305	-	-	-	*18996	*28623	-	-	-	-	-	-	686
32 Retained earnings-unappropriated	7084019	-	39287	64663	467299	779418	1423584	394409	207849	*27981	151219	302361	3225947
33 Retained earnings (S Corp)	2991691	-	38951	123136	183636	258241	898197	*259058	272726	*69122	175845	242410	470370
34 Less: Cost of treasury stock	1194396	-	*22035	*9686	*45110	29732	92666	*2909	*25411	*25634	8538	8829	923846
35 Total receipts	76667898	476855	2067822	5021249	6115413	6764061	17065489	4563011	4524945	*836931	2823453	3015627	23393044
36 Business receipts	74796965	424509	2065744	4901445	6040249	6664991	16872469	4485042	4460218	*788136	2773310	2896824	22424029
37 Interest	766219	*4566	*750	*14146	8153	25953	57101	12583	5733	*643	22475	46484	567632
38 Interest on govt. obligations	5434	*67	-	-	*708	*751	*808	*1490	*126	*4	393	591	495
39 Rents	54991	*1647	-	-	*7064	*1120	6925	*673	*2050	*6	999	10588	23918
40 Royalties	*176893	-	-	-	-	*7268	*877	*-0	-	-	-	1919	166828
41 Net S-T cap gain less net LT loss	*4897	-	-	-	*148	*465	*19	-	-	-	-	4188	77
42 Net L-T cap gain less net ST loss	56861	*8501	-	*1400	*13693	*933	*18837	*1306	*-0	*6388	21	4041	1740
43 Net gain, noncapital assets	92296	*7132	*740	*36730	*3068	*1959	7748	*340	*335	*172	102	2145	31826
44 Dividends, domestic corporations	15703	-	-	-	*1155	*1587	*3638	*1292	*74	*145	243	2220	5347
45 Dividends, foreign corporations	*8204	-	-	-	*45	-	-	-	-	*7281	503	-	376
46 Other receipts	689436	*30433	*588	67528	41129	59033	97067	60283	56409	*34157	25406	46628	170774
47 Total deductions	74076222	445596	1952822	4746158	5929093	6538918	16442992	4366559	4356723	*803105	2720588	2826900	22946766
48 Cost of goods	48849827	325329	1273795	3040304	3806273	4291696	10993852	2627552	3075843	*395724	1760239	1845232	15413989
49 Compensation of officers	1773256	*7299	72987	218885	283605	278618	604111	116408	60101	*15864	28535	16990	69852
50 Salaries and wages	7980231	*26279	106684	402272	574351	687242	1869291	606586	465282	*129960	335883	300083	2476318
51 Repairs	416422	*914	15452	21721	25981	42853	82907	30940	15781	*7701	13184	15847	143141
52 Bad debts	219167	*3989	*143	34944	17756	11078	42026	10470	11452	*7233	6769	16034	57273
53 Rent paid on business property	2849024	*11200	142658	237895	267235	191664	589047	176177	131573	*29497	95322	56334	920423
54 Taxes paid	1529001	7603	61041	141314	153824	149531	319164	82326	61115	*23884	44638	49875	434686
55 Interest paid	569866	*3346	5937	16453	28666	45179	116194	25003	26267	*17577	20368	36803	228073
56 Contributions or gifts	25658	*9	*333	*935	1710	2813	5378	1854	*566	*218	1334	1709	8797
57 Amortization	32286	*415	*7	*3087	*427	7300	3119	*590	1117	*787	672	6585	8178
58 Depreciation	1004849	*4836	25457	44354	47330	50113	119186	111859	32229	*58556	25037	42126	443767
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	2607745	*4801	49567	114628	170675	239863	536298	211754	159322	*40513	140127	85191	855007
61 Pension, prof sh, stock, annuity	147451	*405	*1402	*1317	10387	14098	50541	18384	6816	*912	3320	8062	31807
62 Employee benefit programs	380024	*1465	*6456	27318	40662	26494	85396	17663	30540	*3784	13036	12257	114953
63 Net loss, noncapital assets	125164	*10968	*3163	*695	-	*110	1153	*1380	*335	*104	220	2939	104097
64 Other deductions	5566252	36738	187742	440034	500210	500266	1025329	327614	278385	*70790	231904	330833	1636406
65 Total receipts less total deducts	2591676	31259	115000	275091	186319	225143	622497	196451	168222	*33826	102864	188727	446278
66 Constructive taxable income from related foreign corporations	*3403	-	-	-	-	-	-	-	-	*2309	-	-	1093
67 Net income, total	2589646	31192	115000	275091	185611	224392	621689	194962	168095	*36132	102471	188136	446875
68 Net income, Form 1120-A	*2236	-	*958	-	*1278	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*1	*1	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1355908	*11987	87322	204701	103558	128202	339727	*130793	121965	*19219	47412	137734	23288
71 Statutory special deductions, total	203168	*12396	10413	*45115	22668	6964	41907	*7145	*1134	*101	7144	1733	46448
72 Net operating loss deduction	188763	*12396	10413	*45115	21859	*5846	38516	*6145	*1082	-	6471	179	40741
73 Dividends received deduction	14405	-	-	-	*809	*1118	*3391	*1000	*52	*101	673	1554	5707
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	1033364	*6809	17265	25275	59445	89226	240074	57023	45015	*16811	48080	48669	379670
76 Total income tax before credits	313845	*1909	2590	4153	10001	18581	70741	18900	15191	*5716	16536	16906	132621
77 Income tax	313053	*1724	2590	4153	9917	18581	70569	18900	15191	*5716	16385	16740	132586
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	793	*185	-	-	-	-	*257	-	*-0	-	150	166	34
81 Foreign tax credit	*3552	-	-	-	-	-	-	-	-	*2673	361	232	286
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	4147	-	1	-	-	*580	*1487	*79	*21	-	-	-	1979
85 Prior year minimum tax credit	6324	-	-	-	-	-	*146	-	*53	*76	59	1394	4596
86 Total income tax after credits	299822	*1909	2589	4153	10001	18001	69108	18821	15117	*2967	16116	15280	125760

MAJOR GROUP 42
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	105898	3420	58908	20344	12058	6702	3831	341	148	60	25	29	32
2 Total assets	89994809	-	2439184	3384008	4100208	4659705	7016947	2502339	2131449	2194083	1802630	4781128	54983126
3 Cash	5989659	-	528564	607273	783855	714724	999355	229850	181425	145301	167121	303544	1328647
4 Notes and accounts receivable	7122366	-	86963	129055	145359	281843	238027	114860	161945	146707	190519	332746	5294342
5 Less: Allowance for bad debts	167814	-	-	-	*11	-	*208	*1521	*3730	4687	3252	18531	135874
6 Inventories	3018434	-	247700	178283	233095	205507	343939	74652	97979	58274	52484	141019	1385502
7 U.S. govt. obligations, total	*54885	-	-	-	*12023	*676	*31375	-	*3600	*3180	-	-	4031
8 Tax-exempt securities	*731740	-	-	*235	-	-	-	*4096	-	*26576	-	-	700832
9 Other current assets	3525766	-	73535	151536	232872	226622	195364	189669	85876	53967	76422	180534	2059369
10 Loans to stockholders	1175424	-	167809	214853	239101	168138	188512	41587	18715	*52911	337	57163	26298
11 Mortgage and real estate loans	134952	-	-	*5271	*14249	*45403	*36712	*300	*2123	*28008	-	1240	1645
12 Other investments	16670050	-	*29574	187933	144787	336222	445917	122206	194815	287098	122962	447034	14351502
13 Depreciable assets	62105980	-	3505192	3602169	4363592	4765223	7389212	2425756	2127412	1731635	1434797	3449504	27311488
14 Less: Accumulated depreciation	29940743	-	2552180	2115240	2597431	2788435	4174223	1209323	1132041	792426	583805	1329164	10666476
15 Depletable assets	*26305	-	*17141	-	-	-	*-0	-	-	*1314	7850	-	-
16 Less: Accumulated depletion	*23052	-	*17110	-	-	-	-	-	-	-	5942	-	-
17 Land	6827316	-	*34628	48938	129244	286761	473952	286159	271482	170576	154422	397395	4573758
18 Intangible assets (Amortizable)	9353761	-	338598	508773	393691	390160	1118394	277927	83947	316930	105658	762753	5056930
19 Less: Accumulated amortization	2828011	-	208202	259590	134307	101968	476777	82771	32241	92484	19567	191078	1229026
20 Other assets	6217791	-	186973	124519	140089	128830	207397	28891	70143	61200	102625	246967	4920157
21 Total liabilities	89994809	-	2439184	3384008	4100208	4659705	7016947	2502339	2131449	2194083	1802630	4781128	54983126
22 Accounts payable	9695312	-	260266	297962	396622	451375	541038	152203	213444	171634	169075	332979	6708716
23 Mort, notes, and bonds under 1 yr	3497848	-	153124	141522	167509	198777	494059	295140	117502	81906	48388	81999	1717922
24 Other current liabilities	6940945	-	241730	257491	444655	445536	562638	237970	260159	160493	176117	425893	3728263
25 Loans from stockholders	2896179	-	903558	445447	587497	410317	392333	*12802	*26103	*20131	9750	87037	1203
26 Mort, notes, bonds, 1 yr or more	25361255	-	785572	925327	896425	1251016	2341568	999693	795711	667398	521678	1306034	14870831
27 Other liabilities	6475327	-	29552	15755	42836	77033	121574	35514	40082	62408	47875	274929	5727769
28 Net worth	35127943	-	65383	1300504	1564663	1825651	2563738	769017	678447	1030113	829748	2272257	22228422
29 Capital stock	5843614	-	484216	515108	268933	455133	686040	52627	111007	85542	30386	448430	2706192
30 Paid-in or capital surplus	13882144	-	244499	349651	409081	135823	432069	244952	163970	550394	484618	1080197	9786891
31 Retained earnings, appropriated	144226	-	*1969	-	-	*20056	*10685	-	*8810	-	307	5863	96536
32 Retained earnings-unappropriated	16137018	-	-475504	237661	533013	351003	223446	-25877	172416	189238	260721	878769	13792132
33 Retained earnings (S Corp)	4299477	-	-143465	309099	499892	989391	1288883	518615	235285	*216633	72027	31630	281487
34 Less: Cost of treasury stock	5178537	-	*46331	111015	146255	125756	77385	*21300	*13041	*11693	18312	172632	4434817
35 Total receipts	150738055	1592407	17525807	14310946	15186724	14362885	18424376	5736349	5061023	3180430	3258003	6622304	45476800
36 Business receipts	143861462	1426977	17165122	14098986	15006739	14163685	18201911	5515810	4959014	3074618	2976531	6143482	41128588
37 Interest	1041285	*4727	3747	13106	9758	12216	14215	2568	9752	15746	12138	50141	893170
38 Interest on govt. obligations	15466	-	-	*195	*69	*1365	*605	*299	*211	*1297	432	1771	9222
39 Rents	287795	*805	*2562	*10941	*11229	*10036	9129	*2376	9190	*3881	16477	45541	165629
40 Royalties	1169387	*3982	*1501	-	-	-	*18	-	*13389	*45755	44999	93560	966183
41 Net S-T cap gain less net LT loss	34445	-	-	*16230	-	*2574	*412	*110	*362	-	386	1006	13364
42 Net L-T cap gain less net ST loss	227006	*11962	*19230	*18496	*8721	*3031	*4787	*20	8044	*775	27608	26812	97519
43 Net gain, noncapital assets	315568	*134807	30370	*35527	*15125	28010	12293	*201	3536	2471	1616	4009	47604
44 Dividends, domestic corporations	14851	-	-	*199	*1227	694	*1566	*26	*1260	*79	656	854	8290
45 Dividends, foreign corporations	*107282	-	-	-	-	*53	-	-	-	-	-	1415	105814
46 Other receipts	3663510	*9147	303275	117267	133856	141221	179438	214941	56267	35809	177159	253713	2041417
47 Total deductions	142333539	1447216	16418727	13625514	14320765	13713469	17474772	5471205	4861542	3043074	3080145	6248237	42628875
48 Cost of goods	61554789	914815	7331850	6113291	5747226	5659748	7262158	2160677	2340528	1345246	1367738	2857476	18454035
49 Compensation of officers	3787155	47526	799214	665552	588417	545538	484530	160035	92850	48468	36842	70398	247786
50 Salaries and wages	26784725	141108	2668179	2205310	2941876	2755851	3445093	1325765	948736	576080	657842	1185188	7933696
51 Repairs	2374514	10859	293221	265511	256089	255731	331891	112327	76002	48869	48035	105653	570327
52 Bad debts	118652	*2116	5982	20581	2685	8950	4002	2930	2056	4183	1507	7469	56190
53 Rent paid on business property	8829092	79728	1335441	1069073	976310	830016	1196569	279263	218077	172075	103750	316672	2252118
54 Taxes paid	5824296	54848	781448	600502	644049	577105	721627	197461	170313	125577	116080	232328	1602957
55 Interest paid	2734961	7689	83218	97713	121433	151913	249741	107470	70829	59692	46973	125160	1613128
56 Contributions or gifts	49729	*636	2130	2656	4027	4484	1303	*302	1263	819	2554	3765	25788
57 Amortization	478605	*6419	24016	23594	34131	26528	70263	17805	8203	7964	15987	26176	217517
58 Depreciation	3999913	17553	231097	236338	254462	306494	473761	160950	124469	114720	96051	242755	1741264
59 Depletion	*18	-	-	-	-	-	-	-	-	*18	-	-	1
60 Advertising	3939903	16928	346120	274922	349233	445778	675238	222894	148362	69440	79708	219048	1092231
61 Pension, prof sh, stock, annuity	340870	5626	*2444	*14994	25963	22193	14828	*7077	9096	4848	4825	8927	220050
62 Employee benefit programs	1280433	*5895	36311	66918	88096	96801	103577	85205	43911	35935	48556	86176	583053
63 Net loss, noncapital assets	137515	*565	*68	*7025	*1422	*254	3398	4280	2610	5654	969	6785	104484
64 Other deductions	20098369	134902	2477987	1961536	2285344	2026084	2436792	626764	604234	423486	452728	754261	5914249
65 Total receipts less total deducts	8404516	145192	1107080	685433	865959	649417	949604	265144	199482	137355	177858	374067	2847925
66 Constructive taxable income from related foreign corporations	*825471	-	-	-	-	-	-	-	*32	-	-	1513	823925
67 Net income, total	9214522	145192	1107080	685238	865891	648051	948999	264846	199303	136058	177426	373810	3662628
68 Net income, Form 1120-A	40269	*670	32575	*7016	*8	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*69	*69	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	3925556	*91887	883809	483747	664182	532022	811207	201806	126344	*30327	26416	64483	9326
71 Statutory special deductions, total	568898	*18370	143676	70364	40224	36865	24926	*2690	32520	*4430	52991	52548	89295
72 Net operating loss deduction	558312	*18370	143676	70224	39365	36374	23830	*2672	*31553	*4375	52529	51878	83468
73 Dividends received deduction	10586	-	-	*139	*859	491	*1096	*18	*967	*55	463	670	5827
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	4723361	*34935	79595	131127	161485	82208	112865	60355	40685	101301	98019	256779	3564008
76 Total income tax before credits	1574241	*10406	12505	20967	30247	19880	31010	20403	14294	35061	34106	90244	1255117
77 Income tax	1561557	*10093	12417	20967	30185	18974	30998	20402	13744	34768	33488	88438	1247084
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	11399	313	*89	-	*62	*905	12	*-0	*550	*294	618	1806	6749
81 Foreign tax credit	528474	-	-	-	-	*8	-	-	*1	*104	342	2318	525701
82 U.S. Possessions tax credit	2478	-	-	-	-	-	14	-	-	-	-	2464	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	97969	*775	*1213	5873	6619	2242	5249	*1507	*1104	3112	4649	9089	56538
85 Prior year minimum tax credit	9052	*593	-	-	-	-	*333	*542	*32	*2511	499	2967	1576
86 Total income tax after credits	936267	*9038	11293	15094	23628	17630	25414	18354	13157	29335	28616	73406	671303

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous retail stores

MAJOR GROUP 43
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	131165	6107	52290	30466	20632	11664	8475	797	433	118	61	67	57
2 Total assets	151050432	-	2378478	5140617	7287387	7902765	16348725	5419265	6399529	3930347	4289716	10478417	81475187
3 Cash	11974856	-	503331	844914	1149178	1295711	2070521	546886	651528	419354	398256	716789	3378388
4 Notes and accounts receivable	24379544	-	274796	599876	1045231	1282587	3348471	1329136	1539081	725897	926484	1988626	11319358
5 Less: Allowance for bad debts	897045	-	*468	*2004	*5161	20761	37973	25577	42593	16230	50673	139840	555766
6 Inventories	48711829	-	931471	2292622	2905976	3075380	6356078	2234880	2013492	1359622	1350602	3692123	22499581
7 U.S. govt. obligations, total	162806	-	-	*16904	*2127	*43357	*23937	*3525	*5046	*6190	-	15945	45776
8 Tax-exempt securities	112114	-	-	-	-	*9236	41980	-	*32715	*5914	-	3009	19260
9 Other current assets	4927644	-	32411	150209	141063	206047	402358	289125	273333	170953	242862	529167	2490117
10 Loans to stockholders	1596008	-	104455	210086	176311	149406	206760	24957	51569	7001	2149	63661	599653
11 Mortgage and real estate loans	137254	-	-	*5287	*12321	*54559	*16026	*1886	*39475	29	**	-	7669
12 Other investments	19305938	-	41572	92102	228464	450883	797992	175932	365270	274121	167841	673441	16038320
13 Depreciable assets	47903349	-	1404779	2209500	3211161	3102175	6600541	1561795	2400471	1460555	1517976	3456296	20978099
14 Less: Accumulated depreciation	24370993	-	1023432	1568123	2054864	2049772	3981941	823391	1237097	779183	721066	1537515	8594609
15 Depletable assets	*7702	-	-	*5163	*2098	*152	-	-	-	289	**	-	-
16 Less: Accumulated depletion	*3964	-	-	*3521	*416	*7	-	-	-	20	**	-	-
17 Land	2234966	-	*23454	*66631	106563	67875	282762	31546	94972	143002	39898	93302	1284959
18 Intangible assets (Amortizable)	12339991	-	133682	221975	332313	213928	289452	84377	165014	66122	349016	640569	9843544
19 Less: Accumulated amortization	1629428	-	74166	91381	116358	70491	98578	31860	54990	23301	75979	92626	899698
20 Other assets	4157862	-	26591	90378	151378	92500	30337	16046	102243	110032	142350	375470	3020538
21 Total liabilities	151050432	-	2378478	5140617	7287387	7902765	16348725	5419265	6399529	3930347	4289716	10478417	81475187
22 Accounts payable	29097036	-	344429	833487	1355589	1547038	3442084	1428503	1379755	788020	737844	1999376	15240911
23 Mort, notes, and bonds under 1 yr	8277214	-	113761	312971	480445	382109	1625252	686828	928492	443008	307820	729083	2267444
24 Other current liabilities	13536196	-	167795	325755	432553	555606	1229627	562988	652217	449245	535733	1169039	7455638
25 Loans from stockholders	6440747	-	644742	852762	796324	566315	690927	177387	103361	*52955	32437	227329	2296209
26 Mort, notes, bonds, 1 yr or more	20753497	-	368015	848703	1118977	983370	2140500	580178	910445	362226	538026	1949862	10953194
27 Other liabilities	5433581	-	36657	50425	71532	76894	180765	62703	65812	100007	128555	358210	4302022
28 Net worth	67512162	-	703079	1916515	3031966	3791432	7039571	1920677	2359447	1734886	2009301	4045519	38959769
29 Capital stock	6220649	-	288747	481565	432326	430683	629705	138856	133379	103827	161204	673861	2746495
30 Paid-in or capital surplus	27857490	-	151120	234384	354553	701663	586564	414487	614769	437880	1048176	1824980	21488913
31 Retained earnings, appropriated	94069	-	-	*1932	*6506	*11201	*49268	*15496	-	-	-	-	9667
32 Retained earnings-unappropriated	26543153	-	210374	819000	1633534	1820511	3596761	456722	568283	622580	263295	805729	15746366
33 Retained earnings (S Corp)	9915628	-	79253	519650	768561	1054634	2673201	1000534	1200091	703565	557977	999931	358229
34 Less: Cost of treasury stock	3118827	-	*26416	140016	163514	227259	495927	105419	157075	132967	21352	258983	1389900
35 Total receipts	325412266	2709171	12147562	22059363	23847669	24516457	44902645	14679518	15630942	8970817	9056574	22650049	124241500
36 Business receipts	317267717	2543759	12047628	21872650	23614568	24182620	44112242	14531588	15343163	8728296	8859818	21921744	119509642
37 Interest	1679118	5103	5305	12578	64353	51966	116020	29955	33807	17666	23498	127958	1190909
38 Interest on govt. obligations	56402	*689	-	-	*1384	*1977	19720	*206	3045	*3017	2240	7097	17027
39 Rents	300124	*5956	*4249	*2179	7659	8149	27692	*8439	5636	16465	5614	17641	190446
40 Royalties	898151	-	-	-	-	-	*14202	35	*19736	*683	17246	40446	805803
41 Net S-T cap gain less net LT loss	22703	-	*1380	-	*3407	*6466	*2443	*514	*218	*582	682	263	6748
42 Net L-T cap gain less net ST loss	369423	*18440	*3460	*8490	13709	49021	97749	*2921	28219	*1367	2199	61256	82592
43 Net gain, noncapital assets	248617	25633	*22798	*7487	33743	14109	64075	34349	17517	15339	2513	5748	5305
44 Dividends, domestic corporations	19847	*6	*928	*383	*935	4992	5416	*48	*582	*280	1565	275	4438
45 Dividends, foreign corporations	15996	*256	-	-	-	-	*43	-	*4530	*49	-	1000	10117
46 Other receipts	4534169	109328	61812	155596	107912	197156	443045	71464	174489	187073	141200	466622	2418472
47 Total deductions	312249075	2501945	11391193	21118065	22894232	23590177	43348374	14048044	14993651	8400660	8573022	21662385	119727328
48 Cost of goods	215337912	1844127	6475983	15155935	15401617	16717924	30211590	10350813	10742384	5604072	5377782	14343578	83112107
49 Compensation of officers	6926459	34874	935822	853703	1126848	1194256	1569525	324989	218124	97053	85933	136484	348848
50 Salaries and wages	32123111	213428	956702	1694393	2201483	2148936	4334185	1424846	1468746	975400	1086299	2204540	13414153
51 Repairs	1478969	11733	74401	95469	131112	97678	227038	57444	62060	46659	48537	98536	528302
52 Bad debts	1428578	13179	4972	15684	48421	33355	78478	36616	25749	24429	59939	169957	917798
53 Rent paid on business property	10342479	60347	737988	678576	891561	673401	1065735	309628	308374	217034	274693	685216	4439927
54 Taxes paid	5495903	49153	324402	427643	537220	408621	790098	200044	212377	158453	180793	352132	1854968
55 Interest paid	2900527	19455	55850	131679	179087	127545	322378	123834	148001	71785	86185	240762	1393967
56 Contributions or gifts	108347	*784	2418	3540	5295	7970	10531	2289	2375	3736	3413	10622	55373
57 Amortization	458289	4569	7312	18271	33927	10883	25780	8497	22662	9177	20903	44153	252155
58 Depreciation	4284667	30642	114378	176859	258493	238755	556864	144091	217780	104495	161908	382286	1898117
59 Depletion	*150	-	-	-	-	-	*82	-	*68	-	-	-	-0
60 Advertising	6186871	38267	170039	285518	324029	287843	657756	230878	326730	327820	298232	830638	2409120
61 Pension, prof sh, stock, annuity	826489	2135	33458	60691	35633	94658	148618	27625	30240	18772	19662	53391	301605
62 Employee benefit programs	1792010	11087	27349	74945	79599	106720	204715	52904	83131	55262	68319	132804	895174
63 Net loss, noncapital assets	140833	*621	*6	*1998	*8176	2151	10175	1148	4165	3439	4811	16625	87517
64 Other deductions	22417481	167544	1470112	1443160	1631730	1439482	3134826	752399	1120685	683073	795612	1960661	7818197
65 Total receipts less total deducts	13163191	207226	756368	941298	953438	926279	1554270	631475	637291	570157	483552	987664	4514172
66 Constructive taxable income from related foreign corporations	64451	-	-	-	-	-	-	-	-	2485	340	-	61627
67 Net income, total	13171240	206537	756368	941298	952054	924302	1534551	631269	634246	569625	481652	980567	4558772
68 Net income, Form 1120-A	51011	*1225	26640	*17958	*5188	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*1560	*1560	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	5090176	81863	522822	628622	595749	541182	907005	413543	399475	355314	183631	361652	99317
71 Statutory special deductions, total	817853	31513	96574	124487	71070	82016	84469	15287	33311	*11213	35582	97531	134800
72 Net operating loss deduction	789828	31252	96076	124219	70430	78640	80653	*15253	28373	*11018	34492	96323	123100
73 Dividends received deduction	26212	*260	*498	*268	*640	3376	3816	*34	*4938	*196	1090	1192	9903
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	7276868	93161	136972	188189	285319	301109	556366	202708	201460	203098	262447	521384	4324655
76 Total income tax before credits	2361446	30344	21533	30453	53047	64766	158062	67921	69160	70163	91983	186359	1517656
77 Income tax	2344817	30235	21533	30002	53047	63694	157051	67749	68230	69710	89992	180378	1513197
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	16341	*71	-	*451	-	*1071	1011	*172	*713	*453	1992	5980	4426
81 Foreign tax credit	51923	-	-	-	*4	*28	*1440	-	*221	1189	244	1792	47005
82 U.S. Possessions tax credit	3	-	-	-	-	-	3	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	36146	123	1	-	*239	*682	*720	*453	*84	*526	873	2215	30231
85 Prior year minimum tax credit	20362	*78	-	*582	-	*235	*1354	*166	*1046	*1254	72	1282	14294
86 Total income tax after credits	2253011	30143	21532	29871	52804	63820	154545	67303	67808	67194	90794	181070	1426126

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous retail stores: Drug stores and proprietary stores

MINOR INDUSTRY 5912
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	12934	*670	*1498	5681	2413	1910	708	*10	*16	***	***	***	***
2 Total assets	38823893	-	*113548	951362	904658	1289650	1052305	*65255	*261248	***	***	***	***
3 Cash	1808249	-	*19303	159902	179009	201166	258506	*16194	*32159	***	***	***	***
4 Notes and accounts receivable	5450917	-	*18081	126147	133286	238122	186858	*16847	*66241	***	***	***	***
5 Less: Allowance for bad debts	125592	-	-	-	-	*15821	*16938	*2150	*8969	***	***	***	***
6 Inventories	11094450	-	*69615	499336	367195	518450	317409	*370	*88279	***	***	***	***
7 U.S. govt. obligations, total	*2304	-	-	-	-	*109	*2195	-	-	***	***	***	***
8 Tax-exempt securities	*452	-	-	-	-	-	*452	-	-	***	***	***	***
9 Other current assets	693261	-	*272	19043	12002	51928	27379	*2432	*8203	***	***	***	***
10 Loans to stockholders	114738	-	*2623	58179	*12222	20975	*20272	-	-	***	***	***	***
11 Mortgage and real estate loans	*5287	-	-	*5287	-	-	-	-	-	***	***	***	***
12 Other investments	9105728	-	28	-	*78166	161410	41924	*11034	*17672	***	***	***	***
13 Depreciable assets	9734359	-	*26462	330423	237902	304202	288097	*7098	*87443	***	***	***	***
14 Less: Accumulated depreciation	4603841	-	*24636	259383	185382	227457	145795	*5013	*37629	***	***	***	***
15 Depletable assets	*2098	-	-	-	*2098	-	-	-	-	***	***	***	***
16 Less: Accumulated depletion	*416	-	-	-	*416	-	-	-	-	***	***	***	***
17 Land	697472	-	-	*150	*573	*1028	8514	-	*2744	***	***	***	***
18 Intangible assets (Amortizable)	4244477	-	*3436	*16018	*44450	*24631	*78491	*24993	*4808	***	***	***	***
19 Less: Accumulated amortization	369139	-	*1544	*14199	*20275	*3358	*3694	*13191	*859	***	***	***	***
20 Other assets	969089	-	*-92	10458	43828	14263	-11365	*6642	*1155	***	***	***	***
21 Total liabilities	38823893	-	*113548	951362	904658	1289650	1052305	*65255	*261248	***	***	***	***
22 Accounts payable	7714927	-	*20549	220068	129264	251777	146557	*2505	*58673	***	***	***	***
23 Mort, notes, and bonds under 1 yr	1135728	-	*8354	*40892	45922	72582	28929	*4300	*37684	***	***	***	***
24 Other current liabilities	2554999	-	*12122	51826	38162	80860	82456	*13409	*28642	***	***	***	***
25 Loans from stockholders	281473	-	*31500	*39763	*44712	104844	42360	-	-	***	***	***	***
26 Mort, notes, bonds, 1 yr or more	4713587	-	*10124	*109092	82297	91176	175996	*59416	*47810	***	***	***	***
27 Other liabilities	1518718	-	-	*5065	*8842	6722	6351	*9	*-8114	***	***	***	***
28 Net worth	20904461	-	*30899	484657	555458	681688	569655	*-14383	*96553	***	***	***	***
29 Capital stock	1738720	-	*5484	122374	51236	59457	26972	*32482	*6836	***	***	***	***
30 Paid-in or capital surplus	11421151	-	-	85040	*9197	*9383	18038	*43501	*64283	***	***	***	***
31 Retained earnings, appropriated	*17645	-	-	-	-	*1212	*15760	-	-	***	***	***	***
32 Retained earnings-unappropriated	7373449	-	*-1067	116041	459135	610251	332874	*-90341	*9016	***	***	***	***
33 Retained earnings (S Corp)	924801	-	*27916	191811	*90491	*88181	254603	-	*16605	***	***	***	***
34 Less: Cost of treasury stock	571304	-	*1434	*30609	*54600	*86796	78591	25	*186	***	***	***	***
35 Total receipts	77160518	*814513	*605484	6161870	3669430	5327382	3224528	*161747	*699177	***	***	***	***
36 Business receipts	75658045	*753775	*605372	6136907	3643186	5285401	3108924	*141711	*690894	***	***	***	***
37 Interest	329189	1519	*112	*956	7852	5936	8804	*882	*1128	***	***	***	***
38 Interest on govt. obligations	14632	651	-	-	*697	*92	*10408	-	-	***	***	***	***
39 Rents	103567	2363	-	*54	*344	*3066	*897	210	*1043	***	***	***	***
40 Royalties	89575	-	-	-	-	-	-	35	-	***	***	***	***
41 Net S-T cap gain less net LT loss	*4676	-	-	-	-	*2467	*1082	-	-	***	***	***	***
42 Net L-T cap gain less net ST loss	151728	-	-	*2068	*5621	*5515	*72885	-	*432	***	***	***	***
43 Net gain, noncapital assets	22809	-	-	-	*340	*233	*2944	18637	*75	***	***	***	***
44 Dividends, domestic corporations	4462	-	-	-	*312	*2439	*1599	-	-	***	***	***	***
45 Dividends, foreign corporations	*43	-	-	-	-	-	*43	-	-	***	***	***	***
46 Other receipts	781791	*56205	-	21885	11077	22232	16942	*272	*5605	***	***	***	***
47 Total deductions	75007987	*776389	*555090	5966796	3583247	5194829	3094139	*135502	*692737	***	***	***	***
48 Cost of goods	56443061	*592904	*412422	4730240	2763329	3978189	2238831	*63626	*493432	***	***	***	***
49 Compensation of officers	1054536	1810	*31866	282045	180268	290205	155789	1193	*8312	***	***	***	***
50 Salaries and wages	7819933	*78829	*30783	411143	293137	398946	322386	*34685	*80932	***	***	***	***
51 Repairs	253329	3875	*2049	13384	13243	10266	11551	*373	*2832	***	***	***	***
52 Bad debts	85966	535	*105	*3082	3598	5848	8901	*620	*3593	***	***	***	***
53 Rent paid on business property	2064002	*21454	*25521	98134	68489	109330	66081	*2996	*11735	***	***	***	***
54 Taxes paid	1024630	*12961	*7996	94858	56778	74218	51826	*3049	*10606	***	***	***	***
55 Interest paid	607072	*3006	*1397	20095	14565	13388	17741	*10266	*7181	***	***	***	***
56 Contributions or gifts	22109	*315	-0	*1116	1418	2019	1396	*150	*283	***	***	***	***
57 Amortization	113404	1931	*434	*3166	*3508	*1679	*1741	*3408	*823	***	***	***	***
58 Depreciation	790373	*10638	*1918	14699	20073	23764	21041	*1200	*6938	***	***	***	***
59 Depletion	-0	-	-	-	-	-	-	-	-	***	***	***	***
60 Advertising	668346	10701	*2822	24783	17506	25957	19891	*772	*4979	***	***	***	***
61 Pension, prof sh, stock, annuity	237172	242	*3856	*23200	*4559	20314	17871	*428	*922	***	***	***	***
62 Employee benefit programs	482770	5407	*118	12705	*4334	21153	14027	*1235	*1973	***	***	***	***
63 Net loss, noncapital assets	27764	241	-	*1540	-	*175	*300	-	*30	***	***	***	***
64 Other deductions	3313520	*31541	*33803	232604	138442	219378	144766	*11503	*58168	***	***	***	***
65 Total receipts less total deducts	2152531	*38124	*50394	195074	86183	132553	130388	*26244	*6440	***	***	***	***
66 Constructive taxable income from related foreign corporations	286	-	-	-	-	-	-	-	-	***	***	***	***
67 Net income, total	2138186	*37473	*50394	195074	85486	132461	119981	*26244	*6440	***	***	***	***
68 Net income, Form 1120-A	*2855	-	-	*2855	-	-	-	-	-	***	***	***	***
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	***	***	***	***
70 Net income, Form 1120S	372067	*3781	*45581	143436	*28590	*58360	41088	-	*164	***	***	***	***
71 Statutory special deductions, total	55428	-	*2408	*5550	*1057	*3264	*1144	4641	*963	***	***	***	***
72 Net operating loss deduction	52280	-	*2408	*5550	*839	*1557	-	4641	*963	***	***	***	***
73 Dividends received deduction	3148	-	-	-	*218	*1707	*1144	-	-	***	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	***
75 Income subject to tax	1710691	*33691	*2405	46088	55839	70837	77749	*21604	*5312	***	***	***	***
76 Total income tax before credits	567130	*11594	*361	6913	9685	16109	23987	*7373	*1806	***	***	***	***
77 Income tax	566151	*11594	*361	6913	9685	16109	23832	*7345	*1806	***	***	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	***	***
80 Alternative minimum tax	*979	-	-	-	-	-	*156	28	-	***	***	***	***
81 Foreign tax credit	*404	-	-	-	-	*9	*6	-	-	***	***	***	***
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	***	***
84 General business credit	23675	123	-	-	*187	24	2	-	*51	***	***	***	***
85 Prior year minimum tax credit	*10061	-	-	-	-	-	*44	-	*135	***	***	***	***
86 Total income tax after credits	532990	*11471	*361	6913	9498	16076	23935	*7373	*1620	***	***	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous
retail stores: Liquor stores

MINOR INDUSTRY 5921
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7292	*51	*1607	2756	1502	1003	322	*30	*17	*5	**	**	-
2 Total assets	3048011	-	*98734	524647	498250	704289	520102	*205672	*239549	*256768	**	**	-
3 Cash	411321	-	*38908	*50449	88571	131846	50794	*12376	*30070	*8307	**	**	-
4 Notes and accounts receivable	60544	-	*1790	*4178	*2842	*13217	21015	*2598	*12897	*2007	**	**	-
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Inventories	1296163	-	*36338	267331	198105	335193	255873	*99916	*47698	*55708	-	**	-
7 U.S. govt. obligations, total	*419	-	-	-	-	*419	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	130183	-	*3189	*15265	*12596	8206	*8405	*72365	*2992	*7163	-	**	-
10 Loans to stockholders	19775	-	*2124	*1026	*9554	*7063	-	-	-	8	-	**	-
11 Mortgage and real estate loans	*4443	-	-	-	-	*4414	-	-	-	29	**	-	-
12 Other investments	180184	-	*7520	*8796	*10306	*23728	*32972	*395	*62094	*34375	**	**	-
13 Depreciable assets	1240045	-	*29623	174415	239019	255857	304519	*17020	*100883	*118709	**	**	-
14 Less: Accumulated depreciation	766987	-	*24002	136613	173955	157702	176634	*5820	*37155	*55106	**	**	-
15 Depletable assets	289	-	-	-	-	-	-	-	-	289	**	-	-
16 Less: Accumulated depletion	20	-	-	-	-	-	-	-	-	20	**	-	-
17 Land	81245	-	*1243	*6786	*14144	*25187	*5848	-	*12012	16026	**	**	-
18 Intangible assets (Amortizable)	195629	-	-	*111345	*48348	*24662	*1691	-	*1242	*8340	**	**	-
19 Less: Accumulated amortization	23779	-	-	*12250	*10358	*243	-	-	*295	633	**	-	-
20 Other assets	218556	-	*2002	*33919	59078	32441	*15619	*6821	*7110	*61567	**	**	-
21 Total liabilities	3048011	-	*98734	524647	498250	704289	520102	*205672	*239549	*256768	**	**	-
22 Accounts payable	471143	-	*3947	*80223	90170	111138	108752	*37743	*20365	*18805	**	**	-
23 Mort, notes, and bonds under 1 yr	167973	-	*140	*25168	*23719	*9436	*58795	*41206	*8206	*1302	-	**	-
24 Other current liabilities	144979	-	*5426	18566	29662	36749	34302	*4408	*2789	*13077	**	**	-
25 Loans from stockholders	285042	-	*5227	*43234	90440	*69970	*52930	*12287	*10955	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	631454	-	*25669	*180565	*134426	*100354	*50385	-	*100875	*39180	**	**	-
27 Other liabilities	8444	-	*5669	*124	*-8441	*-1	*36	-	*-95	*11153	**	**	-
28 Net worth	1338976	-	*52656	176768	138273	376643	214901	*110028	*96454	*173251	**	**	-
29 Capital stock	175716	-	*13604	76984	33110	35664	11184	*2367	*348	*2455	**	**	-
30 Paid-in or capital surplus	135383	-	*11148	*13173	*25438	*72307	*9151	-	*2374	*1792	**	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	590209	-	*54218	*74842	*109570	*136304	*60205	-	*26660	128409	-	**	-
33 Retained earnings (S Corp)	555071	-	*-26314	*23290	*-29845	*175275	*134362	*107661	*67073	*103570	**	-	-
34 Less: Cost of treasury stock	*117404	-	-	*11521	-	*42907	-	-	-	62976	-	**	-
35 Total receipts	10606157	*17527	*586036	2063686	1852283	2594920	2079601	*539735	*460167	*412203	**	**	-
36 Business receipts	10436474	*17525	*582735	1985760	1826350	2556818	2068075	*539041	*452946	*407223	**	**	-
37 Interest	2426	-	*564	*2	*377	*866	*359	-	-	256	-	**	-
38 Interest on govt. obligations	-	-	-	-	-	-	-	-	-	-	-	-	-
39 Rents	*5853	-	*1434	*2125	-	*223	*1921	-	-	150	-	**	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*846	-	-	-	*846	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*10806	-	*24	-	*1418	*7959	*971	-	-	434	-	**	-
43 Net gain, noncapital assets	*3440	-	-	-	-	*2288	-	-	*476	*677	-	**	-
44 Dividends, domestic corporations	*756	-	*542	-	*106	*78	*31	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	145557	*2	*737	75799	23186	26688	*8243	*694	*6745	*3464	**	**	-
47 Total deductions	10295074	*16201	*560991	2010295	1815568	2492014	2031812	*509076	*454801	*404316	**	**	-
48 Cost of goods	8313909	*15799	*420104	1577497	1449810	2082079	1650986	*392877	*412199	*312558	-	**	-
49 Compensation of officers	276323	-	*26940	*47520	70418	56492	44378	*29324	*251	1001	**	**	-
50 Salaries and wages	549273	*20	*39180	*109863	90441	136926	*95219	*35339	*8079	*34205	-	**	-
51 Repairs	46323	-	*3494	8125	5756	12318	11023	*2253	*868	*2486	-	**	-
52 Bad debts	5811	-	*441	*484	*689	*2430	*199	*105	*225	*1239	-	**	-
53 Rent paid on business property	270702	*140	*26684	46030	44094	46519	70342	*6630	*16862	*13403	-	**	-
54 Taxes paid	151373	*5	*13713	51758	29656	24878	20047	*3371	*2703	*5241	**	**	-
55 Interest paid	70087	-	*133	*16953	18529	11363	10820	*4273	*6525	*1492	**	**	-
56 Contributions or gifts	1355	-	*134	*70	*73	*685	*61	-	-	332	-	**	-
57 Amortization	9879	-	-	*4469	*4270	*868	*36	-	*53	*183	-	**	-
58 Depreciation	58612	-	*3463	13843	8316	11180	13013	*1534	*1547	*5716	-	**	-
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	59751	-	*1053	3625	3947	14397	15499	*16928	*1319	*2983	-	**	-
61 Pension, prof sh, stock, annuity	17616	-	-	*3709	*819	*5341	*7558	*11	-	179	-	**	-
62 Employee benefit programs	24996	-	*438	*3906	*2798	*1352	*9688	*1756	*161	*4897	-	**	-
63 Net loss, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
64 Other deductions	439063	*236	*25213	122444	85953	85186	82944	*14675	*4010	*18401	**	**	-
65 Total receipts less total deducts	311083	*1326	*25045	53391	36715	102906	47789	*30659	*5366	*7887	**	**	-
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income, total	311083	*1326	*25045	53391	36715	102906	47789	*30659	*5366	*7887	**	**	-
68 Net income, Form 1120-A	*5353	-	*5353	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	201841	-	*518	*21521	*19480	*82143	*40899	*30659	*3771	*2850	**	-	-
71 Statutory special deductions, total	26241	*1326	*238	*18426	*1065	*4041	*1146	-	-	-	-	-	-
72 Net operating loss deduction	25864	*1326	*10	*18426	*991	*3986	*1124	-	-	-	-	-	-
73 Dividends received deduction	*377	-	*228	-	*74	*54	*21	-	-	-	-	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	83001	-	*24289	*13444	*16169	*16723	*5744	-	*1595	5037	-	**	-
76 Total income tax before credits	16831	-	*3643	*2017	*3071	*4558	*1287	-	*542	1712	-	**	-
77 Income tax	16831	-	*3643	*2017	*3071	*4558	*1287	-	*542	1712	-	**	-
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Total income tax after credits	16831	-	*3643	*2017	*3071	*4558	*1287	-	*542	1712	-	**	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous
retail stores: Other retail stores

MINOR INDUSTRY 5995
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	110939	5386	49185	22029	16717	8750	7446	757	400	***	***	***	***
2 Total assets	109178528	-	2166196	3664608	5884479	5908826	14776318	5148337	5898731	***	***	***	***
3 Cash	9755286	-	445120	634562	881598	962699	1761221	518316	589299	***	***	***	***
4 Notes and accounts receivable	18868082	-	254926	469551	909103	1031247	3140598	1309692	1459942	***	***	***	***
5 Less: Allowance for bad debts	771453	-	*468	*2004	*5161	4940	21035	23427	33625	***	***	***	***
6 Inventories	36321216	-	825519	1525955	2340676	2221737	5782796	2134594	1877516	***	***	***	***
7 U.S. govt. obligations, total	160084	-	-	*16904	*2127	*42829	*21742	*3525	*5046	***	***	***	***
8 Tax-exempt securities	111662	-	-	-	-	*9236	*41528	-	*32715	***	***	***	***
9 Other current assets	4104201	-	28949	115900	116465	145912	366575	214328	262137	***	***	***	***
10 Loans to stockholders	1461495	-	99708	150881	154535	121369	186488	24957	51569	***	***	***	***
11 Mortgage and real estate loans	127523	-	-	-	*12321	*50145	*16026	*1886	*39475	***	***	***	***
12 Other investments	10020025	-	*34024	83306	139993	265745	723096	164504	285504	***	***	***	***
13 Depreciable assets	36928945	-	1348695	1704663	2734240	2542116	6007925	1537677	2212145	***	***	***	***
14 Less: Accumulated depreciation	19000165	-	974794	1172127	1695526	1664614	3659512	812558	1162314	***	***	***	***
15 Depletable assets	*5314	-	-	*5163	-	*152	-	-	-	***	***	***	***
16 Less: Accumulated depletion	*3528	-	-	*3521	-	*7	-	-	-	***	***	***	***
17 Land	1456249	-	*22212	*59695	91847	41660	268399	31546	80216	***	***	***	***
18 Intangible assets (Amortizable)	7899885	-	130245	94611	239515	164635	209270	59384	158963	***	***	***	***
19 Less: Accumulated amortization	1236509	-	72622	64931	85725	66890	94884	18670	53836	***	***	***	***
20 Other assets	2970216	-	24682	46001	48472	45796	26083	2583	93977	***	***	***	***
21 Total liabilities	109178528	-	2166196	3664608	5884479	5908826	14776318	5148337	5898731	***	***	***	***
22 Accounts payable	20910966	-	319932	533196	1136155	1184124	3186775	1388256	1300717	***	***	***	***
23 Mort, notes, and bonds under 1 yr	6973513	-	105266	246911	410804	300091	1537528	641322	882602	***	***	***	***
24 Other current liabilities	10836218	-	150248	255363	364728	437997	1112868	545172	620786	***	***	***	***
25 Loans from stockholders	5874231	-	608015	769766	661171	391501	595637	165100	92406	***	***	***	***
26 Mort, notes, bonds, 1 yr or more	15408456	-	332223	559046	902254	791841	1914118	520762	761760	***	***	***	***
27 Other liabilities	3906419	-	30988	45237	71131	70173	174378	62693	74021	***	***	***	***
28 Net worth	45268725	-	619524	1255089	2338234	2733101	6255014	1825032	2166440	***	***	***	***
29 Capital stock	4306212	-	269660	282208	347981	335561	591549	104007	126195	***	***	***	***
30 Paid-in or capital surplus	16300955	-	139972	136171	319918	619974	559375	370986	548113	***	***	***	***
31 Retained earnings, appropriated	76424	-	-	*1932	*6506	*9989	*33508	*15496	-	***	***	***	***
32 Retained earnings-unappropriated	18579496	-	157223	628116	1064828	1073955	3203682	547063	532607	***	***	***	***
33 Retained earnings (S Corp)	8435756	-	77651	304549	707916	791178	2284236	892874	1116414	***	***	***	***
34 Less: Cost of treasury stock	2430119	-	*24982	97886	108914	97555	417336	105393	156889	***	***	***	***
35 Total receipts	237645592	1877131	10956042	13833807	18325957	16594155	39598516	13978036	14471598	***	***	***	***
36 Business receipts	231173198	1772459	10859521	13749982	18145032	16340401	38935242	13850836	14199323	***	***	***	***
37 Interest	1347503	3584	4628	11620	56124	45164	106856	29074	32679	***	***	***	***
38 Interest on govt. obligations	41770	*38	-	-	*687	*1885	9312	*206	3045	***	***	***	***
39 Rents	190705	*3593	*2815	-	7315	4860	24874	*8229	4593	***	***	***	***
40 Royalties	808575	-	-	-	-	-	*14202	-	*19736	***	***	***	***
41 Net S-T cap gain less net LT loss	17181	-	*1380	-	*2560	*3999	*1362	*514	*218	***	***	***	***
42 Net L-T cap gain less net ST loss	206889	*18440	*3436	*6423	6670	35546	23892	*2921	27787	***	***	***	***
43 Net gain, noncapital assets	222367	25633	*22798	*7487	33403	11589	61131	15712	16966	***	***	***	***
44 Dividends, domestic corporations	14629	*6	*387	*383	*517	2476	3787	*48	*582	***	***	***	***
45 Dividends, foreign corporations	15953	*256	-	-	-	-	-	-	*4530	***	***	***	***
46 Other receipts	3606820	53121	61076	57912	73649	148236	417860	70498	162139	***	***	***	***
47 Total deductions	226946015	1709355	10275112	13140974	17495417	15903335	38222423	13403465	13846113	***	***	***	***
48 Cost of goods	150580943	1235424	5643457	8848199	11188478	10657656	26321772	9894310	9836753	***	***	***	***
49 Compensation of officers	5595599	33064	877016	524138	876163	847558	1369357	294473	209562	***	***	***	***
50 Salaries and wages	23753905	134579	886740	1173387	1817906	1613063	3916581	1354822	1379735	***	***	***	***
51 Repairs	1179318	7858	68858	73960	112112	75094	204464	54819	58360	***	***	***	***
52 Bad debts	1336800	12644	4426	12118	44134	25077	69379	35892	21931	***	***	***	***
53 Rent paid on business property	8007775	38753	685783	534412	778977	517553	929312	300002	279777	***	***	***	***
54 Taxes paid	4319901	36187	302692	281027	450786	309525	718225	193623	199068	***	***	***	***
55 Interest paid	2223368	16449	54321	94630	145994	102794	293817	109295	134295	***	***	***	***
56 Contributions or gifts	84883	*469	2284	2354	3805	5266	9074	2139	2092	***	***	***	***
57 Amortization	335006	2639	6878	10637	26149	8336	24003	5089	21786	***	***	***	***
58 Depreciation	3435682	20004	108997	148316	230104	203810	522810	141357	209296	***	***	***	***
59 Depletion	*150	-	-	-	-	-	*82	-	*68	***	***	***	***
60 Advertising	5458774	27566	166164	257110	302577	247488	622365	213178	320432	***	***	***	***
61 Pension, prof sh, stock, annuity	571701	*1893	29601	33783	30255	69004	123190	27186	29319	***	***	***	***
62 Employee benefit programs	1284243	5680	26793	58334	72467	84215	181000	49913	80997	***	***	***	***
63 Net loss, noncapital assets	113069	*381	*6	*458	*8176	*1976	9875	1148	4135	***	***	***	***
64 Other deductions	18664898	135767	1411096	1088111	1407335	1134919	2907117	726221	1058506	***	***	***	***
65 Total receipts less total deducts	10699577	167776	680930	692833	830540	690820	1376093	574571	625486	***	***	***	***
66 Constructive taxable income from related foreign corporations	64165	-	-	-	-	-	-	-	-	***	***	***	***
67 Net income, total	10721972	167738	680930	692833	829853	688935	1366781	574365	622440	***	***	***	***
68 Net income, Form 1120-A	42803	*1225	21287	*15102	*5188	-	-	-	-	***	***	***	***
69 Net income, Form 1120-F	*1560	*1560	-	-	-	-	-	-	-	***	***	***	***
70 Net income, Form 1120S	4516268	78081	476724	463666	547679	400679	825018	382884	395540	***	***	***	***
71 Statutory special deductions, total	736184	30187	93928	100511	68948	74712	82180	10646	32347	***	***	***	***
72 Net operating loss deduction	711684	29926	93657	100243	68600	73097	79529	*10612	27409	***	***	***	***
73 Dividends received deduction	22686	*260	*271	*268	*348	1615	2651	*34	*4938	***	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	***
75 Income subject to tax	5483177	59470	110278	128656	213312	213550	472873	181104	194553	***	***	***	***
76 Total income tax before credits	1777485	18750	17529	21523	40291	44098	132788	60548	66811	***	***	***	***
77 Income tax	1761836	18641	17529	21072	40291	43027	131932	60404	65881	***	***	***	***
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	***
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	***	***
80 Alternative minimum tax	15362	*71	-	*451	-	*1071	855	*144	*713	***	***	***	***
81 Foreign tax credit	51519	-	-	-	*4	*19	*1434	-	*221	***	***	***	***
82 U.S. Possessions tax credit	3	-	-	-	-	-	3	-	-	***	***	***	***
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	***	***
84 General business credit	12471	-	1	-	*53	*659	*718	*453	*33	***	***	***	***
85 Prior year minimum tax credit	10301	*78	-	*582	-	*235	*1310	*166	*911	***	***	***	***
86 Total income tax after credits	1703190	18672	17528	20941	40235	43186	129323	59929	65646	***	***	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade not allocable

DIVISION 63
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2547	-	*1127	*1050	*96	*48	*193	*24	*5	*5	**	-	**
2 Total assets	1683194	-	*27829	*185290	*38080	*33593	*356081	*199506	*75678	*767136	**	-	**
3 Cash	155292	-	*1087	*50932	*16792	*4289	*63175	*1037	*1712	*16267	**	-	**
4 Notes and accounts receivable	441238	-	*1888	*25036	*18073	*13856	*79297	*66893	*31366	*204828	**	-	**
5 Less: Allowance for bad debts	*1192	-	-	-	-	-	-	*899	-	293	**	-	**
6 Inventories	416331	-	*4805	*40618	*353	*11501	*114867	*120769	*36929	*86488	**	-	**
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	285561	-	-	*309	*118	*2072	*12620	*459	*3121	*266862	**	-	**
10 Loans to stockholders	*30761	-	-	*27036	-	*1037	*2689	-	-	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	*51834	-	*17372	-	-	-	*21219	-	-	*13243	**	-	**
13 Depreciable assets	430640	-	*3875	*55174	*9494	*2886	*94549	*19045	*864	*244752	**	-	**
14 Less: Accumulated depreciation	196365	-	*1442	*46202	*6789	*2048	*48308	*11509	*551	*79516	**	-	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*5107	-	-	-	-	-	*3333	-	-	*1773	-	-	-
18 Intangible assets (Amortizable)	62357	-	*144	*52167	*120	-	*4624	*4385	-	*918	**	-	**
19 Less: Accumulated amortization	23237	-	*14	*19780	*82	-	*203	*2879	-	*278	**	-	**
20 Other assets	24867	-	*114	-	-	-	*8218	*2207	*2235	*12093	**	-	**
21 Total liabilities	1683194	-	*27829	*185290	*38080	*33593	*356081	*199506	*75678	*767136	**	-	**
22 Accounts payable	367091	-	*1571	*15346	*7672	*10154	*113086	*39438	*4079	*175745	**	-	**
23 Mort, notes, and bonds under 1 yr	552799	-	-	*5313	*1237	-	*82933	*2621	*53060	*407635	**	-	**
24 Other current liabilities	30946	-	-	*3348	*959	*44	*13486	*5034	*1141	*6932	**	-	**
25 Loans from stockholders	169674	-	*1167	*113471	*5248	-	*28047	*20689	*892	*160	-	-	-
26 Mort, notes, bonds, 1 yr or more	*90663	-	-	-	*3271	-	*1832	*41176	*9914	*34470	**	-	-
27 Other liabilities	*85127	-	-	*-0	-	-	*194	*52959	*15	*31959	-	-	**
28 Net worth	386895	-	*25091	*47811	*19694	*23395	*116502	*37590	*6577	*110234	**	-	**
29 Capital stock	54943	-	*687	*28116	*3318	*238	*16085	*6375	*2	*122	**	-	-
30 Paid-in or capital surplus	*138179	-	-	-	-	-	*30234	*5090	-	*102855	**	-	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	131708	-	*16201	*53126	*891	*23157	*55392	*1733	-	-18791	-	-	**
33 Retained earnings (S Corp)	72061	-	*8204	*-33430	*15486	-	*24787	*24392	*6575	*26048	**	-	-
34 Less: Cost of treasury stock	*9996	-	-	-	-	-	*9996	-	-	-	-	-	-
35 Total receipts	5341964	-	*112947	*896512	*174979	*93695	*1909334	*253040	*246287	*1655171	**	-	**
36 Business receipts	5300445	-	*111032	*893214	*174600	*93193	*1897469	*245625	*246287	*1639026	**	-	**
37 Interest	*14450	-	-	*638	*379	*373	*2446	*2729	-	7884	-	-	**
38 Interest on govt. obligations	-	-	-	-	-	-	-	-	-	-	-	-	-
39 Rents	*1772	-	-	-	-	-	*1719	*53	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*1245	-	*1241	-	-	-	-	*4	-	-	-	-	-
43 Net gain, noncapital assets	*81	-	-	-	-	-	-	*17	-	*64	**	-	-
44 Dividends, domestic corporations	*62	-	-	-	-	-	*62	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	23909	-	*675	*2659	-	*129	*7638	*4611	-	*8197	**	-	**
47 Total deductions	5156952	-	*92892	*860660	*151523	*88253	*1860960	*249465	*244840	*1608360	**	-	**
48 Cost of goods	4351980	-	*70500	*583949	*107320	*66109	*1635983	*169555	*216480	*1502085	**	-	**
49 Compensation of officers	95519	-	*3663	*24324	*12135	*11142	*30788	*5556	*3027	*4885	**	-	**
50 Salaries and wages	189185	-	*244	*57848	*14507	*2576	*62799	*26531	*13120	*11560	**	-	**
51 Repairs	7893	-	*383	*1505	*108	*202	*3861	*458	-	*1376	**	-	**
52 Bad debts	*17273	-	-	*68	-	-	*736	*507	-	*15963	**	-	**
53 Rent paid on business property	56564	-	*5005	*19982	*538	*1738	*20754	*5618	*612	*2317	**	-	**
54 Taxes paid	39587	-	*374	*10556	*5658	*1055	*12796	*4935	*609	*3604	**	-	**
55 Interest paid	47746	-	*128	*912	*427	*145	*3735	*7008	*5451	*29940	**	-	**
56 Contributions or gifts	*485	-	-	*355	-	*90	*40	-	-	-	-	-	-
57 Amortization	*718	-	*14	-	*24	-	*153	*483	-	*44	-	-	-
58 Depreciation	37224	-	*258	*3176	*2028	*380	*13948	*2126	*122	*15184	**	-	**
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	64360	-	*27	*56968	*80	*1158	*3449	*967	*267	*1443	**	-	**
61 Pension, prof sh, stock, annuity	5775	-	*1465	*1902	*600	*678	*519	*313	-	*297	**	-	**
62 Employee benefit programs	8936	-	*1716	*25	-	*558	*3527	*2647	-	*463	**	-	**
63 Net loss, noncapital assets	*170	-	-	-	-	-	*56	-	-	114	-	-	**
64 Other deductions	233538	-	*9114	*99091	*8099	*2423	*67816	*22760	*5151	*19085	**	-	**
65 Total receipts less total deducts	185012	-	*20055	*35852	*23455	*5443	*48373	*3575	*1447	*46811	**	-	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income, total	185012	-	*20055	*35852	*23455	*5443	*48373	*3575	*1447	*46811	**	-	**
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	96987	-	*13153	*16515	*23212	-	*35889	*965	*1447	*5805	**	-	-
71 Statutory special deductions, total	*50204	-	*5209	-	-	-	*3327	*662	-	41006	-	-	**
72 Net operating loss deduction	*50160	-	*5209	-	-	-	*3283	*662	-	41006	-	-	**
73 Dividends received deduction	*43	-	-	-	-	-	*43	-	-	-	-	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	37821	-	*1693	*19337	*243	*5443	*9157	*1947	-	-	-	-	-
76 Total income tax before credits	13629	-	*254	*2901	*36	*1325	*2516	*613	-	5985	-	-	**
77 Income tax	7645	-	*254	*2901	*36	*1325	*2516	*613	-	-	-	-	-
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	5985	-	-	-	-	-	-	-	-	5985	-	-	**
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Total income tax after credits	13629	-	*254	*2901	*36	*1325	*2516	*613	-	5985	-	-	**

DIVISION 70
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	344625	16032	151694	56180	38893	27066	28946	4567	4499	3698	3722	4237	5092
2 Total assets	19265151365	-	5004772	9037912	13672716	18919876	60376085	32403257	72594694	135315315	267557396	670711953	17979557390
3 Cash	724648656	-	1953340	2690489	3424854	3866754	8354651	3378828	5630687	7564309	11759935	22626956	653397853
4 Notes and accounts receivable	4248840107	-	296862	766598	1356814	1808270	7111752	4082089	15770349	39981321	82714280	172636371	3922315401
5 Less: Allowance for bad debts	62632385	-	*9620	*28111	6850	54618	92707	74148	251129	627909	1278538	2581535	57627221
6 Inventories	11544964	-	*6548	94045	250233	817381	2479487	1174000	794398	1079864	673362	1309421	2866228
7 U.S. govt. obligations, total	1224770736	-	*7533	*63390	180076	199551	1383996	1422467	6814320	17810387	35484137	77742047	1083662832
8 Tax-exempt securities	684802288	-	-	*10399	38762	148169	592165	446387	2477102	5916973	13291573	42705130	619175629
9 Other current assets	1430863685	-	348459	727573	1158069	1534965	5274594	2710499	5021801	5692213	8192904	22420872	1377781735
10 Loans to stockholders	31265669	-	422842	589774	428805	565737	1225396	253870	250169	359707	536909	714798	25917661
11 Mortgage and real estate loans	1871534842	-	110520	292895	480638	775902	2328701	1393955	3328469	7803249	24884491	65799396	1764336626
12 Other investments	7690289046	-	373798	876611	2067729	2763942	12084149	8947714	20782388	39972778	78085909	240090160	7284243866
13 Depreciable assets	410547940	-	4208791	4608933	5681097	7794409	21653683	8718405	11720204	9832497	12417679	21459538	302452707
14 Less: Accumulated depreciation	144967259	-	3202141	2679047	3096597	3994089	9947704	3264999	4429859	4059893	4625568	7679987	97987374
15 Depletable assets	2218407	-	*7351	*51190	*2951	*16584	30726	*9914	29417	*98124	72180	238486	1661484
16 Less: Accumulated depletion	380987	-	*823	*36605	*2598	*2386	*16817	*2032	*18203	*73033	54026	89050	85414
17 Land	52488877	-	220029	772137	1073834	1661407	5385837	2006333	2907667	1674253	1978133	3425041	31384205
18 Intangible assets (Amortizable)	114680947	-	304139	209561	381087	407649	1203983	381777	692135	770349	1244570	2474032	106611664
19 Less: Accumulated amortization	17892132	-	229515	103219	157346	168719	492370	115642	235573	301106	466314	618167	15004161
20 Other assets	992527964	-	186658	131300	411159	778968	1816566	933839	1310352	1821230	2645780	8038445	974453667
21 Total liabilities	19265151365	-	5004772	9037912	13672716	18919876	60376085	32403257	72594694	135315315	267557396	670711953	17979557390
22 Accounts payable	761857584	-	307381	365397	748444	1390790	3827939	1692367	3674002	6812386	13165787	28554876	701318214
23 Mort, notes, and bonds under 1 yr	1179747692	-	197531	341904	665163	1233437	5073312	3147699	4239915	4505496	6201418	18136930	1136004887
24 Other current liabilities	6896539808	-	546472	705976	849939	1442667	4339627	3763192	19249245	57036710	126696120	271969618	6409940243
25 Loans from stockholders	47222294	-	1279426	732971	1176865	1620623	4267667	1237029	1859039	1371978	569188	1646816	31460692
26 Mort, notes, bonds, 1 yr or more	1247613590	-	1536732	1585317	2176528	4003542	13769806	6598183	9884288	7000307	9557351	18035665	1173465869
27 Other liabilities	2485905896	-	171230	411938	771594	881798	3892605	1674802	5774792	3495684	6612122	16065989	2446153344
28 Net worth	6646264500	-	966000	4894409	7284183	8347018	25205130	14289985	27913413	55092754	104755410	316302059	6081214140
29 Capital stock	1959604328	-	1820099	855154	1548414	1551058	5732238	2552804	5452465	9249281	19795579	45725883	1865321354
30 Paid-in or capital surplus	4378947134	-	7818854	1274191	1873641	2178703	10297344	7867297	19733586	34339919	73590277	219011909	4000961411
31 Retained earnings, appropriated	120842074	-	2727768	143183	413069	326521	677795	138694	266335	996268	1364840	5161115	108626486
32 Retained earnings-unappropriated	1594607718	-	-10643541	2565616	2580999	3292748	5957914	1311990	666849	7757560	16018192	49579446	1515519944
33 Retained earnings (S Corp)	25336552	-	-486923	470591	1226217	1619422	4206244	2936249	2573442	3359586	2611255	3343726	3476744
34 Less: Cost of treasury stock	1433073305	-	270257	414327	358158	621434	1666405	517049	779264	609861	8624733	6520018	1412691799
35 Total receipts	2419438767	91288596	23194898	13948011	15320300	16959911	37846794	15152117	20684748	23428127	32172506	75468779	2053973979
36 Business receipts	1118861459	22180250	22083567	12628499	13787551	14821851	31994120	12105949	14205401	12783232	12593623	27861377	921816038
37 Interest	869193252	58430582	75875	143993	216997	219113	932455	574346	2312253	5737779	12802962	30563706	757183192
38 Interest on govt. obligations	30977159	422897	*9397	*945	7295	17979	59504	42174	158656	389535	886470	2539490	26442817
39 Rents	45551160	1053632	170354	77488	107610	157902	532199	285764	600412	468381	502866	1183775	40410778
40 Royalties	984272	55416	*32481	*3413	*2127	25812	58220	*24542	25150	44920	21837	31236	659119
41 Net S-T cap gain less net LT loss	64952089	716389	45811	10295	3077	28532	119979	93257	241845	513695	1316739	4165347	57697125
42 Net L-T cap gain less net ST loss	37928163	2196141	143232	125881	379736	301006	994709	504819	739503	825199	813148	1499522	29405265
43 Net gain, noncapital assets	11175699	752189	53538	65294	61806	91904	142527	84020	153132	143785	150771	410767	9065966
44 Dividends, domestic corporations	11288938	158805	14250	14234	63127	46023	217095	57117	135635	157337	152837	236727	10035751
45 Dividends, foreign corporations	2532338	1925	-	-	*314	*307	1790	2015	18073	8061	22536	56839	2420477
46 Other receipts	225994239	5320372	566393	877968	690660	1249483	2794196	1378115	2094687	2356202	2908718	6919994	198837450
47 Total deductions	1984492294	77731498	19760967	12301009	13346516	14550789	31820121	16448887	17991359	23523081	52789824	169169184
48 Cost of goods	562644267	9013168	2978174	2172130	2854178	2982026	9084757	3580703	4235114	4278705	3913242	13237670	504314400
49 Compensation of officers	38589243	785517	3400393	1860436	1606237	1608812	2670828	807103	1071512	1135848	1297898	2065936	20278724
50 Salaries and wages	206025748	5568087	3892568	2023855	2512182	3145476	6685031	2814220	2948327	2773871	3518702	6920139	163223289
51 Repairs	9090752	235991	504618	306764	300112	391950	547021	174602	204370	189807	285120	431324	5519074
52 Bad debts	32232940	1599574	15924	40879	24315	85485	195243	151075	146277	142610	255711	631574	28944272
53 Rent paid on business property	24284964	721362	950085	475195	558273	466843	756801	282607	446235	348549	338873	607538	18332603
54 Taxes paid	37872035	1342348	620873	511468	506873	614240	1383847	593110	648410	633664	805940	1524999	28686262
55 Interest paid	443193520	43538210	144326	206341	252652	375907	1315674	716997	1538437	2917455	6098091	12668477	373420953
56 Contributions or gifts	1874042	37038	7157	11311	10328	7259	29266	13033	28761	29382	42231	99243	1559033
57 Amortization	11635072	236006	17097	21025	15319	33771	81640	43076	67926	85763	135289	364476	10533684
58 Depreciation	50735916	1035611	233111	253741	276111	300553	825702	361991	439487	464120	647048	1212796	44685645
59 Depletion	196833	*11916	*1758	*2423	*24	*925	12172	*1743	6605	6620	7687	11244	133714
60 Advertising	14322133	245998	476216	234469	199479	168020	382615	127782	234007	179108	207688	463878	11402872
61 Pension, prof sh, stock, annuity	9013224	209948	241762	140837	184854	107382	217484	71099	84210	97104	144276	304574	7209695
62 Employee benefit programs	17427646	506127	161679	135602	141185	186473	344694	188467	165320	224834	337966	668793	14366507
63 Net loss, noncapital assets	2490324	508640	*11260	*4999	9669	17329	32057	16909	13883	26262	34749	68697	1745869
64 Other deductions	522863634	12135956	6103965	3899537	3894725	4058337	7255289	2593544	4170004	4457657	5452568	11508466	457333588
65 Total receipts less total deducts	434946473	13557099	3433932	1647002	1973784	2409123	6026673	2614056	4235862	5436768	8649425	22678956	362283795
66 Constructive taxable income from related foreign corporations	9031027	*10570	-	-	*12698	-	*14920	*223	15316	16118	59852	38984	8862346
67 Net income, total	413000341	13144772	3424535	1646057	1979187	2391144	5982089	2572104	4092521	5063350	7822807	20178450	344703324
68 Net income, Form 1120-A	191252	*1710	73743	74458	41341	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	3636543	3636543	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	14748463	487457	2831404	923873	972080	1404055	3029058	1019261	1035401	857180	471304	682285	1035106
71 Statutory special deductions, total	219767659	6094348	233528	177979	275776	316166	1012607	522605	1336831	1956500	3982067	11917597	191941656
72 Net operating loss deduction	12606269	1470038	220557	163442	229147	268528	734395	306534	607049	497631	563593	802721	6742632
73 Dividends received deduction	7077509	109378	10754	12890	42817	34245	158725	39951	89247	107257	112366	167384	6192495
74 Public utility div paid deduction	*2	-	-	-	-	-	-	-	-	*-0	-	-0	1
75 Income subject to tax	180555180	6603498	359872	545855	736343	671848	1953919	1036031	1783079	2273742	3394696	7675703	153520594
76 Total income tax before credits	63310432	2421870	62424	105593	162929	163827	597463	354354	607572	783182	1179299	2655010	54216910
77 Income tax	62489076	2282829	61949	104544	161006	159984	582299	345146	596086	766761	1158202	2628751	53641520
78 Personal holding company tax	7504	*120	*76	*247	*644	*811	2131	*348	*160	*652	1162	37	1117
79 Recapture taxes	1269	-	-	135	-	-	-	*133	*-0	*6	1	-0	993
80 Alternative minimum tax	751632	31433	*399	*667	1279	2738	15329	8997	14671	15411	19816	26033	614860
81 Foreign tax credit	6564798	70709	-	-	*3893	*219	10104	8842	12277	5441	25980	29662	6397670
82 U.S. Possessions tax credit	5073	-	-	-	-	-	4	-	1816	246	133	1227	1647
83 Nonconventional source fuel credit	230105	12216	-	*251	-	-	*300	*40	*2452	*529	40	1423	212856
84 General business credit	946579	13958	*1846	*1046	5	*1833	1213	1252	1232	4048	7514	10754	901878
85 Prior year minimum tax credit	1014841	18207	*11	*166	245	1645	5744	4508	4951	12557	14994	31389	920423
86 Total income tax after credits	54549035	2306779	60567	104131	158785	160130	580098	339713	584844	760361	1130636	2580555	45782437

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 45
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	8396	423	-	*175	*152	*302	214	118	925	1574	1757	1704	1052
2 Total assets	6095562760	-	-	*33453	*42057	*214223	546635	925788	16656273	58009899	126709940	262037981	5630386510
3 Cash	455115657	-	-	*3795	*34562	*151603	77929	61071	989368	3073744	6473703	12797321	431452561
4 Notes and accounts receivable	2804420685	-	-	*27989	*368	*9040	*46651	440663	9433823	33692845	72357650	144407151	2544004505
5 Less: Allowance for bad debts	49064598	-	-	-	-	-	-	7565	134552	448421	922131	1846128	45705801
6 Inventories	254119	-	-	-	-	-	-	-	-	*16484	2469	2019	233146
7 U.S. govt. obligations, total	543923150	-	-	-	-	*9391	*53644	241918	3862936	12317213	24453768	46105182	456879098
8 Tax-exempt securities	85016655	-	-	-	-	-	-	*24589	683624	2574588	5328631	10285943	66119280
9 Other current assets	344376601	-	-	-	*167	*37267	*129487	46425	381619	1246274	2683795	6265640	333585928
10 Loans to stockholders	647804	-	-	-	-	-	*374	-	*142	5587	69931	46977	524792
11 Mortgage and real estate loans	507005113	-	-	-	-	-	-	-	399783	1511288	6316708	20472060	478305275
12 Other investments	878291120	-	-	-	*3155	*243	*161697	*92116	738574	2694422	6603511	15813711	852183692
13 Depreciable assets	126210726	-	-	*1733	*5734	*17297	*52636	22185	439579	1652467	3813991	7710491	112494613
14 Less: Accumulated depreciation	58415839	-	-	*64	*2460	*11301	*17115	*11459	234163	795345	1735990	3434791	52173153
15 Depletable assets	1473530	-	-	-	-	-	-	-	*455	-	1184	1972	1469920
16 Less: Accumulated depletion	32791	-	-	-	-	-	-	-	*196	-	440	1508	30647
17 Land	8994173	-	-	-	-	-	*1214	*1519	20631	122184	351773	726948	7769903
18 Intangible assets (Amortizable)	66727607	-	-	-	*597	*3239	*5780	*18261	26238	121067	303733	638844	65609847
19 Less: Accumulated amortization	8273742	-	-	-	*66	*3219	*889	*7875	11105	35117	109443	146608	7959419
20 Other assets	388892790	-	-	-	*-0	*661	*35227	*3941	59518	260618	717097	2192759	385622970
21 Total liabilities	6095562760	-	-	*33453	*42057	*214223	546635	925788	16656273	58009899	126709940	262037981	5630386510
22 Accounts payable	187712898	-	-	-	-	*22599	*3302	*31775	1284501	4246506	8721275	16650841	156752098
23 Mort, notes, and bonds under 1 yr	387385273	-	-	-	*933	*5313	*5374	*14582	104625	291269	904367	2346679	383712131
24 Other current liabilities	4120183228	-	-	*26762	*16114	*50181	*66303	663371	12986116	45975270	100648467	209490331	3750260314
25 Loans from stockholders	3726485	-	-	*6419	*5763	*8048	*11897	-	283065	17074	52552	113789	3227877
26 Mort, notes, bonds, 1 yr or more	393054155	-	-	-	*11120	-	*3423	*1188	265387	352636	1085867	2387213	388947322
27 Other liabilities	272004603	-	-	-	*-0	*223331	*12766	*5317	661819	305698	892318	2761701	267141652
28 Net worth	731496118	-	-	*272	*8127	*-95250	443571	209555	1070761	6821447	14405094	28287427	680345116
29 Capital stock	69909673	-	-	*175	*539	*5390	98813	53029	361842	800137	1642335	3314463	63632949
30 Paid-in or capital surplus	344002951	-	-	-	*3171	*18426	*204243	131947	1956290	2092632	4290053	7391279	327914911
31 Retained earnings, appropriated	5510470	-	-	-	-	-	-	*190	24168	49375	121149	431932	4883657
32 Retained earnings-unappropriated	337652941	-	-	*97	*4417	*-162986	*131316	29865	-1207508	3556316	7913369	16447877	310940179
33 Retained earnings (S Corp)	3803513	-	-	-	-	*43920	*10266	-	130262	538800	832332	1216144	1031789
34 Less: Cost of treasury stock	29383431	-	-	-	-	-	*1067	*5476	194293	215813	394144	514267	28058370
35 Total receipts	559031787	47945297	-	*11556	*48660	*182602	329191	123395	1428996	4737716	10421379	21263234	472539760
36 Business receipts	84273307	3389719	-	*11556	*43117	*177829	*288216	50693	289004	700505	1356150	2405938	75560580
37 Interest	385109281	40602252	-	-	*3339	*4662	*10841	60453	1025334	3485135	7942616	16894414	315080233
38 Interest on govt. obligations	5140909	142678	-	-	-	-	-	*2668	37968	144250	313923	624669	3874752
39 Rents	18349635	311728	-	-	-	-	*246	*79	2677	12161	27433	76337	17918974
40 Royalties	215319	72	-	-	-	-	-	-	*4	*78	789	424	213952
41 Net S-T cap gain less net LT loss	573478	110333	-	-	-	-	-	*1	*13	696	2494	4335	455605
42 Net L-T cap gain less net ST loss	6314902	48543	-	-	*2187	-	*1509	*6	508	3289	30113	63995	6164752
43 Net gain, noncapital assets	6277011	315578	-	-	-	-	-	*103	2900	18147	40476	126523	5773284
44 Dividends, domestic corporations	693456	9515	-	-	-	-	*25001	-	1437	2928	10331	31132	613112
45 Dividends, foreign corporations	580187	30	-	-	-	-	-	-	*-0	*308	1043	156	578649
46 Other receipts	51504301	3014848	-	-	*18	*111	*3377	9390	69151	370218	696011	1035311	46305867
47 Total deductions	486941632	44192591	-	*11443	*38559	*165222	243379	111956	1188471	3832177	8318998	16834451	412004388
48 Cost of goods	831380	500	-	-	-	-	-	-	*263	*264	5190	3578	821585
49 Compensation of officers	13845328	512947	-	-	*3857	*19364	*56962	19824	146452	425324	727099	1136421	10797076
50 Salaries and wages	61003606	2484775	-	*1494	*9325	*29216	*39119	24574	123911	453741	1090653	2384839	54361959
51 Repairs	4007202	114935	-	*103	*217	*871	*2313	1185	15536	54092	118083	236766	3463099
52 Bad debts	19943641	971057	-	*2137	*695	*356	*7765	*2555	16051	69440	158914	370972	18343698
53 Rent paid on business property	8491680	407445	-	*656	*3326	*9570	*13875	*2862	4077	25817	69024	165340	7789689
54 Taxes paid	10131040	641636	-	*320	*1556	*4792	10968	3491	33854	122767	263936	540925	8506792
55 Interest paid	237786732	33385247	-	-	*3166	*5253	*2307	22389	517991	1853028	4078267	8327701	189591385
56 Contributions or gifts	913906	20853	-	-	*8	-	*183	*106	2912	8536	18905	46044	816360
57 Amortization	3539896	54647	-	-	*68	*645	*342	*820	2010	8534	23346	52830	3396654
58 Depreciation	29782277	644477	-	*64	*1005	*2828	*5019	2445	28921	114217	257351	537881	28188070
59 Depletion	34075	11372	-	-	-	-	-	-	*13	*16	335	47	22292
60 Advertising	4409041	74075	-	*5056	*2765	*476	*2672	603	10270	39133	83529	176765	4013699
61 Pension, prof sh, stock, annuity	2993173	83486	-	-	-	*1400	*1777	*2323	8433	35006	76981	158307	2625461
62 Employee benefit programs	7362729	287600	-	-	*484	*1125	*2088	4431	27695	83481	168810	331621	6455394
63 Net loss, noncapital assets	741140	480943	-	-	-	*580	-	*174	882	4691	13696	36927	203247
64 Other deductions	81124788	4016595	-	*1614	*12091	*88748	97987	24176	249201	534090	1164876	2327485	72607926
65 Total receipts less total deducts	72090154	3752706	-	*113	*10101	*17380	85812	11439	240526	905540	2102381	4428783	60535373
66 Constructive taxable income from related foreign corporations	4112939	-	-	-	-	-	-	-	-	-	28	145	4112766
67 Net income, total	71062184	3610028	-	*113	*10101	*17380	85812	8771	202557	761289	1788486	3804259	60773387
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	2602237	2602237	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	873543	3582	-	-	-	*12170	*19100	-	22911	105562	176485	236538	297196
71 Statutory special deductions, total	2398130	493405	-	-	*1802	*1536	*23056	*1316	5358	36635	50527	100641	1683853
72 Net operating loss deduction	1858671	486732	-	-	*1802	*1536	*3063	*1316	4329	33936	42109	77898	1205950
73 Dividends received deduction	536332	6673	-	-	-	-	*19993	-	1032	2363	7991	22629	475652
74 Public utility div paid deduction	*2	-	-	-	-	-	-	-	-	*-0	-	-0	1
75 Income subject to tax	67823331	3113583	-	*113	*8299	*3675	*43670	7454	177528	634605	1569285	3469701	58795418
76 Total income tax before credits	23803215	1193995	-	*17	*1639	*644	*14381	1883	56163	214911	535479	1182795	20601308
77 Income tax	23595643	1084398	-	*17	*1639	*644	*14381	1691	55601	213353	532895	1179888	20511137
78 Personal holding company tax	3	-	-	-	-	-	-	-	-	-	3	-	-
79 Recapture taxes	959	-	-	-	-	-	-	-	-	-	1	-	958
80 Alternative minimum tax	119515	9289	-	-	-	-	-	*192	563	1557	2565	3166	102182
81 Foreign tax credit	3339438	157	-	-	-	-	-	-	-	*11	29	266	3338974
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	40013	11730	-	-	-	-	-	-	-	-	-0	85	28198
84 General business credit	409479	2620	-	-	-	-	-	-	*89	732	1147	5045	399847
85 Prior year minimum tax credit	83790	5355	-	-	-	-	-	-	602	2875	4801	6158	63999
86 Total income tax after credits	19930496	1174133	-	*17	*1639	*644	*14381	1883	55473	211292	529502	1171242	16770290

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Banking: Mutual savings banks

MINOR INDUSTRY 6030
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	196	***	-	-	-	-	-	-	-	***	***	73	***
2 Total assets	178909181	***	-	-	-	-	-	-	-	***	***	12637566	***
3 Cash	3507069	***	-	-	-	-	-	-	-	***	***	377896	***
4 Notes and accounts receivable	11652403	***	-	-	-	-	-	-	-	***	***	860603	***
5 Less: Allowance for bad debts	714771	***	-	-	-	-	-	-	-	***	***	67373	***
6 Inventories	1656	***	-	-	-	-	-	-	-	***	***	1524	***
7 U.S. govt. obligations, total	32717645	***	-	-	-	-	-	-	-	***	***	1856304	***
8 Tax-exempt securities	203710	***	-	-	-	-	-	-	-	***	***	30047	***
9 Other current assets	2285075	***	-	-	-	-	-	-	-	***	***	257847	***
10 Loans to stockholders	1555	***	-	-	-	-	-	-	-	***	***	1447	***
11 Mortgage and real estate loans	111609301	***	-	-	-	-	-	-	-	***	***	7312163	***
12 Other investments	14412490	***	-	-	-	-	-	-	-	***	***	1676801	***
13 Depreciable assets	3062326	***	-	-	-	-	-	-	-	***	***	284914	***
14 Less: Accumulated depreciation	1278240	***	-	-	-	-	-	-	-	***	***	107657	***
15 Depletable assets	-	***	-	-	-	-	-	-	-	***	***	-	***
16 Less: Accumulated depletion	-	***	-	-	-	-	-	-	-	***	***	-	***
17 Land	277331	***	-	-	-	-	-	-	-	***	***	29716	***
18 Intangible assets (Amortizable)	235289	***	-	-	-	-	-	-	-	***	***	3202	***
19 Less: Accumulated amortization	56504	***	-	-	-	-	-	-	-	***	***	482	***
20 Other assets	992847	***	-	-	-	-	-	-	-	***	***	120616	***
21 Total liabilities	178909181	***	-	-	-	-	-	-	-	***	***	12637566	***
22 Accounts payable	2915197	***	-	-	-	-	-	-	-	***	***	114959	***
23 Mort, notes, and bonds under 1 yr	54699119	***	-	-	-	-	-	-	-	***	***	150987	***
24 Other current liabilities	68769088	***	-	-	-	-	-	-	-	***	***	10660557	***
25 Loans from stockholders	153406	***	-	-	-	-	-	-	-	***	***	-	***
26 Mort, notes, bonds, 1 yr or more	36930758	***	-	-	-	-	-	-	-	***	***	146326	***
27 Other liabilities	2502493	***	-	-	-	-	-	-	-	***	***	140193	***
28 Net worth	12939119	***	-	-	-	-	-	-	-	***	***	1424545	***
29 Capital stock	444059	***	-	-	-	-	-	-	-	***	***	656	***
30 Paid-in or capital surplus	4267549	***	-	-	-	-	-	-	-	***	***	69840	***
31 Retained earnings, appropriated	1321110	***	-	-	-	-	-	-	-	***	***	121741	***
32 Retained earnings-unappropriated	6965699	***	-	-	-	-	-	-	-	***	***	1232308	***
33 Retained earnings (S Corp)	-	***	-	-	-	-	-	-	-	***	***	-	***
34 Less: Cost of treasury stock	*59299	***	-	-	-	-	-	-	-	***	***	-	***
35 Total receipts	12617969	***	-	-	-	-	-	-	-	***	***	950906	***
36 Business receipts	883129	***	-	-	-	-	-	-	-	***	***	34095	***
37 Interest	10882017	***	-	-	-	-	-	-	-	***	***	855881	***
38 Interest on govt. obligations	18542	***	-	-	-	-	-	-	-	***	***	2700	***
39 Rents	63980	***	-	-	-	-	-	-	-	***	***	3339	***
40 Royalties	-	***	-	-	-	-	-	-	-	***	***	-	***
41 Net S-T cap gain less net LT loss	13445	***	-	-	-	-	-	-	-	***	***	2541	***
42 Net L-T cap gain less net ST loss	91383	***	-	-	-	-	-	-	-	***	***	21728	***
43 Net gain, noncapital assets	78277	***	-	-	-	-	-	-	-	***	***	4560	***
44 Dividends, domestic corporations	60820	***	-	-	-	-	-	-	-	***	***	10055	***
45 Dividends, foreign corporations	231	***	-	-	-	-	-	-	-	***	***	53	***
46 Other receipts	526145	***	-	-	-	-	-	-	-	***	***	15954	***
47 Total deductions	10624274	***	-	-	-	-	-	-	-	***	***	778834	***
48 Cost of goods	182829	***	-	-	-	-	-	-	-	***	***	495	***
49 Compensation of officers	144690	***	-	-	-	-	-	-	-	***	***	31981	***
50 Salaries and wages	1387155	***	-	-	-	-	-	-	-	***	***	97666	***
51 Repairs	123381	***	-	-	-	-	-	-	-	***	***	8177	***
52 Bad debts	198349	***	-	-	-	-	-	-	-	***	***	11429	***
53 Rent paid on business property	139810	***	-	-	-	-	-	-	-	***	***	3266	***
54 Taxes paid	238667	***	-	-	-	-	-	-	-	***	***	26724	***
55 Interest paid	6373896	***	-	-	-	-	-	-	-	***	***	441546	***
56 Contributions or gifts	37936	***	-	-	-	-	-	-	-	***	***	4055	***
57 Amortization	-14905	***	-	-	-	-	-	-	-	***	***	1413	***
58 Depreciation	201255	***	-	-	-	-	-	-	-	***	***	18906	***
59 Depletion	1	***	-	-	-	-	-	-	-	***	***	-	***
60 Advertising	128872	***	-	-	-	-	-	-	-	***	***	9578	***
61 Pension, prof sh, stock, annuity	36025	***	-	-	-	-	-	-	-	***	***	7165	***
62 Employee benefit programs	164829	***	-	-	-	-	-	-	-	***	***	15380	***
63 Net loss, noncapital assets	12673	***	-	-	-	-	-	-	-	***	***	1532	***
64 Other deductions	1268812	***	-	-	-	-	-	-	-	***	***	99521	***
65 Total receipts less total deducts	1993694	***	-	-	-	-	-	-	-	***	***	172072	***
66 Constructive taxable income from related foreign corporations	4	***	-	-	-	-	-	-	-	***	***	-	***
67 Net income, total	1975157	***	-	-	-	-	-	-	-	***	***	169372	***
68 Net income, Form 1120-A	-	***	-	-	-	-	-	-	-	***	***	-	***
69 Net income, Form 1120-F	-	***	-	-	-	-	-	-	-	***	***	-	***
70 Net income, Form 1120S	-	***	-	-	-	-	-	-	-	***	***	-	***
71 Statutory special deductions, total	310434	***	-	-	-	-	-	-	-	***	***	7192	***
72 Net operating loss deduction	266320	***	-	-	-	-	-	-	-	***	***	156	***
73 Dividends received deduction	41864	***	-	-	-	-	-	-	-	***	***	7036	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	***	-	***
75 Income subject to tax	1664723	***	-	-	-	-	-	-	-	***	***	162180	***
76 Total income tax before credits	576799	***	-	-	-	-	-	-	-	***	***	55130	***
77 Income tax	576235	***	-	-	-	-	-	-	-	***	***	55130	***
78 Personal holding company tax	-	***	-	-	-	-	-	-	-	***	***	-	***
79 Recapture taxes	-	***	-	-	-	-	-	-	-	***	***	-	***
80 Alternative minimum tax	*563	***	-	-	-	-	-	-	-	***	***	-	***
81 Foreign tax credit	37	***	-	-	-	-	-	-	-	***	***	9	***
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	-	***	***	-	***
83 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	-	***	***	-	***
84 General business credit	11065	***	-	-	-	-	-	-	-	***	***	760	***
85 Prior year minimum tax credit	9283	***	-	-	-	-	-	-	-	***	***	11	***
86 Total income tax after credits	556413	***	-	-	-	-	-	-	-	***	***	54350	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 6060
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4986	***	-	-	***	-	*62	*25	524	967	1212	1210	807
2 Total assets	5667714066	***	-	-	***	-	*249116	*209390	9629254	35685732	88164058	186295394	5347479642
3 Cash	434798462	***	-	-	***	-	*11843	*10238	513035	1857218	4366469	9080795	418958518
4 Notes and accounts receivable	2665365159	***	-	-	***	-	-	*138965	5581567	21038913	51762869	108857742	2477984735
5 Less: Allowance for bad debts	46343070	***	-	-	***	-	-	*2772	77460	280676	650367	1341958	43989838
6 Inventories	244752	***	-	-	***	-	-	-	-	*16484	17	495	227755
7 U.S. govt. obligations, total	461884564	***	-	-	***	-	*4604	*30278	2050904	7347529	16828909	33186677	402435663
8 Tax-exempt securities	77068162	***	-	-	***	-	-	*8103	385815	1606160	3880006	7984320	63203759
9 Other current assets	332425215	***	-	-	***	-	*70998	*18354	236913	811533	1796298	4257335	325233785
10 Loans to stockholders	571576	***	-	-	***	-	*208	-	*142	*5052	58628	45530	462016
11 Mortgage and real estate loans	377879865	***	-	-	***	-	-	-	182095	631585	3027352	8708110	365330722
12 Other investments	849266683	***	-	-	***	-	*160407	*4467	580704	1820567	4765790	10041121	831892859
13 Depreciable assets	116403994	***	-	-	***	-	*1606	*4885	234930	1020401	2698962	5672885	106770326
14 Less: Accumulated depreciation	53899838	***	-	-	***	-	-	*3608	125159	483078	1224950	2559251	49503793
15 Depletable assets	1472231	***	-	-	***	-	-	-	-	-	985	1972	1469274
16 Less: Accumulated depletion	32595	***	-	-	***	-	-	-	-	-	440	1508	30647
17 Land	8113282	***	-	-	***	-	-	*86	9109	64413	239461	515909	7284305
18 Intangible assets (Amortizable)	65936084	***	-	-	***	-	-	-	22782	99185	229178	531420	65053520
19 Less: Accumulated amortization	8106712	***	-	-	***	-	-	-	8304	29701	73040	130565	7865102
20 Other assets	384666252	***	-	-	***	-	*-550	*396	42181	160146	457929	1444365	382561785
21 Total liabilities	5667714066	***	-	-	***	-	*249116	*209390	9629254	35685732	88164058	186295394	5347479642
22 Accounts payable	176937986	***	-	-	***	-	-	*24620	950965	3249885	7497410	14550281	150664826
23 Mort, notes, and bonds under 1 yr	329001874	***	-	-	***	-	-	*14503	54049	228378	694025	1765616	326245302
24 Other current liabilities	3847860442	***	-	-	***	-	*399	*146573	7268905	27546318	68605716	146271616	3598020245
25 Loans from stockholders	3339746	***	-	-	***	-	-	-	279959	12993	28432	112544	2905817
26 Mort, notes, bonds, 1 yr or more	354031576	***	-	-	***	-	*495	*1057	233507	303331	852279	1836941	350803966
27 Other liabilities	265349319	***	-	-	***	-	*5928	*1044	638805	211249	566971	1885030	262040293
28 Net worth	691193123	***	-	-	***	-	*242293	*21593	203064	4133578	9919225	19873367	656799192
29 Capital stock	63642541	***	-	-	***	-	*40165	*4772	264345	389043	883138	1979373	60081314
30 Paid-in or capital surplus	332589198	***	-	-	***	-	*119401	*4587	1696322	1296171	3008790	5539707	320923799
31 Retained earnings, appropriated	3863531	***	-	-	***	-	-	-	7689	22168	57351	166195	3610128
32 Retained earnings-unappropriated	317345420	***	-	-	***	-	*82727	*14816	-1659950	2295800	5650487	11593497	299368045
33 Retained earnings (S Corp)	3022768	***	-	-	***	-	-	-	87756	343418	694288	1093181	804125
34 Less: Cost of treasury stock	29270333	***	-	-	***	-	-	*2582	193097	213021	374829	498586	27988219
35 Total receipts	482692518	***	-	-	***	-	*42887	*18741	762078	2851726	7159219	15176036	449355042
36 Business receipts	75645976	***	-	-	***	-	*12109	*1449	109912	378734	910746	1758695	71412024
37 Interest	323179889	***	-	-	***	-	*4207	*16787	584197	2108761	5442156	11883120	297712892
38 Interest on govt. obligations	4663764	***	-	-	***	-	-	*317	21244	93533	231561	477295	3713126
39 Rents	17979448	***	-	-	***	-	*63	-	1472	8729	21240	61820	17673240
40 Royalties	214923	***	-	-	***	-	-	-	*4	*20	680	213	213935
41 Net S-T cap gain less net LT loss	447522	***	-	-	***	-	-	-	-	119	1860	1467	441804
42 Net L-T cap gain less net ST loss	6162342	***	-	-	***	-	*1509	-	*163	2119	11140	39813	6081161
43 Net gain, noncapital assets	5815418	***	-	-	***	-	-	*37	1527	11142	29707	82694	5590042
44 Dividends, domestic corporations	617605	***	-	-	***	-	*24999	-	1387	2435	6784	17460	556838
45 Dividends, foreign corporations	578216	***	-	-	***	-	-	-	*-0	*300	624	70	577194
46 Other receipts	47387414	***	-	-	***	-	-	*150	42171	245834	502721	853390	45382787
47 Total deductions	420064006	***	-	-	***	-	*7661	*17515	621886	2307193	5710489	12029238	393086011
48 Cost of goods	617111	***	-	-	***	-	-	-	*263	*264	746	3084	612255
49 Compensation of officers	11988411	***	-	-	***	-	-	*2830	86885	254716	512124	838327	10119936
50 Salaries and wages	55216941	***	-	-	***	-	*467	*1720	56852	257043	697961	1676797	51521618
51 Repairs	3619211	***	-	-	***	-	*6	*253	8587	33022	82851	174908	3251888
52 Bad debts	18693136	***	-	-	***	-	-	*1033	8700	40215	102548	264868	17933052
53 Rent paid on business property	7655938	***	-	-	***	-	-	-	1503	9777	35792	98182	7417833
54 Taxes paid	8813786	***	-	-	***	-	*238	*421	18783	72317	175755	373350	8002717
55 Interest paid	193104571	***	-	-	***	-	*2	*7643	306488	1150156	2885953	5977887	179971060
56 Contributions or gifts	823920	***	-	-	***	-	*80	*22	1805	5233	13711	32160	753636
57 Amortization	3471361	***	-	-	***	-	-	*4	1506	5137	17127	39502	3382054
58 Depreciation	28742577	***	-	-	***	-	*71	*303	15632	72196	182428	397038	27644286
59 Depletion	22648	***	-	-	***	-	-	-	*1	*3	311	32	22290
60 Advertising	4093703	***	-	-	***	-	*3	*102	5688	24102	58892	123277	3818385
61 Pension, prof sh, stock, annuity	2718956	***	-	-	***	-	*2	*61	5168	21292	57950	116528	2476717
62 Employee benefit programs	6701450	***	-	-	***	-	-	*493	16330	51753	117809	239990	6127503
63 Net loss, noncapital assets	220982	***	-	-	***	-	-	*135	660	2330	8178	24865	166620
64 Other deductions	73559303	***	-	-	***	-	*6792	*2493	87037	307637	760351	1648443	69864161
65 Total receipts less total deducts	62628511	***	-	-	***	-	*35226	*1226	140193	544533	1448729	3146798	56269030
66 Constructive taxable income from related foreign corporations	4107147	***	-	-	***	-	-	-	-	-	28	145	4106974
67 Net income, total	62071894	***	-	-	***	-	*35226	*909	118949	451001	1217196	2669649	56662879
68 Net income, Form 1120-A	-	***	-	-	***	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	***	-	-	***	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	694730	***	-	-	***	-	-	-	15699	63633	138785	205451	268777
71 Statutory special deductions, total	1461143	***	-	-	***	-	*21337	*12	1497	14184	29454	46844	1338387
72 Net operating loss deduction	976463	***	-	-	***	-	*1345	*12	*503	11876	23552	33717	901420
73 Dividends received deduction	483846	***	-	-	***	-	*19992	-	996	2014	5475	13012	436966
74 Public utility div paid deduction	*2	***	-	-	***	-	-	-	-	*-0	-	-0	1
75 Income subject to tax	59940370	***	-	-	***	-	*13904	*897	104801	383970	1055233	2419412	55057371
76 Total income tax before credits	20970614	***	-	-	***	-	*4727	*179	33292	130073	359896	824545	19303169
77 Income tax	20876925	***	-	-	***	-	*4727	*179	33061	129019	358161	822793	19214550
78 Personal holding company tax	3	***	-	-	***	-	-	-	-	-	3	-	-
79 Recapture taxes	958	***	-	-	***	-	-	-	-	-	-	-	958
80 Alternative minimum tax	105814	***	-	-	***	-	-	-	231	1055	1717	1752	100764
81 Foreign tax credit	3333325	***	-	-	***	-	-	-	-	*-0	19	146	3333155
82 U.S. Possessions tax credit	-	***	-	-	***	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	28283	***	-	-	***	-	-	-	-	-	-0	85	28198
84 General business credit	390936	***	-	-	***	-	-	-	-	408	646	3528	385844
85 Prior year minimum tax credit	52992	***	-	-	***	-	-	-	*197	1433	3396	4175	43135
86 Total income tax after credits	17165079	***	-	-	***	-	*4727	*179	33095	128232	355835	816611	15512838

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Banking: Banks, except mutual savings banks and bank holding companies

MINOR INDUSTRY 6090 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3214	241	-	*175	***	*302	*152	*93	401	***	***	421	***
2 Total assets	248939513	-	-	*33453	***	*214223	*297520	*716398	7027019	***	***	63105021	***
3 Cash	16810126	-	-	*3795	***	*151603	*66086	*50833	476333	***	***	3338629	***
4 Notes and accounts receivable	127403123	-	-	*27989	***	*9040	*46651	*301698	3852256	***	***	34688806	***
5 Less: Allowance for bad debts	2006757	-	-	-	***	-	-	*4793	57092	***	***	436797	***
6 Inventories	7711	-	-	-	***	-	-	-	-	***	***	-	***
7 U.S. govt. obligations, total	49320941	-	-	-	***	*9391	*49040	*211640	1812032	***	***	11062200	***
8 Tax-exempt securities	7744783	-	-	-	***	-	-	*16485	297810	***	***	2271576	***
9 Other current assets	9666310	-	-	-	***	*37267	*58489	*28071	144706	***	***	1750458	***
10 Loans to stockholders	*74672	-	-	-	***	-	*166	-	-	***	***	-	***
11 Mortgage and real estate loans	17515947	-	-	-	***	-	-	-	*217687	***	***	4451787	***
12 Other investments	14611947	-	-	-	***	*243	*1290	*87650	157869	***	***	4095789	***
13 Depreciable assets	6744406	-	-	*1733	***	*17297	*51031	*17300	204649	***	***	1752692	***
14 Less: Accumulated depreciation	3237761	-	-	*64	***	*11301	*17115	*7851	109004	***	***	767883	***
15 Depletable assets	*1300	-	-	-	***	-	-	-	*455	***	***	-	***
16 Less: Accumulated depletion	*196	-	-	-	***	-	-	-	*196	***	***	-	***
17 Land	603560	-	-	-	***	-	*1214	*1434	11522	***	***	181324	***
18 Intangible assets (Amortizable)	556234	-	-	-	***	*3239	*5780	*18261	*3456	***	***	104223	***
19 Less: Accumulated amortization	110525	-	-	-	***	*3219	*889	*7875	*2801	***	***	15561	***
20 Other assets	3233691	-	-	-	***	*661	*35777	*3545	17337	***	***	627778	***
21 Total liabilities	248939513	-	-	*33453	***	*214223	*297520	*716398	7027019	***	***	63105021	***
22 Accounts payable	7859714	-	-	-	***	*22599	*3302	*7155	333536	***	***	1985602	***
23 Mort, notes, and bonds under 1 yr	3684280	-	-	-	***	*5313	*5374	*79	*50576	***	***	430077	***
24 Other current liabilities	203553698	-	-	*26762	***	*50181	*65904	*516797	5717211	***	***	52558158	***
25 Loans from stockholders	233333	-	-	*6419	***	*8048	*11897	-	*3106	***	***	1245	***
26 Mort, notes, bonds, 1 yr or more	2091822	-	-	-	***	-	*2927	*131	31879	***	***	403946	***
27 Other liabilities	4152790	-	-	-	***	*223331	*6838	*4274	23014	***	***	736479	***
28 Net worth	27363876	-	-	*272	***	*-95250	*201278	*187962	867697	***	***	6989515	***
29 Capital stock	5823073	-	-	*175	***	*5390	*58647	*48258	97497	***	***	1334434	***
30 Paid-in or capital surplus	7146204	-	-	-	***	*18426	*84842	*127360	259969	***	***	1781732	***
31 Retained earnings, appropriated	325830	-	-	-	***	-	-	*190	16479	***	***	143997	***
32 Retained earnings-unappropriated	13341822	-	-	*97	***	*-162986	*48590	*15049	452442	***	***	3622073	***
33 Retained earnings (S Corp)	780745	-	-	-	***	*43920	*10266	-	*42506	***	***	122962	***
34 Less: Cost of treasury stock	53798	-	-	-	***	-	*1067	*2895	*1196	***	***	15682	***
35 Total receipts	63721301	40552761	-	*11556	***	*182602	*286304	*104654	666918	***	***	5136292	***
36 Business receipts	7744203	2326681	-	*11556	***	*177829	*276107	*49244	179092	***	***	613148	***
37 Interest	51047375	35125871	-	-	***	*4662	*6634	*43666	441137	***	***	4155413	***
38 Interest on govt. obligations	458603	15987	-	-	***	-	-	*2351	16724	***	***	144674	***
39 Rents	306207	98638	-	-	***	-	*183	*79	1205	***	***	11178	***
40 Royalties	396	-	-	-	***	-	-	-	-	***	***	211	***
41 Net S-T cap gain less net LT loss	112511	108061	-	-	***	-	-	*1	*13	***	***	328	***
42 Net L-T cap gain less net ST loss	61178	22233	-	-	***	-	-	*6	*345	***	***	2454	***
43 Net gain, noncapital assets	383316	215283	-	-	***	-	-	*66	1373	***	***	39269	***
44 Dividends, domestic corporations	15031	1222	-	-	***	-	*2	-	*51	***	***	3617	***
45 Dividends, foreign corporations	1739	2	-	-	***	-	-	-	-	***	***	33	***
46 Other receipts	3590742	2638783	-	-	***	*111	*3377	*9240	26979	***	***	165967	***
47 Total deductions	56253352	37864769	-	*11443	***	*165222	*235718	*94441	566585	***	***	4026379	***
48 Cost of goods	31440	-	-	-	***	-	-	-	-	***	***	-	***
49 Compensation of officers	1712227	339518	-	-	***	*19364	*56962	*16994	59567	***	***	266113	***
50 Salaries and wages	4399510	1473728	-	*1494	***	*29216	*38652	*22854	67059	***	***	610377	***
51 Repairs	264610	46964	-	*103	***	*871	*2308	*932	6949	***	***	53681	***
52 Bad debts	1052156	628134	-	*2137	***	*356	*7765	*1521	7352	***	***	94675	***
53 Rent paid on business property	695933	314375	-	*656	***	*9570	*13875	*2862	2574	***	***	63892	***
54 Taxes paid	1078586	470271	-	*320	***	*4792	*10731	*3070	15071	***	***	140852	***
55 Interest paid	38308265	30552558	-	-	***	*5253	*2305	*14745	211502	***	***	1908268	***
56 Contributions or gifts	52049	2922	-	-	***	-	*103	*84	1107	***	***	9829	***
57 Amortization	83440	28417	-	-	***	*645	*342	*816	504	***	***	11915	***
58 Depreciation	838445	213021	-	*64	***	*2828	*4947	*2141	13289	***	***	121937	***
59 Depletion	11427	11361	-	-	***	-	-	-	*12	***	***	15	***
60 Advertising	186466	10357	-	*5056	***	*476	*2669	*500	4582	***	***	43910	***
61 Pension, prof sh, stock, annuity	238192	42235	-	-	***	*1400	*1775	*2262	3266	***	***	34613	***
62 Employee benefit programs	496450	138364	-	-	***	*1125	*2088	*3938	11365	***	***	76251	***
63 Net loss, noncapital assets	507485	462337	-	-	***	*580	-	*39	222	***	***	10530	***
64 Other deductions	6296673	3130206	-	*1614	***	*88748	*91195	*21682	162164	***	***	579521	***
65 Total receipts less total deducts	7467949	2687992	-	*113	***	*17380	*50586	*10213	100333	***	***	1109912	***
66 Constructive taxable income from related foreign corporations	5789	-	-	-	***	-	-	-	-	***	***	-	***
67 Net income, total	7015134	2672005	-	*113	***	*17380	*50586	*7862	83609	***	***	965238	***
68 Net income, Form 1120-A	-	-	-	-	***	-	-	-	-	***	***	-	***
69 Net income, Form 1120-F	2602237	2602237	-	-	***	-	-	-	-	***	***	-	***
70 Net income, Form 1120S	178813	1197	-	-	***	*12170	*19100	-	*7212	***	***	31087	***
71 Statutory special deductions, total	626552	483562	-	-	***	*1536	*1720	*1304	3862	***	***	46606	***
72 Net operating loss deduction	615888	482694	-	-	***	*1536	*1718	*1304	3826	***	***	44025	***
73 Dividends received deduction	10622	868	-	-	***	-	*1	-	*36	***	***	2581	***
74 Public utility div paid deduction	-	-	-	-	***	-	-	-	-	***	***	-	***
75 Income subject to tax	6218238	2187278	-	*113	***	*3675	*29767	*6558	72727	***	***	888109	***
76 Total income tax before credits	2255803	871788	-	*17	***	*644	*9653	*1704	22871	***	***	303120	***
77 Income tax	2142482	762487	-	*17	***	*644	*9653	*1511	22539	***	***	301965	***
78 Personal holding company tax	-	-	-	-	***	-	-	-	-	***	***	-	***
79 Recapture taxes	1	-	-	-	***	-	-	-	-	***	***	-	***
80 Alternative minimum tax	13138	8993	-	-	***	-	-	*192	332	***	***	1414	***
81 Foreign tax credit	6076	152	-	-	***	-	-	-	-	***	***	111	***
82 U.S. Possessions tax credit	-	-	-	-	***	-	-	-	-	***	***	-	***
83 Nonconventional source fuel credit	11730	11730	-	-	***	-	-	-	-	***	***	-	***
84 General business credit	7478	*2033	-	-	***	-	-	-	*89	***	***	757	***
85 Prior year minimum tax credit	21515	4698	-	-	***	-	-	-	405	***	***	1972	***
86 Total income tax after credits	2209004	853175	-	*17	***	*644	*9653	*1704	22377	***	***	300281	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks

MAJOR GROUP 46
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	19812	775	7585	3226	2021	1398	2100	473	437	328	423	464	581
2 Total assets	2618343403	-	266836	530618	736141	952602	4573261	3387688	7079600	12030452	31049810	74806564	2482929831
3 Cash	59174754	-	83373	125219	186705	196861	512022	247882	572059	875206	2023387	3304056	51047985
4 Notes and accounts receivable	676708353	-	*22378	156622	250061	331769	2373385	1524465	2604233	3269781	5611581	15111011	645453068
5 Less: Allowance for bad debts	10271021	-	*123	-	-	*1681	16699	31618	72335	117546	293288	669174	9068556
6 Inventories	93532	-	-	-	-	-	-	-	-	*373	2042	3511	87606
7 U.S. govt. obligations, total	91967686	-	-	*36272	-	-	*1658	*14	180507	498749	1954880	3933692	85361915
8 Tax-exempt securities	32706794	-	-	-	*2518	-	*24076	*14371	*14557	22416	80230	276546	32272080
9 Other current assets	263996271	-	3815	22666	*27540	98438	429987	115010	805238	433330	844829	2179672	259035747
10 Loans to stockholders	10941211	-	38529	*10367	*25768	*17452	67395	*5256	16091	27896	205434	412524	10114500
11 Mortgage and real estate loans	1024049529	-	*5417	*17401	*73723	*91532	453897	1008281	1977458	5301793	16848292	39830113	958441621
12 Other investments	383070282	-	*7457	*38641	*105811	150212	365213	292702	691015	1142430	2730764	7785070	369760967
13 Depreciable assets	29064852	-	220226	189618	99735	54972	446189	197295	335784	369148	717159	1631358	24803368
14 Less: Accumulated depreciation	12601092	-	139878	82389	46910	34797	231679	64736	138212	162719	312858	722001	10664914
15 Depletable assets	25489	-	-	-	-	-	-	-	-	-	-	25410	80
16 Less: Accumulated depletion	13683	-	-	-	-	-	-	-	-	-	-	13678	5
17 Land	1973500	-	-	*3997	*6087	*3573	25303	27268	26330	26725	70328	182669	1601221
18 Intangible assets (Amortizable)	13434548	-	*6818	*12939	*141	*18195	17783	34562	39130	176588	375709	465788	12286895
19 Less: Accumulated amortization	2847299	-	*6537	*2872	*141	*7016	9857	4055	24540	115853	205294	106652	2364482
20 Other assets	56869696	-	25360	*2138	*5105	33092	114588	20991	52287	282137	396615	1176648	54760735
21 Total liabilities	2618343403	-	266836	530618	736141	952602	4573261	3387688	7079600	12030452	31049810	74806564	2482929831
22 Accounts payable	133010817	-	23455	*11711	25544	52482	170185	107672	164379	394412	1229883	2366415	128464678
23 Mort, notes, and bonds under 1 yr	602661719	-	*5601	*63784	*32697	223682	1382188	1330890	1740944	2694722	3562749	11847424	579777038
24 Other current liabilities	1042806492	-	31533	76067	75178	51223	353938	508825	2158315	5951154	19373286	43701991	970524982
25 Loans from stockholders	17072705	-	*36222	*67908	*78874	*36503	433794	318272	116779	109309	114335	321754	15438954
26 Mort, notes, bonds, 1 yr or more	511589578	-	*38912	*110944	129961	*99991	537666	1022129	1217318	1017484	1803954	5484558	500126661
27 Other liabilities	92054942	-	*101	*104441	*38338	*19782	815292	170889	2098076	189921	1220586	1200581	86196936
28 Net worth	219147151	-	131012	95764	355549	468938	880198	-70989	-416210	1673448	3745019	9883840	202400582
29 Capital stock	16260042	-	40429	35529	39696	28954	277262	57176	197298	266145	631923	975270	13710361
30 Paid-in or capital surplus	93916990	-	215797	*60965	*44680	89096	490426	220550	501525	293070	1339718	2319162	88342001
31 Retained earnings, appropriated	3044015	-	-	-	-	-	*7072	*4076	19766	103265	211380	692201	2006256
32 Retained earnings-unappropriated	114106554	-	31010	52388	108114	153528	-247671	-581710	-1569596	674153	1529982	5951392	108004965
33 Retained earnings (S Corp)	2993907	-	-156225	*-45422	175298	203677	363859	241435	448773	346951	107371	169290	1138899
34 Less: Cost of treasury stock	11174357	-	-	*7696	*12239	*6317	10750	*12516	13974	10135	75354	223475	10801901
35 Total receipts	226076532	6090465	1073200	766657	832103	605220	2765566	1242032	1842502	1865565	3573449	7166371	198253400
36 Business receipts	68951487	1975451	958334	676657	716121	490814	1640983	852106	1083262	868258	909563	1151871	57628068
37 Interest	136741028	3518280	10399	*6598	*21214	14680	178768	85295	284621	770292	2234213	5160756	124455912
38 Interest on govt. obligations	1583173	2148	*2	-	*87	*101	*1243	*340	1543	2414	8197	19707	1547389
39 Rents	1229327	16687	*1426	*74	*312	*1338	*6017	58240	10489	4515	17161	38125	1074943
40 Royalties	110240	38493	-	-	-	*11	-	-	-	*62	222	844	70609
41 Net S-T cap gain less net LT loss	390804	*3844	*219	-	*14	*9469	*792	*108	*1034	*5870	4342	15695	349419
42 Net L-T cap gain less net ST loss	1593782	107111	*961	-	*249	-	12209	*1499	66361	13540	22386	26063	1343405
43 Net gain, noncapital assets	2287315	56298	*5	*1082	*486	*331	*8450	*29034	50454	28833	31664	175553	1905124
44 Dividends, domestic corporations	563644	2174	-	-	*426	-	10038	*1197	2237	586	3907	8432	534647
45 Dividends, foreign corporations	322067	-	-	-	-	-	-	-	-	-	128	555	321384
46 Other receipts	12303665	369979	101854	*82246	*93195	88478	907067	214213	342501	171195	341666	568770	9022501
47 Total deductions	199628570	5487741	851001	620362	721543	485150	2398264	1057138	1531681	1566767	3033068	5980078	175895778
48 Cost of goods	10061170	76962	-	-	-	-	*901	*11130	-	-	869	23833	9947475
49 Compensation of officers	2735540	31129	137470	*56394	*115611	*29260	204384	74641	99594	79947	152292	223488	1531330
50 Salaries and wages	22742003	838416	173715	236676	200289	182992	587687	197681	400039	318478	463055	837571	18305404
51 Repairs	779505	31788	15440	8519	3058	4178	15128	5264	7124	9007	18640	44039	617319
52 Bad debts	7997550	381049	*2484	*10533	*8548	*15774	81744	110209	61772	37383	47656	114218	7126180
53 Rent paid on business property	2304012	91226	77083	33766	30665	31500	69521	22976	44022	27796	38485	62720	1774250
54 Taxes paid	3266761	152861	40427	36881	26855	21061	73385	33169	49637	48419	85582	158519	2539966
55 Interest paid	102929997	2662538	13822	21173	18709	24328	199816	161922	298984	494161	1349000	3131284	94554260
56 Contributions or gifts	178846	4811	*1269	*2	*35	*91	1109	828	676	3430	4255	10331	152009
57 Amortization	1241992	18450	*1399	*1101	*21	*3464	4193	7778	8537	7267	19075	60392	1110315
58 Depreciation	4330625	71551	26575	18560	8772	3055	46114	38878	23641	51762	59698	117778	3864241
59 Depletion	5964	1	-	-	-	*2	-	*670	-	*6	10	1390	3886
60 Advertising	3295288	72736	27876	28202	*31980	8674	75744	24027	36167	16451	32934	94338	2846157
61 Pension, prof sh, stock, annuity	748392	18002	*5306	*1635	*22572	*207	7617	3480	7307	11388	20706	48261	601911
62 Employee benefit programs	1604387	88967	*1867	*2060	*14356	*4900	27033	11097	17038	17734	41164	83924	1294248
63 Net loss, noncapital assets	555198	5347	-	-	*4848	-	*5968	*4413	5806	6596	6242	6054	509924
64 Other deductions	34851340	941908	326268	164860	235225	155665	997919	348975	471336	436941	693403	961938	29116903
65 Total receipts less total deducts	26447962	602724	222199	146295	110561	120070	367302	184894	310821	298798	540381	1186293	22357622
66 Constructive taxable income from related foreign corporations	882822	-	-	-	-	-	14801	-	-	-	82	-	867939
67 Net income, total	25747611	600576	222196	146295	110473	119970	380860	184554	309278	296384	532266	1166585	21678173
68 Net income, Form 1120-A	*20200	-	*9754	*9091	*1356	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*17207	*17207	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1422766	*35145	175586	*115412	95409	85954	249132	72136	141807	104817	62194	49017	236158
71 Statutory special deductions, total	1622225	34504	*8390	*4500	*6156	*124	36757	60522	31803	20265	69425	32507	1317272
72 Net operating loss deduction	1222497	32415	*8390	*4500	*5815	*124	29739	*59604	30238	19855	66624	25283	939911
73 Dividends received deduction	394950	1512	-	-	*341	-	7018	*918	1566	410	2801	5858	374525
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	22711726	530996	38220	*26383	*8909	33892	95047	52142	135697	172008	401015	1085384	20132033
76 Total income tax before credits	7935987	184206	5856	*4292	*1336	8770	23260	17327	41763	58190	137438	371547	7082003
77 Income tax	7881123	183245	5829	*4292	*1336	8660	25064	16601	45291	58088	136502	371056	7025159
78 Personal holding company tax	*300	*120	-	-	-	*109	-	-	-	-	23	32	16
79 Recapture taxes	35	-	-	-	-	-	-	-	-	-	-	-0	34
80 Alternative minimum tax	61123	831	*27	-	-	-	*911	*1089	*329	*102	893	474	56468
81 Foreign tax credit	448132	-	-	-	-	-	4571	-	-	-	172	2107	441282
82 U.S. Possessions tax credit	3222	-	-	-	-	-	-	-	-	246	133	1227	1616
83 Nonconventional source fuel credit	*2542	-	-	-	-	-	-	*40	-	-	-	137	2366
84 General business credit	255292	992	-	-	-	-	*107	*27	*95	*56	855	2305	250855
85 Prior year minimum tax credit	72876	104	-	-	-	-	-	*201	*100	*4	358	1207	70902
86 Total income tax after credits	7153923	183110	5856	*4292	*1336	8770	18582	17060	41568	57885	135920	364564	6314981

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Savings and loan associations

MINOR INDUSTRY 6120
RETURNS WITH NET INCOME

			Size of Total Assets											
		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	1394	48	-	-	-	-	*14	*10	107	178	317	339	380
2	Total assets	813482170	-	-	-	-	-	*54139	*59730	1924777	6880781	23552133	54115921	726894690
3	Cash	24339633	-	-	-	-	-	*38684	*26874	271217	624775	1607611	2516112	19254360
4	Notes and accounts receivable	50888789	-	-	-	-	-	*1905	*2288	151497	396511	1757765	4074790	44504033
5	Less: Allowance for bad debts	3181176	-	-	-	-	-	-	-	29380	55794	171100	378363	2546538
6	Inventories	45317	-	-	-	-	-	-	-	-	-	1763	102	43452
7	U.S. govt. obligations, total	40421520	-	-	-	-	-	-	-	139370	482689	1915587	3879429	34004445
8	Tax-exempt securities	2166710	-	-	-	-	-	-	-	*5697	22416	79668	232784	1826145
9	Other current assets	14967170	-	-	-	-	-	234	*37	143201	94387	315673	970818	13442820
10	Loans to stockholders	159476	-	-	-	-	-	-	-	*3659	*3334	53257	7749	91477
11	Mortgage and real estate loans	522691855	-	-	-	-	-	1725	*30211	1020747	4553412	15493872	36502096	465089790
12	Other investments	134950768	-	-	-	-	-	*12363	-	192357	574260	1917383	5038848	127215558
13	Depreciable assets	13573753	-	-	-	-	-	165	*1418	50105	177669	532115	1186981	11625301
14	Less: Accumulated depreciation	6117740	-	-	-	-	-	149	*1156	25475	79066	230880	523942	5257070
15	Depletable assets	80	-	-	-	-	-	-	-	-	-	-	-	80
16	Less: Accumulated depletion	5	-	-	-	-	-	-	-	-	-	-	-	5
17	Land	1447942	-	-	-	-	-	-	-	6442	21953	64010	145916	1209621
18	Intangible assets (Amortizable)	4860858	-	-	-	-	-	-	-	*182	7221	15822	49806	4787826
19	Less: Accumulated amortization	619205	-	-	-	-	-	-	-	*55	*2824	2070	17462	596794
20	Other assets	12886426	-	-	-	-	-	*-788	*59	-4787	59837	201657	430258	12200190
21	Total liabilities	813482170	-	-	-	-	-	*54139	*59730	1924777	6880781	23552133	54115921	726894690
22	Accounts payable	20682599	-	-	-	-	-	*2	-	99309	177362	688512	1595940	18121473
23	Mort, notes, and bonds under 1 yr	67001711	-	-	-	-	-	*1488	-	*12838	388763	520974	1723220	64354428
24	Other current liabilities	555338292	-	-	-	-	-	*2319	*43572	1662101	5372694	18596808	42073451	487587347
25	Loans from stockholders	2680528	-	-	-	-	-	-	-	*354	*43978	26478	245171	2364547
26	Mort, notes, bonds, 1 yr or more	58068247	-	-	-	-	-	-	-	*29690	156049	544156	1702852	55635499
27	Other liabilities	24063539	-	-	-	-	-	*687779	*612	1861464	29651	872681	737572	19873780
28	Net worth	85647255	-	-	-	-	-	*-637450	*15546	-1740980	712284	2302524	6037714	78957615
29	Capital stock	4031245	-	-	-	-	-	3103	-	94088	104525	240333	418484	3170713
30	Paid-in or capital surplus	47311385	-	-	-	-	-	3	-	128279	117714	526215	1334633	45204541
31	Retained earnings, appropriated	1717933	-	-	-	-	-	-	*2026	17835	61971	197532	344929	1093641
32	Retained earnings-unappropriated	34944716	-	-	-	-	-	*-640555	*13521	-1981948	425600	1379787	4081689	31666622
33	Retained earnings (S Corp)	748105	-	-	-	-	-	-	-	*5882	*7897	8304	25842	700180
34	Less: Cost of treasury stock	3106130	-	-	-	-	-	-	-	*5116	*5423	49647	167863	2878082
35	Total receipts	62864219	3412057	-	-	-	-	*48464	*35640	284436	576324	2052997	4275328	52178972
36	Business receipts	5524050	244189	-	-	-	-	-	*48	12339	65908	104624	263240	4833702
37	Interest	51647419	2876292	-	-	-	-	*2641	*4338	118446	482005	1788005	3779136	42596556
38	Interest on govt. obligations	114531	1728	-	-	-	-	-	-	*301	2006	7507	15969	87021
39	Rents	509807	8430	-	-	-	-	-	*17	376	1485	6444	13548	479506
40	Royalties	*177	-	-	-	-	-	-	-	-	*11	18	-	148
41	Net S-T cap gain less net LT loss	47120	632	-	-	-	-	-	-	-	*4333	3929	2072	36154
42	Net L-T cap gain less net ST loss	392787	12554	-	-	-	-	-	-	*56374	6611	5256	10403	301588
43	Net gain, noncapital assets	873014	44987	-	-	-	-	809	-	*294	1244	17517	52290	755874
44	Dividends, domestic corporations	157591	2008	-	-	-	-	-	-	143	391	2654	7417	144977
45	Dividends, foreign corporations	812	-	-	-	-	-	-	-	-	-	128	-	684
46	Other receipts	3596909	221237	-	-	-	-	*45014	*31237	96164	12329	116915	131253	2942760
47	Total deductions	53714728	3055562	-	-	-	-	*18213	*17297	243949	491736	1688786	3559411	44639775
48	Cost of goods	280960	14208	-	-	-	-	-	-	-	-	451	1150	265151
49	Compensation of officers	1042592	23507	-	-	-	-	*20	-	10156	30080	80405	146160	752265
50	Salaries and wages	5687793	480869	-	-	-	-	*664	*542	13204	60182	168591	382109	4581631
51	Repairs	410429	27796	-	-	-	-	1	*37	1087	3817	11755	29120	336816
52	Bad debts	1787327	87889	-	-	-	-	79	-	1229	4815	11774	35958	1645582
53	Rent paid on business property	622218	48660	-	-	-	-	47	-	*792	1646	9127	19567	542379
54	Taxes paid	1102211	43928	-	-	-	-	17	*65	3461	15690	44333	97248	897470
55	Interest paid	32894135	1741061	-	-	-	-	*2155	*14645	66714	274196	1008083	2161720	27625561
56	Contributions or gifts	89034	3156	-	-	-	-	-	-	248	955	3299	8378	72997
57	Amortization	445128	15749	-	-	-	-	-	-	*157	427	8006	8242	412546
58	Depreciation	1344340	42548	-	-	-	-	19	*133	2383	9255	32272	66694	1191035
59	Depletion	*16	1	-	-	-	-	-	-	-	*2	3	-	11
60	Advertising	595709	26997	-	-	-	-	23	*13	1025	4401	16704	37325	509221
61	Pension, prof sh, stock, annuity	302236	9119	-	-	-	-	-	-	1075	5817	16367	36551	233308
62	Employee benefit programs	656878	49561	-	-	-	-	-	-	1861	7071	26829	54212	517343
63	Net loss, noncapital assets	112367	5327	-	-	-	-	*4645	*370	*892	2299	3061	3519	92253
64	Other deductions	6341353	435186	-	-	-	-	*10541	*1492	139665	71083	247724	471458	4964204
65	Total receipts less total deducts	9149491	356495	-	-	-	-	*30251	*18343	40487	84588	364211	715918	7539197
66	Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Net income, total	9034960	354768	-	-	-	-	*30251	*18343	40186	82581	356705	699949	7452176
68	Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Net income, Form 1120S	175030	-	-	-	-	-	-	-	*364	*1562	2970	11361	158772
71	Statutory special deductions, total	947649	4570	-	-	-	-	*14196	*18157	12527	5654	46451	13846	832248
72	Net operating loss deduction	830104	2597	-	-	-	-	*14196	*18157	*12426	5380	44607	8696	724045
73	Dividends received deduction	114132	1396	-	-	-	-	-	-	100	274	1844	5150	105368
74	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Income subject to tax	7917292	350198	-	-	-	-	*16056	*186	27325	75365	307621	674776	6465765
76	Total income tax before credits	2755969	121897	-	-	-	-	78	*28	4413	25253	104782	229676	2269842
77	Income tax	2739363	121696	-	-	-	-	*4024	*28	8730	25253	104733	229451	2245448
78	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Recapture taxes	1	-	-	-	-	-	-	-	-	-	-	-0	1
80	Alternative minimum tax	25178	201	-	-	-	-	*279	*363	-	-	28	239	24068
81	Foreign tax credit	68	-	-	-	-	-	-	-	-	-	-	-	68
82	U.S. Possessions tax credit	1907	-	-	-	-	-	-	-	-	157	133	-	1616
83	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	General business credit	80785	992	-	-	-	-	-	-	*77	-	726	2305	76686
85	Prior year minimum tax credit	32048	102	-	-	-	-	-	-	-	*2	237	111	31597
86	Total income tax after credits	2641161	120803	-	-	-	-	78	*28	4336	25094	103687	227260	2159875

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Personal credit institutions

MINOR INDUSTRY 6140
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	2113	*3	***	*567	*259	*433	487	*74	*32	*17	6	***	7
2 Total assets	633906174	-	***	*99685	*89784	*294225	1066658	*513986	*487430	*621182	478976	***	628997732
3 Cash	6873595	-	***	*5323	*6720	*9624	65554	*19551	*26215	*14962	19551	***	6687331
4 Notes and accounts receivable	294537416	-	***	*89133	*72887	*233185	848698	*469136	*456122	*515036	402543	***	290719471
5 Less: Allowance for bad debts	3277828	-	***	-	-	-	*8675	*21753	*24387	*12007	51127	***	3134717
6 Inventories	21399	-	***	-	-	-	-	-	-	-	-	***	19762
7 U.S. govt. obligations, total	50198121	-	***	-	-	-	-	-	-	-	230	***	50192821
8 Tax-exempt securities	12335603	-	***	-	-	-	-	-	-	-	-	***	12292007
9 Other current assets	194897006	-	***	*66	-	*33441	17315	*6508	*8644	*7300	7318	***	194791711
10 Loans to stockholders	893036	-	***	*161	*2214	-	*17028	*492	*232	-	-	***	872909
11 Mortgage and real estate loans	*1634784	-	***	-	-	-	*1895	-	-	-	-	***	149848
12 Other investments	55677049	-	***	-	-	*34	55757	*5614	*10095	*33593	89323	***	55123121
13 Depreciable assets	3888607	-	***	*14567	*15258	*14525	93969	*39182	*28944	*56168	18697	***	3565984
14 Less: Accumulated depreciation	1946628	-	***	*10793	*9535	*9918	52804	*17388	*20556	*22846	10267	***	1769670
15 Depletable assets	-	-	***	-	-	-	-	-	-	-	-	***	-
16 Less: Accumulated depletion	-	-	***	-	-	-	-	-	-	-	-	***	-
17 Land	266305	-	***	*1230	*2240	*436	*4752	*6939	-	*137	79	***	248016
18 Intangible assets (Amortizable)	2472765	-	***	-	-	*2530	*612	*2244	*5894	*6214	1297	***	2448681
19 Less: Accumulated amortization	272843	-	***	-	-	*1757	*339	*371	*4863	*1720	800	***	262372
20 Other assets	15707787	-	***	*-0	-	*12125	22897	*3833	*1091	*24344	2132	***	15707829
21 Total liabilities	633906174	-	***	*99685	*89784	*294225	1066658	*513986	*487430	*621182	478976	***	628997732
22 Accounts payable	53394542	-	***	*134	*2977	*1690	21881	*2381	*17948	*14998	32672	***	53226227
23 Mort, notes, and bonds under 1 yr	33294102	-	***	*25680	*5312	*72122	419653	*149500	*178310	*258229	70500	***	31580810
24 Other current liabilities	408713324	-	***	*3934	*5120	*26458	38042	*29715	*32066	*74543	21818	***	408441290
25 Loans from stockholders	11112175	-	***	*35068	*4603	*8204	*43924	*92269	*27092	*10196	15724	***	10874454
26 Mort, notes, bonds, 1 yr or more	67752008	-	***	*3689	*16281	-	*124885	*45417	*142332	*104079	215418	***	66971046
27 Other liabilities	8729970	-	***	*49	*3919	*6164	67650	*53975	*22704	*28166	17621	***	8436767
28 Net worth	50910053	-	***	*31132	*51571	*179587	350623	*140729	*66979	*130970	105222	***	49467138
29 Capital stock	3315007	-	***	*12346	*259	*10831	37381	*3934	*2983	*15654	60396	***	3169783
30 Paid-in or capital surplus	17016451	-	***	*2739	*2879	*21959	36938	*8308	*19024	*12842	5886	***	16845718
31 Retained earnings, appropriated	309707	-	***	-	-	-	-	1500	-	-	-	***	307981
32 Retained earnings-unappropriated	32609794	-	***	*5269	*23753	*75427	243966	*103685	*25401	*40735	18130	***	31783716
33 Retained earnings (S Corp)	334199	-	***	*10778	*24680	*71370	*36604	*34996	*21220	*63441	21499	***	-
34 Less: Cost of treasury stock	2675105	-	***	-	-	-	*4267	*11694	*1648	*1701	689	***	2640060
35 Total receipts	41790336	*2328924	***	*41795	*61900	*146355	343834	*286361	*222235	*171904	111155	***	37686371
36 Business receipts	24176585	*1584938	***	*27273	*61891	*75943	261956	*253485	*92377	*63404	46859	***	21571212
37 Interest	13636618	*529286	***	*4942	-	*5583	61960	*23083	*10625	*79242	35402	***	12711943
38 Interest on govt. obligations	378008	421	***	-	-	-	-	-	-	-	-	***	375631
39 Rents	282854	170	***	-	-	-	*94	*413	*13	*270	447	***	281447
40 Royalties	101207	38493	***	-	-	-	-	-	-	-	-	***	62714
41 Net S-T cap gain less net LT loss	*152761	234	***	-	-	-	*409	*108	-	-	-	***	152010
42 Net L-T cap gain less net ST loss	467215	77609	***	-	*9	-	*713	*695	*3399	*1484	303	***	380667
43 Net gain, noncapital assets	153795	218	***	-	-	-	*1203	*103	*54	*923	55	***	151210
44 Dividends, domestic corporations	64768	-	***	-	-	-	*866	*2	-	-	-	***	63687
45 Dividends, foreign corporations	18572	-	***	-	-	-	-	-	-	-	-	***	18572
46 Other receipts	2357951	97555	***	*9581	-	*64830	16634	*8472	*115767	*26581	28091	***	1917278
47 Total deductions	37822639	*2172464	***	*30172	*33899	*115645	314046	*259590	*198695	*152811	89234	***	34133864
48 Cost of goods	*5117606	62754	***	-	-	-	*196	-	-	-	-	***	5038391
49 Compensation of officers	181452	*173	***	-	*5933	*256	19266	*16431	*5931	*6724	2741	***	115685
50 Salaries and wages	8279968	*298016	***	*6650	*6889	*35474	67720	*67518	*50803	*37361	15564	***	7607864
51 Repairs	73367	*215	***	*217	*832	*613	2523	*970	*1537	*1334	378	***	62903
52 Bad debts	3166161	*292990	***	*5503	*6378	*12987	55476	*55062	*22895	*13720	18142	***	2651265
53 Rent paid on business property	601521	*35508	***	*1332	*1712	*3713	10187	*9037	*6833	*4161	1986	***	518887
54 Taxes paid	1057643	*99114	***	*1703	*1456	*5946	10211	*9319	*4156	*5093	2520	***	909769
55 Interest paid	10999659	*826594	***	*1924	*2647	*10264	50231	*26960	*28661	*36655	23552	***	9942640
56 Contributions or gifts	12645	*1642	***	-	*35	*12	351	*296	*102	*87	64	***	9833
57 Amortization	330276	*1509	***	-	-	*86	*116	*396	*479	*507	155	***	316175
58 Depreciation	426153	*11077	***	*1274	*1243	*1034	10191	*3907	*3133	*8281	1767	***	379023
59 Depletion	1461	-	***	-	-	-	-	-	-	-	-	***	1461
60 Advertising	449134	*36479	***	*2137	*939	*5254	4564	*6229	*2134	*3837	857	***	380082
61 Pension, prof sh, stock, annuity	53927	8538	***	-	-	*97	*667	*908	*1034	*788	623	***	39836
62 Employee benefit programs	405195	*38057	***	-	-	*850	1904	*1601	*7268	*1690	607	***	351012
63 Net loss, noncapital assets	4154	*3	***	-	-	-	*12	*68	*3597	*5	5	***	307
64 Other deductions	6662316	*459797	***	*9430	*5834	*39059	80430	*60889	*60132	*32568	20272	***	5808730
65 Total receipts less total deducts	3967697	*156459	***	*11624	*28001	*30711	29789	*26771	*23540	*19094	21921	***	3552507
66 Constructive taxable income from related foreign corporations	284839	-	***	-	-	-	-	-	-	-	-	***	284839
67 Net income, total	3874529	*156038	***	*11624	*28001	*30711	29789	*26771	*23540	*19094	21921	***	3461715
68 Net income, Form 1120-A	*7939	-	***	*7912	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120-F	-	-	***	-	-	-	-	-	-	-	-	***	-
70 Net income, Form 1120S	119268	-	***	*126	*25062	*23551	*14387	*14499	*15980	*8205	16418	***	-
71 Statutory special deductions, total	85855	-	***	*3586	-	-	*655	*2	*3839	*627	-	***	74202
72 Net operating loss deduction	31963	-	***	*3586	-	-	*57	-	*3839	*627	-	***	22421
73 Dividends received deduction	52526	-	***	-	-	-	*598	*2	-	-	-	***	51780
74 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	***	-
75 Income subject to tax	3670103	*156038	***	*7912	*2940	*7160	14824	*12271	*3721	*10261	5504	***	3388135
76 Total income tax before credits	1278701	*54606	***	*1187	*441	*1873	3163	*3866	*1234	*3471	1871	***	1185711
77 Income tax	1278348	*54606	***	*1187	*441	*1873	2864	*3863	*1216	*3471	1871	***	1185711
78 Personal holding company tax	-	-	***	-	-	-	-	-	-	-	-	***	-
79 Recapture taxes	-	-	***	-	-	-	-	-	-	-	-	***	-
80 Alternative minimum tax	*352	-	***	-	-	-	*299	3	*19	-	-	***	-
81 Foreign tax credit	115584	-	***	-	-	-	-	-	-	-	-	***	115584
82 U.S. Possessions tax credit	88	-	***	-	-	-	-	-	-	88	-	***	-
83 Nonconventional source fuel credit	-	-	***	-	-	-	-	-	-	-	-	***	-
84 General business credit	9070	-	***	-	-	-	-	2	-	-	76	***	8993
85 Prior year minimum tax credit	16331	-	***	-	-	-	-	-	-	-	45	***	16285
86 Total income tax after credits	1137628	*54606	***	*1187	*441	*1873	3163	*3865	*1234	*3383	1750	***	1044849

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Business credit institutions

MINOR INDUSTRY 6150
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	750	*17	***	-	*90	*46	342	*66	45	25	19	***	81
2 Total assets	203145916	-	***	-	*41799	*29557	741855	*481988	764540	959482	1391564	***	195443617
3 Cash	4100398	-	***	-	*10347	*29557	80053	*33631	27093	56345	124508	***	3431168
4 Notes and accounts receivable	140156358	-	-	-	*29723	-	438647	*444135	413207	618888	812503	***	135671831
5 Less: Allowance for bad debts	1546104	-	-	-	-	-	*2783	*3418	*4454	*22077	10801	***	1471560
6 Inventories	19241	-	-	-	-	-	-	-	-	-	-	***	19007
7 U.S. govt. obligations, total	*120783	-	-	-	-	-	-	*14	*608	-	3480	***	116681
8 Tax-exempt securities	*256432	-	-	-	-	-	-	-	*8844	-	-	***	247588
9 Other current assets	12572100	-	-	-	*792	-	119336	*157	*26153	*86439	149816	***	11897538
10 Loans to stockholders	5851892	-	-	-	*75	-	*18369	*738	-	-	38393	***	5793192
11 Mortgage and real estate loans	1268912	-	-	-	-	-	*13349	-	*59921	*3590	4531	***	934977
12 Other investments	34815670	-	-	-	*78	-	*7503	*590	*220307	*63150	135327	***	33811505
13 Depreciable assets	4564517	-	-	-	*1198	-	105363	*5554	*11145	26183	26388	***	4335694
14 Less: Accumulated depreciation	1011506	-	-	-	*613	-	65236	*3580	*4290	9248	11492	***	898022
15 Depletable assets	24173	-	-	-	-	-	-	-	-	-	-	***	-
16 Less: Accumulated depletion	13678	-	-	-	-	-	-	-	-	-	-	***	-
17 Land	8063	-	-	-	-	-	*670	-	*2190	*38	959	***	4114
18 Intangible assets (Amortizable)	1035251	-	-	-	*3	-	*191	*5409	*1757	*13198	242659	***	752885
19 Less: Accumulated amortization	271710	-	-	-	*3	-	*122	*118	*974	*2492	162527	***	104305
20 Other assets	1195125	-	-	-	*199	-	*26515	*-1124	*3031	*125467	37821	***	901326
21 Total liabilities	203145916	-	***	-	*41799	*29557	741855	*481988	764540	959482	1391564	***	195443617
22 Accounts payable	20346758	-	-	-	-	-	*42140	*4637	*918	136879	257489	***	19683666
23 Mort, notes, and bonds under 1 yr	127035624	-	-	-	*699	-	*111712	*128483	*101982	*259311	594775	***	124132437
24 Other current liabilities	10089361	-	***	-	*7	*11756	38950	*6012	*42321	29127	77638	***	9678157
25 Loans from stockholders	2054785	-	-	-	*2370	-	*54290	*29060	*10538	*36156	-0	***	1922370
26 Mort, notes, bonds, 1 yr or more	32284153	-	-	-	*29433	*11270	*243942	*231783	*174049	*315080	277495	***	30436264
27 Other liabilities	1066055	-	-	-	-	-	*5689	*45865	*48118	*33477	25211	***	851693
28 Net worth	10269179	-	***	-	*9289	*6531	245133	*36150	386614	149452	158957	***	8739030
29 Capital stock	1225137	-	***	-	*90	*92	76420	*2730	41467	41681	3970	***	907569
30 Paid-in or capital surplus	6510289	-	-	-	-	*138	*143968	*7324	*69143	*31436	62676	***	5934393
31 Retained earnings, appropriated	*14138	-	-	-	-	-	*595	-	-	*3586	-	***	87
32 Retained earnings-unappropriated	2184399	-	***	-	*9199	*6301	-62211	*21419	*109438	41009	87978	***	1837532
33 Retained earnings (S Corp)	433996	-	-	-	-	-	*87095	*4718	*167049	*31926	5692	***	120760
34 Less: Cost of treasury stock	98780	-	-	-	-	-	*735	*42	*483	*185	1360	***	61311
35 Total receipts	19495200	*62128	***	-	*15884	*8377	242166	*118515	109938	248280	227691	***	18051085
36 Business receipts	5645590	611	-	-	*12850	*6003	214135	*84470	*93069	125621	51977	***	4953639
37 Interest	12214230	*52338	***	-	*2643	*1224	*20394	*21870	*9991	*36579	142311	***	11773187
38 Interest on govt. obligations	24468	-	-	-	-	-	-	-	*1162	-	19	***	21530
39 Rents	54146	*155	-	-	-	-	*4954	-	-	*21	540	***	45228
40 Royalties	998	-	-	-	-	-	-	-	-	24	-	***	906
41 Net S-T cap gain less net LT loss	33315	*118	-	-	-	-	*38	-	*941	-	-	***	32219
42 Net L-T cap gain less net ST loss	215162	*7729	-	-	-	-	*265	-	*1909	*4881	-	***	198759
43 Net gain, noncapital assets	307623	15	-	-	-	-	*38	-	*1	-	3	***	210458
44 Dividends, domestic corporations	49889	128	-	-	-	-	-	-	*1927	-	82	***	47745
45 Dividends, foreign corporations	223178	-	-	-	-	-	-	-	-	-	-	***	223178
46 Other receipts	726601	*1034	***	-	*390	*1150	2342	*12176	*937	81154	32758	***	544234
47 Total deductions	17986270	*53803	***	-	*13731	*587	206947	*102713	71291	200178	206168	***	16817965
48 Cost of goods	*85122	-	-	-	-	-	*706	*11130	-	-	-	***	73286
49 Compensation of officers	199020	70	-	-	*2829	-	34224	*3389	*7838	*5860	3583	***	131000
50 Salaries and wages	1045877	95	-	-	*674	-	14756	*6429	*6909	45875	17589	***	888364
51 Repairs	22628	5	-	-	*328	-	*1231	*196	*138	*393	219	***	19587
52 Bad debts	430668	-	***	-	-	-	*10666	*7254	*4421	*6368	2923	***	378172
53 Rent paid on business property	221772	43	-	-	*119	-	3502	*636	*1515	3763	1901	***	205701
54 Taxes paid	168540	*218	***	-	*170	*351	5022	*1433	2077	5437	2592	***	145236
55 Interest paid	10807232	*50732	***	-	*2095	*12	38110	*31648	*21830	54171	119304	***	10348963
56 Contributions or gifts	11131	*-0	-	-	-	-	*65	*285	*10	*53	61	***	10262
57 Amortization	93270	23	-	-	-	-	*34	*9	*428	*1243	879	***	83633
58 Depreciation	1670803	*598	-	-	*249	-	10199	*7536	*277	21873	3826	***	1617054
59 Depletion	811	-	-	-	-	-	-	-	-	-	-	***	-
60 Advertising	825274	43	-	-	-	-	*893	*299	*155	*1769	740	***	802515
61 Pension, prof sh, stock, annuity	57487	-	-	-	-	-	*1278	-	*80	*381	373	***	54447
62 Employee benefit programs	88930	-	-	-	-	-	*1127	-	*719	2342	1138	***	82097
63 Net loss, noncapital assets	27049	*1	-	-	*4848	-	*785	*25	-	*218	18	***	21040
64 Other deductions	2230658	*1975	***	-	*2418	*224	84346	*32444	24895	50433	51022	***	1956608
65 Total receipts less total deducts	1508930	*8325	***	-	*2153	*7791	35219	*15802	38647	48102	21523	***	1233120
66 Constructive taxable income from related foreign corporations	204515	-	-	-	-	-	-	-	-	-	-	***	204515
67 Net income, total	1688978	*8325	***	-	*2153	*7791	35219	*15802	37485	48102	21504	***	1416105
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120-F	*8169	*8169	-	-	-	-	-	-	-	-	-	***	-
70 Net income, Form 1120S	115844	-	-	-	-	-	*26964	*8956	*21600	*28874	3898	***	19552
71 Statutory special deductions, total	115449	*7922	-	-	*884	-	*4424	-	*5016	*8156	2819	***	83165
72 Net operating loss deduction	59785	*7832	-	-	*884	-	*4424	-	*3667	*8156	2762	***	29002
73 Dividends received deduction	55664	90	-	-	-	-	-	-	*1349	-	57	***	54163
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	-
75 Income subject to tax	1458937	*472	***	-	*1268	*7791	*3830	*6846	*10869	*11072	14787	***	1314572
76 Total income tax before credits	537762	*266	***	-	*190	*2687	*769	*2075	*4237	3786	5131	***	488173
77 Income tax	508117	*151	***	-	*190	*2687	*769	*2075	*3731	*3742	5057	***	459285
78 Personal holding company tax	26	-	-	-	-	-	-	-	-	-	23	***	3
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	***	-
80 Alternative minimum tax	29149	*105	-	-	-	-	-	-	*45	*45	52	***	28885
81 Foreign tax credit	108350	-	-	-	-	-	-	-	-	-	-	***	108350
82 U.S. Possessions tax credit	4	-	-	-	-	-	-	-	-	-	-	***	-
83 Nonconventional source fuel credit	22	-	-	-	-	-	-	-	-	-	-	***	-
84 General business credit	*590	-	-	-	-	-	*107	-	-	-	-	***	483
85 Prior year minimum tax credit	*23414	-	-	-	-	-	-	*201	*69	-	-	***	22881
86 Total income tax after credits	405383	*266	***	-	*190	*2687	*662	*1874	*4167	3786	5131	***	356460

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Other credit agencies; finance not allocable

MINOR INDUSTRY 6199
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	15554	708	7363	2659	1671	919	1257	323	253	108	81	99	113
2 Total assets	967809144	-	266192	430933	604559	628819	2710609	2331984	3902853	3569007	5627137	16143260	931593791
3 Cash	23861129	-	82747	119897	169637	157679	327731	167827	247533	179124	271716	462112	21675126
4 Notes and accounts receivable	191125790	-	*22378	*67489	147451	*98584	1084135	608906	1583407	1739345	2638770	8577592	174557733
5 Less: Allowance for bad debts	2265912	-	*123	-	-	*1681	*5241	*6448	14114	27668	60259	234637	1915740
6 Inventories	*7575	-	-	-	-	-	-	-	-	*373	280	1537	5386
7 U.S. govt. obligations, total	1227262	-	-	*36272	-	-	*1658	-	*40529	*16059	35583	49193	1047968
8 Tax-exempt securities	17948048	-	-	-	*2518	-	*24076	*14371	*16	-	562	165	17906340
9 Other current assets	41559995	-	3815	22600	*26747	*64997	293102	108309	627240	245205	372022	892281	38903677
10 Loans to stockholders	4036808	-	38529	*10206	*23480	*17452	31998	*4026	12199	*24561	113783	403651	3356922
11 Mortgage and real estate loans	498453978	-	*5417	*17401	*73723	*91532	436928	978070	896789	744790	1349889	2937434	490922006
12 Other investments	157626795	-	*7457	*38641	*105732	*150177	289590	286498	268256	471427	588732	1809500	153610784
13 Depreciable assets	7037975	-	219334	175051	83279	40448	246692	151141	245590	109128	139960	350963	5276389
14 Less: Accumulated depreciation	3525218	-	139004	71595	36761	24879	113489	42611	87892	51560	60219	157056	2740152
15 Depletable assets	1237	-	-	-	-	-	-	-	-	-	-	1237	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	251190	-	-	*2767	*3847	*3137	*19881	*20329	17698	4598	5280	34183	139471
18 Intangible assets (Amortizable)	5065674	-	*6818	*12939	*138	*15665	16980	*26909	31298	149955	115931	391540	4297503
19 Less: Accumulated amortization	1683541	-	*6537	*2872	*138	*5259	9395	*3566	18649	108817	39897	87399	1401011
20 Other assets	27080358	-	25360	*2138	*4906	*20967	65964	18223	52952	72489	155005	710963	25951390
21 Total liabilities	967809144	-	266192	430933	604559	628819	2710609	2331984	3902853	3569007	5627137	16143260	931593791
22 Accounts payable	38586918	-	23455	*11578	*22567	*50793	106161	100654	46205	65173	251209	475811	37433312
23 Mort, notes, and bonds under 1 yr	375330282	-	*5601	*38104	*26686	151560	849335	1052907	1447813	1788419	2376500	7883995	359709362
24 Other current liabilities	68665515	-	31532	*72133	*70051	*13009	274627	429527	421827	474791	677022	1382809	64818187
25 Loans from stockholders	1225218	-	*35581	*32840	*71901	*28299	335581	196943	78795	*18980	72133	76583	277583
26 Mort, notes, bonds, 1 yr or more	353485170	-	*38912	*107255	*84247	*88721	168840	744929	871247	442275	766885	3088008	347083852
27 Other liabilities	58195377	-	*101	*104392	*34419	*13618	54173	*70438	165789	98627	305072	314052	57034696
28 Net worth	72320664	-	131011	64632	294689	282820	921892	-263414	871177	680742	1178316	2922001	65236799
29 Capital stock	7688653	-	39963	23183	39346	18031	160358	50512	58760	104285	327224	404692	6462297
30 Paid-in or capital surplus	23078865	-	216274	*58226	*41801	66999	309517	204918	285078	131077	744941	662684	20357349
31 Retained earnings, appropriated	1002237	-	-	-	-	-	*6477	*550	*1930	*37708	13848	337176	604548
32 Retained earnings-unappropriated	44367645	-	30998	*47119	*75162	71800	211129	-720335	277513	166808	44086	1446271	42717095
33 Retained earnings (S Corp)	1477607	-	-156225	*-56200	*150619	*132307	240159	201720	254623	243688	71875	77082	317958
34 Less: Cost of treasury stock	5294343	-	-	*7696	*12239	*6317	*5748	*780	6728	*2825	23658	5904	5222449
35 Total receipts	101926777	287357	1069872	724862	754319	450488	2131102	801515	1225893	869056	1181606	2093734	90336973
36 Business receipts	33605262	145714	958224	649383	641380	408867	1164893	514103	885477	613325	706102	648279	26269514
37 Interest	59242759	60364	*7184	*1656	*18571	*7873	93773	36004	145559	172466	268496	1056587	57374226
38 Interest on govt. obligations	1066166	-	*2	-	*87	*101	*1243	*340	*80	*408	672	26	1063207
39 Rents	382519	7932	*1426	*74	*312	*1338	*969	*57810	10100	*2739	9730	21328	268762
40 Royalties	*7858	-	-	-	-	*11	-	-	-	*27	204	776	6840
41 Net S-T cap gain less net LT loss	157608	*2860	*219	-	*14	*9469	*345	-	*93	*1537	413	13623	129035
42 Net L-T cap gain less net ST loss	518619	*9219	*961	-	*240	-	*11231	*804	4679	*563	16827	11703	462391
43 Net gain, noncapital assets	952882	*11078	*5	*1082	*486	*331	*6400	*28931	50105	*26665	14089	26127	787582
44 Dividends, domestic corporations	291396	*38	-	-	*426	-	*9171	*1194	*166	*195	1172	797	278237
45 Dividends, foreign corporations	79505	-	-	-	-	-	-	-	-	-	-	555	78950
46 Other receipts	5622204	50153	101850	*72665	*92805	*22498	843076	162328	129633	51131	163902	313934	3618229
47 Total deductions	90104934	205912	847703	590190	673912	368919	1859059	677537	1017746	722042	1048880	1788859	80304174
48 Cost of goods	4577482	-	-	-	-	-	-	-	-	-	418	6416	4570648
49 Compensation of officers	1312476	*7380	137470	*56394	*106849	*29004	150874	54821	75669	37284	65563	58789	532380
50 Salaries and wages	7728365	59435	173715	230025	*192726	*147518	504546	123192	329123	175060	261312	304168	5227545
51 Repairs	273080	*3772	15440	8301	*1898	*3564	11373	4061	4363	3464	6288	12543	198013
52 Bad debts	2613394	170	*1789	*5030	*2170	*2787	15522	*47893	33227	12480	14816	26349	2451160
53 Rent paid on business property	858500	7015	77083	32434	28833	*27787	55784	13303	34882	18225	25470	30399	507283
54 Taxes paid	938367	9601	40420	35178	25228	14764	58135	22353	39943	22199	36137	46919	587491
55 Interest paid	48228971	44152	12815	19249	*13966	14052	109319	88668	181779	129139	198061	780674	46637097
56 Contributions or gifts	66036	13	*1269	*2	-	*79	694	*247	316	2335	830	1335	58916
57 Amortization	373318	*1169	*1399	*1101	*21	*3378	4042	*7374	7472	5090	10035	34276	297960
58 Depreciation	889330	17328	26575	17286	7280	*2020	25705	27302	17847	12352	21834	36671	677129
59 Depletion	*3677	-	-	-	-	*2	-	*670	-	*4	7	579	2414
60 Advertising	1425171	*9217	27876	*26065	*31041	*3420	70264	17487	32853	6445	14633	31530	1154339
61 Pension, prof sh, stock, annuity	334742	345	*5306	*1635	*22572	*110	*5672	*2572	5119	4402	3343	9345	274320
62 Employee benefit programs	453384	*1348	*1867	*2060	*14356	*4050	24002	9496	7191	6631	12589	25998	343795
63 Net loss, noncapital assets	411628	16	-	-	-	-	*525	*3951	1318	4073	3158	2265	396322
64 Other deductions	19617013	44950	324678	155429	226972	116382	822601	254150	246644	282857	374386	380602	16387361
65 Total receipts less total deducts	11821844	81445	222168	134672	80407	81569	272043	123978	208147	147014	132726	304875	10032799
66 Constructive taxable income from related foreign corporations	393468	-	-	-	-	-	14801	-	-	-	82	-	378585
67 Net income, total	11149145	81445	222166	134672	80320	81468	285601	123638	208067	146606	132136	304850	9348177
68 Net income, Form 1120-A	*12262	-	*9727	*1179	*1356	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*9038	*9038	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1012624	*35145	175586	*115287	*70347	*62403	207781	48681	103862	66176	38908	30615	57834
71 Statutory special deductions, total	473273	*22012	*8363	*914	*5272	*124	17483	*42363	10422	5828	20155	12681	327657
72 Net operating loss deduction	300645	*21985	*8363	*914	*4931	*124	*11063	*41447	10306	*5692	19255	12123	164443
73 Dividends received deduction	172628	*26	-	-	*341	-	*6420	*916	*116	*136	900	558	163214
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	9665394	24289	38217	*18471	*4701	*18941	60337	32839	93783	75309	73103	261843	8963561
76 Total income tax before credits	3363556	7436	5856	*3105	*705	*4210	19251	11358	31879	25679	25653	90148	3138276
77 Income tax	3355294	6792	5829	*3105	*705	*4101	17407	10635	31614	25622	24841	89930	3134714
78 Personal holding company tax	*274	*120	-	-	-	*109	-	-	-	-	-	32	13
79 Recapture taxes	34	-	-	-	-	-	-	-	-	-	-	-	34
80 Alternative minimum tax	6443	*525	*27	-	-	-	*333	*723	*265	*57	813	186	3515
81 Foreign tax credit	224129	-	-	-	-	-	4571	-	-	-	172	2107	217280
82 U.S. Possessions tax credit	1224	-	-	-	-	-	-	-	-	-	-	1224	-
83 Nonconventional source fuel credit	*2521	-	-	-	-	-	-	*40	-	-	-	115	2366
84 General business credit	164847	-	-	-	-	-	-	*25	*18	*56	54	-	164694
85 Prior year minimum tax credit	1084	2	-	-	-	-	-	-	*31	*2	76	833	139
86 Total income tax after credits	2969752	7435	5856	*3105	*705	*4210	14680	11293	31830	25621	25352	85868	2753797

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 47
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	14234	552	7438	2744	1137	799	938	179	172	73	44	52	105
2 Total assets	1625776466	-	265663	363975	393287	583472	2121305	1244113	2747930	2667817	3013018	7670730	1604705155
3 Cash	42480732	-	107359	135077	134662	182933	528958	320183	392452	387451	399096	609350	39283211
4 Notes and accounts receivable	414942564	-	*38943	*35907	*90333	*92578	345576	107084	463236	485417	573532	2330937	410379021
5 Less: Allowance for bad debts	1218634	-	-	-	-	-	*76	*186	*7170	*1110	1592	3542	1204958
6 Inventories	*34412	-	-	-	*11487	-	-	-	-	*5084	-	3126	14715
7 U.S. govt. obligations, total	61532821	-	-	-	-	*1255	*80598	*84271	*77923	*94560	166690	697851	60329672
8 Tax-exempt securities	1175049	-	-	-	-	-	*38983	*18470	*115077	*14783	9079	27924	950733
9 Other current assets	534542166	-	*13928	69604	*11667	91386	209566	157857	328120	280683	544551	1459413	531375392
10 Loans to stockholders	1164876	-	*12130	*38899	*2656	*2486	91678	*30453	*26835	*7628	19	161893	790197
11 Mortgage and real estate loans	12042373	-	*941	-	-	-	*56551	-	*3393	*170088	6873	105631	11698897
12 Other investments	415980255	-	*57504	*21732	*88151	101583	468091	358515	1066592	837703	1064352	1660915	410255117
13 Depreciable assets	21924974	-	109074	189147	*73917	324415	292864	112186	235437	326165	206908	397804	19657056
14 Less: Accumulated depreciation	10967693	-	78017	133764	*50881	249312	148077	53002	122050	136655	127681	225827	9642426
15 Depletable assets	69453	-	-	-	-	-	-	-	453	-	68956	-	44
16 Less: Accumulated depletion	53279	-	-	-	-	-	-	-	322	-	52913	-	44
17 Land	470038	-	-	*3112	-	-	*21414	*285	*23913	*3243	3320	15484	399268
18 Intangible assets (Amortizable)	9845628	-	*6360	*8999	*9008	*11867	16631	*7065	34245	21129	30808	200297	9499220
19 Less: Accumulated amortization	1172514	-	*4207	*8129	*6052	*170	4894	*1133	11261	10273	8376	61049	1056969
20 Other assets	122983244	-	*1649	*3392	*28339	*24451	123443	102066	121056	181922	129394	290523	121977008
21 Total liabilities	1625776466	-	265663	363975	393287	583472	2121305	1244113	2747930	2667817	3013018	7670730	1604705155
22 Accounts payable	289058055	-	*2144	*11757	*26069	37911	259841	138331	267581	279000	463632	2173012	285398777
23 Mort, notes, and bonds under 1 yr	67479201	-	*352	*20188	*8571	*51699	150963	*50129	281316	237428	229970	622755	65825829
24 Other current liabilities	930955255	-	34129	53975	44624	64153	181223	202134	390638	396642	615867	1022854	927949016
25 Loans from stockholders	1776126	-	*48361	*40912	*5700	*6538	120582	*7610	41163	*20298	6721	64501	1413739
26 Mort, notes, bonds, 1 yr or more	111727657	-	*170	*16960	*62414	*3342	174312	*113205	235782	284426	185129	543424	110108494
27 Other liabilities	131656998	-	*195	-	*25	*186	21142	*62657	55986	159579	267716	474286	130615225
28 Net worth	93123174	-	180312	220183	245884	419642	1213242	670048	1475463	1290445	1243983	2769898	83394074
29 Capital stock	7278959	-	43847	22259	61835	25861	247175	118682	70275	82134	210727	132806	6263357
30 Paid-in or capital surplus	45523477	-	42631	*33186	*134008	149000	287763	239068	741762	409885	581958	1038797	41865419
31 Retained earnings, appropriated	1014650	-	-	-	-	-	-	-	-	1653	251	26819	985927
32 Retained earnings-unappropriated	43243521	-	6580	90357	*-34276	*58494	277475	91178	150530	478547	224871	1351356	40548408
33 Retained earnings (S Corp)	2748687	-	94869	*74381	*84318	205372	534369	231007	537433	347255	236464	326575	76644
34 Less: Cost of treasury stock	6686120	-	*7616	-	-	*19086	*133540	*9889	24536	*29029	10288	106456	6345681
35 Total receipts	179801820	9297866	1546412	1332356	763705	2217392	3811478	1505123	2184974	1614801	1338176	2949811	151239725
36 Business receipts	85261757	3033211	1507755	1172186	752575	2162131	3594792	1180396	1672372	1324961	997857	2374650	65488871
37 Interest	76277247	5639181	*1162	*1912	*6409	*4904	20948	18722	60040	62178	57255	170049	70234486
38 Interest on govt. obligations	286175	10496	-	-	*906	*107	2985	*1546	11201	5258	38603	6399	208673
39 Rents	504732	*58306	-	*727	-	*51	*5340	*59	*3827	*3464	3587	10080	419292
40 Royalties	76168	-	-	-	-	-	-	-	*2203	*1	8	1718	72237
41 Net S-T cap gain less net LT loss	1784636	*240992	*34756	*5068	*823	*183	*7568	*24839	17585	*14587	17497	64668	1356071
42 Net L-T cap gain less net ST loss	1655740	*26654	*1248	*13346	*1075	*1608	47084	*11353	51308	36750	27394	43970	1393952
43 Net gain, noncapital assets	295199	*13803	*119	*6	*2	*6011	*430	*80	*5648	*4587	1832	59284	203396
44 Dividends, domestic corporations	562255	10308	-	*1581	*1423	*719	3706	*662	5277	2162	1632	11124	523661
45 Dividends, foreign corporations	293177	-	-	-	-	-	3	-	*207	-	7	1861	291099
46 Other receipts	12804733	264915	*1373	*137530	*493	*41679	128621	267464	355305	160853	192503	206008	11047988
47 Total deductions	160327535	8214078	1359476	1182091	665732	2014680	3142142	1193593	1586560	1295369	974541	2361216	136338056
48 Cost of goods	3396954	205089	-	-	*22975	*362491	*1321190	*11223	*9352	-	3330	21667	1439638
49 Compensation of officers	8009444	113185	427169	395258	*276944	401141	509223	143039	281460	302957	163810	343809	4651449
50 Salaries and wages	31944754	1298976	239766	164477	*159225	431438	565066	610975	447086	286905	275470	791034	26674336
51 Repairs	614615	18346	3184	*6384	*3252	9219	6317	4470	6173	7432	4569	17613	527657
52 Bad debts	1500994	40964	*3099	*13821	*2694	*1057	*491	*2772	5761	*729	238	27905	1401462
53 Rent paid on business property	2936036	111964	52421	*42160	*33328	75534	56264	33591	40265	49607	31255	62317	2347331
54 Taxes paid	3175240	124900	42445	37289	20090	57464	72220	35620	58158	46172	44248	93795	2542840
55 Interest paid	66357958	5389623	4264	*5242	*5939	5024	27975	23705	33114	44332	62868	122940	60632934
56 Contributions or gifts	208292	*5887	*113	*21	*38	*31	1526	*243	4289	1935	1159	5937	187113
57 Amortization	562712	*22846	*524	*591	*282	*1479	763	*669	3727	2539	1181	10166	517946
58 Depreciation	2225824	85729	5909	11905	*9005	26878	24000	12479	27153	23885	24475	48520	1925886
59 Depletion	53357	-	-	-	-	-	-	-	40	-	-	-	53317
60 Advertising	1762217	45853	7144	*7345	*635	48496	15908	5280	21733	11549	5994	35301	1556978
61 Pension, prof sh, stock, annuity	1047329	42287	*39474	*51991	*19573	*12057	37896	6770	13251	16352	11950	19931	775797
62 Employee benefit programs	1437055	29047	17179	*16300	*6000	*10699	26107	14569	19089	18314	15952	31337	1232461
63 Net loss, noncapital assets	89627	19	-	-	-	*3430	*807	*915	*1122	*238	361	578	82158
64 Other deductions	35005125	679364	516786	429309	105752	568244	476388	287273	614785	482423	327682	728366	29788753
65 Total receipts less total deducts	19474285	1083788	186936	150266	97973	202712	669336	311530	598414	319432	363635	588595	14901669
66 Constructive taxable income from related foreign corporations	990781	*9919	-	-	-	-	-	-	-	10891	-	1059	968912
67 Net income, total	20178890	1083211	186936	150266	97067	202605	666351	309983	587213	325064	325032	583255	15661908
68 Net income, Form 1120-A	*949	-	*456	-	*493	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	29679	29679	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	2436812	*72019	175236	*116276	*80482	178546	531401	240873	322049	188926	112853	157213	260938
71 Statutory special deductions, total	934502	50972	*451	*11836	*1035	*6269	15229	*6983	11175	17545	23862	19281	769864
72 Net operating loss deduction	559034	*43756	*451	*10765	*39	*5766	*12923	*6520	*7476	*16032	22723	11626	420958
73 Dividends received deduction	375469	7216	-	*1071	*996	*503	2306	*464	3699	1513	1139	7656	348906
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	16810555	960220	*11249	*22911	*16053	*17790	119720	63477	253989	118593	188317	407130	14631107
76 Total income tax before credits	5865813	335745	*2558	*3645	*3067	*4384	39678	21511	86842	40976	65401	141178	5120828
77 Income tax	5860871	335459	*2558	*3456	*3067	*4384	39567	21511	86739	40516	64957	141004	5117653
78 Personal holding company tax	*374	-	-	*188	-	-	-	-	-	*186	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	6440	*229	-	-	-	-	*150	-	*111	*274	444	174	5059
81 Foreign tax credit	763080	*65265	-	-	-	-	*22	*3514	*1115	*586	879	3432	688268
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	*101109	-	-	-	-	-	-	-	-	*20	-	-	101088
84 General business credit	35545	942	-	-	-	-	-	*2	-0	*278	349	185	33788
85 Prior year minimum tax credit	8243	852	-	-	-	-	*1139	*309	*106	*381	125	1452	3879
86 Total income tax after credits	4957836	268686	*2558	*3645	*3067	*4384	38517	17687	85621	39710	64049	136109	4293804

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Security, commodity brokers and services: Security brokers, dealers, and flotation companies

MINOR INDUSTRY 6210
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	5671	494	2212	*1193	*545	482	397	94	84	35	25	32	76
2 Total assets	1553833826	-	88629	*173389	*169321	354957	847291	698183	1536647	1312225	1688955	4782205	1542182024
3 Cash	33592722	-	29324	*45516	*50132	105925	302928	220517	239847	167117	175609	335148	31920659
4 Notes and accounts receivable	402299668	-	*32047	*24650	*51527	*70761	74002	*60995	258521	302022	340384	2020763	399063997
5 Less: Allowance for bad debts	1158360	-	-	-	-	-	-	-	*6831	*776	266	1736	1148751
6 Inventories	*15241	-	-	-	-	-	-	-	-	*5084	-	1400	8757
7 U.S. govt. obligations, total	59287307	-	-	-	-	*1006	*43475	*84271	*29318	*24366	88663	313583	58702624
8 Tax-exempt securities	1096095	-	-	-	-	-	*7881	*18470	*80835	*1173	9079	27924	950733
9 Other current assets	519452912	-	*285	*47466	*362	84846	96340	*96424	84978	181443	222511	581592	518056663
10 Loans to stockholders	1021688	-	*6920	*7545	*2656	*2486	*29207	*26923	*17424	*455	14	151906	776154
11 Mortgage and real estate loans	11752428	-	*941	-	-	-	-	-	*3393	*61125	-	103535	11583435
12 Other investments	403431297	-	*9704	*5639	*33441	*43205	225113	138776	728040	379446	763699	973141	400131092
13 Depreciable assets	15795233	-	*24008	*89601	*3795	*139193	76100	41951	110840	155131	62980	193263	14898370
14 Less: Accumulated depreciation	7825173	-	*16366	*49792	*776	*116991	36949	20998	59656	41636	32233	103286	7346490
15 Depletable assets	497	-	-	-	-	-	-	-	453	-	-	-	44
16 Less: Accumulated depletion	366	-	-	-	-	-	-	-	322	-	-	-	44
17 Land	280086	-	-	-	-	-	*2598	*163	*4167	*3038	842	2103	267174
18 Intangible assets (Amortizable)	3672982	-	*1261	*2050	-	*47	*8198	*1218	*13307	*15564	1656	28615	3601066
19 Less: Accumulated amortization	619620	-	*299	*1312	-	*32	*345	*992	*2951	*7006	234	8979	597470
20 Other assets	111739191	-	*805	*2026	*28184	*24511	18743	*30466	35284	65679	56252	163232	111314008
21 Total liabilities	1553833826	-	88629	*173389	*169321	354957	847291	698183	1536647	1312225	1688955	4782205	1542182024
22 Accounts payable	275223409	-	*1862	*6092	*26069	*25308	121661	114354	104575	119646	297648	1938680	272467514
23 Mort, notes, and bonds under 1 yr	65898406	-	-	*14536	*8571	*34813	*47550	*45419	120890	*173972	192510	340977	64919169
24 Other current liabilities	913770120	-	*111	*11159	*27552	*46263	113429	132572	287099	173263	214145	467200	912297326
25 Loans from stockholders	1541835	-	*844	*1104	-	*6538	*45388	-	*19375	*16828	1	57470	1394288
26 Mort, notes, bonds, 1 yr or more	105943567	-	-	*16738	*21108	-	115172	*10621	173684	*93122	120006	386739	105006378
27 Other liabilities	117212920	-	-	-	*25	*186	*883	*60486	33930	48959	115543	153036	116799871
28 Net worth	74243569	-	85813	*123759	*85996	241849	403209	334730	797095	686435	749102	1438103	69297478
29 Capital stock	6241040	-	*12418	*13106	*34139	5258	121197	44456	49077	76291	128150	28822	5728125
30 Paid-in or capital surplus	34830911	-	*13071	*8616	*99093	*119085	112329	160708	595703	260704	346051	346121	32769429
31 Retained earnings, appropriated	961914	-	-	-	-	-	-	-	-	1653	-	26819	933442
32 Retained earnings-unappropriated	37249435	-	*5381	*50700	*-63518	*32594	66873	*40172	-83706	286272	179719	1039223	35695726
33 Retained earnings (S Corp)	1022747	-	*54943	*51338	*16282	*103998	113988	*93008	243097	*86691	105420	79512	74470
34 Less: Cost of treasury stock	6062478	-	-	-	-	*19086	*11179	*3614	*7076	*25176	10238	82395	5903713
35 Total receipts	150396607	8992733	768979	*576016	*67105	1044393	1029803	931086	1340684	778097	659251	1707599	132500861
36 Business receipts	58798637	2737202	744256	*436017	*60537	997289	921123	*723655	933267	663866	490780	1307963	48782683
37 Interest	74939114	*5635679	*236	*1219	*2789	*3185	10130	*10644	46496	38590	35293	108096	69046759
38 Interest on govt. obligations	265508	10484	-	-	-	*107	*506	*886	8841	3952	38595	2955	199182
39 Rents	478058	58303	-	-	-	*51	*378	*59	*1828	*2907	1052	4274	409206
40 Royalties	33819	-	-	-	-	-	-	-	*385	-	-	386	33048
41 Net S-T cap gain less net LT loss	1732080	*240374	*23683	*253	*823	*183	*7568	*15863	*14164	*10948	15772	62693	1339757
42 Net L-T cap gain less net ST loss	1459400	*24697	-	*146	*1075	*1608	*13458	*11353	46677	*15982	11491	28332	1304582
43 Net gain, noncapital assets	127967	13786	-	*6	-	-	-	-	*5644	*203	492	48007	59828
44 Dividends, domestic corporations	505966	10308	-	*1346	*1423	*719	*1424	*320	*4551	*1469	1448	9684	473273
45 Dividends, foreign corporations	287028	-	-	-	-	-	3	-	*196	-	7	1239	285583
46 Other receipts	11769030	261900	*805	*137030	*459	*41252	75213	*168306	278635	40179	64321	133970	10566961
47 Total deductions	135264379	7984003	696878	*501089	*45092	917925	852854	841161	1069179	670887	504137	1394887	119786286
48 Cost of goods	1381373	13988	-	-	-	*31266	*149854	*11223	-	-	3330	7690	1164022
49 Compensation of officers	5207908	105970	*176717	*91593	*3958	161401	159793	*81172	147704	152816	100721	126208	3899856
50 Salaries and wages	27177226	1294337	*170325	*102968	*3096	201225	201561	507521	308626	174114	136467	571945	23505041
51 Repairs	512272	*18270	*2148	*2620	*229	*5010	1614	*1567	2367	2303	2012	7134	467000
52 Bad debts	1433392	40833	-	-	*397	*558	*52	*2772	*4212	*223	135	25062	1359149
53 Rent paid on business property	2168921	110864	*14320	*12255	*1915	*29916	23773	18847	27687	22548	16195	40171	1850431
54 Taxes paid	2462545	122441	*14267	*16165	*2758	28405	18641	22329	35926	27359	22494	59719	2092041
55 Interest paid	65154780	*5389189	*2345	*1879	*1667	*2456	12359	*9195	23911	22738	31776	81556	59575710
56 Contributions or gifts	101883	*5868	*53	-	*38	*31	*1242	*224	2586	760	776	5632	84674
57 Amortization	438428	*22846	*32	*481	*29	*94	*535	*344	1732	322	242	1516	410256
58 Depreciation	1596700	85366	*2175	*5936	*748	*8988	7428	6238	10628	9758	7407	22661	1429369
59 Depletion	53356	-	-	-	-	-	-	-	40	-	-	-	53316
60 Advertising	1255605	*45571	*5475	*5968	*583	*25379	1000	*2721	18350	3801	3840	11635	1131283
61 Pension, prof sh, stock, annuity	795952	*42105	*10039	*6355	*1469	*6364	*12404	*2711	7909	8751	6525	17829	673492
62 Employee benefit programs	993011	*28568	*6527	*5089	-	*8170	12996	*3355	10315	7540	8086	19808	882555
63 Net loss, noncapital assets	76723	19	-	-	-	*3430	*716	*157	*374	*2	10	386	71630
64 Other deductions	24454303	657769	292455	*249782	*28206	405233	248888	170786	466814	237853	164121	395936	21136462
65 Total receipts less total deducts	15132229	1008731	72101	*74927	*22013	126468	176949	89925	271504	107210	155114	312712	12714575
66 Constructive taxable income from related foreign corporations	879876	-	-	-	-	-	-	-	-	-	-	160	879716
67 Net income, total	15746597	998246	72101	*74927	*22013	126361	176443	89039	262664	103258	116519	309917	13395109
68 Net income, Form 1120-A	*493	-	-	-	*493	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*7777	*7777	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	908128	*22685	*62588	*61236	*10770	*104663	125276	*49798	110633	*47119	20160	33904	259295
71 Statutory special deductions, total	781810	*50548	-	*1255	*996	*6269	11516	*4506	9446	*3955	11720	6939	674661
72 Net operating loss deduction	446491	*43332	-	*313	-	*5766	*10808	*4282	*6262	*2927	10709	291	361802
73 Dividends received deduction	335319	7216	-	*942	*996	*503	*709	*224	*3184	*1029	1010	6648	312859
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	14057919	925013	*9513	*13194	*10751	*15429	39651	*34735	142585	52183	84640	269073	12461153
76 Total income tax before credits	4911041	323508	*2161	*2167	*2137	*4030	12845	*11825	48555	17776	29307	93039	4363690
77 Income tax	4907615	323422	*2161	*1979	*2137	*4030	12884	*11825	48482	17701	29075	93039	4360880
78 Personal holding company tax	*188	-	-	*188	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	5220	*29	-	-	-	-	-	-	*73	*75	233	-	4810
81 Foreign tax credit	726094	61893	-	-	-	-	*9	-	*1087	20	432	280	662373
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	65974	-	-	-	-	-	-	-	-	-	-	-	65974
84 General business credit	33682	942	-	-	-	-	-	-	-0	-	6	-	32734
85 Prior year minimum tax credit	4475	693	-	-	-	-	*41	-	*106	-	99	-	3536
86 Total income tax after credits	4080816	259981	*2161	*2167	*2137	*4030	12795	*11825	47361	17756	28771	92759	3599073

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Security, commodity brokers and services: Commodity contracts brokers and dealers; security and commodity exchanges; and allied services

MINOR INDUSTRY 6299
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8563	58	5226	1550	*592	*316	541	85	88	38	19	20	29
2 Total assets	71942640	-	177034	190586	*223966	*228515	1274014	545930	1211283	1355592	1324063	2888526	62523131
3 Cash	8888010	-	78034	*89561	*84530	*77009	226031	99666	152604	220334	223487	274202	7362552
4 Notes and accounts receivable	12642896	-	*6897	*11257	*38807	*21817	271574	46089	204716	183394	233148	310174	11315024
5 Less: Allowance for bad debts	60274	-	-	-	-	-	*76	*186	*339	*334	1325	1806	56207
6 Inventories	*19172	-	-	-	*11487	-	-	-	-	-	-	1726	5958
7 U.S. govt. obligations, total	2245514	-	-	-	-	249	*37123	-	*48605	*70194	78027	384268	1627048
8 Tax-exempt securities	*78954	-	-	-	-	-	*31102	-	*34242	*13610	-	-	-
9 Other current assets	15089254	-	*13643	*22138	*11304	*6539	113226	61433	243142	99239	322040	877821	13318729
10 Loans to stockholders	143188	-	*5210	*31354	-	-	62472	*3530	*9412	*7173	5	9988	14043
11 Mortgage and real estate loans	*289945	-	-	-	-	-	*56551	-	-	*108963	6873	2096	115461
12 Other investments	12548959	-	*47800	*16093	*54710	*58378	242978	219739	338552	458257	300654	687774	10124025
13 Depreciable assets	6129741	-	85066	*99546	*70122	*185222	216763	70235	124597	171034	143929	204541	4758686
14 Less: Accumulated depreciation	3142520	-	61651	*83973	*50105	*132321	111129	32004	62394	95018	95447	122541	2295936
15 Depletable assets	68956	-	-	-	-	-	-	-	-	-	68956	-	-
16 Less: Accumulated depletion	52913	-	-	-	-	-	-	-	-	-	52913	-	-
17 Land	189952	-	-	*3112	-	-	*18815	*122	*19746	*205	2478	13380	132094
18 Intangible assets (Amortizable)	6172645	-	*5099	*6948	*9008	*11820	8433	*5846	20939	*5565	29153	171682	5898154
19 Less: Accumulated amortization	552894	-	*3908	*6817	*6052	*138	4549	*141	8310	*3267	8142	52070	459500
20 Other assets	11244054	-	*845	*1366	*155	-59	104700	*71600	85772	116243	73142	127291	10662999
21 Total liabilities	71942640	-	177034	190586	*223966	*228515	1274014	545930	1211283	1355592	1324063	2888526	62523131
22 Accounts payable	13834646	-	*282	*5665	-	*12603	138180	*23977	163006	159354	165984	234332	12931263
23 Mort, notes, and bonds under 1 yr	1580795	-	*352	*5652	-	*16887	*103412	*4710	160426	*63457	37460	281779	906660
24 Other current liabilities	17185135	-	*34018	*42816	*17072	*17890	67794	69561	103538	223378	401722	555654	15651690
25 Loans from stockholders	234290	-	*47518	*39807	*5700	-	*75194	*7610	*21789	*3470	6721	7031	19451
26 Mort, notes, bonds, 1 yr or more	5784090	-	*170	*222	*41306	*3342	*59141	*102584	*62098	191304	65123	156685	5102116
27 Other liabilities	14444078	-	*195	-	-	-	20259	*2171	*22057	110620	152172	321250	13815354
28 Net worth	18879605	-	94499	96424	*159888	*177793	810034	335317	678369	604010	494881	1331796	14096596
29 Capital stock	1037919	-	31429	*9153	*27696	*20603	125977	74226	21198	5843	82577	103984	535232
30 Paid-in or capital surplus	10692566	-	*29560	*24571	*34915	*29915	175434	78360	146058	149180	235907	692676	9095990
31 Retained earnings, appropriated	52736	-	-	-	-	-	-	-	-	-	251	-	52485
32 Retained earnings-unappropriated	5994086	-	*1200	*39657	*29242	*25900	210602	*51006	234237	192275	45152	312133	4852681
33 Retained earnings (S Corp)	1725940	-	39926	*23043	*68035	*101375	420381	137999	294336	*260563	131044	247063	2175
34 Less: Cost of treasury stock	623642	-	*7616	-	-	-	*122360	*6275	*17460	*3853	50	24060	441967
35 Total receipts	29405212	305133	777433	756340	*696600	*1173000	2781675	574037	844290	836704	678925	1242211	18738864
36 Business receipts	26463120	*296009	763499	*736169	*692037	*1164842	2673669	456741	739105	661094	507077	1066687	16706188
37 Interest	1338133	*3502	*926	*694	*3621	*1719	10818	*8079	13544	23588	21963	61953	1187727
38 Interest on govt. obligations	20668	12	-	-	*906	-	*2480	*661	*2361	*1306	8	3444	9491
39 Rents	26674	*3	-	*727	-	-	*4962	-	*1999	*557	2535	5806	10086
40 Royalties	*42349	-	-	-	-	-	-	-	*1818	*1	8	1332	39190
41 Net S-T cap gain less net LT loss	52555	*617	*11073	*4814	-	-	-	*8976	*3422	*3639	1725	1975	16314
42 Net L-T cap gain less net ST loss	196340	*1957	*1248	*13200	-	-	*33626	-	*4631	*20768	15903	15638	89369
43 Net gain, noncapital assets	167232	*17	*119	-	*2	*6011	*430	*80	*4	*4384	1340	11277	143567
44 Dividends, domestic corporations	56289	-	-	*236	-	-	*2282	*342	*725	*692	184	1440	50388
45 Dividends, foreign corporations	6149	-	-	-	-	-	-	-	*11	-	-	622	5516
46 Other receipts	1035703	*3015	*568	*501	*34	*427	53408	99158	76670	120675	128182	72038	481028
47 Total deductions	25063156	230075	662599	681001	*620641	*1096756	2289287	352432	517380	624482	470404	966329	16551770
48 Cost of goods	2015581	191101	-	-	*22975	*331224	*1171336	-	*9352	-	-	13976	275616
49 Compensation of officers	2801535	7215	250452	*303665	*272986	*239740	349429	61868	133756	150141	63089	217601	751593
50 Salaries and wages	4767528	*4639	*69441	*61509	*156129	*230212	363506	103454	138460	112791	139002	219089	3169295
51 Repairs	102343	76	*1037	*3764	*3023	*4209	4703	*2903	3806	5130	2557	10478	60657
52 Bad debts	67601	131	*3099	*13821	*2297	*499	*439	-	*1549	*506	103	2844	42313
53 Rent paid on business property	767115	1100	38101	*29905	*31414	*45617	32491	14743	12578	27059	15061	22146	496900
54 Taxes paid	712695	*2459	28178	*21124	*17332	*29058	53579	13291	22232	18812	21754	34076	450799
55 Interest paid	1203179	434	*1919	*3363	*4271	*2568	15617	*14510	9204	21594	31092	41384	1057224
56 Contributions or gifts	106409	19	*60	*21	-	-	*284	*19	1703	*1175	383	305	102439
57 Amortization	124284	-	*492	*110	*253	*1386	*228	*325	1995	2218	939	8650	107690
58 Depreciation	629124	*363	*3735	*5969	*8258	*17890	16572	6242	16525	14128	17068	25859	496517
59 Depletion	1	-	-	-	-	-	-	-	-	-	-	-	1
60 Advertising	506612	*282	*1669	*1378	*52	*23117	14909	*2559	3383	7748	2154	23667	425695
61 Pension, prof sh, stock, annuity	251377	182	*29435	*45636	*18104	*5693	25492	*4059	5342	7601	5425	2101	102305
62 Employee benefit programs	444045	478	*10651	*11210	*6000	*2529	13111	*11214	8775	10774	7866	11529	349906
63 Net loss, noncapital assets	12904	-	-	-	-	-	*91	*757	*748	*236	351	191	10529
64 Other deductions	10550822	21595	224332	179527	*77546	*163011	227501	116487	147971	244571	163561	332430	8652291
65 Total receipts less total deducts	4342056	75058	114835	75339	*75960	*76244	492387	221605	326910	212222	208520	275883	2187094
66 Constructive taxable income from related foreign corporations	110905	*9919	-	-	-	-	-	-	-	10891	-	899	89196
67 Net income, total	4432293	84964	114835	75339	*75054	*76244	489908	220945	324549	221806	208512	273338	2266799
68 Net income, Form 1120-A	*456	-	*456	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*21902	*21902	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1528684	49333	112649	*55040	*69713	*73883	406125	191075	211416	*141806	92693	123309	1643
71 Statutory special deductions, total	152692	*424	*451	*10581	*39	-	*3713	*2478	*1730	*13590	12142	12342	95203
72 Net operating loss deduction	112543	*424	*451	*10452	*39	-	*2115	*2238	*1214	*13105	12013	11334	59156
73 Dividends received deduction	40149	-	-	*129	-	-	*1598	*240	*515	*485	128	1008	36047
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	2752636	*35207	*1735	*9718	*5303	*2361	80070	*28742	111404	66410	103678	138056	2169954
76 Total income tax before credits	954771	12237	*397	*1477	*930	*354	26833	*9686	38287	23199	36094	48139	757138
77 Income tax	953256	*12036	*397	*1477	*930	*354	26683	*9686	38257	22815	35882	47965	756773
78 Personal holding company tax	*186	-	-	-	-	-	-	-	-	*186	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	1220	*199	-	-	-	-	*150	-	*38	*198	211	174	249
81 Foreign tax credit	36986	*3372	-	-	-	-	*13	*3514	*28	*566	447	3152	25895
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	*35134	-	-	-	-	-	-	-	-	*20	-	-	35114
84 General business credit	1863	-	-	-	-	-	-	*2	-	*278	343	185	1055
85 Prior year minimum tax credit	3769	159	-	-	-	-	*1098	*309	-	*381	26	1452	343
86 Total income tax after credits	877019	8705	*397	*1477	*930	*354	25722	*5861	38260	21954	35278	43350	694731

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 48
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	4780	165	384	560	340	393	1164	364	359	217	150	203	482
2 Total assets	3569015352	-	20917	91091	137480	284841	2946605	2569894	5889992	7823336	10824465	32746533	3505680198
3 Cash	53939734	-	4358	50228	60673	144179	754278	510321	917396	984444	746872	1557104	48209879
4 Notes and accounts receivable	122379859	-	*4923	2474	9779	11602	150855	83506	295684	394441	530655	1612282	119283657
5 Less: Allowance for bad debts	1321978	-	-	-	-	-	*533	*627	*2997	*10345	3940	11422	1292113
6 Inventories	1115474	-	-	-	-	-	*1	-	*1038	8	355	3554	1110518
7 U.S. govt. obligations, total	207166191	-	*222	*1066	6936	31577	601017	559180	1229806	1727552	2191624	6384558	194432651
8 Tax-exempt securities	324026830	-	-	-	*51	*1857	127636	235732	391606	454755	1440318	4408816	316966058
9 Other current assets	148627951	-	931	7458	39749	42015	282619	338898	625323	1214366	795416	2085844	143195331
10 Loans to stockholders	2610824	-	-	*18163	*101	*659	*5225	*879	*1931	*1356	735	3779	2577995
11 Mortgage and real estate loans	175335955	-	-	-	-	*866	36820	22195	88249	102077	149756	578395	174357598
12 Other investments	2089967436	-	8772	11301	11837	36892	761397	654606	2000877	2566443	4400694	13758941	2065755674
13 Depreciable assets	52838540	-	*35569	*14	*14041	14089	135229	78473	150949	169428	271849	733771	51235129
14 Less: Accumulated depreciation	11940524	-	*34271	*7	*8069	8239	40251	37370	52896	36912	75587	218498	11428423
15 Depletable assets	87688	-	-	-	-	-	*13	*51	-	-	-	-	87624
16 Less: Accumulated depletion	22849	-	-	-	-	-	-	-	-	-	-	-	22849
17 Land	1676677	-	-	-	*20	*55	11043	3322	10154	*11162	14636	27742	1598541
18 Intangible assets (Amortizable)	12966224	-	-	-	*58	*558	3288	*12260	78797	*43748	25163	200794	12601559
19 Less: Accumulated amortization	2256352	-	-	-	*42	*251	1407	*4044	12644	*7424	7841	40752	2181946
20 Other assets	391817674	-	413	392	2345	8983	119374	112512	166719	208236	343760	1661623	389193316
21 Total liabilities	3569015352	-	20917	91091	137480	284841	2946605	2569894	5889992	7823336	10824465	32746533	3505680198
22 Accounts payable	37497994	-	*54	*6029	1035	4872	82659	52609	158085	199522	200958	663388	36128783
23 Mort, notes, and bonds under 1 yr	53632915	-	-	-	*49	*285	*7770	*5765	55042	13626	51470	123114	53375794
24 Other current liabilities	692969312	-	7308	68469	42060	127204	927819	820488	2050708	2981687	4162033	12444749	669336786
25 Loans from stockholders	4009605	-	*133	-	-	*2020	*2413	*5310	*1283	*3085	16345	4548	3974468
26 Mort, notes, bonds, 1 yr or more	86432213	-	*37	-	-	*3570	*50868	*23824	35553	59157	180879	354135	85724190
27 Other liabilities	1939861497	-	2679	7275	28247	36468	417019	419142	1205726	1491351	3025141	7738595	1925489855
28 Net worth	754611816	-	10707	9318	66089	110424	1458056	1242755	2383593	3074908	3187641	11418003	731650322
29 Capital stock	27318098	-	345	10291	5976	11890	193832	138645	377059	286886	302652	915444	25075079
30 Paid-in or capital surplus	278871813	-	923	17015	6219	17823	362557	263388	680484	1193010	1381193	3133231	271815971
31 Retained earnings, appropriated	42943350	-	*88	*186	*590	992	41226	19281	43928	73289	111377	303049	42349344
32 Retained earnings-unappropriated	419747315	-	9986	-18174	53696	81046	866181	826904	1307425	1539318	1443651	7116811	406520471
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	14268760	-	*634	-	*393	*1328	5740	5463	25302	17594	51232	50531	14110542
35 Total receipts	1012999834	15744860	35182	96714	112566	172984	1422116	1445221	3106957	4702329	5149807	17641738	963369361
36 Business receipts	739721243	11636679	33990	79755	99754	140906	1132344	1240126	2583103	3875789	4207188	14176474	700515134
37 Interest	134620303	3120652	245	8000	5069	12064	123950	102750	238785	335365	436211	1412748	128824464
38 Interest on govt. obligations	8505730	37287	-	-	*4	*39	4842	11248	18564	30730	62304	139871	8200841
39 Rents	8275889	11875	-	-	*58	*93	5831	2802	19417	7152	18938	36387	8173338
40 Royalties	126421	418	-	-	-	-	-	*1	-	-	-	23	125980
41 Net S-T cap gain less net LT loss	3723850	51935	*-0	*1	*186	*103	3520	2785	12268	12558	29313	52971	3558208
42 Net L-T cap gain less net ST loss	18663481	176135	*1	*1	1744	350	12174	9690	73858	73953	76455	241982	17997137
43 Net gain, noncapital assets	962183	*1005	-	-	-	-	*17	*13	*2293	*374	1446	28003	929031
44 Dividends, domestic corporations	5908383	24926	*37	*56	*1376	149	6216	4362	12256	25087	24305	65458	5744156
45 Dividends, foreign corporations	548279	845	-	-	-	-	116	*75	*66	*172	841	4509	541655
46 Other receipts	91944071	683103	909	8900	4375	19279	133105	71368	146346	341148	292807	1483312	88759418
47 Total deductions	943652768	15017970	31322	74590	92043	145808	1208112	1228226	2645247	4188034	4549521	16034055	898437839
48 Cost of goods	510149735	8085649	1261	4262	23339	43924	426797	559126	1399607	2397301	2179221	9198605	485830643
49 Compensation of officers	2612310	*45545	*7150	-	*11882	7042	22126	22674	47007	34676	46827	103353	2264027
50 Salaries and wages	62680302	664184	*7420	*249	13505	20941	248648	194789	336421	415563	664876	1833142	58280563
51 Repairs	438797	*5414	*57	*40	*319	*597	3884	11565	3732	2425	6395	7705	396664
52 Bad debts	1855077	75316	-	-	-	-	1959	3686	9155	5878	8378	42607	1708098
53 Rent paid on business property	5242430	62514	*1318	*1748	*1252	*2310	24751	24022	22738	32063	34980	133716	4901019
54 Taxes paid	13979774	163599	1836	145	5439	3070	29373	91005	73373	85949	135221	354439	13036323
55 Interest paid	17784059	283253	*-0	*1	*34	492	4172	7646	12010	8969	29409	65056	17373016
56 Contributions or gifts	363552	*2611	*208	-	*655	*5	307	416	2640	848	3459	5142	347261
57 Amortization	5438732	109265	129	74	177	401	4329	4680	16219	30143	29986	139405	5103923
58 Depreciation	8171729	42540	*1060	-	*2713	1535	6889	7026	15148	19755	27363	96333	7951369
59 Depletion	38238	-	-	-	-	-	-	*-0	-	*72	-	24	38142
60 Advertising	2746726	26212	*255	-	*1801	619	10053	14034	5537	19128	21438	55650	2591999
61 Pension, prof sh, stock, annuity	2920775	63363	*342	-	*3028	*4	2795	3640	7773	5504	10585	50371	2773367
62 Employee benefit programs	5294871	84585	*1150	*41	*536	*951	12981	32229	17660	26004	37213	147843	4933677
63 Net loss, noncapital assets	699519	1686	-	-	*529	-	*619	*562	1731	1003	1336	5122	686931
64 Other deductions	303236143	5302231	9136	68030	26833	63916	408430	251126	674495	1102752	1312835	3795542	290220817
65 Total receipts less total deducts	69347066	726891	3860	22123	20522	27176	214004	216995	461710	514295	600286	1607683	64931522
66 Constructive taxable income from related foreign corporations	2109787	-	-	-	-	-	-	-	*65	-	66	143	2109513
67 Net income, total	62951123	689604	3860	22123	20519	27136	209162	205747	443211	483565	538048	1467954	58840194
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*23560	*23560	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Statutory special deductions, total	6929947	54707	1249	19858	5334	14575	75717	60086	130886	132654	104071	315849	6014960
72 Net operating loss deduction	3687966	44660	924	18410	1477	6045	36300	28148	72677	81364	59497	222818	3115645
73 Dividends received deduction	2959508	5082	*26	*32	*960	96	4105	2713	8125	16047	15407	44280	2862636
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	55439336	640268	2611	2265	15896	12561	133465	146075	312785	352265	435321	1160138	52225686
76 Total income tax before credits	19761694	225526	394	388	4824	3600	42237	51512	106716	117588	153238	408794	18646877
77 Income tax	19368771	223434	391	342	4691	2427	37754	49366	102447	113916	148975	399162	18285865
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	401873	2092	*3	*46	133	1169	4483	2146	4269	3338	4262	9631	370301
81 Foreign tax credit	1488195	3535	-	-	-	-	*10	*5	*7	*36	113	753	1483737
82 U.S. Possessions tax credit	31	-	-	-	-	-	-	-	-	-	-	-	31
83 Nonconventional source fuel credit	68649	486	-	-	-	-	-	-	-	-	37	-	68126
84 General business credit	211931	8141	-	-	-	-	*14	*89	-	-	59	247	203382
85 Prior year minimum tax credit	783966	*1563	-	*1	65	113	797	1436	1728	1445	3791	17028	756000
86 Total income tax after credits	17208922	211802	394	386	4759	3487	41416	49984	104980	116107	149238	390765	16135601

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Life insurance

MINOR INDUSTRY 6355
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1288	61	76	82	107	143	269	95	91	58	44	54	208
2 Total assets	2301838049	-	3702	13206	40076	103822	687559	668757	1568469	2031206	3324596	9074788	2284321868
3 Cash	20992667	-	1905	7821	21410	46763	166833	102094	233830	90374	195307	418605	19707725
4 Notes and accounts receivable	51341589	-	*7	1429	1595	7084	39133	8343	25295	18510	7078	27941	51205176
5 Less: Allowance for bad debts	849417	-	-	-	-	-	-	-	-	-	-	-	849417
6 Inventories	93830	-	-	-	-	-	-	-	-	8	-	-	93822
7 U.S. govt. obligations, total	96427173	-	*38	*1066	*4596	8229	160688	196500	402185	532786	712530	1412004	92996549
8 Tax-exempt securities	145881073	-	-	-	-	*2	34004	73067	144436	74768	367572	1019331	144167894
9 Other current assets	68504998	-	687	809	9316	24270	71500	36231	108722	67801	165091	375944	67644628
10 Loans to stockholders	149763	-	-	-	-	-	-	-	-	*622	-	2	149139
11 Mortgage and real estate loans	149045578	-	-	-	-	*866	15511	16599	*52245	90454	137393	445391	148287119
12 Other investments	1421022111	-	*666	*1714	*2338	13264	153178	168554	517900	1054851	1557739	4403470	1413148438
13 Depreciable assets	13704743	-	-	*1	-	*3	10615	6736	10110	26181	32566	56071	13562460
14 Less: Accumulated depreciation	3119379	-	-	-	-	-	-	-	-	*3972	1828	1295	3112284
15 Depletable assets	2550	-	-	-	-	-	-	-	-	-	-	-	2550
16 Less: Accumulated depletion	641	-	-	-	-	-	-	-	-	-	-	-	641
17 Land	310867	-	-	-	-	-	-	-	-	-	434	210	310224
18 Intangible assets (Amortizable)	6101750	-	-	-	-	-	-	-	-	-	2536	-	6099214
19 Less: Accumulated amortization	972868	-	-	-	-	-	-	-	-	-	2279	-	970589
20 Other assets	333201662	-	400	366	821	3341	36098	60634	73747	78824	150457	917114	331879862
21 Total liabilities	2301838049	-	3702	13206	40076	103822	687559	668757	1568469	2031206	3324596	9074788	2284321868
22 Accounts payable	8466474	-	-	-	-	-	-	-	*2414	*233	1438	16546	8445842
23 Mort, notes, and bonds under 1 yr	33181451	-	-	-	-	-	-	-	-	*31	312	1951	33179158
24 Other current liabilities	187681559	-	772	1517	3266	6889	49458	27675	149057	228646	228191	1009524	185976564
25 Loans from stockholders	682102	-	-	-	-	-	-	-	-	-	-	127	681975
26 Mort, notes, bonds, 1 yr or more	41599091	-	-	-	-	-	-	-	-	*206	37065	-	41561820
27 Other liabilities	1710675215	-	2290	6037	17185	33998	301294	307821	838168	1113965	2165569	6345027	1699543861
28 Net worth	319552156	-	639	5652	19625	62934	336808	333261	578829	688125	892021	1701612	314932648
29 Capital stock	6825068	-	95	655	4263	9159	39591	38557	82904	80519	176774	254409	6138141
30 Paid-in or capital surplus	139594176	-	127	332	3214	7361	32619	64943	98954	163409	178554	513775	138530887
31 Retained earnings, appropriated	31308314	-	-	*186	*185	704	14238	15574	24157	56505	51653	111940	31033173
32 Retained earnings-unappropriated	146371746	-	423	4478	12279	45708	253939	217216	389962	393499	521399	823418	143709426
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	4547148	-	*6	-	*316	*-3	*3578	*3029	*17148	*5806	36359	1930	4478979
35 Total receipts	575541587	13211799	4681	13437	28416	54890	306296	245592	779309	708557	1063063	4017788	555107759
36 Business receipts	379594723	9404532	3841	9317	24522	44209	241380	182366	644057	483433	725515	2441102	365390448
37 Interest	97745899	2968048	123	523	1779	5076	36010	31058	82529	99736	181792	543073	93796152
38 Interest on govt. obligations	603439	31729	-	-	-	2	238	1981	1909	*1249	3926	3132	559273
39 Rents	6516694	10821	-	-	-	*36	*82	*910	*1706	*1372	8044	13415	6480306
40 Royalties	104824	418	-	-	-	-	-	*1	-	-	-	-	104406
41 Net S-T cap gain less net LT loss	1747611	26334	-	*1	*11	*85	1061	2137	2320	7070	6356	15815	1686420
42 Net L-T cap gain less net ST loss	10584890	140819	-	*1	*74	*11	2184	4092	6557	16326	15749	23601	10375476
43 Net gain, noncapital assets	368611	947	-	-	-	-	-	-	*3	2	5	4906	362747
44 Dividends, domestic corporations	3080388	20954	-	*49	*13	*107	1775	1622	2037	11691	6237	8951	3026952
45 Dividends, foreign corporations	64039	512	-	-	-	-	*45	*2	*51	-	216	-	63211
46 Other receipts	75130470	606685	718	3546	2017	5365	23519	21424	38140	87677	115222	963792	73262366
47 Total deductions	543178982	12579660	3474	10855	23060	39159	239299	180412	660801	631066	942974	3766862	524101358
48 Cost of goods	271763413	6466245	641	3621	6610	11931	90705	56021	272329	250225	393363	1398503	262815217
49 Compensation of officers	770045	8779	-	-	-	*4	*47	-	-	*4769	541	2218	753687
50 Salaries and wages	8513181	343554	-	-	-	-	-	-	-	*12009	9041	3172	8145405
51 Repairs	123069	3951	-	-	-	*5	*1	*173	*1	*341	406	619	117571
52 Bad debts	1041714	66913	-	-	-	-	*89	*23	*943	*263	1091	1104	971289
53 Rent paid on business property	1720348	52020	-	-	*3	*14	368	520	3934	4609	3089	21708	1634086
54 Taxes paid	4794956	123747	33	83	254	484	3238	2662	14596	12616	16118	46473	4574652
55 Interest paid	9936291	257108	*-0	*1	*13	*11	390	*373	*996	*3356	10853	10884	9652306
56 Contributions or gifts	116429	2189	-	-	-	-	*8	*5	*-0	*93	626	341	113167
57 Amortization	4407420	90732	24	71	130	256	2904	3194	13195	16462	27111	118524	4134819
58 Depreciation	3859697	30532	-	-	*8	*12	271	550	2085	3985	3808	10879	3807566
59 Depletion	20498	-	-	-	-	-	-	-	-	-	-	5	20494
60 Advertising	1044417	22213	-	-	*-0	*18	208	248	637	1234	3301	16583	999975
61 Pension, prof sh, stock, annuity	1759359	55445	-	-	-	-	*469	*844	2905	2915	4520	13396	1678866
62 Employee benefit programs	990714	59583	-	*41	-	*4	*46	*166	1489	2293	1715	5499	919879
63 Net loss, noncapital assets	155787	1230	-	-	-	-	-	-	-	*32	177	262	154086
64 Other deductions	232161643	4997421	2777	7039	16042	26419	140555	115633	347692	315862	467215	2116694	223608293
65 Total receipts less total deducts	32362605	632139	1207	2582	5355	15731	66997	65180	118508	77491	120089	250927	31006401
66 Constructive taxable income from related foreign corporations	224655	-	-	-	-	-	-	-	-	-	-	-	224655
67 Net income, total	31983821	600410	1207	2582	5355	15730	66759	63199	116598	76242	116163	247794	30671782
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Statutory special deductions, total	2523570	10423	980	1638	3424	9360	37283	35688	57172	43560	33430	87577	2203038
72 Net operating loss deduction	1156067	*3155	681	*195	*522	*858	942	*5665	*6092	*1339	2903	37015	1096701
73 Dividends received deduction	1091662	2302	-	*27	*6	*67	1028	798	995	6979	2835	3201	1073426
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	28874884	595326	227	944	1935	6370	29527	27802	59801	35777	83441	163129	27870604
76 Total income tax before credits	10173317	208360	34	175	358	1832	10991	11178	22866	13998	29896	58179	9815451
77 Income tax	10092346	208091	34	144	292	1266	8316	9282	20379	11864	28853	56184	9747642
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	83071	*269	-	*31	67	561	2675	1896	2487	1801	1042	1995	70248
81 Foreign tax credit	587572	3502	-	-	-	-	*6	*-0	*5	-	27	33	583998
82 U.S. Possessions tax credit	31	-	-	-	-	-	-	-	-	-	-	-	31
83 Nonconventional source fuel credit	27144	486	-	-	-	-	-	-	-	-	37	-	26621
84 General business credit	144002	8141	-	-	-	-	-	-	-	-	59	-	135803
85 Prior year minimum tax credit	485585	*199	-	-	*23	48	72	*84	*996	*191	689	502	482780
86 Total income tax after credits	8928982	196033	34	175	335	1784	10913	11093	21864	13807	29084	57645	8586217

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 6352
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1208	***	76	79	***	***	256	95	91	52	***	***	165
2 Total assets	1682549392	***	3702	12872	***	***	651226	668757	1568469	1861342	***	***	1666560066
3 Cash	11642063	***	1905	7702	***	***	163146	102094	233830	81867	***	***	10396245
4 Notes and accounts receivable	42419817	***	*7	1429	***	***	38062	8343	25295	18293	***	***	42287107
5 Less: Allowance for bad debts	715520	***	-	-	***	***	-	-	-	-	***	***	715520
6 Inventories	93789	***	-	-	***	***	-	-	-	8	***	***	93782
7 U.S. govt. obligations, total	63436568	***	*38	*851	***	***	158126	196500	402185	496037	***	***	60273704
8 Tax-exempt securities	103097361	***	-	-	***	***	27758	73067	144436	52432	***	***	101525523
9 Other current assets	49179416	***	687	809	***	***	71036	36231	108722	63889	***	***	48349443
10 Loans to stockholders	131618	***	-	-	***	***	-	-	-	*622	***	***	130994
11 Mortgage and real estate loans	91019625	***	-	-	***	***	15331	16599	*52245	90454	***	***	90400601
12 Other investments	1051835975	***	*666	*1714	***	***	132522	168554	517900	960778	***	***	1044791977
13 Depreciable assets	11477381	***	-	*1	***	***	10587	6736	10110	24765	***	***	11346449
14 Less: Accumulated depreciation	2863851	***	-	-	***	***	-	-	-	*3972	***	***	2856756
15 Depletable assets	2550	***	-	-	***	***	-	-	-	-	***	***	2550
16 Less: Accumulated depletion	641	***	-	-	***	***	-	-	-	-	***	***	641
17 Land	284877	***	-	-	***	***	-	-	-	-	***	***	284443
18 Intangible assets (Amortizable)	5044804	***	-	-	***	***	-	-	-	-	***	***	5042269
19 Less: Accumulated amortization	739311	***	-	-	***	***	-	-	-	-	***	***	737033
20 Other assets	257202873	***	400	366	***	***	34658	60634	73747	76170	***	***	255944928
21 Total liabilities	1682549392	***	3702	12872	***	***	651226	668757	1568469	1861342	***	***	1666560066
22 Accounts payable	7659134	***	-	-	***	***	-	-	*2414	*233	***	***	7638501
23 Mort, notes, and bonds under 1 yr	20939148	***	-	-	***	***	-	-	-	*31	***	***	20936855
24 Other current liabilities	160098525	***	772	1483	***	***	48176	27675	149057	222190	***	***	158467126
25 Loans from stockholders	639609	***	-	-	***	***	-	-	-	-	***	***	639481
26 Mort, notes, bonds, 1 yr or more	37501201	***	-	-	***	***	-	-	-	*206	***	***	37463930
27 Other liabilities	1198107703	***	2290	6041	***	***	279796	307821	838168	994000	***	***	1188189441
28 Net worth	257604074	***	639	5347	***	***	323253	333261	578829	644681	***	***	253224731
29 Capital stock	6471418	***	95	655	***	***	39591	38557	82904	80519	***	***	5785998
30 Paid-in or capital surplus	123052265	***	127	332	***	***	31193	64943	98954	163403	***	***	122017558
31 Retained earnings, appropriated	16717853	***	-	*110	***	***	13884	15574	24157	48727	***	***	16459914
32 Retained earnings-unappropriated	115901223	***	423	4249	***	***	242163	217216	389962	357838	***	***	113431776
33 Retained earnings (S Corp)	-	***	-	-	***	***	-	-	-	-	***	***	-
34 Less: Cost of treasury stock	4538684	***	*6	-	***	***	*3578	*3029	*17148	*5806	***	***	4470515
35 Total receipts	424304278	***	4681	13309	***	***	296779	245592	779309	660043	***	***	404289863
36 Business receipts	277983324	***	3841	9205	***	***	239023	182366	644057	451645	***	***	264063471
37 Interest	67779166	***	123	507	***	***	33856	31058	82529	89485	***	***	63927847
38 Interest on govt. obligations	472027	***	-	-	***	***	237	1981	1909	*1249	***	***	428434
39 Rents	2458704	***	-	-	***	***	*82	*910	*1706	*1306	***	***	2425496
40 Royalties	101092	***	-	-	***	***	-	*1	-	-	***	***	100674
41 Net S-T cap gain less net LT loss	1070357	***	-	*1	***	***	1054	2137	2320	6664	***	***	1010968
42 Net L-T cap gain less net ST loss	6909467	***	-	*1	***	***	2139	4092	6557	12468	***	***	6708192
43 Net gain, noncapital assets	312552	***	-	-	***	***	-	-	*3	2	***	***	306779
44 Dividends, domestic corporations	2065139	***	-	*49	***	***	1687	1622	2037	11408	***	***	2013311
45 Dividends, foreign corporations	56197	***	-	-	***	***	*35	*2	*51	-	***	***	55380
46 Other receipts	65096253	***	718	3545	***	***	18665	21424	38140	85814	***	***	63249311
47 Total deductions	396993591	***	3474	10746	***	***	231599	180412	660801	586498	***	***	378321453
48 Cost of goods	190854246	***	641	3533	***	***	89998	56021	272329	226694	***	***	182117485
49 Compensation of officers	435949	***	-	-	***	***	*47	-	-	*4769	***	***	419592
50 Salaries and wages	7331402	***	-	-	***	***	-	-	-	*12009	***	***	6963626
51 Repairs	102875	***	-	-	***	***	*1	*173	*1	*341	***	***	97474
52 Bad debts	945247	***	-	-	***	***	*89	*23	*943	*246	***	***	874877
53 Rent paid on business property	1359318	***	-	-	***	***	276	520	3934	4091	***	***	1275490
54 Taxes paid	3559792	***	33	82	***	***	3151	2662	14596	11858	***	***	3347049
55 Interest paid	8013543	***	*-0	*1	***	***	246	*373	*996	*3356	***	***	7730759
56 Contributions or gifts	66019	***	-	-	***	***	*8	*5	*-0	*93	***	***	62758
57 Amortization	3110714	***	24	71	***	***	2752	3194	13195	15362	***	***	2853342
58 Depreciation	2267040	***	-	-	***	***	269	550	2085	2687	***	***	2218178
59 Depletion	2171	***	-	-	***	***	-	-	-	-	***	***	2166
60 Advertising	782654	***	-	-	***	***	198	248	637	1170	***	***	738731
61 Pension, prof sh, stock, annuity	1214680	***	-	-	***	***	*363	*844	2905	2546	***	***	1136735
62 Employee benefit programs	799387	***	-	*41	***	***	*20	*166	1489	1727	***	***	730212
63 Net loss, noncapital assets	118096	***	-	-	***	***	-	-	-	*32	***	***	116407
64 Other deductions	176030458	***	2777	7019	***	***	134180	115633	347692	299514	***	***	167636573
65 Total receipts less total deducts	27310687	***	1207	2562	***	***	65180	65180	118508	73545	***	***	25968410
66 Constructive taxable income from related foreign corporations	224330	***	-	-	***	***	-	-	-	-	***	***	224330
67 Net income, total	27062990	***	1207	2562	***	***	64943	63199	116598	72295	***	***	25764306
68 Net income, Form 1120-A	-	***	-	-	***	***	-	-	-	-	***	***	-
69 Net income, Form 1120-F	-	***	-	-	***	***	-	-	-	-	***	***	-
70 Net income, Form 1120S	-	***	-	-	***	***	-	-	-	-	***	***	-
71 Statutory special deductions, total	2260113	***	980	1626	***	***	36093	35688	57172	41152	***	***	1947757
72 Net operating loss deduction	1122734	***	681	*195	***	***	*733	*5665	*6092	*1339	***	***	1063645
73 Dividends received deduction	877616	***	-	*27	***	***	971	798	995	6879	***	***	859944
74 Public utility div paid deduction	-	***	-	-	***	***	-	-	-	-	***	***	-
75 Income subject to tax	24142556	***	227	936	***	***	28911	27802	59801	34238	***	***	23143445
76 Total income tax before credits	8482521	***	34	173	***	***	10727	11178	22866	13283	***	***	8127010
77 Income tax	8438662	***	34	143	***	***	8163	9282	20379	11365	***	***	8095618
78 Personal holding company tax	-	***	-	-	***	***	-	-	-	-	***	***	-
79 Recapture taxes	-	***	-	-	***	***	-	-	-	-	***	***	-
80 Alternative minimum tax	43300	***	-	*31	***	***	2564	1896	2487	1585	***	***	31172
81 Foreign tax credit	558815	***	-	-	***	***	*6	*-0	*5	-	***	***	555241
82 U.S. Possessions tax credit	31	***	-	-	***	***	-	-	-	-	***	***	31
83 Nonconventional source fuel credit	11757	***	-	-	***	***	-	-	-	-	***	***	11235
84 General business credit	114013	***	-	-	***	***	-	-	-	-	***	***	105813
85 Prior year minimum tax credit	472813	***	-	-	***	***	72	*84	*996	*191	***	***	470010
86 Total income tax after credits	7325091	***	34	173	***	***	10649	11093	21864	13092	***	***	6984679

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Life insurance: Life insurance, mutual companies

MINOR INDUSTRY 6353
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	80	***	-	*3	***	***	*13	-	-	*6	***	***	43
2	Total assets	619288657	-	-	*334	***	***	*36334	-	-	*169865	***	***	617761802
3	Cash	9350605	-	-	*119	***	***	*3686	-	-	*8507	***	***	9311480
4	Notes and accounts receivable	8921772	-	-	-	***	***	*1071	-	-	*217	***	***	8918069
5	Less: Allowance for bad debts	133897	-	-	-	***	***	-	-	-	-	***	***	133897
6	Inventories	41	-	-	-	***	***	-	-	-	-	***	***	41
7	U.S. govt. obligations, total	32990605	-	-	*215	***	***	*2563	-	-	*36750	***	***	32722845
8	Tax-exempt securities	42783713	-	-	-	***	***	*6246	-	-	*22337	***	***	42642371
9	Other current assets	19325582	-	-	-	***	***	*463	-	-	*3912	***	***	19295185
10	Loans to stockholders	18145	-	-	-	***	***	-	-	-	-	***	***	18145
11	Mortgage and real estate loans	58025953	-	-	-	***	***	*181	-	-	-	***	***	57886518
12	Other investments	369186137	-	-	-	***	***	*20657	-	-	*94074	***	***	368356461
13	Depreciable assets	2227362	-	-	-	***	***	*28	-	-	*1415	***	***	2216011
14	Less: Accumulated depreciation	255529	-	-	-	***	***	-	-	-	-	***	***	255529
15	Depletable assets	-	-	-	-	***	***	-	-	-	-	***	***	-
16	Less: Accumulated depletion	-	-	-	-	***	***	-	-	-	-	***	***	-
17	Land	25990	-	-	-	***	***	-	-	-	-	***	***	25780
18	Intangible assets (Amortizable)	1056946	-	-	-	***	***	-	-	-	-	***	***	1056946
19	Less: Accumulated amortization	233557	-	-	-	***	***	-	-	-	-	***	***	233557
20	Other assets	75998789	-	-	*-0	***	***	*1439	-	-	*2654	***	***	75934933
21	Total liabilities	619288657	-	-	*334	***	***	*36334	-	-	*169865	***	***	617761802
22	Accounts payable	807340	-	-	-	***	***	-	-	-	-	***	***	807340
23	Mort, notes, and bonds under 1 yr	12242303	-	-	-	***	***	-	-	-	-	***	***	12242303
24	Other current liabilities	27583035	-	-	*34	***	***	*1282	-	-	*6455	***	***	27509438
25	Loans from stockholders	42494	-	-	-	***	***	-	-	-	-	***	***	42494
26	Mort, notes, bonds, 1 yr or more	4097890	-	-	-	***	***	-	-	-	-	***	***	4097890
27	Other liabilities	512567513	-	-	*-4	***	***	*21497	-	-	*119965	***	***	511354420
28	Net worth	61948082	-	-	*304	***	***	*13555	-	-	*43444	***	***	61707917
29	Capital stock	353650	-	-	-	***	***	-	-	-	-	***	***	352143
30	Paid-in or capital surplus	16541911	-	-	-	***	***	*1425	-	-	6	***	***	16513329
31	Retained earnings, appropriated	14590461	-	-	*76	***	***	*354	-	-	*7777	***	***	14573259
32	Retained earnings-unappropriated	30470523	-	-	*228	***	***	*11776	-	-	*35661	***	***	30277650
33	Retained earnings (S Corp)	-	-	-	-	***	***	-	-	-	-	***	***	-
34	Less: Cost of treasury stock	8464	-	-	-	***	***	-	-	-	-	***	***	8464
35	Total receipts	151237309	***	-	*128	***	***	*9517	-	-	*48514	***	***	150817896
36	Business receipts	101611399	-	-	*112	***	***	*2357	-	-	*31787	***	***	101326977
37	Interest	29966732	-	-	*16	***	***	*2153	-	-	*10251	***	***	29868305
38	Interest on govt. obligations	131412	-	-	-	***	***	*1	-	-	-	***	***	130839
39	Rents	4057989	-	-	-	***	***	-	-	-	*66	***	***	4054810
40	Royalties	3732	-	-	-	***	***	-	-	-	-	***	***	3732
41	Net S-T cap gain less net LT loss	677254	***	-	-	***	***	*7	-	-	*407	***	***	675453
42	Net L-T cap gain less net ST loss	3675423	-	-	-	***	***	*46	-	-	*3858	***	***	3667284
43	Net gain, noncapital assets	56059	-	-	-	***	***	-	-	-	-	***	***	55968
44	Dividends, domestic corporations	1015249	-	-	-	***	***	*88	-	-	*283	***	***	1013641
45	Dividends, foreign corporations	*7841	-	-	-	***	***	*10	-	-	-	***	***	7831
46	Other receipts	10034217	-	-	*1	***	***	*4854	-	-	1863	***	***	10013055
47	Total deductions	146185391	-	-	*109	***	***	*7700	-	-	*44568	***	***	145779905
48	Cost of goods	80909167	-	-	*88	***	***	*707	-	-	*23532	***	***	80697731
49	Compensation of officers	334095	-	-	-	***	***	-	-	-	-	***	***	334095
50	Salaries and wages	1181779	-	-	-	***	***	-	-	-	-	***	***	1181779
51	Repairs	20194	-	-	-	***	***	-	-	-	-	***	***	20097
52	Bad debts	96467	-	-	-	***	***	-	-	-	*17	***	***	96412
53	Rent paid on business property	361030	-	-	-	***	***	*91	-	-	*518	***	***	358596
54	Taxes paid	1235165	-	-	*1	***	***	*87	-	-	*758	***	***	1227603
55	Interest paid	1922748	-	-	-	***	***	*144	-	-	-	***	***	1921547
56	Contributions or gifts	50409	-	-	-	***	***	-	-	-	-	***	***	50409
57	Amortization	1296707	-	-	-	***	***	*152	-	-	*1099	***	***	1281477
58	Depreciation	1592658	-	-	-	***	***	*2	-	-	*1298	***	***	1589388
59	Depletion	18327	-	-	-	***	***	-	-	-	-	***	***	18327
60	Advertising	261763	-	-	-	***	***	*10	-	-	*63	***	***	261245
61	Pension, prof sh, stock, annuity	544678	-	-	-	***	***	*106	-	-	*369	***	***	542131
62	Employee benefit programs	191327	-	-	-	***	***	*25	-	-	*566	***	***	189667
63	Net loss, noncapital assets	37691	-	-	-	***	***	-	-	-	-	***	***	37679
64	Other deductions	56131185	-	-	*19	***	***	*6375	-	-	*16348	***	***	55971720
65	Total receipts less total deducts	5051918	***	-	*19	***	***	*1817	-	-	*3946	***	***	5037991
66	Constructive taxable income from related foreign corporations	325	-	-	-	***	***	-	-	-	-	***	***	325
67	Net income, total	4920831	***	-	*19	***	***	*1816	-	-	*3946	***	***	4907477
68	Net income, Form 1120-A	-	-	-	-	***	***	-	-	-	-	***	***	-
69	Net income, Form 1120-F	-	-	-	-	***	***	-	-	-	-	***	***	-
70	Net income, Form 1120S	-	-	-	-	***	***	-	-	-	-	***	***	-
71	Statutory special deductions, total	263457	-	-	*12	***	***	*1190	-	-	*2408	***	***	255280
72	Net operating loss deduction	33333	-	-	-	***	***	*209	-	-	-	***	***	33056
73	Dividends received deduction	214046	-	-	-	***	***	*57	-	-	*99	***	***	213482
74	Public utility div paid deduction	-	-	-	-	***	***	-	-	-	-	***	***	-
75	Income subject to tax	4732328	***	-	*8	***	***	*616	-	-	*1539	***	***	4727159
76	Total income tax before credits	1690796	***	-	*1	***	***	*264	-	-	*715	***	***	1688441
77	Income tax	1653684	***	-	*1	***	***	*153	-	-	*499	***	***	1652024
78	Personal holding company tax	-	-	-	-	***	***	-	-	-	-	***	***	-
79	Recapture taxes	-	-	-	-	***	***	-	-	-	-	***	***	-
80	Alternative minimum tax	39771	-	-	-	***	***	*110	-	-	*216	***	***	39076
81	Foreign tax credit	28757	-	-	-	***	***	-	-	-	-	***	***	28757
82	U.S. Possessions tax credit	-	-	-	-	***	***	-	-	-	-	***	***	-
83	Nonconventional source fuel credit	15387	-	-	-	***	***	-	-	-	-	***	***	15387
84	General business credit	29989	-	-	-	***	***	-	-	-	-	***	***	29989
85	Prior year minimum tax credit	12772	-	-	-	***	***	-	-	-	-	***	***	12770
86	Total income tax after credits	1603891	***	-	*1	***	***	*264	-	-	*715	***	***	1601538

1997 Corporation Source Book of Statistics of Income,
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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Mutual property and casualty insurance companies

MINOR INDUSTRY 6356
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1204	*18	*13	*7	34	108	499	125	104	69	44	80	103
2 Total assets	337276942	-	*409	*1274	12614	80870	1203289	906277	1621604	2471309	3222836	12616059	315140403
3 Cash	8064773	-	*284	*848	*7393	43085	274985	166618	274868	322559	155473	425035	6393624
4 Notes and accounts receivable	19489253	-	-	*50	*411	1881	40350	34879	116065	120036	161076	710144	18304361
5 Less: Allowance for bad debts	106692	-	-	-	-	-	*36	*627	*2616	*7459	1622	3391	90941
6 Inventories	16012	-	-	-	-	-	*1	-	-	-	-	2590	13421
7 U.S. govt. obligations, total	37058416	-	-	-	*1265	15098	319860	239655	417506	569842	683555	3142614	31669022
8 Tax-exempt securities	42938436	-	-	-	*51	*1788	63975	97122	165365	*141926	499821	1893625	40074763
9 Other current assets	17253979	-	-	*8	*215	7373	73944	129849	126192	556339	197264	735228	15427567
10 Loans to stockholders	*399631	-	-	-	-	-	*-0	-	-	-	-	-	399631
11 Mortgage and real estate loans	17366700	-	-	-	-	-	*6730	-	*11285	*2995	2140	16199	17327350
12 Other investments	182695798	-	*125	*362	*2477	9060	382711	220556	458518	719272	1404092	5211899	174286725
13 Depreciable assets	6994468	-	-	*14	*996	4714	42720	19878	51573	37154	75133	321008	6441278
14 Less: Accumulated depreciation	880304	-	-	*7	*237	2142	21437	10879	20077	*6890	14350	75318	728967
15 Depletable assets	*1643	-	-	-	-	-	*13	*51	-	-	-	-	1579
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	238954	-	-	-	*20	*55	3629	1265	*2481	*725	2751	11111	216916
18 Intangible assets (Amortizable)	1106039	-	-	-	-	*171	*305	-	*1050	*115	351	88660	1015387
19 Less: Accumulated amortization	304139	-	-	-	-	*140	*246	-	*59	*65	335	18015	285280
20 Other assets	4943976	-	-	-	*23	*-74	15783	7910	19452	14759	57487	154669	4673968
21 Total liabilities	337276942	-	*409	*1274	12614	80870	1203289	906277	1621604	2471309	3222836	12616059	315140403
22 Accounts payable	6043011	-	*-0	*13	*329	4749	25323	27239	38212	113006	26351	323585	5484203
23 Mort, notes, and bonds under 1 yr	1954256	-	-	-	*49	*34	*12	-	*5198	*1546	43	41747	1905626
24 Other current liabilities	179221430	-	*57	*146	*2799	45895	382580	398112	725592	1256476	1850213	6389051	168170510
25 Loans from stockholders	324692	-	*15	-	-	-	*2098	*3367	-	-	13970	-	305243
26 Mort, notes, bonds, 1 yr or more	4409970	-	-	-	-	*317	*6207	-	*3302	-	19290	46945	4333910
27 Other liabilities	48941731	-	-	-	*1038	*2116	34852	68710	175113	36939	180043	501171	47941747
28 Net worth	96381852	-	*336	*1115	*8398	27758	752218	408849	674187	1063342	1132926	5313561	86999163
29 Capital stock	992409	-	-	-	-	-	*3373	*681	*19995	*8678	9959	175655	774067
30 Paid-in or capital surplus	21411437	-	*670	-	*118	*7272	69627	*36010	*53982	*150272	102789	274392	20716304
31 Retained earnings, appropriated	2432501	-	-	-	-	*134	*13311	*3707	*6066	*2472	28847	82312	2295652
32 Retained earnings-unappropriated	71550956	-	*-334	*1115	*8279	20351	666068	368451	594162	901920	991582	4781252	63218111
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	5452	-	-	-	-	-	*161	-	*18	-	251	50	4972
35 Total receipts	123055034	*1064095	*53	*57	2571	40025	426330	473681	818456	1107169	1488416	6298681	111335501
36 Business receipts	100221103	*973177	*19	-	*757	22664	271696	413837	702652	840832	1264719	5353618	90377131
37 Interest	13064401	*43158	*31	*27	585	3424	49621	38224	63893	106868	118366	491118	12149087
38 Interest on govt. obligations	1597063	*1	-	-	*4	*33	3345	5887	6756	18830	27935	74526	1459747
39 Rents	645983	*496	-	-	*58	*58	1152	*761	*4092	*1517	5004	13608	619238
40 Royalties	*22	-	-	-	-	-	-	*1	-	-	-	15	6
41 Net S-T cap gain less net LT loss	424569	11297	-	-	-	-	1103	*401	1653	*3815	4973	21666	379662
42 Net L-T cap gain less net ST loss	2904622	*15094	-	-	*28	*-0	7392	3729	12261	27205	22894	129994	2686025
43 Net gain, noncapital assets	21108	-	-	-	-	-	*17	*8	*125	*17	147	953	19840
44 Dividends, domestic corporations	919903	*1394	*3	*6	*17	*8	3891	1294	4683	8713	7000	38339	854555
45 Dividends, foreign corporations	41746	-	-	-	-	-	*52	-	*15	-	500	3983	37196
46 Other receipts	3214515	*19478	-	*24	*1123	13838	88061	9539	22325	99372	36878	170862	2753014
47 Total deductions	112464633	*1050670	*30	*23	*2010	35539	352444	412400	710821	867263	1315693	5526736	102191004
48 Cost of goods	65801297	*856758	-	-	*317	24979	138226	181085	412308	435810	784452	3527188	59440173
49 Compensation of officers	340705	2822	-	-	*22	*999	7022	*4060	10150	13045	10414	41096	251076
50 Salaries and wages	13712043	70987	*16	-	*1238	2832	101421	65786	95939	153490	225868	967020	12027445
51 Repairs	41545	840	-	-	-	*48	404	*343	*689	*194	1075	938	37015
52 Bad debts	168549	2511	-	-	-	-	1800	*2617	*1850	2227	3122	10753	143670
53 Rent paid on business property	718040	1728	-	-	*3	*51	7044	886	2992	5460	6173	39726	653978
54 Taxes paid	2642714	*17640	*3	-	*69	534	12027	20339	16769	22341	40000	160466	2352526
55 Interest paid	1155170	1081	-	-	*2	*114	872	*264	*1786	*814	5453	11695	1133091
56 Contributions or gifts	90635	120	-	-	-	*3	137	71	*51	*530	733	2584	86406
57 Amortization	358962	17816	-	-	-	*106	*127	*40	*289	*622	771	8421	330770
58 Depreciation	826494	*5851	*1	-	*32	129	2217	2071	4626	4458	7926	43512	755671
59 Depletion	*11	-	-	-	-	-	-	*-0	-	-	-	1	9
60 Advertising	393286	1899	-	-	*7	*97	3819	576	1243	3653	3569	13721	364701
61 Pension, prof sh, stock, annuity	254703	6537	-	-	*13	*4	874	1443	2138	*1993	2579	14077	225045
62 Employee benefit programs	1259071	13228	-	-	*22	*169	9974	1873	6629	9856	16562	73150	1127609
63 Net loss, noncapital assets	19702	332	-	-	-	-	*158	*503	*67	*77	193	1680	16692
64 Other deductions	24681706	*50521	*9	*23	*284	5474	66323	130446	153294	212693	206804	610707	23245127
65 Total receipts less total deducts	10590402	*13425	*23	*34	562	4486	73886	61281	107635	239906	172723	771945	9144496
66 Constructive taxable income from related foreign corporations	133354	-	-	-	-	-	-	-	-	-	64	8	133282
67 Net income, total	9126693	*13424	*23	*34	558	4453	70541	55394	100879	221076	144852	697427	7818032
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Statutory special deductions, total	1241574	*11437	*2	*4	*234	*1377	13751	10882	18957	45700	21178	142487	975564
72 Net operating loss deduction	750464	*10461	-	-	*222	*1372	11060	*9979	*15679	*39669	15912	114043	532067
73 Dividends received deduction	488320	*976	*2	*4	*12	*5	2691	903	3278	6031	4915	27884	441619
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	7901516	*2020	*21	*29	*324	3076	56759	44513	82008	175376	123673	555562	6858154
76 Total income tax before credits	2774805	*1998	*3	*4	*45	721	16178	15047	28679	54514	43234	193728	2420652
77 Income tax	2743796	*612	*3	*4	*45	559	15627	14826	27765	53844	42102	190884	2397524
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	38058	1386	-	-	-	*162	551	*221	*914	*670	1133	2844	30177
81 Foreign tax credit	82434	-	-	-	-	-	*3	-	*1	*23	48	151	82208
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	1239	-	-	-	-	-	*14	-	-	-	-0	86	1239
84 General business credit	28802	-	-	-	-	*30	338	*509	*166	*1211	2184	16305	28702
85 Prior year minimum tax credit	115624	-	-	-	-	691	15823	14538	28512	53280	41002	177186	94881
86 Total income tax after credits	2546706	*1998	*3	*4	*45								2213622

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Stock property and casualty insurance companies and other insurance companies

MINOR INDUSTRY 6359
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2288	86	295	472	199	142	396	143	164	89	61	68	171
2 Total assets	929900361	-	16807	76611	84791	100150	1055757	994860	2699919	3320821	4277034	11055686	906217927
3 Cash	24882293	-	2170	41559	31870	54331	312460	241609	408698	571511	396092	713464	22108530
4 Notes and accounts receivable	51549017	-	*4916	*996	*7773	*2638	71372	40284	154324	255896	362501	874198	49774120
5 Less: Allowance for bad debts	365869	-	-	-	-	-	*497	-	*381	*2886	2319	8031	351755
6 Inventories	1005632	-	-	-	-	-	-	-	*1038	-	355	964	1003275
7 U.S. govt. obligations, total	73680602	-	*185	-	*1076	*8250	120468	123025	410115	624924	795539	1829940	69767079
8 Tax-exempt securities	135207320	-	-	-	-	*67	29657	65544	81805	238061	572925	1495860	132723401
9 Other current assets	62868974	-	*244	*6641	30218	10372	137175	172818	390409	590226	433061	974671	60123136
10 Loans to stockholders	2061431	-	-	*18163	*101	*659	*5225	*879	*1931	*734	735	3778	2029225
11 Mortgage and real estate loans	8923677	-	-	-	-	-	*14579	*5596	*24719	*8627	10223	116806	8743128
12 Other investments	486249527	-	7982	*9226	7022	14568	225508	265496	1024460	792320	1438864	4143572	478320510
13 Depreciable assets	32139329	-	*35569	-	*13045	*9371	81894	51858	89266	106093	164150	356691	31231391
14 Less: Accumulated depreciation	7940840	-	*34271	-	*7832	*6096	18814	26491	32819	26050	59409	141885	7587171
15 Depletable assets	83496	-	-	-	-	-	-	-	-	-	-	-	83496
16 Less: Accumulated depletion	22208	-	-	-	-	-	-	-	-	-	-	-	22208
17 Land	1126855	-	-	-	-	-	*7414	*2057	*7673	*10438	11452	16421	1071401
18 Intangible assets (Amortizable)	5758435	-	-	-	*58	*387	2982	*12260	77747	*43632	22277	112134	5486958
19 Less: Accumulated amortization	979345	-	-	-	*42	*112	*1161	*4044	*12586	*7359	5228	22737	926077
20 Other assets	53672036	-	*13	*26	1502	5716	67494	43968	73521	114654	135816	589840	52639486
21 Total liabilities	929900361	-	16807	76611	84791	100150	1055757	994860	2699919	3320821	4277034	11055686	906217927
22 Accounts payable	22988509	-	*54	*6016	706	*122	57337	25370	117458	86283	173168	323257	22198738
23 Mort, notes, and bonds under 1 yr	18497208	-	-	-	-	*251	*7758	*5765	49845	*12049	51115	79417	18291010
24 Other current liabilities	326066322	-	6478	66805	35995	74420	495781	394701	1176059	1496566	2083630	5046174	315189713
25 Loans from stockholders	3002811	-	*118	-	-	*2020	*316	*1943	*1283	*3085	2375	4420	2987250
26 Mort, notes, bonds, 1 yr or more	40423152	-	*37	-	-	*3253	*44661	*23824	32252	*58951	124524	307191	39828459
27 Other liabilities	180244551	-	*388	*1238	10024	353	80874	42611	192445	340447	679528	892397	178004246
28 Net worth	338677808	-	9732	2551	38066	19731	369030	500645	1130577	1323441	1162694	4402830	329718511
29 Capital stock	19500621	-	250	9636	1713	2731	150868	99407	274160	197689	115919	485379	18162871
30 Paid-in or capital surplus	117866200	-	126	*16683	2887	3190	260311	162434	527547	879329	1099850	2345064	112568779
31 Retained earnings, appropriated	9202535	-	*88	-	*404	*154	*13677	-	*13705	*14313	30877	108797	9020519
32 Retained earnings-unappropriated	201824613	-	9897	-23767	33138	14987	-53826	241238	323302	243899	-69330	1512141	199592934
33 Retained earnings (S Corp)	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	9716160	-	*629	-	*77	*1330	*2001	*2434	*8137	11788	14622	48551	9626592
35 Total receipts	314403212	1468966	30448	83220	81579	78069	689491	725948	1509192	2886602	2598329	7325268	296926101
36 Business receipts	259905417	1258971	30130	*70438	74475	74034	619268	643923	1236393	2551524	2216953	6381753	244747555
37 Interest	23810004	109446	92	7450	2705	3563	38319	33468	92364	128761	136054	378557	22879226
38 Interest on govt. obligations	6305228	5557	-	-	-	*5	1259	3381	9898	10651	30443	62213	6181821
39 Rents	1113212	558	-	-	-	-	*4597	*1131	*13618	*4263	5890	9364	1073793
40 Royalties	21575	-	-	-	-	-	-	-	-	-	-	8	21567
41 Net S-T cap gain less net LT loss	1551669	14304	*-0	-	*175	*19	1356	*247	8295	*1673	17984	15491	1492125
42 Net L-T cap gain less net ST loss	5173969	*20222	*1	-	*1643	*339	2598	1869	55040	30422	37812	88388	4935636
43 Net gain, noncapital assets	572464	*59	-	-	-	-	-	*5	*2165	*355	1294	22143	546444
44 Dividends, domestic corporations	1908092	*2577	*34	*1	*1346	*34	549	1446	5537	4682	11068	18169	1862649
45 Dividends, foreign corporations	442495	332	-	-	-	-	*19	*73	-	*172	124	526	441248
46 Other receipts	13599086	56940	*192	*5330	*1236	*75	21525	40405	85881	154100	140707	348657	12744038
47 Total deductions	288009153	1387639	27818	63712	66973	71111	616369	635413	1273625	2689705	2290854	6740457	272145477
48 Cost of goods	172585025	*764646	*620	*641	16412	7014	197865	322020	714969	1711266	1001406	4272913	163575253
49 Compensation of officers	1501560	*33944	*7150	-	*11860	*6040	15057	18615	36857	16862	35872	60039	1259264
50 Salaries and wages	40455078	*249644	*7404	*249	12267	18108	147227	129003	240483	250064	429966	862950	38107713
51 Repairs	274182	*623	*57	*40	*319	*544	*3479	*11049	3042	*1891	4914	6148	242078
52 Bad debts	644814	*5893	-	-	-	-	*71	*1046	6362	*3388	4165	30750	593139
53 Rent paid on business property	2804042	*8767	*1318	*1748	*1246	*2245	17339	22616	15813	21994	25718	72282	2612956
54 Taxes paid	6542104	22212	*1800	*62	5116	2052	14108	68004	42008	50992	79104	147500	6109145
55 Interest paid	6692597	*25063	-	-	*19	*367	2911	7010	9228	4799	13104	42477	6587620
56 Contributions or gifts	156489	*303	*208	-	*655	*3	*162	*340	2589	*225	2100	2217	147688
57 Amortization	672349	*717	*106	*3	*48	*39	1298	1445	2735	13059	2104	12460	638335
58 Depreciation	3485538	*6157	*1059	-	*2672	*1394	4401	4405	8437	11312	15630	41941	3388132
59 Depletion	17729	-	-	-	-	-	-	-	-	*72	-	18	17639
60 Advertising	1309023	*2101	*255	-	*1794	*503	6026	13210	3657	14242	14567	25346	1227322
61 Pension, prof sh, stock, annuity	906713	*1382	*342	-	*3015	-	*1453	*1354	2731	*596	3486	22899	869456
62 Employee benefit programs	3045085	*11775	*1150	-	*514	*779	2961	30190	9541	13855	18936	69194	2886189
63 Net loss, noncapital assets	524030	124	-	-	*529	-	*462	*59	*1664	*893	966	3180	516154
64 Other deductions	46392794	254288	6350	60968	10507	32023	201552	5047	173510	574197	638816	1068140	43367396
65 Total receipts less total deducts	26394059	81327	2630	19508	14605	6958	73121	90534	235567	196898	307475	584811	24780624
66 Constructive taxable income from related foreign corporations	1751778	-	-	-	-	-	-	-	*65	-	2	135	1751576
67 Net income, total	21840609	75770	2630	19508	14605	6953	71862	87154	225734	186247	277033	522733	20350380
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*23560	*23560	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Statutory special deductions, total	3164803	32848	*267	*18216	*1676	*3838	24683	13516	54758	43394	49464	85786	2836358
72 Net operating loss deduction	1781435	*31044	*243	*18216	*734	*3815	24298	*12503	50906	40356	40682	71760	1486878
73 Dividends received deduction	1379525	*1804	*24	*1	*942	*24	385	1013	3851	3038	7658	13194	1347592
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	18662936	42922	2363	1292	13637	3115	47179	73760	170976	141111	228207	441447	17496927
76 Total income tax before credits	6813573	15169	357	209	4420	1047	15067	25287	55171	49076	80108	156887	6410774
77 Income tax	6532629	14731	354	194	4354	602	13811	25258	54303	48208	78020	152094	6140699
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	280743	*437	*3	*15	*67	446	1257	*29	867	867	2088	4792	269876
81 Foreign tax credit	818189	33	-	-	-	-	*1	*4	*1	*12	39	569	817530
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	40266	-	-	-	-	-	-	-	-	-	-	-	40266
84 General business credit	39127	-	-	-	-	-	-	*89	-	-	-	161	38878
85 Prior year minimum tax credit	182758	*1364	-	*1	*42	*35	*387	*843	*566	*43	918	222	178338
86 Total income tax after credits	5733233	13772	357	*207	4379	1012	14680	24352	54604	49020	79152	155935	5335762

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 49
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	52808	2353	30774	6871	5367	4029	2819	341	168	39	21	15	10
2 Total assets	49411247	-	838711	1046424	1918020	2815687	5689075	2398030	2496872	1183459	1485740	2379292	27159937
3 Cash	7536499	-	292814	409476	727864	773147	1690338	551229	533506	345151	223424	415630	1573920
4 Notes and accounts receivable	10445030	-	61224	119221	317094	659661	1334451	885431	895045	257521	421635	575202	4918544
5 Less: Allowance for bad debts	81909	-	-	*138	*2276	*4760	10621	6382	8002	*14755	2013	5850	27112
6 Inventories	9730	-	-	-	-	-	-	-	-	-	9730	-	-
7 U.S. govt. obligations, total	969823	-	-	-	-	*27164	*5203	*42985	*90138	*64303	5266	11908	722856
8 Tax-exempt securities	2046273	-	-	-	*258	-	*100814	*5369	*34768	*2215	19212	113504	1770132
9 Other current assets	3741070	-	37165	62872	128420	178304	474848	196463	238829	173155	110773	316036	1824205
10 Loans to stockholders	671141	-	131266	77811	64681	84868	218937	68076	*19637	*5341	500	24	-
11 Mortgage and real estate loans	243160	-	*4615	-	*6483	*11922	*39220	-	*43054	*36999	19	1330	99517
12 Other investments	14861726	-	*40952	82042	239131	361619	717878	238556	260576	193940	282917	454956	11989159
13 Depreciable assets	8029825	-	777747	601708	639681	752051	1355396	453083	409580	179767	275740	241021	2344050
14 Less: Accumulated depreciation	4796558	-	564336	434863	438215	491609	858699	224357	237041	97967	129138	133001	1187332
15 Depletable assets	*5102	-	*279	-	*505	-	*60	-	*4258	-	-	-	-
16 Less: Accumulated depletion	*1319	-	*279	-	*151	-	-	-	*888	-	-	-	-
17 Land	278582	-	*2787	*8446	*477	80685	23553	35716	15198	*6389	7505	9466	88360
18 Intangible assets (Amortizable)	3468966	-	176086	136890	238023	294933	650831	128354	222995	*38682	143948	433098	1005126
19 Less: Accumulated amortization	1255677	-	157315	61276	103848	126652	296938	35317	73886	*23851	47989	97125	231479
20 Other assets	3239784	-	35705	44235	99894	214352	243804	58824	49104	16570	164212	43092	2269992
21 Total liabilities	49411247	-	838711	1046424	1918020	2815687	5689075	2398030	2496872	1183459	1485740	2379292	27159937
22 Accounts payable	11302004	-	126877	182680	473403	787650	2115336	937439	930252	404803	431831	347750	4563983
23 Mort, notes, and bonds under 1 yr	1645266	-	45821	79307	71659	167836	353547	150992	249347	68054	26240	292818	139644
24 Other current liabilities	5838577	-	161589	135804	146619	397320	875303	385149	428074	256276	293503	695741	2063199
25 Loans from stockholders	449837	-	100529	*25318	*48988	166135	36691	*34486	*24088	*670	11993	-	940
26 Mort, notes, bonds, 1 yr or more	4279430	-	178881	280183	193877	335157	737480	160212	236924	76179	187893	135305	1757338
27 Other liabilities	7319664	-	*14829	*4232	84166	148613	218488	27082	48573	*28992	133829	256939	6353920
28 Net worth	18576468	-	210186	338899	899308	812976	1352229	702669	579613	348485	400451	650739	12280914
29 Capital stock	1276328	-	56026	51129	94118	73332	128725	37642	51613	58272	61882	99069	564519
30 Paid-in or capital surplus	5393494	-	62478	*53797	97671	60477	317548	170905	236067	72555	135189	243251	3943557
31 Retained earnings, appropriated	74812	-	*891	*4583	-	*3770	*29427	*477	*1880	-	-	-	33783
32 Retained earnings-unappropriated	11199114	-	115226	247527	577601	558244	669754	229224	236056	148467	198657	313865	7904495
33 Retained earnings (S Corp)	1934369	-	74529	206480	278528	303036	572892	305340	79974	*93381	8940	11269	-
34 Less: Cost of treasury stock	1301648	-	*98964	*224617	148609	185883	366117	*40918	25977	*24190	4217	16715	165441
35 Total receipts	43235398	457257	6125885	3258770	3880798	4670810	6822740	1881257	1915069	1198533	1201950	1441357	10380971
36 Business receipts	39833462	412654	6107181	3065834	3705618	4482286	6536244	1790460	1751965	1124679	1132570	1272624	8451348
37 Interest	794378	*1949	6059	9970	17529	22746	59311	27916	25465	22969	13584	24821	562061
38 Interest on govt. obligations	48789	*1100	-	-	*304	*1977	4650	*2796	*2146	*135	1700	7109	26872
39 Rents	117270	-	*2436	*4073	*3373	*5786	14334	*14916	*3929	*3387	3431	2862	58743
40 Royalties	*11900	-	-	-	-	-	*1	-	*1360	7136	-	-	3404
41 Net S-T cap gain less net LT loss	40520	*117	-	-	-	*249	*6044	*154	*1131	*504	573	960	30787
42 Net L-T cap gain less net ST loss	414459	*22984	-	-	25472	*13944	13830	*15546	24903	*1536	13087	121517	161640
43 Net gain, noncapital assets	62010	*15373	*949	*3165	*227	*21570	1197	*3022	*7112	*138	2056	3931	3271
44 Dividends, domestic corporations	86232	*458	-	*291	*3034	*3533	17748	*3400	1405	*183	1337	1476	53367
45 Dividends, foreign corporations	160350	-	-	-	-	-	*55	-	*182	*2698	10	-	157405
46 Other receipts	1666029	*2622	9260	175437	125241	118721	169326	23047	95471	35170	33603	6057	872073
47 Total deductions	37858211	367961	5271567	3006149	3621990	4200693	6070586	1697829	1745320	1104541	1135608	1203099	8432867
48 Cost of goods	5055556	*10259	1192195	560373	*403935	618930	371294	*156037	*379867	*77099	221718	51348	1012501
49 Compensation of officers	5264900	*22707	1173066	653273	659474	765683	969635	242601	216946	55090	38856	85457	382112
50 Salaries and wages	11020573	*111962	835600	732922	746743	1076671	2273411	632812	454352	444448	367096	415768	2928788
51 Repairs	276000	*4234	34637	22594	21804	32636	54209	10387	12721	9096	12701	10307	50674
52 Bad debts	88469	*437	2173	10810	6574	19685	20445	8742	6486	*587	1680	1856	8993
53 Rent paid on business property	1493023	*14323	243942	100044	143145	140714	227318	66767	49371	38613	45711	41976	381101
54 Taxes paid	1482833	14733	173015	118857	124907	146405	241729	63734	57337	36526	39320	44058	422210
55 Interest paid	558277	*2386	28648	35900	24694	50727	68989	24246	28386	7028	16144	16366	254763
56 Contributions or gifts	49459	*72	1924	2394	4163	2817	6565	3675	2377	1129	1302	2490	20551
57 Amortization	212919	*2052	6202	12390	8043	17925	38685	7712	7313	*2590	10275	29396	70335
58 Depreciation	673942	*5999	68921	46715	57706	57815	121860	43916	32661	11471	28195	27775	170907
59 Depletion	*2058	-	*676	-	-	-	*-0	*3	*1379	-	-	-	-
60 Advertising	396256	*10911	77630	33079	38465	44898	64468	25371	9015	8667	7122	11715	64915
61 Pension, prof sh, stock, annuity	623767	*2312	96139	27499	74459	61442	98762	33757	27568	11600	7650	13524	169055
62 Employee benefit programs	835630	*9777	51203	62179	79885	96526	105257	43872	33602	28148	32449	29553	263178
63 Net loss, noncapital assets	28829	108	*1224	-	*2931	*206	2081	*2374	*703	*220	2385	6065	10531
64 Other deductions	9795721	155688	1284373	587119	1225061	1067613	1405876	331825	425236	372229	303003	415445	2222252
65 Total receipts less total deducts	5377187	89296	854318	252620	258808	470117	752153	183428	169749	93992	66343	238258	1948104
66 Constructive taxable income from related foreign corporations	80021	-	-	-	-	-	-	-	*362	*1662	-	2062	75935
67 Net income, total	5408419	88196	854318	252620	258504	468140	747504	180632	167965	95519	64643	233210	1997167
68 Net income, Form 1120-A	*9351	*1128	*2050	*5168	*1004	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*614	*614	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	2222966	*56261	763304	163173	110873	354049	562851	104268	69099	*29776	1611	7700	-
71 Statutory special deductions, total	191462	*11990	*20118	*13583	21317	25514	31282	*6891	10438	*1285	10108	10140	28797
72 Net operating loss deduction	140236	*11673	*20118	*13383	19152	23040	16672	*3830	9454	*1157	9114	9082	3561
73 Dividends received deduction	51226	*317	-	*200	*2165	*2473	14610	*3060	984	*128	994	1058	25236
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	2995343	*19945	70896	75864	126901	88800	153792	69474	88444	64562	52923	215371	1968370
76 Total income tax before credits	975504	6869	10706	12948	25375	19274	43955	22785	30042	21086	18147	75212	689105
77 Income tax	973428	*6396	10706	12948	25375	19274	43089	22749	29954	21067	17988	74959	688923
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	1951	*358	-	-	-	-	*872	*36	*88	*4	159	253	182
81 Foreign tax credit	50132	-	-	-	-	-	-	-	*21	*2869	1	4	47236
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	*2958	-	-	-	-	-	-	-	*1171	-	-	-	1787
84 General business credit	7441	-	*411	12	-	-	-	*669	-	7	10	3	6327
85 Prior year minimum tax credit	1767	*641	*11	-	-	-	*34	*380	-	*156	478	68	-
86 Total income tax after credits	913206	6228	10283	12935	25375	19274	43921	21736	28850	18054	17658	75137	633754

MAJOR GROUP 50
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	210839	8178	98239	38822	25779	17418	18322	2102	1269	395	169	103	43
2 Total assets	190672222	-	3432513	6349966	8948440	12237911	37204297	14590362	19062369	13551394	11296796	16714660	47283513
3 Cash	19196383	-	1419634	1866671	1929972	2045779	4066515	1171056	1625989	1152959	865070	963172	2089565
4 Notes and accounts receivable	12977560	-	146127	313817	624790	605333	2509414	772038	1285054	912144	766613	946222	4096007
5 Less: Allowance for bad debts	330668	-	*9497	*25139	4574	48177	62933	*24471	20010	22732	14667	33568	64900
6 Inventories	9387735	-	*6548	*92186	238746	817381	2477685	1173369	777234	1000461	561355	1110372	1132398
7 U.S. govt. obligations, total	1209542	-	*7311	*25487	172423	*52023	310323	99717	140299	79780	106922	157413	57843
8 Tax-exempt securities	519417	-	-	*10399	*35935	*99828	190329	*29821	22778	*63534	54042	3734	9016
9 Other current assets	14953899	-	254601	510175	862819	986060	3115082	1337277	1464691	1007196	640338	1251657	3524003
10 Loans to stockholders	2614928	-	240281	408342	298586	345309	711465	146857	117991	216738	66162	61105	2093
11 Mortgage and real estate loans	7274950	-	99546	248428	384564	578400	1527751	321207	762748	254431	404259	553191	2140424
12 Other investments	38624707	-	196588	441660	814229	1359044	5219124	2278961	3197058	3158917	2302011	4325104	15332012
13 Depreciable assets	85765166	-	3064986	3552437	4769518	6537000	18937894	7520321	9632537	6140865	5683109	6656684	13269816
14 Less: Accumulated depreciation	34383574	-	2384696	1969668	2521172	3157165	8460301	2776495	3494477	2489975	1959417	2063165	3107042
15 Depletable assets	452096	-	*7071	*51190	*2446	*16513	*30070	*6964	*17691	*49660	1869	204646	63976
16 Less: Accumulated depletion	210494	-	*543	*36605	*2446	*2318	*16817	*1990	*10485	*49393	674	73194	16029
17 Land	20551170	-	217242	749167	1058797	1511553	5193931	1859216	2684675	1260160	1218415	1516805	3281208
18 Intangible assets (Amortizable)	3638263	-	112978	50364	131896	77359	460472	163579	225075	191361	187480	206437	1831262
19 Less: Accumulated amortization	825675	-	60546	30656	47044	30468	159891	60058	84087	65071	44870	70079	172905
20 Other assets	9256815	-	114882	91711	198955	444456	1154184	572992	717607	690360	458778	998125	3814765
21 Total liabilities	190672222	-	3432513	6349966	8948440	12237911	37204297	14590362	19062369	13551394	11296796	16714660	47283513
22 Accounts payable	7447848	-	148066	152110	217719	379518	1110431	303445	592233	393721	360948	522276	3267383
23 Mort, notes, and bonds under 1 yr	13255286	-	143803	172299	541165	742224	3053149	1367580	1554159	1027780	975830	1051321	2625976
24 Other current liabilities	10381075	-	295471	343966	496618	712838	1759154	939827	876217	855198	510042	679864	2911880
25 Loans from stockholders	11761970	-	1049130	526246	895604	1233200	3080953	734751	1045044	963662	296341	699339	1237700
26 Mort, notes, bonds, 1 yr or more	56219806	-	1184943	1131177	1671235	3459529	11649940	4785013	7190209	4297562	3910765	5259982	11679451
27 Other liabilities	13310223	-	126861	210428	595889	497802	2220758	863705	1221785	797263	610686	1138276	5026770
28 Net worth	78296014	-	484239	3813741	4530211	5212800	14329911	5596040	6582724	5216208	4632184	7363601	20534354
29 Capital stock	18088296	-	911561	620304	1086554	965266	3443051	1104666	1709593	1408313	843384	1692533	4303071
30 Paid-in or capital surplus	45778550	-	673057	1013315	1162166	1326653	5963100	2672378	3631913	3585340	2811434	4691680	18247514
31 Retained earnings, appropriated	1637329	-	127709	*138149	412384	321759	546585	*71182	*14857	*1060	2439	1204	-
32 Retained earnings-unappropriated	8086255	-	-541474	2024396	1378259	2331388	2933863	235617	334605	-744720	451771	167629	-485078
33 Retained earnings (S Corp)	9154239	-	-523575	186552	630222	631714	2300324	1684645	1123733	1082843	607385	932240	498154
34 Less: Cost of treasury stock	4448655	-	163037	168976	139375	363981	857012	172448	231977	116628	84229	121684	2029308
35 Total receipts	108944644	3401072	14149823	8395837	9233150	8771758	20741861	7360486	8062043	5577189	3982013	5630261	13639152
36 Business receipts	91018171	1540655	13378929	7621523	8345077	7347675	17982361	6237008	6378813	4035282	3081433	4352662	10716752
37 Interest	2794479	206012	48529	98064	139097	125864	355722	125863	218780	170784	130485	286420	888859
38 Interest on govt. obligations	101742	3402	*9395	*493	3932	8074	22375	13423	8680	13554	5226	3637	9551
39 Rents	2603347	69487	166406	72555	101033	136640	415516	169460	449742	195007	154055	153927	519519
40 Royalties	130836	*41	*27975	*3389	*2040	*3909	35563	*127	20238	*27581	675	3258	6040
41 Net S-T cap gain less net LT loss	111941	*11791	*9390	*2900	*444	8691	17636	10137	10547	13356	10136	2734	14178
42 Net L-T cap gain less net ST loss	3915445	938404	102679	105469	217469	187972	632568	266246	298224	396531	143472	321267	305145
43 Net gain, noncapital assets	958265	295384	*52465	60964	50572	63247	120457	50742	80075	87669	49196	7282	40210
44 Dividends, domestic corporations	218092	*681	*1252	6426	17222	15771	67237	9784	16894	37263	15376	9687	20500
45 Dividends, foreign corporations	12225	*820	-	-	-	*9	*293	*385	*2204	*698	2474	3896	1445
46 Other receipts	7080101	334396	352803	424053	356262	873906	1092132	477311	577847	599464	389485	485490	1116954
47 Total deductions	92834024	1989657	12125652	7382737	8044166	7451407	17675578	6359951	6942948	4479700	3403874	4894559	12083794
48 Cost of goods	30162418	629267	1782896	1607495	2397360	1952508	6808060	2675724	2364934	1576570	1040419	2496203	4830983
49 Compensation of officers	5269989	53121	1653550	755511	507355	374658	836077	253508	248950	165050	123480	95706	203023
50 Salaries and wages	13903915	115320	2577500	887981	1378556	1397637	2856088	936572	1074205	590734	488826	377666	1222829
51 Repairs	2514462	41492	451299	268983	270466	344152	458761	137424	152333	96168	97519	80496	115368
52 Bad debts	508789	127211	*7508	*3578	5805	48613	78530	17131	40645	16466	23465	62565	77273
53 Rent paid on business property	2839565	29323	574173	295722	342623	203002	349085	116758	271720	106201	102769	73225	374964
54 Taxes paid	4110922	130154	354935	311557	313749	375347	911252	313201	334719	236980	173285	194530	461214
55 Interest paid	5504762	387527	93688	142018	173622	281107	945185	407159	560154	391353	324606	471705	1326637
56 Contributions or gifts	81495	1116	3545	8755	3993	4060	15497	6205	9190	8397	7213	8669	4855
57 Amortization	293516	13460	8692	6687	6641	9458	30559	18932	24818	21243	22938	29532	100557
58 Depreciation	3063820	100648	130513	173154	190311	205728	599079	246203	295802	198323	183553	222289	518217
59 Depletion	39871	*315	*970	*2420	-	*578	12086	*278	2161	*5434	678	3879	11071
60 Advertising	1410663	11771	363033	160762	123357	64790	198473	54581	108984	74667	47063	61720	141464
61 Pension, prof sh, stock, annuity	386518	*327	98198	59711	51499	29429	64185	14581	18292	12715	12807	7248	17527
62 Employee benefit programs	719191	4450	83029	55022	38367	71633	165722	56654	46995	28258	30554	23224	115284
63 Net loss, noncapital assets	240602	*4548	*10036	*4999	*1361	*13107	18845	6300	2589	12075	9614	6513	150616
64 Other deductions	21783525	339606	3932086	2638385	2239103	2075600	3328093	1098740	1386457	939067	715086	679389	2411911
65 Total receipts less total deducts	16110620	1411415	2024171	1013100	1188983	1320351	3066283	1000534	1119095	1097488	578139	735702	1555358
66 Constructive taxable income from related foreign corporations	34401	650	-	-	*12698	-	*105	-	*175	-	8233	9576	2964
67 Net income, total	16043279	1408664	2014776	1012607	1197749	1312277	3044013	987112	1110590	1083934	581146	741641	1548771
68 Net income, Form 1120-A	153874	-	59910	55476	38488	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	486056	486056	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	6305329	176393	1656370	512621	594978	698254	1357721	414218	309615	253061	84675	145981	101442
71 Statutory special deductions, total	3795145	630223	160768	113834	185406	194200	587572	170733	361574	284215	199574	258413	648635
72 Net operating loss deduction	3637845	629696	160364	106532	175851	182510	538795	163380	349686	257982	188486	250928	633634
73 Dividends received deduction	157285	*511	*403	7302	9555	11690	48777	7353	11888	26233	11088	7485	15001
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	5958321	602047	197639	386634	417575	420241	1104298	403479	441250	548955	298314	338982	798907
76 Total income tax before credits	1879105	220899	32840	74782	87465	100049	336346	138362	154499	194485	109244	122710	307424
77 Income tax	1788714	199733	32573	74009	86116	98500	328056	134097	148982	188483	101972	116603	279592
78 Personal holding company tax	2258	-	*63	*16	*204	*669	*920	*348	-	-	38	-	-
79 Recapture taxes	*275	-	-	135	-	-	-	*133	*-0	*6	-	-	-
80 Alternative minimum tax	81530	16131	*204	*622	*1146	*592	6906	3692	5347	5996	7234	5881	27781
81 Foreign tax credit	8858	*595	-	-	*3836	*219	*55	*21	*44	*108	495	3240	243
82 U.S. Possessions tax credit	4	-	-	-	-	-	4	-	-	-	-	-	-
83 Nonconventional source fuel credit	13838	-	-	*251	-	-	*264	-	*1280	-	-	784	11260
84 General business credit	18590	*625	*58	*1033	5	*1829	1042	*420	793	2959	3485	1550	4791
85 Prior year minimum tax credit	35821	5758	-	*165	*148	*997	1716	1529	1648	4563	2175	634	16488
86 Total income tax after credits	1801994	213921	32782	73333	83476	97004	333266	136392	150733	186856	103089	116500	274642

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Real estate operators and lessors of buildings

MINOR INDUSTRY 6511
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	66736	3926	19741	14344	10513	8156	8284	855	588	187	84	45	14
2 Total assets	75724319	-	785303	2340323	3685425	5834202	16377885	5918657	8992588	6459012	5740868	7040817	12549239
3 Cash	6372473	-	200004	373958	483129	691438	1652757	433546	577228	446721	377670	499616	636406
4 Notes and accounts receivable	3331338	-	18487	128616	219407	172319	689824	239015	426782	321169	210364	251709	653646
5 Less: Allowance for bad debts	77986	-	-	*215	-	-	*40436	-	8447	1096	6341	3398	18054
6 Inventories	172294	-	-	-	*10190	-	*21812	*9312	29347	21258	62888	15345	2143
7 U.S. govt. obligations, total	396795	-	-	*12767	*18400	*13480	126134	*15352	78176	*35937	58827	37666	56
8 Tax-exempt securities	358590	-	-	*4687	*27335	*88598	117263	*28856	18656	*43325	26136	3734	1
9 Other current assets	3566424	-	43021	82682	228697	275202	839984	330473	540835	310774	313016	336291	265449
10 Loans to stockholders	1182868	-	42422	159256	137295	210071	396139	41179	57065	95895	10789	30662	2093
11 Mortgage and real estate loans	2279847	-	*25464	*89140	136102	276186	712155	79711	311862	88152	38213	428722	94140
12 Other investments	14576394	-	*22715	177823	381661	683820	2188826	1084158	1540795	1559239	985309	1924578	4027470
13 Depreciable assets	50681042	-	1521263	1960542	2937907	4661422	11593403	4315953	6123301	4383424	3959775	4114978	5109074
14 Less: Accumulated depreciation	21127104	-	1247043	1134147	1617430	2337838	5015914	1676483	2312824	1800748	1292935	1473948	1217794
15 Depletable assets	18553	-	*543	-	*2446	*540	*1171	*1612	*1317	*66	1254	6053	3550
16 Less: Accumulated depletion	15139	-	*543	-	*2446	-	*378	*913	*796	-	480	6033	3550
17 Land	10425612	-	126190	447640	657240	959757	2548651	760761	1404463	710791	706270	652906	1450943
18 Intangible assets (Amortizable)	1061962	-	*23709	18780	5660	45385	230722	61399	105167	148321	126888	84008	211924
19 Less: Accumulated amortization	339789	-	*5929	17107	2805	22740	63652	18866	49425	41472	22991	35593	59209
20 Other assets	2860146	-	15000	35901	62637	116562	379422	213593	149085	137256	186216	173522	1390952
21 Total liabilities	75724319	-	785303	2340323	3685425	5834202	16377885	5918657	8992588	6459012	5740868	7040817	12549239
22 Accounts payable	1239831	-	*3243	12106	42030	99508	185042	73917	163623	153200	172765	137190	197208
23 Mort, notes, and bonds under 1 yr	3934764	-	29445	50275	136068	186975	856510	319576	422645	309435	355059	444176	824600
24 Other current liabilities	2566088	-	52402	83814	129691	223776	561542	170460	257759	299007	199677	185863	402095
25 Loans from stockholders	4979402	-	177696	229634	246700	701018	1428879	244895	591330	577718	127903	394249	259380
26 Mort, notes, bonds, 1 yr or more	27646105	-	929502	595039	800758	1782029	6093861	2707788	4115298	2124682	2152311	2428593	3916245
27 Other liabilities	3776590	-	*12459	77614	46162	197507	590928	182674	562464	475499	293346	422608	915329
28 Net worth	31581539	-	-419444	1291842	2284016	2643390	6661123	2219347	2879467	2519472	2439807	3028138	6034382
29 Capital stock	7450188	-	400016	274767	516113	470236	2061317	421879	960506	757385	679185	755693	153090
30 Paid-in or capital surplus	16965369	-	153206	501515	485096	698421	1853002	623541	1536200	2171566	1016622	1367594	6558604
31 Retained earnings, appropriated	189907	-	-	-	*30824	*5944	*108528	*42806	*1805	-	-	-	-
32 Retained earnings-unappropriated	6119298	-	-865881	649532	1059771	1795899	2415022	739940	102457	-434088	643544	795301	-782200
33 Retained earnings (S Corp)	2371393	-	-23445	*-26673	266389	-19968	780752	461620	413776	*107509	175792	129251	106390
34 Less: Cost of treasury stock	1514616	-	*83340	*107299	74178	307142	557498	70439	135278	82901	75337	19702	1502
35 Total receipts	25401442	1515972	1862716	1440611	1805856	2182232	4892730	1586160	2195619	1968070	1625412	1787172	2538891
36 Business receipts	19410012	518597	1688506	1040156	1472142	1807181	3921913	1208477	1661624	1344004	1355478	1394638	1997297
37 Interest	892319	45406	7738	27878	32495	55049	152409	69847	122491	72130	50025	115335	141516
38 Interest on govt. obligations	50631	2371	-	*417	*2869	6337	13567	5865	3589	9912	2980	2430	295
39 Rents	250984	7194	*11557	*12028	*29986	*19943	46919	44562	9263	40829	20149	5846	2709
40 Royalties	12061	-	-	*32	*2040	*584	*2435	*127	*4010	*85	665	72	2010
41 Net S-T cap gain less net LT loss	27320	*4851	*472	*696	*13	*4535	6489	*1187	2742	1516	1853	1632	1334
42 Net L-T cap gain less net ST loss	2219583	594017	*40172	72868	137283	132809	359300	125876	137091	281222	95142	153754	90048
43 Net gain, noncapital assets	636520	241845	*16279	55728	38386	55298	60964	33679	27599	64826	7003	5222	29691
44 Dividends, domestic corporations	138103	*318	*701	*3103	*10619	10784	48455	6977	11784	20900	13713	2941	7808
45 Dividends, foreign corporations	7025	-	-	-	-	*9	*240	*21	*2164	*434	2413	301	1443
46 Other receipts	1756885	101373	97291	227706	80022	89702	280039	89542	213261	132213	75991	105002	264741
47 Total deductions	19411353	767946	1534392	1150062	1389085	1629718	3761321	1193841	1718706	1457019	1299453	1522073	1987738
48 Cost of goods	2411651	*19283	*68444	*110238	73545	150248	503321	99206	160308	83613	221498	456792	465153
49 Compensation of officers	1426072	3638	318972	78871	122340	154312	313175	97024	87389	70545	76408	36629	66768
50 Salaries and wages	2713327	19680	332878	137013	457947	194043	590714	109898	206985	213637	158868	103784	187880
51 Repairs	844825	33829	34437	38124	60759	114146	192583	65289	80337	60364	60381	49391	55187
52 Bad debts	230090	113636	*336	*117	*553	*673	15889	1973	6906	5292	5299	52357	27058
53 Rent paid on business property	537741	12696	59091	77321	39628	81337	72795	21450	26497	28072	54819	25940	38096
54 Taxes paid	1762550	95575	94961	122158	130289	172580	374767	118904	157977	141737	103377	111944	138282
55 Interest paid	2619338	211713	30629	85114	87602	159970	461792	222712	350165	233719	180378	194751	400796
56 Contributions or gifts	40937	795	*610	*571	1221	2202	9596	3461	7077	6171	5365	3846	24
57 Amortization	122140	8315	*2531	2314	1132	5900	13045	5724	13467	13998	11803	12945	30965
58 Depreciation	1670521	85169	35377	74072	98252	127015	342497	134956	185947	137029	127203	141121	181884
59 Depletion	2781	-	-	*5	-	-	*276	*278	*396	*36	644	1146	-
60 Advertising	147992	1640	29398	8137	7886	17453	25539	5442	5177	12844	7941	11846	14691
61 Pension, prof sh, stock, annuity	92729	*29	*23487	-	*2196	*7222	23767	6027	9001	7209	6816	2031	4945
62 Employee benefit programs	139675	1546	*11195	9987	*8396	14878	28477	4739	13426	15498	15351	6238	9944
63 Net loss, noncapital assets	49147	*4308	*9693	*2263	*44	*9290	4125	4828	2404	2705	4330	4719	437
64 Other deductions	4599837	156095	482353	403757	297296	418449	788963	291930	405248	424550	258973	306595	365628
65 Total receipts less total deducts	5990089	748026	328324	290549	416771	552514	1131409	392319	476914	511051	325959	265099	551153
66 Constructive taxable income from related foreign corporations	*21135	-	-	-	*12698	-	*30	-	*175	-	8233	-	-
67 Net income, total	5960593	745655	328324	290132	426600	546177	1117872	386455	473500	501139	331212	262669	550858
68 Net income, Form 1120-A	50775	-	*9003	24843	*16930	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	287968	287968	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	967868	*20446	238852	*88811	123721	174040	201605	44163	27675	*12812	17135	10467	8142
71 Statutory special deductions, total	1930050	436976	24764	57054	73140	93369	236052	78411	169194	114431	101718	88439	456502
72 Net operating loss deduction	1832197	436707	24746	54882	67165	85185	200482	73464	160948	99933	91795	86242	450648
73 Dividends received deduction	97838	*254	*18	*2172	*5975	8185	35569	4947	8245	14498	9923	2197	5854
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	3066226	288234	64708	144460	229948	279187	680827	263881	277204	375156	212431	163763	86428
76 Total income tax before credits	972152	103942	12544	27957	52078	69769	208469	89855	96951	131595	75923	58738	44331
77 Income tax	928761	93035	12497	27628	52078	69045	204589	88020	93955	128804	72738	56193	30178
78 Personal holding company tax	1817	-	*36	*16	-	*515	*902	*348	-	-	-	-	-
79 Recapture taxes	*139	-	-	-	-	-	-	*133	-	*6	-	-	-
80 Alternative minimum tax	37239	7205	*10	*314	-	*209	2764	1344	2952	2785	3185	2319	14153
81 Foreign tax credit	4438	11	-	-	*3836	*10	*36	*6	*14	*6	484	24	9
82 U.S. Possessions tax credit	4	-	-	-	-	-	4	-	-	-	-	-	-
83 Nonconventional source fuel credit	*1159	-	-	-	-	-	-	-	*1152	-	-	7	-
84 General business credit	9380	*51	*58	8	-	*1262	*437	*413	*14	*1961	2397	1304	1475
85 Prior year minimum tax credit	13554	*290	-	*162	*148	-	1378	1281	701	4186	1037	614	3758
86 Total income tax after credits	943617	103589	12486	27788	48094	68497	206615	88155	95069	125442	72006	56789	39088

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Lessors of mining, oil, and similar property

MINOR INDUSTRY 6516
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	756	-	*403	*23	-	*111	197	-	*13	*4	**	4	**
2 Total assets	1785722	-	*17720	*3714	-	*66505	453769	-	*208977	*207901	**	827135	**
3 Cash	136981	-	*5323	*3346	-	*3915	52255	-	*31782	*30041	**	10319	-
4 Notes and accounts receivable	53004	-	*568	-	-	*114	*6936	-	*1012	*4221	**	40153	**
5 Less: Allowance for bad debts	*273	-	-	-	-	-	-	-	-	*33	-	239	**
6 Inventories	1676	-	-	-	-	-	-	-	-	-	-	1676	**
7 U.S. govt. obligations, total	*89450	-	-	-	-	-	*25806	-	*20741	27371	**	15531	**
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	88724	-	*1756	*368	-	*195	*71776	-	*1920	*6252	**	6457	**
10 Loans to stockholders	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Mortgage and real estate loans	*18661	-	-	-	-	-	-	-	*18661	-	-	-	-
12 Other investments	588518	-	*547	-	-	-	*182908	-	*115841	*132035	**	157187	**
13 Depreciable assets	435268	-	*35339	*22	-	*10077	*80935	-	*15047	*7881	**	285968	**
14 Less: Accumulated depreciation	154820	-	*28974	*22	-	*2618	*37426	-	*11482	*2028	**	72270	**
15 Depletable assets	243283	-	*2406	*407	-	*2947	*24841	-	*13193	1047	**	198443	-
16 Less: Accumulated depletion	90700	-	-	*407	-	-	*12942	-	*9376	845	**	67129	-
17 Land	231223	-	-	-	-	*51875	*25572	-	*10603	498	**	142674	**
18 Intangible assets (Amortizable)	*17678	-	-	-	-	-	*17083	-	*5	-	-	590	-
19 Less: Accumulated amortization	*9023	-	-	-	-	-	*8869	-	*3	-	-	151	-
20 Other assets	136071	-	*756	-	-	-	*24895	-	*1033	*1461	**	107926	**
21 Total liabilities	1785722	-	*17720	*3714	-	*66505	453769	-	*208977	*207901	**	827135	**
22 Accounts payable	36030	-	*2051	-	-	-	*3143	-	*457	*480	-	29900	**
23 Mort, notes, and bonds under 1 yr	*47093	-	*736	-	-	-	*11221	-	*55	-	-	35081	**
24 Other current liabilities	50885	-	*1442	-	-	*22869	*10129	-	*3743	*4353	**	8350	-
25 Loans from stockholders	*7501	-	-	-	-	-	*7501	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	*234537	-	*13312	-	-	*14523	*38043	-	-	-	-	168659	**
27 Other liabilities	186688	-	-	-	-	-	*20441	-	*29241	*2890	-	134116	**
28 Net worth	1222987	-	*180	*3714	-	*29113	363292	-	*175481	*200178	**	451029	**
29 Capital stock	195108	-	*9870	*469	-	*9370	16025	-	*14999	*6314	**	138059	**
30 Paid-in or capital surplus	382747	-	-	-	-	*5243	*45489	-	*1158	*128704	**	202153	**
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	678463	-	*-14941	*3245	-	*17850	*274424	-	*159324	*66500	**	172061	**
33 Retained earnings (S Corp)	*41967	-	*5250	-	-	-	*36717	-	-	-	-	-	-
34 Less: Cost of treasury stock	75297	-	-	-	-	*3350	*9362	-	-	1341	**	61244	**
35 Total receipts	644761	-	*88683	*16939	-	*5417	157796	-	*49962	*123108	**	202856	**
36 Business receipts	208778	-	*41214	*217	-	*2357	*48992	-	*1709	*3255	-	111035	**
37 Interest	52385	-	-	*482	-	*2	*4960	-	*3629	*13217	**	30095	**
38 Interest on govt. obligations	*1169	-	-	-	-	-	*715	-	*435	-	-	19	-
39 Rents	32656	-	-	*10270	-	*594	*13438	-	*2701	2102	**	3552	-
40 Royalties	104608	-	*27698	*617	-	*1611	*31601	-	*12890	27497	**	2694	-
41 Net S-T cap gain less net LT loss	*5752	-	-	-	-	-	-	-	*5676	76	**	-	-
42 Net L-T cap gain less net ST loss	145579	-	*19332	*1246	-	-	*39662	-	*15865	*29640	**	39835	**
43 Net gain, noncapital assets	*724	-	-	-	-	-	*22	-	-	*69	-	632	**
44 Dividends, domestic corporations	14627	-	-	-	-	-	*5741	-	*1908	1922	**	5056	**
45 Dividends, foreign corporations	*84	-	-	-	-	-	-	-	*7	77	**	-	-
46 Other receipts	78399	-	*440	*4108	-	*854	*12665	-	*5143	*45253	**	9938	**
47 Total deductions	386996	-	*69788	*3219	-	*2955	75309	-	*13849	*58406	**	163471	**
48 Cost of goods	*53279	-	*15309	-	-	-	*268	-	-	-	-	37703	**
49 Compensation of officers	27449	-	*19045	-	-	*309	*1204	-	*1306	*1015	**	4571	**
50 Salaries and wages	19739	-	-	*41	-	*51	*4343	-	*2130	*2141	**	11033	**
51 Repairs	1076	-	*532	-	-	*42	*328	-	*29	*11	-	133	**
52 Bad debts	*591	-	-	-	-	-	*114	-	-	*25	-	451	**
53 Rent paid on business property	30752	-	*6066	*28	-	*36	*811	-	*8	*234	**	23569	**
54 Taxes paid	33993	-	*2191	*1362	-	*966	9748	-	*3188	*5308	**	11229	**
55 Interest paid	30550	-	*2061	-	-	*157	*5650	-	-	*163	-	22518	**
56 Contributions or gifts	4740	-	-	-	-	*5	*1209	-	*71	10	**	3445	**
57 Amortization	*3730	-	-	-	-	-	*105	-	*23	*184	**	3418	-
58 Depreciation	18103	-	*398	-	-	*146	*5307	-	*500	*1552	**	10201	**
59 Depletion	22453	-	*970	*93	-	*281	*11237	-	*1765	5374	**	2733	-
60 Advertising	*454	-	*295	-	-	-	*79	-	*20	*1	-	59	**
61 Pension, prof sh, stock, annuity	*1555	-	-	-	-	-	*72	-	*257	192	**	1033	**
62 Employee benefit programs	*1499	-	-	-	-	-	*6	-	*78	*45	**	1370	**
63 Net loss, noncapital assets	*133	-	-	-	-	-	*85	-	*21	27	**	-	-
64 Other deductions	136901	-	*22921	*1694	-	*961	34742	-	*4454	*42123	**	30006	**
65 Total receipts less total deducts	257765	-	*18895	*13721	-	*2462	82487	-	*36113	*64702	**	39385	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income, total	256596	-	*18895	*13721	-	*2462	81771	-	*35678	*64702	**	39366	**
68 Net income, Form 1120-A	*4188	-	*4188	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	*22368	-	*14707	-	-	-	*7661	-	-	-	-	-	-
71 Statutory special deductions, total	19452	-	*4188	-	-	*39	*4019	-	*1335	*5380	**	4490	**
72 Net operating loss deduction	*8647	-	*4188	-	-	*39	-	-	-	*4035	-	385	-
73 Dividends received deduction	10805	-	-	-	-	-	*4019	-	*1335	1345	**	4105	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	215332	-	-	*13721	-	*2423	*70648	-	*34343	59322	**	34876	**
76 Total income tax before credits	73461	-	-	*4665	-	*363	*23727	-	*11677	*20895	**	12134	**
77 Income tax	73133	-	-	*4665	-	*363	*23536	-	*11677	20763	**	12129	**
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	*328	-	-	-	-	-	*191	-	-	*133	-	5	**
81 Foreign tax credit	*13	-	-	-	-	-	-	-	*1	12	**	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	*1169	-	-	-	-	-	*264	-	*128	-	-	778	-
84 General business credit	*15	-	-	-	-	-	*15	-	-	-	-	-	-
85 Prior year minimum tax credit	*775	-	-	-	-	-	*229	-	*546	-	-	-	-
86 Total income tax after credits	71489	-	-	*4665	-	*363	*23219	-	*11001	*20884	**	11356	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Lessors of railroad property, and of real property, not elsewhere classified

MINOR INDUSTRY 6518
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	1685	*48	*740	*291	*167	*104	331	-	*3	-	-	-	-
2 Total assets	854554	-	*36676	*35226	*71708	*78006	557900	-	*75039	-	-	-	-
3 Cash	114269	-	*2660	*418	*8470	*614	98698	-	*3409	-	-	-	-
4 Notes and accounts receivable	*29042	-	-	-	*16	-	*24130	-	*4896	-	-	-	-
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total	*19951	-	-	-	-	-	*19951	-	-	-	-	-	-
8 Tax-exempt securities	*23578	-	-	-	-	-	*23578	-	-	-	-	-	-
9 Other current assets	13064	-	-	*2293	*73	-	*10698	-	-	-	-	-	-
10 Loans to stockholders	*5947	-	-	-	*3571	-	*2376	-	-	-	-	-	-
11 Mortgage and real estate loans	*10659	-	-	-	-	-	*10659	-	-	-	-	-	-
12 Other investments	*44634	-	-	-	*194	-	*44439	-	-	-	-	-	-
13 Depreciable assets	720029	-	*24087	*25443	*101085	*56804	512609	-	-	-	-	-	-
14 Less: Accumulated depreciation	539300	-	*21283	*24227	*76803	*23061	393927	-	-	-	-	-	-
15 Depletable assets	*9878	-	-	-	-	*9878	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	280598	-	*31211	*31298	*13923	*30064	174102	-	-	-	-	-	-
18 Intangible assets (Amortizable)	*953	-	-	-	-	*130	*823	-	-	-	-	-	-
19 Less: Accumulated amortization	*359	-	-	-	-	*130	*229	-	-	-	-	-	-
20 Other assets	121610	-	-	-	*21178	*3707	*29991	-	*66734	-	-	-	-
21 Total liabilities	854554	-	*36676	*35226	*71708	*78006	557900	-	*75039	-	-	-	-
22 Accounts payable	*6485	-	*1170	-	-	-	*5277	-	*38	-	-	-	-
23 Mort, notes, and bonds under 1 yr	*34343	-	*1011	-	*692	*19590	*8214	-	*4835	-	-	-	-
24 Other current liabilities	8096	-	*10	*112	*1553	*358	*5358	-	*705	-	-	-	-
25 Loans from stockholders	*17110	-	-	-	-	-	*17110	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	274641	-	-	*2896	-	*26476	*177456	-	*67813	-	-	-	-
27 Other liabilities	*54744	-	-	*-0	*3631	-	*51113	-	-	-	-	-	-
28 Net worth	459135	-	*34485	*32217	*65831	*31582	293372	-	*1647	-	-	-	-
29 Capital stock	108807	-	*26720	*10690	*34693	*126	36578	-	*-0	-	-	-	-
30 Paid-in or capital surplus	169678	-	*748	*17651	-	*12380	*138900	-	-	-	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	205784	-	*7018	*2776	*39770	*19076	135499	-	*1647	-	-	-	-
33 Retained earnings (S Corp)	*1101	-	-	*1101	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	*26235	-	-	-	*8631	-	*17604	-	-	-	-	-	-
35 Total receipts	248720	*2565	*5810	*31624	*18924	*10446	173668	-	*5682	-	-	-	-
36 Business receipts	*79758	*612	-	*31127	-	-	*48019	-	-	-	-	-	-
37 Interest	11198	*34	*20	*83	*113	*22	5243	-	*5682	-	-	-	-
38 Interest on govt. obligations	*1066	-	-	-	*63	-	*1003	-	-	-	-	-	-
39 Rents	126488	*259	*5777	*413	*18306	*10424	91309	-	-	-	-	-	-
40 Royalties	*4	*4	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*1793	-	-	-	-	-	*1793	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*6884	*639	-	-	*298	-	*5947	-	-	-	-	-	-
43 Net gain, noncapital assets	*482	-	-	-	*138	-	*344	-	-	-	-	-	-
44 Dividends, domestic corporations	*533	-	-	-	-	-	*533	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	20513	*1017	*12	*-0	*7	-	*19476	-	*-0	-	-	-	-
47 Total deductions	148168	*926	*1492	*14641	*11277	*6371	108751	-	*4710	-	-	-	-
48 Cost of goods	*13466	-	-	-	-	-	*13466	-	-	-	-	-	-
49 Compensation of officers	*11544	-	-	*1387	*7491	-	*2666	-	-	-	-	-	-
50 Salaries and wages	*10788	-	-	*645	*270	-	*9873	-	-	-	-	-	-
51 Repairs	6763	*76	*247	*283	*58	-	6099	-	-	-	-	-	-
52 Bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
53 Rent paid on business property	*838	-	-	*33	-	-	*804	-	-	-	-	-	-
54 Taxes paid	25901	*220	*663	*2461	*1282	*587	20688	-	-	-	-	-	-
55 Interest paid	21541	*327	*69	*253	*55	*3499	*12675	-	*4663	-	-	-	-
56 Contributions or gifts	*269	-	-	-	-	-	*269	-	-	-	-	-	-
57 Amortization	*68	*4	-	-	-	*10	*55	-	-	-	-	-	-
58 Depreciation	23053	*77	*41	*203	*1383	*2276	19073	-	-	-	-	-	-
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	*45	-	-	*11	-	-	*34	-	-	-	-	-	-
61 Pension, prof sh, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
62 Employee benefit programs	*352	-	-	-	-	-	*352	-	-	-	-	-	-
63 Net loss, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
64 Other deductions	33541	*222	*474	*9364	*737	-	22697	-	*47	-	-	-	-
65 Total receipts less total deducts	100552	*1640	*4318	*16983	*7647	*4075	64917	-	*972	-	-	-	-
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income, total	99486	*1640	*4318	*16983	*7584	*4075	63914	-	*972	-	-	-	-
68 Net income, Form 1120-A	*69	-	*69	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*1640	*1640	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	*16857	-	-	*16857	-	-	-	-	-	-	-	-	-
71 Statutory special deductions, total	31903	*45	*745	-	-	-	*31113	-	-	-	-	-	-
72 Net operating loss deduction	31530	*45	*745	-	-	-	*30740	-	-	-	-	-	-
73 Dividends received deduction	*373	-	-	-	-	-	*373	-	-	-	-	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	50725	*1594	*3573	*126	*7584	*4075	*32801	-	*972	-	-	-	-
76 Total income tax before credits	14402	*306	*562	*19	*2368	*749	10074	-	*323	-	-	-	-
77 Income tax	13886	*273	*536	*19	*2368	*749	*9617	-	*323	-	-	-	-
78 Personal holding company tax	*26	-	*26	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	*457	-	-	-	-	-	*457	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Total income tax after credits	14402	*306	*562	*19	*2368	*749	10074	-	*323	-	-	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Condominium management and cooperative housing associations

MINOR INDUSTRY 6530
RETURNS WITH NET INCOME

		Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1	Number of returns	29304	*113	14936	6224	4085	1914	1765	174	78	*8	7	-	-
2	Total assets	11071550	-	626574	1060047	1371000	1270471	3631942	1241074	1203790	*236518	430134	-	-
3	Cash	3843242	-	462831	779113	818401	720722	873724	89744	61362	*9843	27503	-	-
4	Notes and accounts receivable	416277	-	36114	48237	34675	104483	141553	15471	27344	*2878	5522	-	-
5	Less: Allowance for bad debts	102214	-	*7761	*24924	*4155	48177	*11482	*468	*2390	*1031	1827	-	-
6	Inventories	*57	-	-	-	-	-	-	*57	-	-	-	-	-
7	U.S. govt. obligations, total	329979	-	*7311	-	*138982	*38338	76733	*35417	*24148	*3405	5646	-	-
8	Tax-exempt securities	*11579	-	-	*4892	*4877	-	-	-	-	-	1811	-	-
9	Other current assets	512047	-	50113	100023	49552	80274	159463	26011	36548	*4166	5897	-	-
10	Loans to stockholders	*16131	-	*438	-	*11349	-	-	-	*2351	*1993	-	-	-
11	Mortgage and real estate loans	*75228	-	-	-	*1725	-	*51696	*11919	*9887	-	-	-	-
12	Other investments	385309	-	*17118	*25244	*17628	*58489	123966	*31047	*58341	*4233	49241	-	-
13	Depreciable assets	7729218	-	79445	*167082	540891	450999	3295341	1269270	1119666	*247051	559473	-	-
14	Less: Accumulated depreciation	3735838	-	29393	*89001	268416	229555	1735295	536226	432303	*120537	295112	-	-
15	Depletable assets	*3314	-	-	-	-	-	*538	-	*2776	-	-	-	-
16	Less: Accumulated depletion	*313	-	-	-	-	-	-	-	*313	-	-	-	-
17	Land	1280189	-	*5985	*30581	*22125	*49977	519707	245202	274494	*68576	63543	-	-
18	Intangible assets (Amortizable)	68811	-	*32	*37	*3468	*3874	34390	*11297	*5630	*2429	7656	-	-
19	Less: Accumulated amortization	33549	-	*32	*23	*2149	*1070	18139	*3740	*1337	*1717	5343	-	-
20	Other assets	272081	-	4372	*18788	*2048	*42117	119747	*46074	17586	*15228	6122	-	-
21	Total liabilities	11071550	-	626574	1060047	1371000	1270471	3631942	1241074	1203790	*236518	430134	-	-
22	Accounts payable	463589	-	49417	51264	76049	101769	141785	20065	15520	*2282	5438	-	-
23	Mort, notes, and bonds under 1 yr	305182	-	*6904	*239	*8806	140396	76062	*26760	41563	*675	3777	-	-
24	Other current liabilities	500951	-	37859	46524	136268	77616	143234	40628	11892	*1377	5552	-	-
25	Loans from stockholders	*71468	-	*5814	*7634	-	*14699	*147	-	-	-	43174	-	-
26	Mort, notes, bonds, 1 yr or more	2871418	-	*29140	*11939	*113788	357119	1187312	352078	442503	*176080	201458	-	-
27	Other liabilities	528603	-	41124	*49460	94962	*36520	187834	58946	40675	*1920	17163	-	-
28	Net worth	6330340	-	456316	892987	941128	542352	1895568	742597	651636	*54184	153572	-	-
29	Capital stock	899979	-	11397	*25750	*42387	*43142	312147	142860	250989	*52509	18799	-	-
30	Paid-in or capital surplus	3851171	-	*29401	176949	241301	140486	1529532	770666	609286	*92956	260594	-	-
31	Retained earnings, appropriated	1374988	-	127709	*138118	371287	298346	405534	*28377	*2460	*718	2439	-	-
32	Retained earnings-unappropriated	192754	-	282457	548448	286153	53955	-355849	-191645	-210651	*-91888	-128227	-	-
33	Retained earnings (S Corp)	*48506	-	*5428	*3844	-	*6424	*32810	-	-	-	-	-	-
34	Less: Cost of treasury stock	37058	-	*76	*122	-	-	*28606	*7662	*448	*112	32	-	-
35	Total receipts	7130177	*84319	1125643	977563	1105029	1047347	1805935	566075	236706	*62181	119380	-	-
36	Business receipts	6279212	*74943	1016649	852115	895350	833617	1697393	530304	218378	*52794	107670	-	-
37	Interest	201013	*7264	17411	33938	43214	35416	44334	10158	4861	*1114	3303	-	-
38	Interest on govt. obligations	10436	*24	*9395	-	*540	*38	*414	-	*23	-	2	-	-
39	Rents	28131	32	*1571	*3323	*9392	*3282	2515	*277	*2020	*5718	-	-	-
40	Royalties	*3332	-	-	-	-	-	-	-	*3332	-	-	-	-
41	Net S-T cap gain less net LT loss	*218	-	-	*66	-	-	*152	-	-	-	-	-	-
42	Net L-T cap gain less net ST loss	*7681	*47	-	*5185	*2268	-	*136	-	-	-	45	-	-
43	Net gain, noncapital assets	*705	*70	-	-	-	*449	*137	*42	*7	-	-	-	-
44	Dividends, domestic corporations	*1814	-	-	*16	-	*823	*26	*949	-	-	-	-	-
45	Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Other receipts	597635	*1939	80617	82921	154265	173722	60827	24344	8086	*2555	8360	-	-
47	Total deductions	6721020	*57451	1069645	901786	1046674	1008043	1707240	551011	210643	*60267	108260	-	-
48	Cost of goods	588368	34749	*38885	-	*240655	*116484	*15098	*128827	*8081	*5589	-0	-	-
49	Compensation of officers	44675	869	*28748	*3258	*6009	*65	-	*4741	*985	-	-	-	-
50	Salaries and wages	841857	*12970	65369	*63334	93360	60901	393969	94678	32714	*7221	17342	-	-
51	Repairs	995450	*189	250673	176674	145027	185190	168907	31351	18278	*4141	15021	-	-
52	Bad debts	62076	8027	*5757	*2697	*3594	*30766	*8828	*1537	*542	*94	235	-	-
53	Rent paid on business property	64200	857	*9757	*3709	*3170	*403	27780	*5666	*12796	*62	-	-	-
54	Taxes paid	439288	*3615	19774	25022	25476	42741	182746	82460	29779	*13828	13847	-	-
55	Interest paid	182710	*875	*3321	*1235	8896	10448	78448	30449	29283	*9436	10319	-	-
56	Contributions or gifts	*4838	2	*7	*4622	-	-	*96	*45	*66	-	-	-	-
57	Amortization	6713	*7	-	*24	*128	*684	2441	1534	1393	*145	355	-	-
58	Depreciation	205041	*718	7129	*8049	21086	11836	82695	31291	24156	*6813	11269	-	-
59	Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Advertising	8112	-	*1173	*540	*126	*844	*4013	*969	*251	*12	184	-	-
61	Pension, prof sh, stock, annuity	16964	*7	-	-	-	-	12394	*3001	*1066	-	495	-	-
62	Employee benefit programs	63776	*210	*2238	*6807	*5361	*2191	25369	12375	4883	*1468	2873	-	-
63	Net loss, noncapital assets	*5588	-	-	-	-	*1104	*4098	*353	*33	-	-	-	-
64	Other deductions	3191363	*-5644	636814	605814	493786	544385	700358	121735	46338	*11458	36320	-	-
65	Total receipts less total deducts	409157	*26868	55998	75777	58356	39304	98695	15064	26062	*1914	11120	-	-
66	Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Net income, total	398721	*26844	46603	75777	57816	39267	98280	15064	26039	*1914	11118	-	-
68	Net income, Form 1120-A	13481	-	4213	8240	*1028	-	-	-	-	-	-	-	-
69	Net income, Form 1120-F	*157	*157	-	-	-	-	-	-	-	-	-	-	-
70	Net income, Form 1120S	*68480	-	*6937	*26606	-	*6635	*28303	-	-	-	-	-	-
71	Statutory special deductions, total	123743	*15286	19790	*4459	*6223	*4174	39402	*3656	18736	*1914	10102	-	-
72	Net operating loss deduction	119386	*15286	19790	*1645	*6223	*3598	39384	*2707	18736	*1914	10102	-	-
73	Dividends received deduction	*4358	-	-	*2814	-	*576	*18	*949	-	-	-	-	-
74	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Income subject to tax	206480	*11558	19876	44694	51593	28457	30575	11408	7303	-	1016	-	-
76	Total income tax before credits	37879	*4065	3029	6997	7814	4269	5605	3305	2253	*15	525	-	-
77	Income tax	37437	*3896	3029	6997	7814	4269	5575	3265	2247	-	345	-	-
78	Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Alternative minimum tax	441	*170	-	-	-	-	*30	*40	*6	*15	180	-	-
81	Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82	U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84	General business credit	*45	-	-	-	-	-	*45	-	-	-	-	-	-
85	Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Total income tax after credits	37833	*4065	3029	6997	7814	4269	5560	3305	2253	*15	525	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 6550
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	23946	1014	6413	4762	3229	3653	3906	515	290	90	38	23	14
2 Total assets	45253179	-	331867	806906	1180850	2594940	8357411	3611799	4255227	3101463	2586686	3701291	14724739
3 Cash	2589505	-	89535	174409	96506	276331	474555	172233	348544	231737	157213	209726	358715
4 Notes and accounts receivable	3784877	-	*24772	*25882	194455	255716	804498	222524	220746	232679	293870	419302	1090433
5 Less: Allowance for bad debts	53584	-	-	-	-	-	*488	*19	*157	*4111	704	25303	22801
6 Inventories	8588178	-	*6548	*92186	228555	817381	2404582	1164000	698289	956343	495202	1085040	640050
7 U.S. govt. obligations, total	128032	-	-	-	*126	*205	*17860	*7416	-	*13068	26314	5347	57697
8 Tax-exempt securities	*73948	-	-	-	-	*11230	*30523	*965	-	*16263	6001	-	8966
9 Other current assets	4465318	-	*59840	67581	181238	207995	714202	530518	340013	152935	193082	314664	1703250
10 Loans to stockholders	483632	-	*23087	100714	*65865	45839	106971	*17603	12944	*66191	17182	27237	-
11 Mortgage and real estate loans	2989848	-	*17686	*77815	*39277	126331	286911	*92160	255626	*19344	134884	10614	1929200
12 Other investments	9442928	-	*50536	*35637	*97489	269981	1203969	231692	666491	615263	520151	737973	5013744
13 Depreciable assets	8622639	-	42694	244466	152696	274090	1231284	701302	1016712	635079	563677	768477	2992162
14 Less: Accumulated depreciation	2394917	-	*32206	73293	38236	92289	409095	151592	205792	245429	201442	205962	739582
15 Depletable assets	*120117	-	*4122	-	-	*3148	*3521	-	-	*48547	353	-	60426
16 Less: Accumulated depletion	*66886	-	-	-	-	*2318	*3497	-	-	*48547	45	-	12479
17 Land	3944984	-	*35573	*63100	*152620	213637	1038032	496155	555762	218020	165137	198997	807951
18 Intangible assets (Amortizable)	499508	-	*742	*1466	*197	2231	29399	12529	17581	14523	12837	9860	398144
19 Less: Accumulated amortization	90163	-	*144	*1183	*142	1206	23706	10757	7334	*9311	6486	4178	25715
20 Other assets	2125216	-	*9083	*-1874	*10204	186638	447890	125069	335803	188870	209459	149498	464577
21 Total liabilities	45253179	-	331867	806906	1180850	2594940	8357411	3611799	4255227	3101463	2586686	3701291	14724739
22 Accounts payable	2065149	-	*12808	*25434	26838	93009	429795	115784	154555	125115	136321	218772	726720
23 Mort, notes, and bonds under 1 yr	5410236	-	*2879	*5940	103955	256078	1212960	660949	637064	335214	360036	445339	1389821
24 Other current liabilities	3584126	-	43361	59440	56041	203046	389649	413813	209474	225559	158566	353373	1471805
25 Loans from stockholders	2996513	-	*75420	*66669	228523	367579	835961	264621	281996	197015	44643	97148	536938
26 Mort, notes, bonds, 1 yr or more	10807016	-	*19165	*140105	327838	526738	2171098	943981	1475609	1010579	900035	1043116	2248752
27 Other liabilities	1169508	-	*16852	*25255	*40773	154052	509387	86748	277544	32250	105774	106771	-185899
28 Net worth	19220632	-	161382	484063	396883	994439	2808562	1125903	1218984	1175732	881311	1436772	8536601
29 Capital stock	4005979	-	110355	134191	70807	220822	378996	39089	175833	175112	70613	425315	2204849
30 Paid-in or capital surplus	13369647	-	*143582	*48959	129833	297535	1329750	364981	702778	429446	539920	915451	8467411
31 Retained earnings, appropriated	*19819	-	-	-	-	*17469	-	-	*2007	*343	-	-	-
32 Retained earnings-unappropriated	-278473	-	2536	278106	73962	109775	387094	155347	54048	-33615	-75471	-452217	-778039
33 Retained earnings (S Corp)	4152209	-	-88461	78829	133544	353789	813986	592155	322476	613398	353800	586929	391764
34 Less: Cost of treasury stock	2048549	-	*6629	*56022	*11263	*4951	101264	25668	*38157	*8952	7552	38707	1749384
35 Total receipts	28345351	964885	765867	698220	1652145	1786761	6388011	2966743	2393593	1683515	1395736	2584779	5065095
36 Business receipts	24408683	531025	666821	642988	1597387	1664689	5695968	2782440	2079660	1471114	1080953	2241627	3954011
37 Interest	790606	109296	4093	11910	*11433	14107	61367	11560	32997	23130	41721	64505	404486
38 Interest on govt. obligations	13166	-	-	-	-	*1029	*2241	*140	*1575	*2270	1125	1182	3604
39 Rents	524009	27039	*4473	*1335	*3926	7847	84858	21897	52563	47206	53604	26870	192390
40 Royalties	*1326	-	-	-	-	-	*1326	-	-	-	-0	-	-
41 Net S-T cap gain less net LT loss	23872	*5206	-	-	-	*541	*2649	-	*440	*6308	1611	-	7118
42 Net L-T cap gain less net ST loss	538383	*166573	*21157	*14696	*18832	*3177	71109	*50732	42196	*15428	22813	12140	99528
43 Net gain, noncapital assets	143450	*33979	*25199	-	*1454	*4113	35623	*1733	30796	*3552	500	294	6208
44 Dividends, domestic corporations	17759	*128	-	-	-	*665	*4784	*53	*1230	*1274	537	12	9076
45 Dividends, foreign corporations	*938	810	-	-	-	-	*53	-	-	*12	61	-	2
46 Other receipts	1883161	90829	44123	27291	19113	90594	428034	98188	152135	113222	192810	238148	388672
47 Total deductions	24453046	675169	477929	558665	1406696	1490963	5504180	2636656	2146089	1456805	1275032	2367429	4457433
48 Cost of goods	17670399	*416484	*201498	403180	1217104	1075789	4265341	2143176	1559725	998843	797500	1713131	2878630
49 Compensation of officers	572268	*29196	*96345	*13239	*25487	53035	129354	52705	38484	22496	23316	30605	58006
50 Salaries and wages	1308431	25993	*17400	*28776	*51469	83759	235341	119102	147622	77075	142886	166828	212181
51 Repairs	143793	3691	*3565	2187	3915	7825	30528	13926	10367	12353	10632	15816	28988
52 Bad debts	127836	*564	-	606	-	*10351	35898	*2800	11567	*675	13850	7880	43646
53 Rent paid on business property	159929	*1899	*11431	*4413	*5244	18878	28649	8164	10045	21605	7766	12193	29641
54 Taxes paid	493704	12040	4708	17971	17190	27694	93000	40587	35237	31572	29445	40687	143574
55 Interest paid	1183624	118436	*3558	6921	22498	47386	193972	84599	77892	62207	75362	123583	367210
56 Contributions or gifts	7442	*139	*26	*42	*207	*558	972	914	738	*558	1178	432	1679
57 Amortization	58933	*1635	*106	*422	*309	520	1988	2994	3013	1875	3805	3843	38422
58 Depreciation	282607	6775	*881	*6827	8599	14595	41878	29459	21391	22289	18200	27366	84347
59 Depletion	*8771	-	-	-	-	*175	*543	-	-	*19	-	-	8034
60 Advertising	165679	*7499	*811	*291	1418	2800	19274	18407	18705	11482	18477	26098	40417
61 Pension, prof sh, stock, annuity	46974	223	*13525	*162	*2091	*9055	6117	*1244	1359	*428	2682	2981	7108
62 Employee benefit programs	77317	*949	*3261	14	*1077	*5488	18780	3968	5251	4920	3635	10597	19376
63 Net loss, noncapital assets	77407	126	*63	*1609	*689	*1338	*2535	*162	*41	*1140	995	1463	67247
64 Other deductions	2067931	49517	120754	72004	49399	131717	400012	114448	204652	187269	125305	183926	428928
65 Total receipts less total deducts	3892305	289716	287938	139555	245449	295798	883831	330087	247504	226710	120703	217351	607662
66 Constructive taxable income from related foreign corporations	9674	650	-	-	-	-	-	-	-	-	-	8942	81
67 Net income, total	3888813	290367	287938	139555	245449	294769	881590	329947	245929	224440	119578	225111	604140
68 Net income, Form 1120-A	*7266	-	*1412	*1893	*3960	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	42742	42742	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	2303395	*77456	243961	88898	206268	239316	641524	251249	126868	162084	60462	112009	93300
71 Statutory special deductions, total	600004	63080	*33515	*28126	14215	24789	110213	*21986	71295	42631	26628	36706	126820
72 Net operating loss deduction	587528	62978	*33515	*28126	14215	24309	106804	*21949	70434	41703	26252	36698	120546
73 Dividends received deduction	12475	*102	-	-	-	*480	*3409	*37	*861	*928	376	8	6274
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	993061	149831	10462	22532	*24966	30664	134263	58031	48340	19725	33833	76395	384020
76 Total income tax before credits	339243	56364	1757	3823	4573	6116	41865	20797	17149	8076	13262	27121	138340
77 Income tax	322328	52049	1569	3380	*4540	6097	40219	19397	16174	6610	11524	26307	134463
78 Personal holding company tax	*-0	-	-	-	-	-	*-0	-	-	-	-	-	-
79 Recapture taxes	*136	-	-	135	-	-	-	-	*-0	-	-	-	-
80 Alternative minimum tax	16287	*4310	*188	308	*34	-	*1392	*1317	*896	*1465	1737	815	3825
81 Foreign tax credit	*3775	580	-	-	-	-	*6	-	-	*2	11	3152	24
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	8524	-	-	-	-	-	-	-	-	-	-	-	8524
84 General business credit	2306	539	-	-	-	-	*498	*3	*390	-	-	56	820
85 Prior year minimum tax credit	*9345	2553	-	-	-	-	*95	-	*135	-	68	6	6488
86 Total income tax after credits	315294	52691	1757	3823	4573	6116	41266	20794	16625	8074	13183	23908	122484

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 6599
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	88411	3078	56005	13178	7785	3479	3839	558	298	106	39	31	15
2 Total assets	55982898	-	1634373	2103751	2639458	2393786	7825389	3818832	4326749	3546500	2539109	5145416	20009535
3 Cash	6139913	-	659282	535426	523466	352759	914526	475533	603665	434617	302683	243511	1094444
4 Notes and accounts receivable	5363022	-	66186	111082	176237	72701	842472	295029	604274	351197	256858	235057	2351929
5 Less: Allowance for bad debts	96611	-	*1736	-	*419	-	*10528	*23984	*9016	*16461	5794	4627	24045
6 Inventories	625531	-	-	-	-	-	*51291	-	*49599	*22860	3265	8311	490205
7 U.S. govt. obligations, total	245334	-	-	*12721	*14916	-	*43838	*41532	*17234	-	16135	98869	90
8 Tax-exempt securities	51721	-	-	*821	*3723	-	*18965	-	*4123	*3946	20095	-	49
9 Other current assets	6308322	-	99872	257229	403259	422393	1318958	450275	545375	533069	128342	594245	1555304
10 Loans to stockholders	926350	-	174333	148373	80506	89399	205978	88075	45630	*52658	38191	3206	-
11 Mortgage and real estate loans	1900708	-	*56396	*81473	207460	175883	466329	137418	166712	146935	231163	113856	117084
12 Other investments	13586925	-	105671	202955	317256	346754	1475015	932064	815590	848147	747310	1505365	6290798
13 Depreciable assets	17576970	-	1362157	1154882	1036938	1083608	2224322	1233797	1357812	867430	600184	1487261	5168580
14 Less: Accumulated depreciation	6431595	-	1025799	648977	520288	471803	868643	412194	532077	321235	169929	310985	1149666
15 Depletable assets	*56951	-	-	*50782	-	-	-	*5352	*405	*-0	262	150	-
16 Less: Accumulated depletion	*37455	-	-	*36198	-	-	-	*1077	-	-	148	32	-
17 Land	4388564	-	*18283	176547	212889	206243	887867	357098	439354	262275	283465	522228	1022314
18 Intangible assets (Amortizable)	1989349	-	88497	30081	122572	25738	148055	78354	96692	26088	40098	111979	1221194
19 Less: Accumulated amortization	352792	-	54441	12343	41947	5321	45295	26696	25989	12572	10051	30157	87981
20 Other assets	3741691	-	85671	38895	102889	95433	152239	188256	147368	347545	56981	567179	1959237
21 Total liabilities	55982898	-	1634373	2103751	2639458	2393786	7825389	3818832	4326749	3546500	2539109	5145416	20009535
22 Accounts payable	3636764	-	79378	63307	72801	85232	345389	93679	258040	112644	46425	136413	2343456
23 Mort, notes, and bonds under 1 yr	3523669	-	102828	115844	291643	139185	888183	360295	447996	382455	256959	126725	411554
24 Other current liabilities	3670928	-	160397	154076	173065	185174	649242	314926	392643	324902	146245	132277	1037980
25 Loans from stockholders	3689977	-	790200	222309	420381	149905	791354	225235	171718	188930	80621	207942	441382
26 Mort, notes, bonds, 1 yr or more	14386090	-	193824	381198	428852	752644	1982171	781166	1088986	986221	656961	1619614	5514453
27 Other liabilities	7594090	-	56426	58099	410360	109724	861055	535337	311861	284704	194403	474782	4297340
28 Net worth	19481381	-	251320	1108917	842354	971923	2307995	1508193	1655507	1266644	1157494	2447663	5963371
29 Capital stock	5428234	-	353202	174436	422554	221570	637989	500839	307266	416993	74788	373465	1945132
30 Paid-in or capital surplus	11039939	-	346120	268241	305936	172589	1066428	913189	782491	762667	994298	2206481	3221499
31 Retained earnings, appropriated	*52614	-	-	*31	*10273	-	*32523	-	*8584	-	-	1204	-
32 Retained earnings-unappropriated	1168430	-	47337	542291	-81397	334833	77672	-468025	227779	-251630	11924	-347517	1075161
33 Retained earnings (S Corp)	2539063	-	-422347	129451	230290	291469	636060	630870	387481	*361937	77792	216061	-
34 Less: Cost of treasury stock	746899	-	*72992	*5532	45302	*48538	142677	*68679	58094	*23323	1308	2031	278421
35 Total receipts	47174193	833331	10301104	5230879	4651196	3739554	7323721	2241507	3180481	1740315	841485	1055454	6035165
36 Business receipts	40631727	415479	9965740	5054921	4380198	3039832	6570076	1715786	2417443	1164114	537332	605362	4765444
37 Interest	846958	44012	19266	23772	51842	21268	87410	34298	49119	61193	35436	76486	342857
38 Interest on govt. obligations	25274	*1006	-	*76	*461	*670	4434	*7418	*3058	*1372	1119	6	5652
39 Rents	1641079	34964	*143027	*45186	39424	94550	176477	102723	383194	99153	80302	117660	324420
40 Royalties	9507	*37	*278	*2741	-	*1714	*201	-	6	-	9	493	4030
41 Net S-T cap gain less net LT loss	52985	*1734	*8918	*2139	*431	*3616	*6553	*8951	*1688	5456	6672	1102	5726
42 Net L-T cap gain less net ST loss	997335	177127	22017	*11474	58788	51986	156415	89637	103072	70241	25472	115538	115569
43 Net gain, noncapital assets	176384	19490	*10988	*5236	10594	*3388	23367	*15288	21673	19222	41693	1134	4311
44 Dividends, domestic corporations	45256	*235	*551	*3308	*6603	*3498	7698	*1805	1972	13167	1126	1677	3616
45 Dividends, foreign corporations	*4178	*10	-	-	-	-	-	*365	*33	*175	-	3596	-
46 Other receipts	2743508	139237	130320	82027	102854	519033	291091	265237	199222	306221	112324	132401	463540
47 Total deductions	41713441	488166	8972406	4754365	4190435	3313357	6518776	1978443	2848951	1447204	721128	841586	5638623
48 Cost of goods	9425254	*158750	1458761	1094077	*866056	*609987	2010566	304515	636819	488525	21420	288577	1487200
49 Compensation of officers	3187980	*19418	1190439	658756	346029	166936	389678	99038	120786	70995	23755	23902	78248
50 Salaries and wages	9009773	*56677	2161854	658171	775511	1058883	1621848	612894	684754	290660	169730	96021	822769
51 Repairs	522555	3707	161845	51715	60707	36950	60317	26858	43321	19300	11486	15155	31194
52 Bad debts	88196	*4985	*1415	*157	*1658	*6823	17801	*10821	21630	10379	4080	1878	6570
53 Rent paid on business property	2046106	*13871	487829	210219	294581	102349	218245	81477	222374	56227	40184	11523	307227
54 Taxes paid	1355486	18703	232640	142582	139512	130780	230303	71250	108538	44534	26616	30670	179358
55 Interest paid	1466998	56176	54050	48495	54570	59647	192648	69399	98152	85828	58547	130854	558631
56 Contributions or gifts	23268	*180	2902	3519	2565	1295	3355	1786	1238	1659	671	946	3152
57 Amortization	101933	3500	6055	3926	*5072	2344	12924	8680	6922	5040	6975	9326	31170
58 Depreciation	864494	7909	86687	84002	60990	49860	107630	50497	63808	30640	26882	43601	251987
59 Depletion	*5866	*315	-	*2322	-	*122	*31	-	-	*5	34	-	3036
60 Advertising	1088382	*2632	331356	151783	113927	43693	149534	29762	84833	50328	20461	23716	86356
61 Pension, prof sh, stock, annuity	228296	*68	61187	59549	47212	*13152	21834	*4309	6609	4886	2814	1202	5473
62 Employee benefit programs	436574	*1745	66335	38214	23533	49075	92738	35572	23357	6327	8694	5020	85964
63 Net loss, noncapital assets	108326	*113	*280	*1126	*628	*1373	8002	*957	*90	*8204	4289	331	82933
64 Other deductions	11753954	139416	2668771	1545752	1397885	980087	1381321	570628	725718	273667	294489	158863	1617356
65 Total receipts less total deducts	5460752	345165	1328699	476514	460761	426197	804945	263064	331530	293110	120357	213868	396542
66 Constructive taxable income from related foreign corporations	*3592	-	-	-	-	-	*76	-	-	-	-	634	2882
67 Net income, total	5439071	344158	1328699	476439	460300	425527	800587	255646	328471	291738	119238	214496	393772
68 Net income, Form 1120-A	78095	-	41025	*20500	*16570	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	153549	153549	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	2926361	*78492	1151913	291449	264989	278264	478628	118807	155072	*78165	7078	23504	-
71 Statutory special deductions, total	1089994	114835	77766	24196	91827	71828	166773	66680	101013	119859	61126	128778	65313
72 Net operating loss deduction	1058558	114680	77380	21880	88247	69379	161385	65261	99567	110397	60337	127604	62441
73 Dividends received deduction	31436	*155	*385	*2316	*3580	*2449	5388	*1420	1446	9462	788	1174	2873
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	1426496	150831	99020	161102	103483	75435	155185	70159	73088	94752	51034	63948	328459
76 Total income tax before credits	441968	56222	14947	31321	20631	18783	46606	24406	26145	33904	19534	24717	124754
77 Income tax	413169	50481	14941	31321	19316	17976	44520	23415	24606	32305	17364	21974	114951
78 Personal holding company tax	*414	-	-	-	*204	*154	*18	*-0	-	-	38	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	26778	*4446	*6	-	*1112	*383	2072	*991	1493	1599	2131	2743	9803
81 Foreign tax credit	632	*3	-	-	-	*209	*13	*15	*29	*89	-	64	211
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	*2987	-	-	*251	-	-	-	-	-	-	-	-	2736
84 General business credit	6843	35	-	*1026	5	*567	*46	*4	*389	*997	1088	191	2496
85 Prior year minimum tax credit	12147	*2915	-	3	-	*997	15	*249	*266	*377	1069	15	6242
86 Total income tax after credits	419359	53269	14947	30041	20626	17009	46532	24139	25462	32441	17376	24447	113069

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies

MAJOR GROUP 51
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	33756	3586	7274	3782	4096	2728	3389	991	1168	1072	1158	1695	2819
2 Total assets	5116369915	-	180131	622384	1497289	1831141	7294907	7287381	18661659	40048957	83177625	274356193	4681412247
3 Cash	87204897	-	45800	100023	350416	372251	724611	517085	599918	745355	1028383	2980324	79740731
4 Notes and accounts receivable	206966055	-	*23266	110567	64389	98287	351420	268901	793273	969172	2452614	7653566	194180599
5 Less: Allowance for bad debts	343577	-	-	*2834	-	-	*1845	*3298	*6062	12999	40907	11852	263780
6 Inventories	649962	-	-	*1859	-	-	*1800	*631	16125	*57454	97411	186839	287843
7 U.S. govt. obligations, total	318001524	-	-	*565	*716	*78141	331553	394382	1232711	3028230	6604986	20451443	285878797
8 Tax-exempt securities	239311271	-	-	-	-	*46485	110326	118035	1214691	2784682	6360060	27588662	201088331
9 Other current assets	120625728	-	38020	54798	87707	101495	633006	518569	1177982	1337209	2573202	8862611	105241129
10 Loans to stockholders	12614884	-	*636	*36192	*37013	114963	130321	*2349	67542	*95162	194128	28495	11908083
11 Mortgage and real estate loans	145583762	-	-	*27066	*15869	*93183	214462	*42273	53784	426573	1158583	4258675	139293295
12 Other investments	3869493520	-	62525	281235	805416	754349	4390749	5032257	12827696	29378922	60701660	196291464	3558967246
13 Depreciable assets	86713858	-	*1189	*74275	78470	94585	433475	334863	516337	994658	1448922	4088409	78648675
14 Less: Accumulated depreciation	11861977	-	*942	*58293	28890	41666	191583	97580	151018	340321	284896	882705	9784084
15 Depletable assets	105048	-	-	-	-	*71	*582	*2900	*6560	*48464	172	6458	39840
16 Less: Accumulated depletion	46572	-	-	-	-	*69	-	*42	*6312	*23640	-	670	15839
17 Land	18544736	-	-	*7416	*8453	65541	109379	79007	126766	244388	312156	945926	16645704
18 Intangible assets (Amortizable)	4599710	-	1897	*369	1364	1498	49198	17696	65655	177775	177728	328774	3777755
19 Less: Accumulated amortization	1260874	-	*910	*285	*153	944	18493	3160	18049	43516	42502	95902	1036960
20 Other assets	19467960	-	*8649	*-10568	76519	52973	25946	62513	144059	181388	435925	1675674	16814881
21 Total liabilities	5116369915	-	180131	622384	1497289	1831141	7294907	7287381	18661659	40048957	83177625	274356193	4681412247
22 Accounts payable	95827968	-	*6785	*1110	4674	105758	86186	121096	276972	894422	1757260	5831193	86742511
23 Mort, notes, and bonds under 1 yr	53688032	-	*1954	*6326	*10088	*42398	120321	227761	254482	172616	450793	1852817	50548476
24 Other current liabilities	93405869	-	16442	*933	28726	39748	175886	243399	359177	620483	1092921	3934088	86894066
25 Loans from stockholders	8425566	-	45050	*66169	141935	168178	581337	136600	347616	257880	70901	442885	6167014
26 Mort, notes, bonds, 1 yr or more	84310752	-	*133790	*46053	*107921	101953	616116	492611	703116	912864	2202865	3871049	75122414
27 Other liabilities	29697970	-	*26565	*85561	*24929	-44384	187139	126008	482826	522879	461847	2495611	25328986
28 Net worth	4751013759	-	-50455	416232	1179015	1417489	5527922	5939907	16237469	36667812	77141039	255928550	4350608779
29 Capital stock	1819472933	-	767892	115467	259695	440363	1343380	1042964	2684785	6347395	16102676	38596298	1751772017
30 Paid-in or capital surplus	3565459858	-	6823968	95913	425727	517228	2671708	4169061	11985546	26693429	63050733	200194508	3248832037
31 Retained earnings, appropriated	66617448	-	*2599079	*265	*96	-	53485	*43488	161737	767625	918244	3705910	58367519
32 Retained earnings-unappropriated	660572017	-	-10264869	169026	493188	273035	1326995	480912	1415337	2105480	4255891	18230516	642086505
33 Retained earnings (S Corp)	4701838	-	*23479	*48600	*57851	231702	424534	473822	253267	950355	818763	688207	731256
34 Less: Cost of treasury stock	1365810334	-	*5	*13039	*57542	*44839	292180	270340	263203	196473	8005269	5486890	1351180556
35 Total receipts	289348752	8351779	264396	86120	449317	339145	1953843	1594603	2144208	3731993	6505731	19376007	244551610
36 Business receipts	9802032	191881	*97377	*989	*125288	*20211	819180	755158	446882	853758	908862	2127159	3455286
37 Interest	132856537	5342256	9481	19448	24341	34193	182915	153346	459228	891057	1988597	6614497	117137177
38 Interest on govt. obligations	15310640	225785	-	*452	2062	*7681	23408	10153	78554	193193	456517	1738097	12574739
39 Rents	14470959	585549	*87	*59	*2834	13995	84914	40208	110331	242695	278261	866058	12245970
40 Royalties	313386	*16393	*4506	*24	*87	*21892	*22656	*24414	*1344	10062	20143	24968	166898
41 Net S-T cap gain less net LT loss	58326860	297377	*1446	*2326	1611	9837	84419	55232	199266	466122	1252384	4023983	51932858
42 Net L-T cap gain less net ST loss	5370353	876311	*38344	*7066	131540	97133	275335	200479	224342	299600	500241	680727	2039235
43 Net gain, noncapital assets	333716	54747	-	*75	*10519	*745	11976	*1025	4650	4037	24101	10192	211650
44 Dividends, domestic corporations	3256876	110742	*12961	*5880	39646	25851	87150	37712	96129	89129	95949	109418	2546309
45 Dividends, foreign corporations	616053	*230	-	-	*314	*298	1322	1554	15414	4185	18033	45862	528840
46 Other receipts	48691340	650509	100194	49803	111075	107310	360568	315323	508067	678154	962643	3135046	41712649
47 Total deductions	63249554	2461500	121948	23636	162482	87828	1082061	889368	808660	1524771	2107471	5482366	48497463
48 Cost of goods	2987054	*5442	*1822	-	*6570	*4174	*156515	*167463	81092	*227471	462495	1442436	431576
49 Compensation of officers	851732	6883	*1988	-	*31113	*11664	72421	50815	31103	72804	45534	77701	449707
50 Salaries and wages	2730597	54454	*58567	*57	*4539	6582	115011	216817	112314	264003	168727	280117	1449408
51 Repairs	460172	19782	*1	*143	997	*297	6408	4306	6751	11586	27212	34398	348292
52 Bad debts	338421	3539	*660	-	-	-	4309	*5981	6408	12125	15380	11451	278568
53 Rent paid on business property	978217	4566	*1148	*1098	*3934	4214	15988	15631	14043	68453	16650	68245	764248
54 Taxes paid	1725465	114465	8214	6419	14277	6101	44919	52890	41333	56851	64346	138733	1176915
55 Interest paid	12271736	1427637	3905	2007	26488	8976	67230	69930	87798	118584	237798	533426	9687957
56 Contributions or gifts	78492	1688	*99	*139	*1437	*255	4079	1560	6676	5106	5939	20630	30884
57 Amortization	345305	15286	*151	*182	*87	397	2770	2485	5302	13447	28488	42755	233954
58 Depreciation	2487698	84665	*134	*3343	6599	2715	22741	11045	16161	44708	66412	162220	2066955
59 Depletion	23269	229	*112	*4	*24	*346	*86	*792	*3012	*1092	6664	5903	5006
60 Advertising	301941	4440	*278	*25	*477	*68	15296	3886	42300	9514	9608	28388	187660
61 Pension, prof sh, stock, annuity	293271	*171	*2303	-	*13723	*2842	*4452	*6549	1586	4538	3597	6932	246578
62 Employee benefit programs	173783	*1701	*7251	-	*1557	*639	5505	25615	3240	22895	11824	21290	72265
63 Net loss, noncapital assets	135409	15989	-	-	-	*7	*3736	2172	1049	1439	1116	7439	102461
64 Other deductions	37066993	700564	35315	10220	50661	38552	540595	251428	348493	590153	935683	2600301	30965027
65 Total receipts less total deducts	226099198	5890278	142448	62484	286835	251317	871782	705235	1335548	2207223	4398260	13893642	196054147
66 Constructive taxable income from related foreign corporations	820275	1	-	-	-	-	*13	*223	*14713	*3565	51444	25999	724316
67 Net income, total	211608833	5664494	142448	62033	284773	243635	848387	695305	1271707	2017595	3993186	12181544	184203725
68 Net income, Form 1120-A	6877	*582	*1573	*4722	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	477190	477190	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1487046	144058	*60907	*16391	*90337	75082	308853	187766	169920	175037	33486	85836	139372
71 Statutory special deductions, total	203896247	4818546	42552	14368	54727	73948	242994	216075	785596	1463902	3524500	11180766	181478275
72 Net operating loss deduction	1500020	221105	30310	*9851	25012	49507	96902	43736	133189	87306	175041	205088	422972
73 Dividends received deduction	2602740	88067	*10325	*4286	28800	19483	61916	25444	61953	60563	72946	78419	2090539
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	8816567	736439	39258	31684	142709	94890	303926	293930	373385	382756	449520	998997	4969074
76 Total income tax before credits	3089114	254630	10070	9522	39222	27106	97606	100973	131548	135946	160352	352773	1769365
77 Income tax	3020526	250164	9892	9480	38782	26096	94388	99131	127073	131338	154913	346079	1733191
78 Personal holding company tax	4569	-	*13	*43	*440	*33	*1210	-	*160	*466	1097	5	1101
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	79200	2503	*165	-	-	*977	2007	1842	3964	4140	4259	6454	52888
81 Foreign tax credit	466964	*1158	-	-	*57	-	5447	*5303	11090	1830	24292	19859	397929
82 U.S. Possessions tax credit	1816	-	-	-	-	-	-	-	1816	-	-	-	-
83 Nonconventional source fuel credit	996	-	-	-	-	-	*36	-	*1	*508	3	417	31
84 General business credit	8302	*639	*1376	-0	-	*4	*51	*44	*256	*17	1610	1419	2886
85 Prior year minimum tax credit	28377	*3936	-	-	*33	*534	2058	*654	*766	3133	3268	4841	9154
86 Total income tax after credits	2582658	248898	8694	9522	39133	26567	90015	94972	117619	130457	131180	326238	1359365

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Regulated investment companies

MINOR INDUSTRY 6742
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	7784	255	***	***	49	69	478	400	662	854	990	1511	2455
2 Total assets	4505523400	-	***	***	19598	52624	1214082	2986381	11112748	32092827	71082761	244031362	4142923676
3 Cash	48089275	-	***	***	*1451	*587	25790	32456	112636	160906	441063	1486813	45827508
4 Notes and accounts receivable	173799358	-	***	***	*241	*553	15598	46382	244965	609226	1692367	6503586	164686268
5 Less: Allowance for bad debts	*1751	-	***	***	-	-	-	-	*702	-	113	935	-
6 Inventories	-	-	***	***	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total	310421097	-	***	***	*716	*10866	125716	303203	1012387	2815693	6429644	20124539	279597768
8 Tax-exempt securities	237526356	-	***	***	-	-	*20215	*89087	962072	2432591	6127467	27464671	200430253
9 Other current assets	85273938	-	***	***	*580	*566	23788	66864	641874	634590	1675057	6653084	75576377
10 Loans to stockholders	38478	-	***	***	-	-	-	*879	*693	*6181	3291	11425	16009
11 Mortgage and real estate loans	*977580	-	***	***	-	*2980	-	-	-	-	84879	-	889720
12 Other investments	3649012748	-	***	***	16341	36953	1000671	2442031	8104273	25418621	54615928	181746987	3375625927
13 Depreciable assets	9878	-	***	***	*132	-	-	*108	*295	*408	670	1420	6844
14 Less: Accumulated depreciation	5465	-	***	***	*7	-	-	*3	*144	*96	326	872	4017
15 Depletable assets	-	-	***	***	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	***	***	-	-	-	-	-	-	-	-	-
17 Land	-	-	***	***	-	-	-	-	-	-	-	-	-
18 Intangible assets (Amortizable)	87607	-	***	***	*149	*389	3830	4901	8455	13754	13160	20129	22651
19 Less: Accumulated amortization	53235	-	***	***	*9	*248	1639	1700	3502	6671	8370	14159	16924
20 Other assets	347538	-	***	***	*2	*-22	116	2172	29447	7624	8044	34672	265292
21 Total liabilities	4505523400	-	***	***	19598	52624	1214082	2986381	11112748	32092827	71082761	244031362	4142923676
22 Accounts payable	85752331	-	***	***	*700	*452	21275	43260	211515	797234	1519818	5241945	77916066
23 Mort, notes, and bonds under 1 yr	2037208	-	***	***	-	-	*27	-	*115	8784	84331	141621	1802330
24 Other current liabilities	40926386	-	***	***	*975	844	13125	17915	101185	230534	582857	2700715	37276875
25 Loans from stockholders	*57255	-	***	***	-	-	-	-	*56123	-	-	1132	-
26 Mort, notes, bonds, 1 yr or more	1248542	-	***	***	-	-	-	-	-	*161	124103	366996	757282
27 Other liabilities	2898179	-	***	***	-	-	*323	*2535	64872	125510	103216	970321	1631402
28 Net worth	4372603501	-	***	***	17922	51328	1179331	2922671	10678939	30930604	68668438	234608631	4023539722
29 Capital stock	1780818944	-	***	***	*1478	*309	405301	614877	1878074	5487946	14477300	34077195	1723874783
30 Paid-in or capital surplus	3234691457	-	***	***	18853	50436	1047422	2358180	8437797	23452445	57567513	185142980	2956611982
31 Retained earnings, appropriated	63195655	-	***	***	*96	-	*13309	*42614	110329	724242	891235	3409454	58004113
32 Retained earnings-unappropriated	657868523	-	***	***	-2505	583	-286681	15104	336652	1377735	3592211	17043182	635792120
33 Retained earnings (S Corp)	-	-	***	***	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	1363971078	-	***	***	-	-	*20	*108103	*83913	*111765	7859821	5064181	1350743276
35 Total receipts	222211732	1778330	***	***	1436	4866	78414	157201	649248	1651882	4129556	13894883	199863843
36 Business receipts	-	-	***	***	-	-	-	-	-	-	-	-	-
37 Interest	107595582	1180158	***	***	763	2754	40264	77042	338910	774964	1697101	5834458	97647742
38 Interest on govt. obligations	15146731	218869	***	***	-	*219	7216	*6490	61515	162130	438447	1710099	12541747
39 Rents	-	-	***	***	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	***	***	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	57795232	217041	***	***	*366	*1417	19031	35786	156067	441465	1239972	3966204	51717500
42 Net L-T cap gain less net ST loss	-	-	***	***	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	1041	-	***	***	-	-	*13	*226	-	*86	172	25	518
44 Dividends, domestic corporations	-	-	***	***	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	***	***	-	-	-	-	-	-	-	-	-
46 Other receipts	41673146	162262	***	***	308	477	11891	37657	92755	273238	753864	2384097	37956335
47 Total deductions	30205329	217668	***	***	521	625	11904	23309	92758	271076	648314	2052102	26886602
48 Cost of goods	-	-	***	***	-	-	-	-	-	-	-	-	-
49 Compensation of officers	17718	-	***	***	-	-	-	-	-	*174	137	2162	15245
50 Salaries and wages	38863	115	***	***	*2	*8	99	219	719	861	3557	8843	24383
51 Repairs	-	-	***	***	-	-	-	-	-	-	-	-	-
52 Bad debts	-	-	***	***	-	-	-	-	-	-	-	-	-
53 Rent paid on business property	2567	-	***	***	-	-	-	*-0	*-0	-	25	764	1778
54 Taxes paid	307184	377	***	***	*3	*39	206	276	1060	2025	8100	26351	268748
55 Interest paid	450995	*3837	***	***	-	*2	*10	*-0	61	1629	18721	74367	352368
56 Contributions or gifts	-	-	***	***	-	-	-	-	-	-	-	-	-
57 Amortization	47557	469	***	***	*6	*34	585	869	1141	2940	2692	4232	34578
58 Depreciation	765	-	***	***	-	-	-	-	*6	*-0	9	187	562
59 Depletion	-	-	***	***	-	-	-	-	-	-	-	-	-
60 Advertising	57244	*169	***	***	-	-	-	-	*155	-	295	292	56332
61 Pension, prof sh, stock, annuity	-	-	***	***	-	-	-	-	-	-	-	-	-
62 Employee benefit programs	-	-	***	***	-	-	-	-	-	-	-	-	-
63 Net loss, noncapital assets	859	-	***	***	-	-	*744	-	-	-	-	1	114
64 Other deductions	29281578	212700	***	***	509	542	10261	21944	89615	263447	614777	1934903	26132493
65 Total receipts less total deducts	192006403	1560662	***	***	915	4241	66510	133893	556490	1380806	3481242	11842781	172977242
66 Constructive taxable income from related foreign corporations	-	-	***	***	-	-	-	-	-	-	-	-	-
67 Net income, total	176859672	1341793	***	***	915	4023	59295	127403	494975	1218676	3042795	10132683	160435495
68 Net income, Form 1120-A	-	-	***	***	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	***	***	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	-	-	***	***	-	-	-	-	-	-	-	-	-
71 Statutory special deductions, total	178670311	1341778	***	***	915	4023	59296	126445	494923	1219045	3043130	10152794	162226343
72 Net operating loss deduction	-	-	***	***	-	-	-	-	-	-	-	-	-
73 Dividends received deduction	-	-	***	***	-	-	-	-	-	-	-	-	-
74 Public utility div paid deduction	-	-	***	***	-	-	-	-	-	-	-	-	-
75 Income subject to tax	1550	*15	***	***	*-0	-	-	*958	*59	*1	25	82	410
76 Total income tax before credits	243	*2	***	***	*-0	-	-	-	*41	*-0	87	24	89
77 Income tax	109	*2	***	***	*-0	-	-	-	*9	*-0	4	15	79
78 Personal holding company tax	1	-	***	***	-	-	-	-	-	-	1	-	-
79 Recapture taxes	-	-	***	***	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	-	-	***	***	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	***	***	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	***	***	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	***	***	-	-	-	-	-	-	-	-	-
84 General business credit	-	-	***	***	-	-	-	-	-	-	-	-	-
85 Prior year minimum tax credit	-	-	***	***	-	-	-	-	-	-	-	-	-
86 Total income tax after credits	243	*2	***	***	*-0	-	-	-	*41	*-0	87	24	89

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Real estate investment trusts

MINOR INDUSTRY 6743
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	565	42	***	***	-	*10	37	22	33	39	45	84	247
2 Total assets	382054164	-	***	***	-	*6774	111478	152154	516362	1499746	3390444	14477412	361899092
3 Cash	28383774	-	***	***	-	*1322	*18444	*20570	52069	57506	100425	638225	27495195
4 Notes and accounts receivable	9529444	-	-	***	-	*922	*508	*769	*2435	81101	85867	280378	9077464
5 Less: Allowance for bad debts	98762	-	-	***	-	-	*49	*572	-	*2761	49	2194	93137
6 Inventories	-	-	-	***	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total	2476001	-	-	***	-	-	*774	*3062	*33544	-	2059	213371	2223191
8 Tax-exempt securities	-	-	-	***	-	-	-	-	-	-	-	-	-
9 Other current assets	5151909	-	***	***	-	*46	*642	*495	*7618	101936	25427	424464	4591281
10 Loans to stockholders	1501621	-	-	***	-	-	-	-	-	*19196	2955	843	1478627
11 Mortgage and real estate loans	143268740	-	-	***	-	-	*7087	*18471	*36790	*299521	730899	4227175	137948716
12 Other investments	96919084	-	-	***	-	*2774	73571	*45788	233629	264340	1312383	4974154	90012192
13 Depreciable assets	82022008	-	-	***	-	*2301	*17546	*54966	*136701	735300	1022277	3058743	76993871
14 Less: Accumulated depreciation	10213632	-	-	***	-	*1225	*9577	*14675	*21464	221051	146151	535491	9263927
15 Depletable assets	-	-	-	***	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	***	-	-	-	-	-	-	-	-	-
17 Land	17552211	-	-	***	-	*627	*2292	*19583	*34169	143066	227940	704992	16419425
18 Intangible assets (Amortizable)	1164472	-	-	***	-	*6	*235	*799	*428	*9549	21056	59068	1073332
19 Less: Accumulated amortization	263463	-	-	***	-	*3	*132	*119	*212	*4542	7926	19454	231073
20 Other assets	4660758	-	-	***	-	*3	*138	*3018	*654	16584	13284	453139	4173936
21 Total liabilities	382054164	-	***	***	-	*6774	111478	152154	516362	1499746	3390444	14477412	361899092
22 Accounts payable	2204444	-	-	***	-	*47	*1460	*345	2536	4975	43950	81521	2069607
23 Mort, notes, and bonds under 1 yr	23344119	-	-	***	-	-	*1672	*11342	*7651	*40448	57613	397098	22828294
24 Other current liabilities	31195562	-	***	***	-	*55	*5042	*1717	*2152	19057	34304	242989	30890242
25 Loans from stockholders	132116	-	-	***	-	-	-	-	-	-	28	107560	24528
26 Mort, notes, bonds, 1 yr or more	46213632	-	-	***	-	*428	*2011	*25459	*37395	*271579	715489	1776035	43384912
27 Other liabilities	9687103	-	-	***	-	*15	*2661	*411	*35309	*13607	43693	153204	9438202
28 Net worth	269277188	-	-	***	-	*6228	98632	112879	431319	1150080	2495368	11719005	253263308
29 Capital stock	18148405	-	***	***	-	*4565	10921	56109	26891	122695	562284	1886995	15476081
30 Paid-in or capital surplus	259275732	-	-	***	-	*7885	211583	*68879	549681	1116271	2497096	10841158	243983180
31 Retained earnings, appropriated	220310	-	-	***	-	-	-	-	-	-	20	210995	9295
32 Retained earnings-unappropriated	-8205593	-	***	***	-	*-5707	-123853	-12100	-145141	-88802	-557301	-1210717	-6060952
33 Retained earnings (S Corp)	-	-	-	***	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	161667	-	-	***	-	*515	*19	*9	*112	*84	6731	9426	144296
35 Total receipts	34100087	4840379	***	***	-	*5294	89079	40852	108365	278992	501031	1417562	26818099
36 Business receipts	-	-	-	***	-	-	-	-	-	-	-	-	-
37 Interest	16953459	3910853	***	***	-	*185	18988	3319	9758	32913	98966	380487	12497956
38 Interest on govt. obligations	269	-	-	***	-	-	-	-	-	-	-	-	269
39 Rents	14062281	577624	***	***	-	*5033	58058	*32345	90194	228619	256511	825133	11988631
40 Royalties	-	-	-	***	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	72413	*2606	-	***	-	-	-	-	-	*161	331	1501	67814
42 Net L-T cap gain less net ST loss	797632	*296651	***	***	-	*16	*9002	*1853	*1575	*7309	93253	30548	357158
43 Net gain, noncapital assets	29535	*732	-	***	-	-	-	-	*41	*514	318	1422	26508
44 Dividends, domestic corporations	-	-	-	***	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	***	-	-	-	-	-	-	-	-	-
46 Other receipts	2184498	51913	***	***	-	*60	*3031	*3335	*6796	9475	51653	178472	1879762
47 Total deductions	13592373	1652030	***	***	-	*4593	67036	24860	69465	180730	269403	724885	10599222
48 Cost of goods	-	-	-	***	-	-	-	-	-	-	-	-	-
49 Compensation of officers	127472	*2342	-	***	-	-	*6	-	*226	*3225	1041	13247	107384
50 Salaries and wages	451160	25369	***	***	-	*18	*303	*255	*1119	*7746	5477	22004	388867
51 Repairs	384802	18635	***	***	-	*1	*803	*673	*1804	*6366	17352	17597	321568
52 Bad debts	91693	*3378	***	***	-	-	*345	*48	*115	*4156	10433	1039	72155
53 Rent paid on business property	718385	*1347	-	***	-	*8	*11	*22	*2650	*37043	3372	40370	633561
54 Taxes paid	819114	50655	***	***	-	*32	*798	*1147	2892	17888	19145	39974	686558
55 Interest paid	5432072	1206500	***	***	-	*39	*9432	*3309	*4099	31574	78751	146426	3951906
56 Contributions or gifts	-	-	-	***	-	-	-	-	-	-	-	-	-
57 Amortization	169226	10330	-	***	-	*1	*70	*130	*180	1353	5374	12486	139302
58 Depreciation	1974789	79780	***	***	-	*81	*692	*1668	*3847	25628	34734	104039	1724311
59 Depletion	-	-	-	***	-	-	-	-	-	-	-	-	-
60 Advertising	67602	*3284	-	***	-	-	*19	*33	*184	*970	2073	2706	58333
61 Pension, prof sh, stock, annuity	-	-	-	***	-	-	-	-	-	-	-	-	-
62 Employee benefit programs	-	-	-	***	-	-	-	-	-	-	-	-	-
63 Net loss, noncapital assets	59938	2920	-	***	-	*7	-	-	*12	*1061	137	3402	52401
64 Other deductions	3296119	247490	***	***	-	*4406	54558	*17576	52336	43720	91513	321595	2462877
65 Total receipts less total deducts	20507715	3188349	***	***	-	*700	22044	15992	38899	98262	231628	692677	16218878
66 Constructive taxable income from related foreign corporations	-	-	-	***	-	-	-	-	-	-	-	-	-
67 Net income, total	20507445	3188349	***	***	-	*700	22044	15992	38899	98262	231628	692677	16218608
68 Net income, Form 1120-A	-	-	-	***	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	***	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	-	-	-	***	-	-	-	-	-	-	-	-	-
71 Statutory special deductions, total	21225000	3222898	***	***	-	*944	24901	16170	95600	100070	241165	754527	16768173
72 Net operating loss deduction	107929	*55302	-	***	-	*8	-	*133	*70	*3082	7783	11450	30075
73 Dividends received deduction	-	-	-	***	-	-	-	-	-	-	-	-	-
74 Public utility div paid deduction	-	-	-	***	-	-	-	-	-	-	-	-	-
75 Income subject to tax	6044	-	-	***	-	-	-	*152	*9	*186	1608	774	3313
76 Total income tax before credits	3442	7	-	***	-	-	-	*24	*140	*100	458	357	2357
77 Income tax	1913	-	-	***	-	-	-	*24	*3	*40	415	266	1164
78 Personal holding company tax	-	-	-	***	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	***	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	1130	7	-	***	-	-	-	-	-	*60	43	90	930
81 Foreign tax credit	-	-	-	***	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	***	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	***	-	-	-	-	-	-	-	-	-
84 General business credit	81	-	-	***	-	-	-	-	-	-	81	-	-
85 Prior year minimum tax credit	47	-	-	***	-	-	-	-	-	-	-	47	-
86 Total income tax after credits	3314	7	-	***	-	-	-	*24	*140	*100	376	310	2357

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Small business investment companies

MINOR INDUSTRY 6744 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	3353	*1070	*698	*330	*568	*302	286	*58	32	*3	5	**	-
2 Total assets	2475500	-	*14704	*54616	*232346	*203647	526231	*449572	434283	*120161	439940	**	-
3 Cash	245047	-	*9468	*26935	*24062	*32660	26738	*41714	*64869	*10054	8547	**	-
4 Notes and accounts receivable	192936	-	*5236	*20270	*1976	*9265	*25035	*28307	*98907	*464	3476	-	-
5 Less: Allowance for bad debts	*2874	-	-	*2834	-	-	-	-	*18	-	22	-	-
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total	*51779	-	-	-	-	-	*4403	-	*6297	*41078	-	-	-
8 Tax-exempt securities	*11540	-	-	-	-	-	-	-	*1374	*10167	-	-	-
9 Other current assets	207846	-	-	*10245	*71	*26320	*65276	*2360	*17411	*56334	29831	**	-
10 Loans to stockholders	*115586	-	-	-	-	*587	*3845	*29	*4835	*154	106137	**	-
11 Mortgage and real estate loans	*67269	-	-	-	-	-	*66244	-	*346	*678	-	-	-
12 Other investments	1302673	-	-	-	*155901	*98346	*294359	*293657	*220266	3	240141	**	-
13 Depreciable assets	242279	-	-	-	*14572	*41424	*43445	*86955	*18501	*2295	35086	**	-
14 Less: Accumulated depreciation	60324	-	-	-	*4099	*9370	*10555	*27062	*3127	*1064	5047	**	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	48757	-	-	-	*3013	*4402	*7220	*19554	*3183	-	11386	-	-
18 Intangible assets (Amortizable)	2491	-	-	-	*159	*92	*1050	*221	*349	221	398	-	-
19 Less: Accumulated amortization	1748	-	-	-	*127	*79	*946	*187	*105	221	83	-	-
20 Other assets	52244	-	-	*-0	*36818	-	*117	*4024	*1196	*-0	10089	**	-
21 Total liabilities	2475500	-	*14704	*54616	*232346	*203647	526231	*449572	434283	*120161	439940	**	-
22 Accounts payable	19748	-	-	*684	-	*2707	*2218	*10063	*3530	*100	446	-	-
23 Mort, notes, and bonds under 1 yr	284668	-	-	*6300	*277	*5466	*11039	*77009	*107142	*52563	24872	**	-
24 Other current liabilities	91074	-	-	*41	*436	*1205	*6762	*51613	*11072	*7063	12882	**	-
25 Loans from stockholders	112282	-	-	*9901	*12307	*37492	*12079	*25379	*15125	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	442909	-	-	*12235	*27596	*32636	*134907	*77466	*98358	-	59712	-	-
27 Other liabilities	160984	-	-	*25376	-	*67516	*1619	-	*58062	*-0	8411	**	-
28 Net worth	1363835	-	*14704	*79	*191730	*56625	357607	*208043	140994	*60436	333617	**	-
29 Capital stock	403683	-	*384	*254	*90228	*61158	152065	*8278	76640	*1968	12709	**	-
30 Paid-in or capital surplus	404628	-	*4060	-	*63180	*45995	49654	*46363	*59430	11182	124765	**	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	191043	-	-	*-423	*10689	*-51898	*121764	*53534	*1017	*47285	9074	-	-
33 Retained earnings (S Corp)	385700	-	*10260	*248	*27633	*1370	*55100	*99868	*4151	-	187069	**	-
34 Less: Cost of treasury stock	*21219	-	-	-	-	-	*20976	-	*244	-	-	-	-
35 Total receipts	676892	*92146	*34129	*1572	*71034	*21508	124821	*215187	57969	*38386	20140	**	-
36 Business receipts	341297	*39742	*34129	*524	*6888	*767	*22225	*182957	*23116	28226	2723	-	-
37 Interest	36265	*2628	-	-	*145	*2086	*7505	*5419	*8856	*6096	3529	-	-
38 Interest on govt. obligations	*2681	-	-	-	-	*693	*1250	-	*151	*587	-	-	-
39 Rents	*14476	*52	-	-	*2197	-	*7043	*333	*1537	-	3313	-	-
40 Royalties	*8	-	-	-	-	*8	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*35223	27670	-	-	-	*725	*4480	-	*1234	*1114	-	-	-
42 Net L-T cap gain less net ST loss	77261	*16930	-	-	*7804	*7265	*27848	-	*13780	*1573	2062	-	-
43 Net gain, noncapital assets	*1221	-	-	-	-	-	*1221	-	-	-	-	-	-
44 Dividends, domestic corporations	19941	*1346	-	-	-	*2164	*9358	*23	*6252	*487	311	-	-
45 Dividends, foreign corporations	*386	-	-	-	-	-	*82	-	-	*304	-	-	-
46 Other receipts	148133	*3777	-	*1049	*54000	*7800	*43809	*26455	*3042	*-1	8202	**	-
47 Total deductions	320395	*35971	*4010	*1309	*9799	*6763	38997	*158264	*32394	*21082	11807	**	-
48 Cost of goods	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Compensation of officers	27794	169	-	-	-	*871	*5076	*12669	*3570	*5041	398	-	-
50 Salaries and wages	89428	*2257	-	-	-	*522	*2533	*73196	*8677	*1758	485	**	-
51 Repairs	3424	1	-	-	*191	-	*275	*2059	*252	217	430	-	-
52 Bad debts	*163	-	-	-	-	-	*85	-	*41	-	38	-	-
53 Rent paid on business property	11358	*1628	-	*184	*736	-	*2168	*5252	*953	*373	65	**	-
54 Taxes paid	25845	*3957	*40	*41	*1675	*215	*2708	*11022	*1591	*3619	977	**	-
55 Interest paid	45118	*6760	-	*789	*1944	*630	*7306	*12623	*6621	*3236	5209	**	-
56 Contributions or gifts	1937	*38	-	-	-	-	*950	-	*872	*76	2	-	-
57 Amortization	891	*1	-	-	*32	*7	*331	*44	*208	29	240	-	-
58 Depreciation	8267	*310	-	-	*701	*25	*2425	*2814	*590	*164	1238	-	-
59 Depletion	*2	-	-	-	-	*1	-	-	*1	-	-	-	-
60 Advertising	3084	*170	-	-	*83	-	*28	*1517	*1084	200	1	-	-
61 Pension, prof sh, stock, annuity	*640	-	-	-	-	-	*146	-	*272	*186	35	-	-
62 Employee benefit programs	8007	-	-	-	-	-	*70	*6656	*321	*912	48	-	-
63 Net loss, noncapital assets	*734	-	-	-	-	-	-	*708	*26	-	-	-	-
64 Other deductions	93700	*20680	*3970	*295	*4438	*4492	14896	*29704	*7314	*5270	2642	**	-
65 Total receipts less total deducts	356497	*56175	*30118	*264	*61235	*14745	85824	*56923	25575	*17305	8334	**	-
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income, total	353816	*56175	*30118	*264	*61235	*14052	84574	*56923	25424	*16718	8334	**	-
68 Net income, Form 1120-A	*110	*110	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*38926	*38926	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	190015	*15929	*30118	*248	*50096	*7375	*46720	*34349	*3022	-	2158	**	-
71 Statutory special deductions, total	29767	*8876	-	-	*125	*2212	*8677	*16	*4960	*341	4560	-	-
72 Net operating loss deduction	14854	*7977	-	-	*125	*697	*1241	-	*565	-	4249	-	-
73 Dividends received deduction	14913	*900	-	-	-	*1515	*7436	*16	*4395	*341	311	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	134050	*31369	-	*16	*11014	*4466	*29193	*22558	*17441	*16377	1616	-	-
76 Total income tax before credits	45091	*12218	-	*2	*2139	*1287	*9490	*7667	*6013	*5627	647	-	-
77 Income tax	43416	*10796	-	*2	*2139	*1287	*9462	*7667	*5886	*5627	549	-	-
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	*253	-	-	-	-	-	*29	-	*127	-	97	-	-
81 Foreign tax credit	*49	-	-	-	-	-	*8	-	-	*41	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	7	-	-	-	-	-	-	-	-	-	7	-	-
85 Prior year minimum tax credit	*952	-	-	-	-	*329	*622	-	-	-	-	-	-
86 Total income tax after credits	44083	*12218	-	*2	*2139	*958	*8860	*7667	*6013	*5586	639	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Other holding and investment companies, except bank holding companies

MINOR INDUSTRY 6749
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	22054	2218	6545	3415	3479	2346	2588	510	441	177	118	100	117
2 Total assets	226316850	-	164351	560800	1245345	1568097	5443116	3699275	6598266	6336222	8264480	15847419	176589479
3 Cash	10486802	-	36305	73034	324903	337682	653639	422345	370344	516889	478348	855286	6418028
4 Notes and accounts receivable	23444317	-	*17859	*90297	*62172	87547	310280	193443	446965	278381	670905	869602	20416867
5 Less: Allowance for bad debts	240190	-	-	-	-	-	*1795	*2726	*5341	10239	40722	8724	170643
6 Inventories	649962	-	-	*1859	-	-	*1800	*631	16125	*57454	97411	186839	287843
7 U.S. govt. obligations, total	5052646	-	-	-	-	*67275	200660	*88117	180482	171459	173283	113533	4057838
8 Tax-exempt securities	1773375	-	-	-	-	*46485	90111	*28948	251246	341924	232593	123990	658078
9 Other current assets	29992035	-	37501	*43912	87056	74564	543300	448851	511079	544349	842888	1785063	25073471
10 Loans to stockholders	10959200	-	*636	*36192	*37013	114376	126476	*1441	62014	*69631	81745	16227	10413447
11 Mortgage and real estate loans	1270174	-	-	*26985	*15869	*90202	141131	*23802	16647	*126374	342805	31500	454859
12 Other investments	122259015	-	62342	276149	633174	616276	3022148	2250781	4269528	3695958	4533207	9570324	93329127
13 Depreciable assets	4439693	-	*1189	*73972	63766	50859	372484	192833	360841	256655	390889	1028245	1647960
14 Less: Accumulated depreciation	1582556	-	*942	*58222	24784	31071	171451	55840	126283	118110	133373	346342	516140
15 Depletable assets	105048	-	-	-	-	*71	*582	*2900	*6560	*48464	172	6458	39840
16 Less: Accumulated depletion	46572	-	-	-	-	*69	-	*42	*6312	*23640	-	670	15839
17 Land	943768	-	-	*7297	*5439	*60512	99868	39870	89414	101323	72831	240935	226279
18 Intangible assets (Amortizable)	3345141	-	*1708	*369	*1056	*1011	44083	11774	56424	154250	143115	249577	2681773
19 Less: Accumulated amortization	942428	-	*897	*285	*17	*615	15775	*1153	14229	32081	26123	62289	788962
20 Other assets	14407421	-	*8649	*-10759	39699	52992	25575	53300	112762	157180	404507	1187863	12375652
21 Total liabilities	226316850	-	164351	560800	1245345	1568097	5443116	3699275	6598266	6336222	8264480	15847419	176589479
22 Accounts payable	7851445	-	*6728	*414	3974	102553	61232	67428	59391	92114	193046	507727	6756839
23 Mort, notes, and bonds under 1 yr	28022036	-	*1954	*26	*9812	*36932	107582	139409	139575	70819	283977	1314098	25917852
24 Other current liabilities	21192848	-	*15920	*49	27315	37643	150957	172154	244769	363829	462879	990383	18726949
25 Loans from stockholders	8123913	-	45050	*56269	129628	130686	569258	111221	276368	257880	70873	334193	6142487
26 Mort, notes, bonds, 1 yr or more	36405669	-	*133790	*33494	*80325	*68889	479198	389686	567363	641124	1303562	1728017	30980221
27 Other liabilities	16951704	-	*26565	*60185	*24929	-111915	182536	123062	324582	383763	306527	1372086	14259382
28 Net worth	107769235	-	-65655	410363	969363	1303308	3892352	2696314	4986218	4526693	5643616	9600914	73805750
29 Capital stock	20101900	-	767188	111987	167989	374331	775093	363700	703180	734786	1050383	2632109	12421153
30 Paid-in or capital surplus	71088040	-	6819419	92552	343694	412913	1363048	1695640	2938639	2113531	2861359	4210370	48236875
31 Retained earnings, appropriated	3201482	-	*2599079	-	-	-	*40176	*874	*51408	*43383	26990	85460	354111
32 Retained earnings-unappropriated	10718045	-	-10264555	170035	485005	330057	1615765	424374	1222809	769261	1211906	2398050	12355338
33 Retained earnings (S Corp)	4316138	-	*13219	*48352	*30218	*230332	369435	373953	249116	950355	631694	688207	731256
34 Less: Cost of treasury stock	1656370	-	*5	*12564	*57542	*44324	271165	162228	178934	84624	138716	413282	292984
35 Total receipts	32360041	1640924	228278	84032	376847	307477	1661528	1181363	1328627	1762733	1855004	4063562	17869667
36 Business receipts	9460735	152139	*63249	*465	*118400	*19444	796955	572202	423766	825532	906140	2127159	3455286
37 Interest	8271230	248616	8245	19224	23433	29168	116158	67566	101703	77085	189002	399552	6991479
38 Interest on govt. obligations	160959	6916	-	*452	2062	*6770	14943	3663	16888	30476	18070	27999	32722
39 Rents	394202	7872	*12	-	*637	*8962	19813	*7530	18599	14075	18437	40925	257339
40 Royalties	313378	*16393	*4506	*24	*87	*21884	*22656	*24414	*1344	10062	20143	24968	166898
41 Net S-T cap gain less net LT loss	423993	50060	*1173	*2217	*1245	*7695	60909	19446	41965	23382	12082	56278	147543
42 Net L-T cap gain less net ST loss	4495460	562730	*38078	*7066	123736	89852	238485	198626	208987	290719	404926	650179	1682077
43 Net gain, noncapital assets	301919	54015	-	*75	*10519	*745	*10741	*798	4609	3437	23611	8745	184623
44 Dividends, domestic corporations	3236935	109396	*12961	*5880	39646	23687	77792	37689	89877	88642	95638	109418	2546309
45 Dividends, foreign corporations	615667	*230	-	-	*314	*298	1240	1554	15414	3881	18033	45862	528840
46 Other receipts	4685562	432557	100055	48631	56767	98973	301837	247875	405474	395442	148924	572477	1876552
47 Total deductions	19131457	555831	117595	22071	152162	75847	964123	682935	614043	1051883	1177948	2705378	11011639
48 Cost of goods	2987054	*5442	*1822	-	*6570	*4174	*156515	*167463	81092	*227471	462495	1442436	431576
49 Compensation of officers	678749	*4372	*1988	-	*31113	*10793	67339	38147	27307	64363	43957	62293	327078
50 Salaries and wages	2151146	*26714	*58564	-	*4536	*6034	112076	143147	101799	253638	159208	249270	1036158
51 Repairs	71945	*1146	-	*141	*805	*296	5330	1574	4695	5003	9431	16800	26724
52 Bad debts	246564	*161	*635	-	-	-	*3879	*5933	6251	7969	4910	10412	206413
53 Rent paid on business property	245907	1591	*1148	*914	*3199	*4205	13809	10357	10439	31037	13188	27111	128909
54 Taxes paid	573322	59476	8162	6365	12599	5814	41207	40445	35790	33320	36125	72408	221610
55 Interest paid	6343550	210540	*3901	*1186	24544	8305	50482	53998	77017	82144	135117	312633	5383683
56 Contributions or gifts	76554	1649	*99	*139	*1437	*255	3129	1560	5805	5031	5937	20630	30884
57 Amortization	127630	4486	*149	*175	*49	*355	1785	1442	3772	9125	20182	26037	60073
58 Depreciation	503878	4576	*133	*3333	5899	2609	19624	6564	11717	18916	30431	57994	342083
59 Depletion	23267	229	*112	*4	*24	*345	*86	*792	*3011	*1092	6664	5903	5006
60 Advertising	174011	*816	*278	*25	*394	*68	15249	2336	40876	8343	7239	25390	72996
61 Pension, prof sh, stock, annuity	292631	*171	*2303	-	*13723	*2842	*4306	*6549	1313	4351	3562	6932	246578
62 Employee benefit programs	165776	*1701	*7251	-	*1557	*639	5436	18959	2919	21984	11776	21290	72265
63 Net loss, noncapital assets	73877	13069	-	-	-	-	*2992	*1463	1012	379	979	4036	49946
64 Other deductions	4395596	219693	31049	9789	45714	29112	460879	182204	199227	277716	226751	343803	2369657
65 Total receipts less total deducts	13228584	1085093	110682	61962	224685	231630	697404	498427	714584	710850	677056	1358184	6858028
66 Constructive taxable income from related foreign corporations	820275	1	-	-	-	-	*13	*223	*14713	*3565	51444	25999	724316
67 Net income, total	13887900	1078178	110682	61510	222623	224860	682475	494987	712409	683939	710430	1356185	7549622
68 Net income, Form 1120-A	*6767	*471	*1573	*4722	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	438264	438264	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1297031	128128	*30789	*16142	*40242	*67707	262133	153417	166898	175037	31328	85836	139372
71 Statutory special deductions, total	3971169	244994	40635	14112	53687	66771	150120	73444	190112	144446	235645	273445	2483759
72 Net operating loss deduction	1377237	157827	30310	*9826	24887	48802	95660	43603	132553	84224	163010	193638	392897
73 Dividends received deduction	2587827	87167	*10325	*4286	28800	17968	54480	25428	57558	60222	72635	78419	2090539
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	8674923	705055	39258	31666	131694	90424	274733	270262	355876	366192	446271	998141	4965351
76 Total income tax before credits	3040338	242402	10070	9520	37083	25819	88116	93282	125354	130219	159161	352393	1766919
77 Income tax	2975088	239365	9892	9477	36643	24809	84927	91440	121174	125671	153945	345797	1731948
78 Personal holding company tax	4568	-	*13	*43	*440	*33	*1210	-	*160	*466	1097	5	1101
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	77816	2496	*165	-	-	*977	1979	1842	3838	4080	4119	6363	51958
81 Foreign tax credit	466916	*1158	-	-	*57	-	5439	*5303	11090	1789	24292	19859	397929
82 U.S. Possessions tax credit	1816	-	-	-	-	-	-	-	1816	-	-	-	-
83 Nonconventional source fuel credit	996	-	-	-	-	-	*36	-	*1	*508	3	417	31
84 General business credit	8214	*639	*1376	-0	-	*4	*51	*44	*256	*17	1521	1419	2886
85 Prior year minimum tax credit	27378	*3936	-	-	*33	205	1435	*654	*766	3133	3268	4794	9154
86 Total income tax after credits	2535018	236670	8694	*9520	36993	25610	81154	87281	111425	124771	130077	325904	1356919

Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 80
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	921533	46115	603875	133705	64040	34607	31560	3837	2106	660	422	301	304
2 Total assets	897950243	-	17262057	20901578	22516393	23883954	64087884	26085953	32561876	23167923	31047324	50623724	585811576
3 Cash	79247782	-	5941800	5718828	5511000	4502565	9930451	3938852	3850496	3077292	4829826	5702060	26244611
4 Notes and accounts receivable	155005530	-	1197460	2461516	3616187	4480636	14833725	6760379	8142994	5960469	7339892	11139787	89072485
5 Less: Allowance for bad debts	7244572	-	*11212	*12228	18007	36335	234082	154089	275250	327413	378581	540036	5257339
6 Inventories	21423873	-	617057	910610	979263	1088173	2811336	810625	1615740	757535	761619	1107007	9964908
7 U.S. govt. obligations, total	2995211	-	*3020	*9506	*53140	*92983	408140	*24681	135789	120022	239661	471343	1436925
8 Tax-exempt securities	2793753	-	*9113	*16663	*32879	*19012	86492	*27799	75878	*64460	714984	499105	1247368
9 Other current assets	64065947	-	821249	1127434	1257314	1353185	3971988	1903613	2379575	1585705	2370886	4150445	43144554
10 Loans to stockholders	10626433	-	1675715	1880086	1191547	797341	1251805	384249	397424	169245	71262	121345	2686414
11 Mortgage and real estate loans	3131492	-	202721	*138306	73650	299751	323213	177303	133044	*36452	112430	10337	1624286
12 Other investments	201198699	-	641033	1148768	1645606	1922775	4935930	2269746	3700174	2770127	3591210	7533989	171039341
13 Depreciable assets	349372779	-	23272804	19610590	16563316	17173109	44300959	16496395	17424466	10258475	11823915	17880849	154567901
14 Less: Accumulated depreciation	170063883	-	17861674	13902082	10293194	10109424	24192947	8592211	8342771	4818701	5471556	7609854	58869469
15 Depletable assets	260736	-	42974	*4569	*49134	*12763	*42500	*14369	*457	*14	702	16307	76947
16 Less: Accumulated depletion	90352	-	32404	*1243	*7806	-	*6498	*6858	*189	*14	702	7140	27499
17 Land	20694666	-	112014	342227	699772	1120380	3071255	866684	1112686	594102	696782	921709	11157055
18 Intangible assets (Amortizable)	102247473	-	1071918	1425025	961014	929614	2347560	899728	1886779	2090777	3873246	7658747	79103067
19 Less: Accumulated amortization	19565169	-	607926	580093	310426	317237	1237104	319164	616175	438273	1019459	1415177	12704135
20 Other assets	81849844	-	166395	603097	512004	554665	1443161	583853	940759	1267648	1491206	2982901	71304155
21 Total liabilities	897950243	-	17262057	20901578	22516393	23883954	64087884	26085953	32561876	23167923	31047324	50623724	585811576
22 Accounts payable	61256232	-	933237	1368380	1753260	2285353	6492113	2769116	3706218	2461276	2709950	4792627	31984701
23 Mort, notes, and bonds under 1 yr	62835505	-	1518770	1891542	1819390	1795219	6043133	2288234	3026329	2054902	1951474	2506637	37939875
24 Other current liabilities	111454854	-	2851302	2551936	2828697	2154993	7727158	3993895	5171070	3270215	5389619	7013079	68502889
25 Loans from stockholders	19842552	-	3537212	2650562	2489081	1331661	3553953	860545	835875	396193	246437	449671	3491362
26 Mort, notes, bonds, 1 yr or more	208491363	-	3038550	3597537	4169791	5045398	14789706	6448354	6887106	4642433	5819316	9455127	144598046
27 Other liabilities	80336493	-	257511	385003	622015	835600	2258273	1049110	1212618	1493546	2171566	3306371	66744880
28 Net worth	353733244	-	5125475	8456619	8834160	10435731	23223548	8676698	11722660	8849357	12758963	23100211	232549822
29 Capital stock	40000100	-	2171952	1574259	1233010	1551733	3413234	924931	1758425	2056363	1641943	2448334	21225917
30 Paid-in or capital surplus	213359334	-	1967522	2261404	1626326	1655787	5588823	3173866	4798607	4161279	9187408	17762745	161175566
31 Retained earnings, appropriated	644762	-	*27047	*56583	*57791	*55580	156349	*113132	*52112	44917	16225	16290	48736
32 Retained earnings-unappropriated	95373625	-	369048	3042539	3848853	4019273	6851844	1179364	2093894	1321610	1674027	3130838	67842335
33 Retained earnings (S Corp)	31170115	-	1607012	2349693	2664917	3785098	8859268	3930462	3414322	1539486	808222	851153	1360483
34 Less: Cost of treasury stock	26814691	-	1017105	827859	596737	631740	1645970	645056	394701	274297	568863	1109150	19103213
35 Total receipts	1163806680	20340221	155694697	101530710	75965432	66890509	154298247	46913876	53385721	30881465	38456759	58016950	361430095
36 Business receipts	1084685074	17676719	152487970	99115799	74022740	64331119	149618527	44545993	50793538	29211735	35139097	52947290	314794546
37 Interest	14229861	207858	102066	133403	150076	166858	360575	212000	211282	202211	394832	742070	11346631
38 Interest on govt. obligations	949544	2421	10743	8500	4516	13056	29398	18069	10939	21529	72943	61990	695441
39 Rents	2601100	16145	38286	33908	54664	36724	92097	60872	86914	57523	92772	127244	1903952
40 Royalties	9168432	111322	*7092	*30642	*20963	*3827	209617	121957	148936	113173	267430	638576	7494895
41 Net S-T cap gain less net LT loss	476034	*4267	*26531	17349	8608	26796	22896	*1917	30367	10996	83317	38037	204952
42 Net L-T cap gain less net ST loss	8301918	645373	161293	98058	165892	169433	287574	253853	300378	183811	253385	627602	5155267
43 Net gain, noncapital assets	4577140	516084	374806	105706	105385	219187	418507	211991	211713	267101	185619	280986	1680053
44 Dividends, domestic corporations	359004	1282	2871	12838	19805	11632	49476	7183	5192	16398	22938	51685	157703
45 Dividends, foreign corporations	2382028	*2221	-	-	-	*3	*395	*4773	13331	11627	34076	90078	2225523
46 Other receipts	36074545	1156528	2483038	1974507	1412783	1911873	3209186	1475266	1573132	785359	1910349	2411391	15771132
47 Total deductions	1072903992	17370945	141675050	94808512	70172392	61819863	143998214	43153929	49662579	28394407	35278640	53836996	332732465
48 Cost of goods	337015118	5506618	22753420	26597170	20561294	21129601	51378762	15275873	20959060	11438237	11896197	19803110	109715778
49 Compensation of officers	89292462	1505267	33056361	16212223	10665290	7534881	10926148	1822124	1579449	744865	724768	1062672	3458414
50 Salaries and wages	232315829	3438208	26436373	19620437	15518157	13501297	32100506	10952254	10170180	5997688	8861938	11738878	73979912
51 Repairs	9232580	175030	1089694	721340	688740	646291	1440762	348937	401918	227017	265702	424072	2803079
52 Bad debts	4205636	82339	106098	119697	115642	171636	387391	146065	147735	153368	145349	391346	2238969
53 Rent paid on business property	36494873	534162	7684185	3992901	2633863	2048218	4861074	1343982	1291074	1049770	1055903	1704444	8295297
54 Taxes paid	39415835	638148	5336576	3527510	2711464	2533533	5784155	1614677	1783374	1018919	1333611	2111760	11022110
55 Interest paid	25643114	358216	663675	611690	575972	632815	1895477	707237	816837	536516	679363	1087453	17077863
56 Contributions or gifts	476934	6383	36351	31984	22512	18352	43547	11300	16798	15788	14954	27201	231763
57 Amortization	5176566	161872	90719	109842	73131	68462	336084	87383	148513	234410	315371	364004	3186774
58 Depreciation	36436952	478207	1921498	1629323	1248679	1415381	3570733	1469747	1601149	905872	1185018	1922997	19088349
59 Depletion	5935	-	*911	-	-	*20	*20	-	-	*231	46	3211	1496
60 Advertising	14016497	136324	1539092	870916	662367	703797	1794497	942911	587018	374293	375335	586102	5443844
61 Pension, prof sh, stock, annuity	9702046	140130	2431936	1173063	900861	687478	1202581	274715	390533	178545	215363	295493	1811347
62 Employee benefit programs	17244185	251080	1538744	1131863	845814	868464	2181588	728884	872900	517194	748014	1310347	6249292
63 Net loss, noncapital assets	982218	49659	15179	25476	25499	16631	81272	24601	31170	24416	105202	102524	480588
64 Other deductions	215247211	3909302	36974236	18433078	12923107	9843006	26013618	7403238	8864871	4977278	7356507	10901381	67647591
65 Total receipts less total deducts	90900688	2969276	14019646	6722198	5793040	5070646	10300032	3759947	3723142	2487058	3178119	4179954	28697629
66 Constructive taxable income from related foreign corporations	1928625	*14783	-	-	-	-	*531	*12074	*8261	*32737	16726	94819	1748694
67 Net income, total	91879768	2981638	14008904	6713698	5788524	5057590	10271165	3753952	3720464	2498266	3121902	4212783	29750882
68 Net income, Form 1120-A	339678	*2489	233398	86964	16827	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	222835	222835	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	39791342	1385519	11664341	5113945	4363667	3728392	7074309	2342559	1830810	769478	632775	333012	552536
71 Statutory special deductions, total	8558921	525112	1102284	554208	418595	282481	686713	377082	428242	332955	412375	793887	2644986
72 Net operating loss deduction	7530074	524154	1100519	545299	404815	274902	649534	368144	422702	319467	386158	726274	1808106
73 Dividends received deduction	1027325	959	1765	8910	13780	7580	37179	8938	5539	13488	26217	66091	836880
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	43617949	1096459	1242465	1055084	1007084	1053824	2520169	1051701	1463303	1396885	2079954	3093249	26557773
76 Total income tax before credits	14753018	371570	271723	224975	225887	276535	809407	365302	504911	485624	729894	1100730	9386459
77 Income tax	14561750	361932	273596	224319	223912	274369	794316	355723	497960	478444	717424	1075459	9284295
78 Personal holding company tax	*501	*118	*94	-	*7	*282	-	-	-	-	-	-	-
79 Recapture taxes	197	-	-	-	-	-	-	-	-	-	-	-	197
80 Alternative minimum tax	189779	7830	*951	*59	*1971	1883	15079	9006	7331	6994	12723	24630	101322
81 Foreign tax credit	2095136	*13801	*61	*18	*14	*68	3144	7947	8846	21785	30906	100906	1907640
82 U.S. Possessions tax credit	10901	-	35	-	7	-	451	1449	3728	2613	2618	-	-
83 Nonconventional source fuel credit	522	-	-	-	-	-	-	-	-	-	413	22	87
84 General business credit	489027	4730	2627	2956	693	4898	14642	7577	8839	10100	14509	31232	386223
85 Prior year minimum tax credit	98357	*10618	*392	*605	*247	*2627	4578	5537	6467	8394	4616	6051	48226
86 Total income tax after credits	12059074	342421	268608	221396	224925	268941	786593	342793	477031	442732	676832	962519	7044283

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 52
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	16418	61	5239	*1352	2541	2518	3790	589	198	40	30	20	41
2 Total assets	90098142	-	211786	*258990	853658	1742581	7991053	3818534	3139888	1380663	2069410	2837761	65793818
3 Cash	4035560	-	39665	*50262	118173	200379	646454	433569	267708	128062	250003	106579	1794707
4 Notes and accounts receivable	5681614	-	*447	*4702	49440	80489	254301	278489	154326	92402	97705	224791	4444521
5 Less: Allowance for bad debts	434483	-	-	-	-	-	*290	*4120	1612	11230	16883	11990	388359
6 Inventories	1027663	-	*2095	*457	*23476	19981	46256	74865	30705	33625	17096	15626	763481
7 U.S. govt. obligations, total	*79933	-	-	-	-	-	*30916	*6379	-	208	-	27915	14514
8 Tax-exempt securities	*36	-	-	-	-	-	-	*36	-	-	-	-	-
9 Other current assets	2312533	-	*1870	*31282	26149	14465	335297	124453	113989	39309	104449	36637	1484633
10 Loans to stockholders	875958	-	*27082	*744	*19567	*40316	152891	*63488	*46388	*6674	4314	6837	507656
11 Mortgage and real estate loans	1258484	-	*148018	-	*1372	*51709	*144827	*19528	*12943	-	15335	1841	862910
12 Other investments	16857453	-	*751	*664	*112354	*141842	434466	393902	410723	169123	223971	664686	14304971
13 Depreciable assets	57144100	-	476895	*413785	1112859	1973389	7520610	3333065	2903086	1216150	1696465	2006249	34491548
14 Less: Accumulated depreciation	17806745	-	364214	*293995	740026	1017492	2915576	1365285	1217146	540782	702467	635344	8014419
15 Depletable assets	56580	-	-	-	-	-	-	-	-	-	-	-	56580
16 Less: Accumulated depletion	25179	-	-	-	-	-	-	-	-	-	-	-	25179
17 Land	6973199	-	*18768	*18829	114760	229902	1066616	369055	320019	118224	239731	269926	4207369
18 Intangible assets (Amortizable)	8453631	-	*3851	*6176	*3722	25314	166931	100682	72183	19778	62143	77273	7915579
19 Less: Accumulated amortization	1858801	-	*1955	*897	*1637	11516	54308	27159	22489	4700	14468	34511	1685160
20 Other assets	5466607	-	*-141487	*26982	13447	-6196	161661	17587	49064	113820	92017	81246	5058466
21 Total liabilities	90098142	-	211786	*258990	853658	1742581	7991053	3818534	3139888	1380663	2069410	2837761	65793818
22 Accounts payable	6065952	-	*7037	*19346	*21810	69225	201326	122131	111867	40103	64695	62179	5346233
23 Mort, notes, and bonds under 1 yr	4374903	-	*429	-	60084	44286	373247	204168	229970	160945	96518	107034	3098222
24 Other current liabilities	5563649	-	*27841	*25738	92416	76584	241382	149150	136756	131964	156558	116335	4408927
25 Loans from stockholders	2307215	-	*143976	*2193	199953	87051	707864	336070	142534	*39369	105609	13671	528926
26 Mort, notes, bonds, 1 yr or more	36923510	-	*69044	*83594	199394	731813	4404299	1632878	1524644	687004	1036091	1049901	25504848
27 Other liabilities	2780025	-	*-94	*-269	*5699	*13332	236978	80564	46757	104959	103812	158905	2029384
28 Net worth	32082887	-	-36448	*128389	274302	720289	1825958	1293574	947360	216320	506128	1329736	24877279
29 Capital stock	8087851	-	44752	*29143	118090	197892	591179	318803	204479	86977	284209	239467	5972860
30 Paid-in or capital surplus	19574434	-	*21846	*42867	336090	393423	784260	411617	678537	289885	941451	1108224	14566235
31 Retained earnings, appropriated	*35326	-	-	-	-	-	-	*15008	-	-	1170	-	19148
32 Retained earnings-unappropriated	4437237	-	*22040	*51537	21295	-69649	144130	-14538	2738	-129756	-672260	-139680	5221379
33 Retained earnings (S Corp)	1192333	-	*-125086	*4843	-187975	246306	468711	593859	82049	*-8465	-37844	138537	17398
34 Less: Cost of treasury stock	1244295	-	-	-	*13197	*47683	162322	*31176	*20443	*22322	10599	16812	919740
35 Total receipts	77405237	443980	1023828	*361067	1107885	1726622	5868517	2816641	2172648	644412	1192190	1425766	58621682
36 Business receipts	68848757	313333	947615	*340586	1041588	1637173	5647229	2622868	1983276	563599	917724	1078175	51755593
37 Interest	1585587	4101	*1646	*200	*3614	8029	15772	17584	18379	10036	31451	83001	1391773
38 Interest on govt. obligations	5221	-	-	-	-	*90	*3366	*768	*251	302	13	-	431
39 Rents	531302	*1369	*182	-	-	*4356	*4468	*5853	13356	11950	24275	19181	446311
40 Royalties	1230577	309	-	-	-	-	-	-	-	-	159	-	1230110
41 Net S-T cap gain less net LT loss	38563	-	-	-	-	*276	*949	-	*465	857	193	11164	24660
42 Net L-T cap gain less net ST loss	1505809	*76808	*11602	*2165	*19202	*55671	69598	*30501	*25022	*19292	21384	161737	1012828
43 Net gain, noncapital assets	698732	*2769	*15982	-	*13675	*10163	30551	*72250	11322	*1870	11361	14784	514006
44 Dividends, domestic corporations	31271	*695	-	-	*139	*983	*290	*18	*66	*530	456	2602	25491
45 Dividends, foreign corporations	307596	-	-	-	-	-	-	-	*5802	-	62	-	301733
46 Other receipts	2621822	44597	*46800	*18116	29666	9880	96295	66798	114711	35976	185113	55122	1918748
47 Total deductions	71926870	309667	874986	*328832	971445	1491186	5268172	2489428	1978681	565148	1033281	1155585	55460459
48 Cost of goods	30054698	*54555	*98346	*13717	*100320	162571	917579	386091	482137	98465	254250	310323	27176342
49 Compensation of officers	729033	*93	*18797	*15454	*119394	77126	192199	66459	31358	10457	9810	20421	167464
50 Salaries and wages	12680421	80360	137977	*64503	153759	336489	940320	664002	377661	96232	176100	225247	9427771
51 Repairs	920393	5346	35728	*16693	42218	70102	170634	82293	66003	21156	24786	25498	359935
52 Bad debts	190546	*13372	-	*15	*409	*2720	2945	13023	4240	2181	2855	2511	146275
53 Rent paid on business property	1755947	*3015	149674	*75330	103679	113183	122607	105782	30645	28538	44648	23230	955617
54 Taxes paid	2918833	28464	47892	*26841	58797	119029	331739	167795	114106	28543	46468	66844	1882315
55 Interest paid	3782731	*20972	*21732	*8784	26108	66506	438640	151349	162042	58530	107016	109311	2611739
56 Contributions or gifts	38548	81	*111	-	*453	*427	611	*437	1023	753	649	175	33829
57 Amortization	477277	*1155	*3342	*198	*314	1641	21803	11172	5057	3318	3143	4103	422031
58 Depreciation	4020209	*22674	28014	*16126	43393	91002	355406	166406	152039	45534	77273	79041	2943302
59 Depletion	*1515	-	-	-	-	*20	-	-	-	-	-	274	1221
60 Advertising	1192087	*10396	10075	*5767	24122	31443	106607	43826	42378	15894	18568	35942	847070
61 Pension, prof sh, stock, annuity	301309	*160	-	-	*2931	*2899	*4700	*3331	*3212	*690	1751	16257	265377
62 Employee benefit programs	700429	*7282	*1310	*6115	*2563	9996	34307	30008	34624	7014	15432	20595	531182
63 Net loss, noncapital assets	36891	*745	-	-	*82	-	*913	*808	*862	*822	2874	1276	28509
64 Other deductions	12126003	60997	321989	*79288	292901	406033	1627162	596645	471294	147020	247658	214536	7660480
65 Total receipts less total deducts	5478367	134313	148841	*32235	136440	235435	600345	327213	193967	79265	158909	270181	3161223
66 Constructive taxable income from related foreign corporations	181246	-	-	-	-	-	-	-	-	-	709	-	180537
67 Net income, total	5654392	134313	148841	*32235	136440	235345	596979	326445	193716	78962	159605	270181	3341330
68 Net income, Form 1120-A	*13322	-	*2936	*10385	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*101719	*101719	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1086717	*1785	131649	*20874	64798	154643	424360	169581	85583	*8948	3960	13769	6765
71 Statutory special deductions, total	1020795	*74984	*202	*3498	*41964	*16872	56865	47019	64783	21739	109035	214867	368966
72 Net operating loss deduction	951535	*74438	*202	*3498	*41867	*16184	56661	47007	64735	21368	108647	212955	303973
73 Dividends received deduction	69260	*546	-	-	*97	*688	*203	*12	*48	*371	388	1912	64993
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	3549787	*57543	*16990	*7863	29678	63830	115755	112361	43350	48274	46612	41933	2965598
76 Total income tax before credits	1249218	21803	*3961	*1179	6885	16913	35088	38875	16179	16922	17930	20231	1053253
77 Income tax	1219653	*19748	*3961	*1179	6889	16274	34746	38326	14621	16417	15922	14341	1037228
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	28484	*1341	-	-	-	*639	*341	*549	1558	*505	2008	5681	15861
81 Foreign tax credit	177348	51	-	-	-	-	1	-	91	*2455	134	-	174616
82 U.S. Possessions tax credit	3029	-	-	-	-	-	286	830	201	-	1712	-	-
83 Nonconventional source fuel credit	87	-	-	-	-	-	-	-	-	-	-	-	87
84 General business credit	44368	-	-0	-	*124	18	*514	*717	*224	*195	361	199	42017
85 Prior year minimum tax credit	13586	2086	-	-	-	*527	*46	*99	*473	*2186	971	212	6986
86 Total income tax after credits	1010800	19665	*3961	*1179	6761	16368	34242	37228	15190	12086	14754	19820	829547

MAJOR GROUP 53
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	54773	3240	34919	8656	4083	1918	1788	89	43	*13	6	5	14
2 Total assets	29976103	-	1072122	1459094	1392168	1311328	3100915	634662	684676	*442815	440446	887422	18550454
3 Cash	2435203	-	297905	244968	243123	249585	479405	*126613	100205	*34123	6834	24679	627763
4 Notes and accounts receivable	4840563	-	52906	186247	191069	217190	395928	*53974	156469	*44491	103923	106110	3332255
5 Less: Allowance for bad debts	149831	-	-	*1156	*1794	*1604	*2683	*1355	*3953	*644	3563	1672	131407
6 Inventories	2292500	-	45975	53961	49264	68673	179983	*15418	40847	*23010	44607	38032	1732729
7 U.S. govt. obligations, total	*37378	-	-	-	-	-	*37378	-	-	-	-	-	-
8 Tax-exempt securities	*18923	-	-	-	*199	-	*1827	*5768	-	-	-	-	11129
9 Other current assets	963943	-	83313	42774	40553	18784	181732	37201	49997	*16813	44319	110681	337776
10 Loans to stockholders	298594	-	19551	81533	46560	*6085	43189	*1341	-	4375	-	-	95961
11 Mortgage and real estate loans	380579	-	*34721	*20321	*2576	*35445	*31933	-	-	-	-	-	255583
12 Other investments	3787014	-	*23633	*64398	88127	33917	307717	*111365	*20605	*78548	82907	22702	2953094
13 Depreciable assets	15150775	-	1431213	1661143	1185086	1160214	2299456	437947	430212	*279610	188733	696814	5380346
14 Less: Accumulated depreciation	7958523	-	1009975	1060859	659444	676859	1273949	233879	250946	*135920	92738	355572	2208382
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	2246313	-	-	*20762	62460	62343	172989	*24765	*16417	*16877	18542	18208	1832951
18 Intangible assets (Amortizable)	3762355	-	95865	108480	83120	95287	188035	*18436	*59735	*80817	73088	244448	2715045
19 Less: Accumulated amortization	645768	-	54214	48701	23889	11219	72585	*7813	*6980	*22274	33166	19256	345671
20 Other assets	2516085	-	51229	85223	85158	53487	130560	*44880	72066	*22990	6961	2248	1961283
21 Total liabilities	29976103	-	1072122	1459094	1392168	1311328	3100915	634662	684676	*442815	440446	887422	18550454
22 Accounts payable	1643710	-	30930	95078	98638	57760	111406	*32511	48128	*17814	13818	52061	1085567
23 Mort, notes, and bonds under 1 yr	1959218	-	45625	78220	93138	29311	189090	*50640	*31099	*15292	9829	85662	1331310
24 Other current liabilities	1775142	-	101896	100855	63580	55780	206909	57115	78234	*53892	16598	106640	933643
25 Loans from stockholders	752128	-	257945	202568	124972	54851	79962	-	*8081	69	13883	9797	-
26 Mort, notes, bonds, 1 yr or more	8393268	-	189883	295801	394343	276118	659375	*156014	113533	*136606	33290	289140	5849166
27 Other liabilities	3133703	-	5061	*92580	51903	*32871	172715	*54695	*38980	*41633	144503	84155	2414605
28 Net worth	12318934	-	440783	593992	565594	804636	1681457	283686	366622	*177509	208525	259966	6936164
29 Capital stock	1504431	-	124755	104659	121865	120809	150457	*5918	65278	*108114	22939	13608	666030
30 Paid-in or capital surplus	4207845	-	91659	111707	98330	93294	266374	*285406	45803	*41027	72969	88847	3012430
31 Retained earnings, appropriated	*27470	-	-	-	*25	-	*9323	*18122	-	-	-	-	-
32 Retained earnings-unappropriated	5867254	-	29669	278024	265868	392037	783438	*-21600	175726	*-49433	116866	229517	3667143
33 Retained earnings (S Corp)	1652092	-	208342	142310	189745	267865	585009	*-2617	*84288	*82690	-	94460	-
34 Less: Cost of treasury stock	940159	-	*13642	*42708	*110238	*69369	113144	*1542	*4473	*4889	4249	166467	409438
35 Total receipts	34948907	311154	5159194	4414097	2819713	2339389	4214724	789665	1017472	*617158	315751	1179742	11770848
36 Business receipts	33000288	301787	5105389	4305943	2777787	2264085	4116978	771153	987066	*588081	287000	1155212	10339807
37 Interest	572779	*116	2498	4792	3568	8531	15061	*7859	5197	*5514	5118	2426	512098
38 Interest on govt. obligations	16465	-	-	-	-	-	5847	*514	*48	*87	662	114	9194
39 Rents	47004	*310	-	*85	*1007	*3355	6140	*1946	*2020	-	858	337	30946
40 Royalties	*317466	-	-	*8129	-	-	-	-	*2549	*9467	-	-	297322
41 Net S-T cap gain less net LT loss	32225	-	-	*8035	-	-	*1074	*382	*4	*22	325	-	22383
42 Net L-T cap gain less net ST loss	307739	-	*3117	*303	*6570	*31512	9339	*20	*8514	-	1411	-	246952
43 Net gain, noncapital assets	88342	*6944	*26268	*478	*15775	*10087	2129	*84	*1300	*187	1369	14	23707
44 Dividends, domestic corporations	18797	-	-	*3352	*407	*154	1825	*1446	*74	*2361	27	-	9153
45 Dividends, foreign corporations	31849	-	-	-	-	-	-	-	-	-	-	-	31849
46 Other receipts	515953	*1996	21921	82981	14599	21665	56331	*6261	10700	*11440	18981	21640	247437
47 Total deductions	31751297	271366	4598026	4149446	2567647	2106683	3883466	722418	948846	*567119	292443	1120120	10523717
48 Cost of goods	9903942	*74784	1112156	1452690	774944	671187	1530082	*187853	393823	*203074	81129	284482	3137737
49 Compensation of officers	1821969	-	434195	382167	263381	229736	371259	*15711	25138	*11105	4646	8065	76565
50 Salaries and wages	6419396	*82831	929998	620978	490320	452407	673688	*217900	197501	*108701	85649	266337	2293085
51 Repairs	491387	*4106	63048	43961	83073	40923	60661	*12304	15909	*15704	4699	11943	135057
52 Bad debts	198015	*4	3202	14605	15624	20299	29774	*3000	3200	*978	1802	1248	104280
53 Rent paid on business property	1748350	*17089	568289	232620	158236	94484	122698	*32376	36222	*26772	12315	162852	284396
54 Taxes paid	1374518	13083	235911	155585	112197	89799	166511	29452	33715	*30145	8948	36333	462840
55 Interest paid	1009808	*9193	28154	38363	49261	27912	68977	*18008	13024	*18809	4336	30250	703521
56 Contributions or gifts	21344	*28	533	3113	1853	1857	3193	*196	406	*102	150	658	9255
57 Amortization	284447	*67	5084	5737	*3402	5663	16543	*2273	*4694	*2803	1208	7024	229950
58 Depreciation	1189603	*5199	100679	134602	80677	73399	150199	31738	36240	*19386	13998	83823	459664
59 Depletion	5	-	-	-	-	-	-	-	-	-	-	-	5
60 Advertising	770190	*4878	86808	187979	42457	29067	81529	*8865	9562	*2781	4158	50029	262078
61 Pension, prof sh, stock, annuity	213457	*555	*10783	*24184	*6520	34821	41390	*1532	5010	*1355	1677	9572	76057
62 Employee benefit programs	378120	*1704	26676	26259	27594	22046	36764	*11249	*19292	*16226	11405	27430	151474
63 Net loss, noncapital assets	42840	-	*47	*117	-	*1013	*188	-	*98	*328	89	4935	36026
64 Other deductions	5883906	57844	992464	826486	458108	312071	530011	149963	155011	*108851	56233	135139	2101726
65 Total receipts less total deducts	3197610	39788	561169	264651	252065	232706	331258	67247	68626	*50039	23308	59622	1247131
66 Constructive taxable income from related foreign corporations	19832	-	-	-	-	-	-	-	-	-	-	-	19832
67 Net income, total	3200976	39788	561169	264651	252065	232706	325411	66733	68578	*49952	22646	59509	1257769
68 Net income, Form 1120-A	27044	*143	*24346	*2555	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1327227	*38254	472671	163478	169311	169889	204109	*45671	*18447	*33725	-	11673	-
71 Statutory special deductions, total	182256	*12	37933	39506	19509	*19080	12900	*8141	*4988	*4067	3865	1269	30984
72 Net operating loss deduction	168484	*12	37933	37160	*19225	*18994	*11587	*7111	*4937	*2178	3847	1269	24233
73 Dividends received deduction	13772	-	-	*2346	*285	*87	1313	*1031	*52	*1889	19	-	6751
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	1697517	*1522	50565	63113	63245	47311	108402	*12921	45143	*13163	18780	46567	1226785
76 Total income tax before credits	549029	*295	7694	9614	12809	10413	30573	*4220	15353	*4528	6395	16838	430297
77 Income tax	545078	*295	7048	9614	12084	10413	29841	*4149	15343	*4477	6395	16149	429270
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	3951	-	*646	-	*725	-	*732	*71	*10	*51	-	689	1027
81 Foreign tax credit	*14819	-	-	-	-	-	-	-	-	*22	20	116	14660
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	4655	-	3	-	*108	-	*166	*153	*95	-	3	231	3895
85 Prior year minimum tax credit	*1173	-	-	-	-	-	*189	*23	-	-	16	-	945
86 Total income tax after credits	528382	*295	7691	9614	12700	10413	30218	*4044	15258	*4506	6356	16491	410797

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 54
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	252028	13634	162142	34000	17730	10949	10409	1667	773	249	183	151	142
2 Total assets	334391016	-	4288150	5281946	6249828	7897408	21529378	11345453	11844492	8531722	12832840	23333203	221256596
3 Cash	36308525	-	1682925	1679720	1558248	1642843	3865343	1792386	1473571	1401488	2091337	3222018	15898646
4 Notes and accounts receivable	85067638	-	395802	840539	1572373	2213534	7275282	3946013	3693219	2731562	3657027	5840133	52902153
5 Less: Allowance for bad debts	2428178	-	*429	*721	*6424	13769	71348	44179	78045	86433	105987	177849	1842996
6 Inventories	6775969	-	83929	184932	272659	281338	1240400	388584	600429	328166	452030	516768	2426733
7 U.S. govt. obligations, total	1654019	-	*2672	*2974	-	*30347	78933	*347	58959	*73858	144240	244819	1016870
8 Tax-exempt securities	630795	-	*7417	*10727	-	*13525	*25898	*9649	*21455	*51167	48298	199712	242947
9 Other current assets	31931877	-	242811	325045	453710	358560	1351618	905200	943126	656249	955962	2229207	23510390
10 Loans to stockholders	2591525	-	472437	379386	305717	333067	439856	224783	100633	99951	12077	37550	186068
11 Mortgage and real estate loans	583952	-	*9461	*38317	*11465	*79215	63695	*156535	*89822	*29017	94552	3533	8339
12 Other investments	58769219	-	120822	334114	398186	699708	1727157	690609	1509566	982347	1504238	3595264	47207207
13 Depreciable assets	90387896	-	4442680	3702507	3526144	4984602	11212033	6056676	5165533	2502191	3520764	6991672	38283094
14 Less: Accumulated depreciation	49041037	-	3301615	2620201	2171568	3158957	6667291	3436535	2807991	1391122	1751583	3205649	18528525
15 Depletable assets	111442	-	*4236	*2599	*26973	*3349	*41961	*14356	*209	-	-	16039	1720
16 Less: Accumulated depletion	26071	-	*2529	*218	*1736	-	*6117	*6845	*189	-	-	6875	1562
17 Land	1954203	-	*29225	*22232	79346	117749	282460	112831	216824	52218	62769	120743	857806
18 Intangible assets (Amortizable)	36357416	-	189944	395462	249345	190026	554379	507025	891558	891961	1958570	2841018	27688128
19 Less: Accumulated amortization	10556071	-	110213	230625	66915	78456	268844	207407	353822	261824	511187	722316	7744462
20 Other assets	43317900	-	18575	215157	42305	200726	383961	235423	319635	470928	699733	1587416	39144041
21 Total liabilities	334391016	-	4288150	5281946	6249828	7897408	21529378	11345453	11844492	8531722	12832840	23333203	221256596
22 Accounts payable	31349892	-	252924	455638	705506	974422	3389790	1724985	1791916	1233300	1517377	2302470	17001563
23 Mort, notes, and bonds under 1 yr	24932076	-	413449	529326	483965	604839	2137594	1150784	1175950	790712	824409	1053242	15767807
24 Other current liabilities	60769586	-	697484	762593	844108	815381	3164867	2130169	2105304	1266249	2080554	3772916	43129960
25 Loans from stockholders	6869742	-	845690	709851	977580	566096	987231	215720	303525	134708	49135	198941	1881266
26 Mort, notes, bonds, 1 yr or more	41760758	-	667935	750527	907225	1069447	2778104	2171735	1841318	1137951	1914784	3188481	25333252
27 Other liabilities	44798083	-	125133	82111	256150	470248	921048	506829	251198	429575	826890	1308591	39620310
28 Net worth	123910879	-	1285536	1991901	2075294	3396975	8150744	3445230	4375281	3539226	5619692	11508561	78522439
29 Capital stock	12552758	-	728602	370494	298107	338172	884287	349949	524946	689876	696194	1512110	6160023
30 Paid-in or capital surplus	71583896	-	669121	653084	371569	251365	1267780	1390579	1619652	1689258	4304941	8121158	51245388
31 Retained earnings, appropriated	199520	-	*7102	*26979	10	*17618	*30293	*58811	*16250	18555	1578	8833	13492
32 Retained earnings-unappropriated	44140192	-	-184694	503612	1015439	1664646	2768255	329240	963703	582158	462367	2249073	33786394
33 Retained earnings (S Corp)	11983906	-	385314	701331	483027	1279137	3745692	1720088	1436584	622734	527055	237801	845143
34 Less: Cost of treasury stock	16549394	-	319909	263599	92858	153964	545562	403437	185854	63354	372443	620413	13528001
35 Total receipts	427560223	7036274	33991738	28241649	22323521	26635952	64357913	21349259	23508426	12043272	17053188	28739713	142279319
36 Business receipts	398057979	6093724	33529641	27504979	21780511	25830083	62835108	20528782	22569501	11484629	15468043	26446813	123986165
37 Interest	4880560	55871	11922	42676	30743	65652	131400	128037	71447	89792	157127	312316	3783577
38 Interest on govt. obligations	689818	*2093	*706	*2660	*211	2885	6248	7458	4723	10335	16572	37218	598708
39 Rents	781010	*1120	*1403	*2340	24917	4234	13626	20936	20830	8003	24214	44055	615333
40 Royalties	4753915	*23124	*3074	*2925	*1	*3789	*7591	*116133	52966	*80638	217843	293377	3952454
41 Net S-T cap gain less net LT loss	116453	*3500	*3700	*8108	*5580	*24010	2106	*1368	5935	*2879	5425	23779	30062
42 Net L-T cap gain less net ST loss	2816658	154467	*27210	*26300	79296	13112	106880	137230	171753	57219	70172	121397	1851622
43 Net gain, noncapital assets	1595509	232934	188073	43553	14199	64723	149727	51401	79926	96943	43550	143235	487246
44 Dividends, domestic corporations	204860	*45	*762	6219	10071	6443	34303	1919	2309	5715	5894	33100	98079
45 Dividends, foreign corporations	1667603	-	-	-	-	-	*3	*15	*2967	*1615	*3410	3646	69463	1586483
46 Other receipts	11995859	469396	225247	601890	377992	621019	1070906	353027	527422	203709	1040701	1214961	5289590
47 Total deductions	389361573	5902410	30243057	26168198	20547537	24771842	60281305	19552162	21952151	10918959	15740146	26579851	126703954
48 Cost of goods	140281968	2025675	8227263	10332559	8842421	11060323	27712684	8846352	11476277	4871636	5440977	9892091	31553709
49 Compensation of officers	20838877	165752	5045786	3019348	1861741	2180846	3524335	929560	684653	304106	336654	745163	2040934
50 Salaries and wages	87503322	1372896	5037901	4941803	4319668	4799707	11169075	3938163	3414549	2340402	4564153	6010130	35594875
51 Repairs	2564014	38776	181050	126161	99019	147233	393277	113207	134041	66605	81624	179549	1003471
52 Bad debts	1321150	31852	12317	54621	24892	44390	148968	53696	36711	39768	56200	105605	712129
53 Rent paid on business property	10817130	108262	1043706	799622	549569	548607	1446969	502315	438222	245006	415196	616530	4103126
54 Taxes paid	14608233	233716	1023907	912606	802411	1057726	2332081	679866	724825	378438	541956	1068479	4852220
55 Interest paid	6837798	100839	155930	147409	121823	173593	454065	265382	246368	166568	224766	380871	4400184
56 Contributions or gifts	154515	1015	7332	6204	5757	5922	15293	6134	5856	7281	5724	8010	79986
57 Amortization	2072176	45959	19014	45411	23625	19631	61339	42863	69386	94341	113644	190898	1346067
58 Depreciation	12812869	215209	443843	373153	355021	514962	1159389	618579	575980	299588	538855	971367	6746922
59 Depletion	*2006	-	-	-	-	-	*20	-	-	*50	-	1713	223
60 Advertising	5783593	34909	356802	183798	124704	237389	948829	701401	233032	115630	180060	247650	2419389
61 Pension, prof sh, stock, annuity	2600149	34365	340276	237992	149553	138733	331321	108043	126177	80523	78396	157431	817338
62 Employee benefit programs	6304649	126080	247445	254770	283223	338429	777266	258343	346847	202111	258180	567994	2643961
63 Net loss, noncapital assets	568302	27525	*7974	6622	4464	5956	41559	14539	12057	10201	79749	70726	286931
64 Other deductions	74290820	1339581	8092512	4726120	2979647	3498393	9764834	2473718	3427171	1696701	2824012	5365644	28102489
65 Total receipts less total deducts	38198650	1133863	3748681	2073450	1775984	1864110	4076607	1797096	1556275	1124313	1313042	2159862	15575365
66 Constructive taxable income from related foreign corporations	1478007	13863	-	-	-	-	-	*4491	*2083	*20285	1032	61236	1375017
67 Net income, total	38986840	1145634	3747975	2070790	1775772	1861225	4070359	1794130	1553635	1134262	1297502	2183881	16351675
68 Net income, Form 1120-A	95631	-	56306	28777	*10548	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	82631	82631	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	13992529	602560	3138024	1561672	1361978	1346026	2840504	1087997	728448	321258	340664	209492	453905
71 Statutory special deductions, total	3090462	181747	261139	149637	92857	90520	221637	196267	187439	108590	99934	335618	1165077
72 Net operating loss deduction	2425226	181714	260573	145323	85795	86552	194849	191936	184133	103015	94453	285231	611654
73 Dividends received deduction	665236	*33	*566	4314	7061	3968	26788	4332	3307	5575	5481	50388	553423
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	21938729	369818	348881	359481	320997	428212	1017955	509865	639495	704435	856945	1645349	14737296
76 Total income tax before credits	7485048	126828	65947	64168	65525	113850	324474	177847	219770	243626	298899	581522	5202590
77 Income tax	7406768	122883	65895	64168	64972	113332	319435	172141	217749	241777	295024	572264	5157128
78 Personal holding company tax	*334	-	*52	-	-	*282	-	-	-	-	-	-	-
79 Recapture taxes	197	-	-	-	-	-	-	-	-	-	-	-	197
80 Alternative minimum tax	77292	3640	-	-	*553	*235	5039	5730	2403	1847	3876	8966	45003
81 Foreign tax credit	1602700	*12169	-	-	*14	*61	*1383	*472	2196	12899	10119	69166	1494220
82 U.S. Possessions tax credit	747	-	35	-	7	-	87	619	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	370912	*3186	*112	*1238	*114	*2179	8772	5531	5546	7041	11624	19974	305595
85 Prior year minimum tax credit	44529	*7452	-	*604	-	*1092	1587	1753	2242	*3306	1916	3568	21009
86 Total income tax after credits	5466160	104021	65801	62325	65390	110519	312646	169473	209787	220379	275240	488813	3381766

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Business services:
Advertising

MINOR INDUSTRY 7310
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	19469	*763	12201	2133	2158	698	1199	186	76	23	9	8	15
2 Total assets	29823702	-	264524	339979	710839	490335	2380708	1296898	1179719	741843	603608	1153615	20661634
3 Cash	2572279	-	136667	100916	199166	72696	514629	325699	128890	152251	91534	96044	753786
4 Notes and accounts receivable	9453532	-	*26009	*87858	187482	214334	990225	625566	531832	343772	325904	387626	5732925
5 Less: Allowance for bad debts	76807	-	-	-	*814	*4778	6082	*1728	*1489	*2501	480	2030	56904
6 Inventories	370270	-	*6161	*735	*27475	*15051	50630	*17243	*70433	*8664	2596	52197	119086
7 U.S. govt. obligations, total	*12938	-	-	-	-	*9087	*3329	-	*522	-	-	-	-
8 Tax-exempt securities	*386	-	*345	-	-	-	-	-	-	-	-	-	41
9 Other current assets	4609970	-	*5925	*10381	28911	18560	109261	56440	68936	34725	23744	43992	4209095
10 Loans to stockholders	207462	-	*30503	*39779	*38798	*66	56478	*2131	*8367	*455	4993	-	25893
11 Mortgage and real estate loans	*14527	-	-	-	*418	-	*8088	-	-	-	-	371	5650
12 Other investments	6413610	-	27	*2566	*77575	*42123	328832	*31722	*54560	*48430	82875	236829	5508070
13 Depreciable assets	5675479	-	277394	158917	327228	239139	857201	382713	316027	235952	90447	362378	2428084
14 Less: Accumulated depreciation	3323852	-	229971	108242	194740	138743	545751	196101	161143	124502	52347	199860	1372451
15 Depletable assets	*37492	-	-	-	-	-	*37492	-	-	-	-	-	-
16 Less: Accumulated depletion	*6117	-	-	-	-	-	*6117	-	-	-	-	-	-
17 Land	138106	-	*1475	-	*5854	*8319	*30438	*5710	*23557	*5236	517	28418	28583
18 Intangible assets (Amortizable)	2112243	-	*11743	*135835	*3084	*931	21444	*54813	*142988	*38291	28671	39027	1635415
19 Less: Accumulated amortization	393562	-	*4867	*90580	*446	182	*4888	*19072	*25316	*10103	12210	7958	217941
20 Other assets	2005747	-	*3114	*1815	*10847	*13730	-64500	11764	*21555	*11175	17366	116581	1862301
21 Total liabilities	29823702	-	264524	339979	710839	490335	2380708	1296898	1179719	741843	603608	1153615	20661634
22 Accounts payable	9123602	-	*24358	*64790	144704	116937	941393	487902	513717	293314	306109	342625	5887753
23 Mort, notes, and bonds under 1 yr	3150938	-	*29197	*26243	*42008	*15744	183330	*91423	54336	*10334	24671	49459	2624194
24 Other current liabilities	4096363	-	54253	111602	97230	40377	410160	212618	156934	140253	152577	240857	2479503
25 Loans from stockholders	303821	-	54358	*65587	*66581	*42538	*41645	*3106	*2948	*1855	-	11048	14155
26 Mort, notes, bonds, 1 yr or more	3150233	-	*42973	*50339	45079	*93676	162892	261315	102188	*37395	36944	212113	2105320
27 Other liabilities	2364176	-	*310	*4174	*38631	*-25673	61143	*105008	*18768	*42309	6485	80213	2032807
28 Net worth	7634569	-	59075	17245	276604	206737	580146	135526	330828	216383	76823	217300	5517904
29 Capital stock	1018403	-	35429	31608	23748	7518	34526	36737	32957	3668	16909	19221	776082
30 Paid-in or capital surplus	7037491	-	53398	*26392	*33155	*7466	25600	*112567	85886	*115110	30097	258248	6289573
31 Retained earnings, appropriated	*54725	-	-	-	-	-	*651	*53009	-	-	1065	-	-
32 Retained earnings-unappropriated	-452886	-	6769	5386	126759	*82278	287285	-47738	39355	*36963	7403	-59930	-937416
33 Retained earnings (S Corp)	790915	-	4300	*-32025	111109	*109475	296240	*29705	172859	*62886	21437	3840	11089
34 Less: Cost of treasury stock	814079	-	*40821	*14116	*18167	-	*64157	*48753	*229	*2243	88	4079	621425
35 Total receipts	37715252	*278212	3730862	2456811	2447566	1394964	9402208	2612574	2776902	1130336	729658	903929	9851230
36 Business receipts	36355395	*218749	3690468	2444173	2435720	1388996	9275149	2481467	2756481	1065196	713155	833577	9052264
37 Interest	304222	*7649	1494	*3636	3507	*1579	16988	9471	*3041	*4047	3461	10271	239078
38 Interest on govt. obligations	4846	-	*122	-	*98	*251	*1826	*109	*770	*336	503	-	831
39 Rents	35565	395	*96	*35	*72	-	*2728	*111	*2784	*98	99	50	29096
40 Royalties	*41138	-	-	-	-	-	-	-	*1583	8	142	-	39405
41 Net S-T cap gain less net LT loss	*12821	1003	-	-	-	-	*140	-	1	*7	-	-	11670
42 Net L-T cap gain less net ST loss	246632	*22277	*115	*17	*654	*2309	*1006	80663	*59	*28896	2	12574	98060
43 Net gain, noncapital assets	153398	*1175	*32381	*236	-	*324	35915	*119	*842	*25803	16	23305	33282
44 Dividends, domestic corporations	24482	18	-	-	*2228	*8	*433	-	2	*130	1	17936	3727
45 Dividends, foreign corporations	*168055	-	-	-	-	-	*2	-	-	-	-	4227	163825
46 Other receipts	368697	*26946	*6186	*8713	5287	*1497	68021	40634	11338	*5816	12280	1988	179992
47 Total deductions	35658959	*211843	3534914	2337957	2234050	1307833	9097536	2464763	2679411	1018124	688378	825307	9258842
48 Cost of goods	15802448	*32092	1770963	*1479173	1124965	*665658	3728901	877977	2140766	*419120	333852	248960	2980021
49 Compensation of officers	2140878	*5317	495332	188723	188739	*125417	458045	109658	77916	41138	20714	72388	357490
50 Salaries and wages	6100240	*16422	367669	231600	292242	127938	1091981	413126	180973	278912	171788	207750	2719839
51 Repairs	156172	*1083	7504	8760	12290	11971	29323	3828	9447	8608	3262	8024	52073
52 Bad debts	77371	*174	*601	*7000	*2473	*4957	21911	7343	4238	*1655	4953	684	21382
53 Rent paid on business property	1171112	*9468	134778	41969	111464	33557	155020	82457	43004	33506	18413	24878	482595
54 Taxes paid	791822	*2873	74258	39394	57234	32386	151226	48431	25915	27449	15146	29663	287848
55 Interest paid	599041	*8652	16061	10752	10056	11682	29542	38022	20176	*4990	3645	19208	426253
56 Contributions or gifts	17223	17	*551	*734	411	*203	2115	*356	*428	*3562	390	173	8283
57 Amortization	100872	*2639	1149	*1121	*375	*192	2267	*6439	*11332	*4573	2121	4817	63846
58 Depreciation	489440	*10823	40967	20555	36090	22199	73128	38752	24707	17810	12027	36843	155539
59 Depletion	1	-	-	-	-	-	-	-	-	1	-	-	-
60 Advertising	1320306	*1642	91249	*8343	12786	*52838	542200	563097	10091	*3690	304	12262	21805
61 Pension, prof sh, stock, annuity	253228	*180	*19116	*17287	*16706	*18352	43416	11504	3571	*7079	8096	3958	103963
62 Employee benefit programs	307419	*4946	*23924	*4744	13525	*8284	49238	9963	13041	14210	5992	11368	148185
63 Net loss, noncapital assets	29424	-	-	*2545	*19	*1195	*440	*401	*322	-	88	500	23915
64 Other deductions	6301962	*115514	490793	275259	354676	191004	2718783	253408	113482	151821	87585	143833	1405805
65 Total receipts less total deducts	2056293	*66369	195947	118853	213516	87131	304672	147811	97490	112213	41280	78622	592388
66 Constructive taxable income from related foreign corporations	107637	-	-	-	-	-	-	-	-	-	-	6684	100953
67 Net income, total	2159084	*66369	195825	118853	213418	86880	302846	147703	96721	111876	40777	85306	692510
68 Net income, Form 1120-A	*7274	-	*6980	-	*294	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	883764	*37259	140947	*59898	161427	*55306	169727	*46350	58219	*50673	32335	50435	21188
71 Statutory special deductions, total	279344	*9275	*31425	*33666	*18797	*6269	12214	*68680	*652	*13955	138	19523	64749
72 Net operating loss deduction	256795	*9262	*31425	*33666	*17238	*6263	*11910	*68680	*651	13864	137	1587	62112
73 Dividends received deduction	22549	13	-	-	*1559	*5	*304	-	1	*91	-0	17936	2638
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	1002192	*19835	23453	*25289	33194	*25306	120905	32673	37850	*47248	8303	21563	606573
76 Total income tax before credits	331662	*6744	3518	*4373	6155	*6236	37995	13201	12778	*16350	2885	7901	213526
77 Income tax	328067	*6744	3518	*4373	6155	*6236	37906	11514	12778	*16350	2813	7534	212146
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	3391	-	-	-	-	-	*90	*1687	*-0	-	73	367	1175
81 Foreign tax credit	*109979	-	-	-	-	-	-	-	*538	-	-	7031	102409
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	*853	-	-	-	*50	*74	-	-	-	153	-	-	577
85 Prior year minimum tax credit	*850	-	-	-	-	-	-	*218	*632	-	-	-	-
86 Total income tax after credits	219981	*6744	3518	*4373	6105	*6163	37995	12983	11608	*16196	2885	870	110540

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Business services:
Business services, except
advertising

MINOR INDUSTRY 7389
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	232558	12871	149941	31867	15572	10252	9210	1481	697	226	174	143	127
2 Total assets	304567313	-	4023626	4941966	5538990	7407073	19148670	10048555	10664773	7789879	12229232	22179588	200594962
3 Cash	33736246	-	1546258	1578805	1359082	1570147	3350714	1466687	1344680	1249237	1999803	3125973	15144859
4 Notes and accounts receivable	75614106	-	369793	752681	1384892	1999200	6285058	3320447	3161388	2387790	3331123	5452507	47169229
5 Less: Allowance for bad debts	2351371	-	*429	*721	*5610	8991	65265	42450	76556	83932	105507	175819	1786092
6 Inventories	6405699	-	77768	184198	245184	266287	1189770	371342	529996	319503	449434	464571	2307647
7 U.S. govt. obligations, total	1641081	-	*2672	*2974	-	*21260	75604	*347	*58437	*73858	144240	244819	1016870
8 Tax-exempt securities	630409	-	*7073	*10727	-	*13525	*25898	*9649	*21455	*51167	48298	199712	242906
9 Other current assets	27321907	-	236886	314665	424799	339999	1242357	848760	874190	621524	932217	2185215	19301295
10 Loans to stockholders	2384063	-	441935	339607	266918	333001	383379	222653	92266	99496	7084	37550	160175
11 Mortgage and real estate loans	569425	-	*9461	*38317	*11047	*79215	*55608	*156535	*89822	*29017	94552	3162	2689
12 Other investments	52355609	-	120795	331548	320611	657585	1398325	658888	1455006	933917	1421363	3358435	41699136
13 Depreciable assets	84712417	-	4165285	3543590	3198916	4745463	10354833	5673964	4849507	2266239	3430317	6629294	35855010
14 Less: Accumulated depreciation	45717186	-	3071644	2511960	1976828	3020214	6121540	3240433	2646848	1266620	1699236	3005789	17156075
15 Depletable assets	73951	-	*4236	*2599	*26973	*3349	*4469	*14356	*209	-	-	16039	1720
16 Less: Accumulated depletion	19954	-	*2529	*218	*1736	-	-	*6845	*189	-	-	6875	1562
17 Land	1816097	-	*27750	*22232	73492	109430	252022	107121	193267	46982	62253	92325	829223
18 Intangible assets (Amortizable)	34245173	-	178201	259627	246261	189095	532934	452212	748570	853669	1929899	2801991	26052713
19 Less: Accumulated amortization	10162509	-	105346	140045	66469	78274	263956	188336	328507	251720	498976	714358	7526522
20 Other assets	41312153	-	15461	213342	31458	186996	448462	223659	298081	459753	682367	1470836	37281740
21 Total liabilities	304567313	-	4023626	4941966	5538990	7407073	19148670	10048555	10664773	7789879	12229232	22179588	200594962
22 Accounts payable	22226290	-	228565	390848	560802	857485	2448397	1237083	1278199	939986	1211268	1959845	11113811
23 Mort, notes, and bonds under 1 yr	21781138	-	384251	503083	441956	589095	1954264	1059361	1121614	780378	799738	1003784	13143613
24 Other current liabilities	56673222	-	643230	650991	746878	775004	2754708	1917551	1948370	1125996	1927977	3532060	40650458
25 Loans from stockholders	6565921	-	791332	644264	910999	523558	945586	212613	300577	132853	49135	187893	1867111
26 Mort, notes, bonds, 1 yr or more	38610526	-	624962	700188	862145	975772	2615212	1910421	1739130	1100557	1877840	2976368	23227932
27 Other liabilities	42433907	-	124823	77937	217519	495921	859904	401821	232430	387266	820405	1228378	37587503
28 Net worth	116276309	-	1226462	1974656	1798691	3190238	7570599	3309704	4044453	3322843	5542869	11291261	73004535
29 Capital stock	11534355	-	693173	338885	274359	330654	849761	313211	491989	686209	679284	1492889	5383941
30 Paid-in or capital surplus	64546405	-	615724	626693	338414	243899	1242180	1278012	1533766	1574148	4274844	7862909	44955815
31 Retained earnings, appropriated	144795	-	*7102	*26979	10	*17618	*29641	*5803	*16250	18555	513	8833	13492
32 Retained earnings-unappropriated	44593078	-	-191463	498226	888680	1582369	2480970	376978	924347	545194	454964	2309003	34723810
33 Retained earnings (S Corp)	11192991	-	381014	733356	371918	1169662	3449452	1690384	1263726	559848	505618	233961	834053
34 Less: Cost of treasury stock	15735316	-	279088	249483	74690	153964	481405	354684	185625	61111	372356	616334	12906576
35 Total receipts	389844971	6758062	30260876	25784838	19875954	25240989	54955705	18736684	20731524	10912936	16323530	27835784	132428089
36 Business receipts	361702584	5874975	29839173	25060806	19344791	24441087	53559958	18047315	19813020	10419434	14754889	25613235	114933902
37 Interest	4576338	48222	10429	39040	27236	64072	114412	118566	68405	85745	153666	302045	3544499
38 Interest on govt. obligations	684972	*2093	*584	*2660	*113	2634	4422	7350	3953	9999	16069	37218	597877
39 Rents	745445	*725	*1306	*2304	*24844	4234	10898	20825	18046	7905	24115	44005	586237
40 Royalties	4712777	*23124	*3074	*2925	*1	*3789	*7591	*116133	51382	*80631	217701	293377	3913049
41 Net S-T cap gain less net LT loss	103631	*2497	*3700	*8108	*5580	*24010	1966	*1368	5934	*2872	5425	23779	18391
42 Net L-T cap gain less net ST loss	2570026	132191	*27096	*26282	78642	10802	105874	56567	171694	28324	70170	108823	1753562
43 Net gain, noncapital assets	1442111	231758	155692	43317	14199	64399	113812	51282	79085	71140	43534	119930	453963
44 Dividends, domestic corporations	180377	*27	*762	6219	7843	6436	33871	1919	2307	*5584	5894	15164	94353
45 Dividends, foreign corporations	1499548	-	-	-	-	*3	*13	*2967	*1615	*3410	3646	65236	1422658
46 Other receipts	11627162	442449	219061	593177	372706	619522	1002886	312392	516083	197893	1028421	1212973	5109598
47 Total deductions	353702614	5690567	26708143	23830241	18313487	23464009	51183770	17087399	19272740	9900835	15051768	25754544	117445112
48 Cost of goods	124479521	1993583	6456301	8853386	7717455	10394665	23983783	7968376	9335511	4452517	5107125	9643131	28573688
49 Compensation of officers	18698000	160435	4550454	2830625	1673002	2055428	3066290	819902	606736	262968	315940	672775	1683444
50 Salaries and wages	81403082	1356473	4670232	4710203	4027426	4671769	10077094	3525037	3233576	2061491	4392365	5802380	32875036
51 Repairs	2407842	37693	173546	117402	86728	135263	363953	109379	124594	57998	78362	171525	951399
52 Bad debts	1243779	31678	11717	47621	22419	39433	127057	46353	32472	38113	51248	104921	690747
53 Rent paid on business property	9646018	98793	908928	757653	438105	515050	1291949	419858	395218	211500	396782	591652	3620530
54 Taxes paid	13816411	230843	949649	873213	745177	1025340	2180855	631435	698910	350990	526810	1038816	4564373
55 Interest paid	6238757	92187	139868	136657	111767	161911	424523	227360	226192	161578	221120	361663	3973931
56 Contributions or gifts	137292	998	6781	5470	5346	5719	13178	5778	5428	3719	5334	7838	71703
57 Amortization	1971304	43320	17865	44290	23250	19439	59071	36423	58054	89768	111522	186081	1282221
58 Depreciation	12323429	204386	402876	352598	318932	492763	1086262	579827	551274	281778	526828	934524	6591382
59 Depletion	*2005	-	-	-	-	-	*20	-	-	*49	-	1713	223
60 Advertising	4463287	33267	265553	175455	111918	184552	406630	138304	222941	111940	179756	235388	2397584
61 Pension, prof sh, stock, annuity	2346921	34185	321160	220705	132847	120381	287905	96539	122606	73445	70300	153474	713375
62 Employee benefit programs	5997230	121133	223521	250027	269698	330145	728028	248380	333806	187901	252188	556626	2495776
63 Net loss, noncapital assets	538878	27525	*7974	4077	*4445	4762	41119	14138	11735	10201	79661	70226	263016
64 Other deductions	67988858	1224067	7601719	4450861	2624971	3307390	7046051	2220310	3313688	1544880	2736427	5221811	26696684
65 Total receipts less total deducts	36142357	1067494	3552733	1954597	1562468	1776979	3771935	1649285	1458784	1012101	1271763	2081240	14982978
66 Constructive taxable income from related foreign corporations	1370371	13863	-	-	-	-	-	*4491	*2083	*20285	1032	54552	1274064
67 Net income, total	36827755	1079265	3552149	1951937	1562354	1774345	3767513	1646427	1456915	1022386	1256725	2098574	15659165
68 Net income, Form 1120-A	88357	-	49326	28777	*10254	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	82631	82631	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	13108765	565300	2997077	1501774	1200551	1290720	2670777	1041648	670229	270585	308329	159057	432717
71 Statutory special deductions, total	2811119	172472	229714	115971	74060	84251	209423	127587	186787	94634	99796	316095	1100328
72 Net operating loss deduction	2168431	172452	229148	111657	68558	80289	182939	123255	183482	89150	94315	283644	549542
73 Dividends received deduction	642688	*21	*566	4314	5502	3963	26484	4332	3305	5484	5481	32451	550786
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	20936536	349983	325427	334192	287803	402906	897050	477192	601645	657188	848642	1623786	14130723
76 Total income tax before credits	7153385	120084	62429	59795	59370	107614	286479	164646	206992	227276	296014	573621	4989065
77 Income tax	7078701	116139	62377	59795	58817	107096	281529	160627	204971	225428	292211	564730	4944982
78 Personal holding company tax	*334	-	*52	-	-	*282	-	-	-	-	-	-	-
79 Recapture taxes	197	-	-	-	-	-	-	-	-	-	-	-	197
80 Alternative minimum tax	73901	3640	-	-	*553	*235	4950	4043	2402	1847	3803	8599	43828
81 Foreign tax credit	1492721	*12169	-	-	*14	*61	*1383	*472	1658	12899	10119	62135	1391811
82 U.S. Possessions tax credit	747	-	35	-	7	-	87	619	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	370059	*3186	*112	*1238	*64	*2106	8772	5531	5546	6888	11624	19974	305019
85 Prior year minimum tax credit	43679	*7452	-	*604	-	*1092	1587	1534	1610	*3306	1916	3568	21009
86 Total income tax after credits	5246179	97277	62282	57953	59285	104356	274650	156490	198179	204183	272355	487943	3271226

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
Miscellaneous repair services

MAJOR GROUP 55
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	93061	3944	56124	15768	9507	4736	2569	195	153	39	7	11	7
2 Total assets	36495498	-	1923208	2554250	3288187	3237668	4721639	1347574	2350378	1520955	534640	3117676	11899322
3 Cash	3159112	-	442717	551486	641162	352866	521098	96458	122067	100021	29401	127174	174661
4 Notes and accounts receivable	4975600	-	280111	380893	449992	683867	902935	243026	431483	196699	37523	567423	801649
5 Less: Allowance for bad debts	137534	-	-	*2637	*5176	*9480	15122	*6391	12501	5410	1617	9698	69502
6 Inventories	3497741	-	282768	417486	467162	427359	759142	160046	338937	50216	1740	208339	384547
7 U.S. govt. obligations, total	57493	-	*299	*1140	*14845	-	*16654	-	-	-	4028	-	20528
8 Tax-exempt securities	*106748	-	-	*5916	*988	-	-	-	-	-	-	-	99844
9 Other current assets	1089228	-	61354	78234	137129	84154	123452	27982	84366	69241	9815	142383	271117
10 Loans to stockholders	576759	-	165603	111045	133743	86347	56116	*6911	10326	*6647	-	20	-
11 Mortgage and real estate loans	280229	-	*2740	*16746	*20212	*61161	*3394	*180	-	172	-	-	175624
12 Other investments	2714649	-	*27387	*15478	113500	83492	185354	9300	119931	96454	18678	349076	1696000
13 Depreciable assets	30791912	-	2383022	2370007	2788040	2374311	3385149	1251667	1870456	1253410	466353	1810640	10838856
14 Less: Accumulated depreciation	13873153	-	1812671	1676589	1797264	1315568	1719328	599293	740911	431763	126610	649418	3003739
15 Depletable assets	*35857	-	*23109	-	*12748	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*17014	-	*15698	-	*1316	-	-	-	-	-	-	-	-
17 Land	1558395	-	*12906	127924	180988	247925	279696	*105092	67501	33930	54343	130143	317949
18 Intangible assets (Amortizable)	1240692	-	82709	157750	46607	137557	162017	*61983	43959	78303	44123	422404	3281
19 Less: Accumulated amortization	378994	-	28948	84132	25211	27083	49969	*19246	9333	*3191	31222	100644	16
20 Other assets	817777	-	15799	83504	110037	50759	111051	9859	24097	76228	28086	119835	188522
21 Total liabilities	36495498	-	1923208	2554250	3288187	3237668	4721639	1347574	2350378	1520955	534640	3117676	11899322
22 Accounts payable	2985352	-	253708	281561	302896	418009	522653	109732	285248	67757	13179	394392	336216
23 Mort, notes, and bonds under 1 yr	7142865	-	144439	122858	176426	275357	549826	246790	376100	295395	211523	253454	4490696
24 Other current liabilities	3084497	-	175830	149876	147677	160841	282334	120655	173989	78562	36765	319895	1438072
25 Loans from stockholders	1946306	-	349762	510805	366866	137706	200443	*10763	37982	*12311	52	103945	215669
26 Mort, notes, bonds, 1 yr or more	8500810	-	365825	542346	731215	931612	1254285	303504	698871	536245	156500	619286	2361121
27 Other liabilities	1403426	-	8609	9171	41220	35196	73788	*21355	53290	48532	25067	266883	820313
28 Net worth	11432241	-	625034	937632	1521886	1278946	1838311	534774	724898	482152	91554	1159820	2237234
29 Capital stock	1273278	-	208195	214030	208580	280081	145654	44222	49980	22555	190	36865	62925
30 Paid-in or capital surplus	2303864	-	157082	267992	176004	137972	81793	37646	151457	94461	22355	706024	471079
31 Retained earnings, appropriated	*62900	-	-	*8488	-	-	*34193	-	*9669	*1020	**	-	9531
32 Retained earnings-unappropriated	6412828	-	226918	756734	729952	616854	1072878	270394	203213	282747	61441	474686	1717009
33 Retained earnings (S Corp)	2398995	-	224753	-125305	490792	299320	648010	*200461	322921	*92344	7566	79977	158154
34 Less: Cost of treasury stock	1019624	-	*191914	184307	*83441	55281	144218	*17950	*12343	*10975	-	137732	181463
35 Total receipts	74873284	922387	13782050	9261079	8416505	8481395	10368015	2396118	3314913	1324922	473016	3500260	12632625
36 Business receipts	72603524	871761	13744297	9087804	8337335	8313349	10103635	2330836	3179850	1215692	426179	3179355	11813430
37 Interest	663061	2841	2085	6770	15032	15366	19335	2639	4458	9982	1946	21917	560690
38 Interest on govt. obligations	4385	-	-	-	*61	-	*1009	-	*15	*872	127	252	2049
39 Rents	144551	*1454	-	*11811	*4395	*9079	4680	*2893	*444	*10439	2480	11472	85405
40 Royalties	*32261	499	-	-	-	-	-	-	-	*1	-	30586	1175
41 Net S-T cap gain less net LT loss	3635	-	*423	-	*262	-	*1094	-	*601	-	-	547	708
42 Net L-T cap gain less net ST loss	215383	*20206	*20773	*1790	*11294	*4646	15022	*228	*890	*18329	213	120539	1452
43 Net gain, noncapital assets	591019	*22048	*6912	*23175	4733	22127	163082	33225	73240	49851	31881	58348	102398
44 Dividends, domestic corporations	6499	-	*17	*185	*259	*465	2024	*228	*129	1	**	2683	509
45 Dividends, foreign corporations	*4722	-	-	-	-	-	-	*757	*3	-	-	3961	-
46 Other receipts	604245	3579	7543	129545	43135	116362	58134	25311	55283	19756	10190	70599	64809
47 Total deductions	71115749	825088	12912511	8866945	7926125	8172524	9843383	2252212	3133385	1221819	445123	3245374	12271261
48 Cost of goods	36583730	465680	6058471	4266041	4227871	4596009	5539339	1366680	1781864	517353	141176	1837056	5786189
49 Compensation of officers	3731279	62993	1124440	809257	620118	369755	455165	59693	66721	21728	3094	38239	100076
50 Salaries and wages	8363166	75645	1682393	1265189	1004378	1039991	1009688	288408	341362	125125	49316	308449	1173221
51 Repairs	956028	9791	124220	87202	90553	72961	99629	16120	22194	17951	11333	23459	380615
52 Bad debts	171573	*999	28420	16252	16164	13317	29760	5756	9942	5581	1227	4895	39260
53 Rent paid on business property	2863574	33750	782755	511999	252929	235097	448738	36471	75282	56455	10956	130546	288597
54 Taxes paid	2380645	30783	490261	350310	305758	282728	318365	66020	75882	43945	18341	126620	271634
55 Interest paid	1816546	8895	79662	79695	76413	118596	193222	42447	89193	58102	22119	79252	968951
56 Contributions or gifts	27494	*325	2247	2530	2081	2388	4389	*152	812	1158	142	3815	7455
57 Amortization	72950	*956	9346	8085	5164	11222	9374	*2047	2258	3301	2248	16361	2587
58 Depreciation	4279021	18641	199438	204697	157849	187400	528863	141306	314191	199926	85625	268337	1972748
59 Depletion	2	-	-	-	-	-	-	-	-	2	**	-	-
60 Advertising	855716	10093	207025	125736	111522	89603	88116	28512	47544	23454	1860	27392	94861
61 Pension, prof sh, stock, annuity	214906	*1646	8117	30618	19830	15082	69103	7042	16066	3664	109	15815	27814
62 Employee benefit programs	675489	*2319	79521	121410	72535	100841	120070	20776	49636	12013	1447	29764	65158
63 Net loss, noncapital assets	20873	*9	*1929	*1593	*24	*1941	1857	*258	*3965	*5444	816	-0	3038
64 Other deductions	8102757	102563	2034266	986331	962936	1035594	927705	170525	236473	126619	95315	335372	1089058
65 Total receipts less total deducts	3757535	97299	869539	394134	490380	308871	524632	143906	181528	103103	27894	254886	361363
66 Constructive taxable income from related foreign corporations	*4638	-	-	-	-	-	-	*291	-	-	-	3925	421
67 Net income, total	3757788	97299	869539	394134	490319	308871	523623	144197	181513	102231	27767	258559	359735
68 Net income, Form 1120-A	21181	*1279	*12671	*5851	*1381	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*1543	*1543	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	2026234	*36323	691951	269253	338711	148951	295919	*72718	116499	*12575	12561	9861	20915
71 Statutory special deductions, total	283739	*4404	81646	27871	26238	35021	23250	*2907	6131	*5306	**	47921	23045
72 Net operating loss deduction	278948	*4404	81634	27741	26058	34695	21833	*2743	*6047	*5305	-	45800	22689
73 Dividends received deduction	4791	-	*12	*130	*181	*326	1417	*164	*84	1	**	2121	356
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	1447909	56573	95942	97010	125369	124900	204549	68572	58884	84351	15206	200777	315776
76 Total income tax before credits	428299	15940	18323	14610	22480	26899	63840	22911	19907	29928	5170	72228	116064
77 Income tax	418364	15918	18307	14610	22439	26744	63087	22911	19815	28938	5170	70113	110312
78 Personal holding company tax	*15	-	*15	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	9838	*22	-	-	*41	*155	*753	-	*92	*990	-	2033	5752
81 Foreign tax credit	1318	43	-	-	-	-	-	*160	*-0	*103	**	821	191
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	3256	-	*232	3	5	*366	*87	*196	*40	*897	410	849	172
85 Prior year minimum tax credit	3773	-	*392	-	*29	-	*111	*2310	*452	*297	161	21	-
86 Total income tax after credits	419951	15897	17698	14607	22446	26533	63641	20245	19416	28630	4599	70538	115701

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
miscellaneous repair services:
Auto repair and services

MINOR INDUSTRY 7500
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	59934	2649	33969	11573	6562	3372	1555	94	107	34	7	5	7
2 Total assets	27461713	-	1358514	1885379	2248933	2343342	2837415	655944	1638716	1177192	534640	882317	11899322
3 Cash	2132589	-	276468	414133	411291	274450	359550	29148	98171	47463	29401	17852	174661
4 Notes and accounts receivable	2702703	-	186249	274010	227104	372193	323529	30166	259408	121500	37523	69372	801649
5 Less: Allowance for bad debts	107733	-	-	*2636	*256	*8926	*10452	*953	9306	3898	1617	187	69502
6 Inventories	2001435	-	208812	310797	272033	301356	302793	*9573	158803	17692	1740	33289	384547
7 U.S. govt. obligations, total	*36870	-	*299	*1140	*77	-	*10799	-	-	-	4028	-	20528
8 Tax-exempt securities	*105760	-	-	*5916	-	-	-	-	-	-	-	-	99844
9 Other current assets	767129	-	50894	44198	74126	68278	73378	7703	63756	30927	9815	72937	271117
10 Loans to stockholders	457042	-	132715	99696	110197	59900	37377	*4693	*5817	*6647	-	-	-
11 Mortgage and real estate loans	*257103	-	-	-	*19967	*61161	-	*180	-	172	-	-	175624
12 Other investments	2146924	-	*22840	*15478	90687	61121	122675	*3585	33644	65602	18678	16613	1696000
13 Depreciable assets	25069199	-	1817210	1727193	1964784	1876962	2216231	761599	1531908	1108950	466353	759152	10838856
14 Less: Accumulated depreciation	10484901	-	1419346	1217570	1214733	1035667	1012727	319624	578425	342436	126610	214024	3003739
15 Depletable assets	*27257	-	*14508	-	*12748	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*12238	-	*10922	-	*1316	-	-	-	-	-	-	-	-
17 Land	1300185	-	*8081	*92085	163405	191900	212519	*98947	47113	31635	54343	82208	317949
18 Intangible assets (Amortizable)	700089	-	61643	157215	45463	130250	147344	*26431	18584	*18695	44123	47060	3281
19 Less: Accumulated amortization	234114	-	12139	83705	24215	21111	44536	*2619	5894	*1773	31222	6883	16
20 Other assets	596414	-	21201	47430	97571	11472	98934	7113	15136	76018	28086	4929	188522
21 Total liabilities	27461713	-	1358514	1885379	2248933	2343342	2837415	655944	1638716	1177192	534640	882317	11899322
22 Accounts payable	1768953	-	206389	230468	196598	242670	242971	17719	201154	39294	13179	42294	336216
23 Mort, notes, and bonds under 1 yr	6503195	-	91001	86827	109909	191204	315406	186508	326093	273074	211523	220953	4490696
24 Other current liabilities	2396208	-	138143	78830	114207	117872	100156	20956	107713	56292	36765	187204	1438072
25 Loans from stockholders	1486028	-	282505	439025	278245	109168	124853	*3475	*22066	*10970	52	-	215669
26 Mort, notes, bonds, 1 yr or more	6751073	-	279929	387029	532501	754612	962860	210368	536504	441128	156500	128520	2361121
27 Other liabilities	1080694	-	4343	*9078	38979	22640	45825	*20729	34437	37317	25067	21967	820313
28 Net worth	7475562	-	356204	654122	978494	905176	1045345	196188	410749	319117	91554	281379	2237234
29 Capital stock	971012	-	154706	152521	178389	258755	119159	3542	21943	15947	190	2933	62925
30 Paid-in or capital surplus	1278192	-	130824	261426	147183	54475	53476	*1135	24109	*49253	22355	62879	471079
31 Retained earnings, appropriated	*17026	-	-	*2363	-	-	*5132	-	-	-	-	-	9531
32 Retained earnings-unappropriated	4418489	-	101577	619292	401239	405793	498204	163836	141584	172547	61441	135967	1717009
33 Retained earnings (S Corp)	1444263	-	117191	-197582	270342	223009	421774	*45120	226368	*92344	7566	79977	158154
34 Less: Cost of treasury stock	653421	-	*148093	183898	*18659	*36855	52401	*17443	*3254	*10975	-	378	181463
35 Total receipts	52482763	561193	10309369	6685435	5520474	6320711	5342356	453782	1997997	1019187	473016	1166617	12632625
36 Business receipts	50755240	516153	10301242	6608521	5458069	6247714	5113615	410453	1875652	917540	426179	1066670	11813430
37 Interest	616787	*1773	*1403	3680	9921	11252	12957	*1136	3286	7803	1946	940	560690
38 Interest on govt. obligations	3264	-	-	-	*13	-	*737	-	*15	*70	127	252	2049
39 Rents	120187	1445	-	*699	*4382	*8156	*1612	*1817	*10	*9588	2480	4593	85405
40 Royalties	*1675	499	-	-	-	-	-	-	-	*1	-	-	1175
41 Net S-T cap gain less net LT loss	3017	-	*423	-	-	-	*1084	-	*455	-	-	348	708
42 Net L-T cap gain less net ST loss	71704	*19180	-	*339	*11087	*4417	*14212	*223	*860	*18226	213	1495	1452
43 Net gain, noncapital assets	545648	*20798	*1672	*18004	*4192	20710	153300	33032	72117	49843	31881	37702	102398
44 Dividends, domestic corporations	2943	-	*17	-	*69	*88	*1998	*111	*24	-	-	129	509
45 Dividends, foreign corporations	1138	-	-	-	-	-	-	-	-	-	-	1138	-
46 Other receipts	361159	*1344	4611	54193	32741	28375	42841	7009	45580	16115	10190	53351	64809
47 Total deductions	50089736	491736	9762180	6408493	5197719	6097550	5037942	411296	1893334	960022	445123	1113080	12271261
48 Cost of goods	24248945	*256573	4719579	3160340	2778817	3336749	2299719	*140904	914561	354735	141176	359604	5786189
49 Compensation of officers	2255051	*43785	786077	470436	314902	260929	190213	*12349	45169	18228	3094	9794	100076
50 Salaries and wages	6115668	47866	1342068	866233	667567	823740	649190	35600	227016	97426	49316	136424	1173221
51 Repairs	794974	7591	93068	69648	69920	48296	66543	6061	18618	8996	11333	14286	380615
52 Bad debts	103298	*231	7290	12560	11653	9369	12053	*1666	3362	3968	1227	660	39260
53 Rent paid on business property	2397990	27135	674904	426573	174611	195517	372999	12018	57201	54077	10956	103401	288597
54 Taxes paid	1725198	17725	390544	254498	213550	217131	182445	14632	40006	36379	18341	68312	271634
55 Interest paid	1576745	*2646	57275	60153	56589	95125	139989	24796	68980	52934	22119	27187	968951
56 Contributions or gifts	19979	*121	1610	2133	1110	1536	1807	*86	643	*306	142	3030	7455
57 Amortization	48895	*352	7709	7812	4943	10123	8284	*1435	*1031	*856	2248	1515	2587
58 Depreciation	3782615	13543	140504	144103	106255	144119	427289	109542	282694	189193	85625	167001	1972748
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	683121	4510	162604	96215	97329	80532	72173	6112	34222	22590	1860	10114	94861
61 Pension, prof sh, stock, annuity	90485	*1316	*3679	*6775	15860	7711	13057	*2741	4120	*3306	109	3997	27814
62 Employee benefit programs	400390	*947	71659	76542	40915	76659	32846	3375	20700	7018	1447	3126	65158
63 Net loss, noncapital assets	18751	-	*1929	*1593	*24	*1891	*110	*258	*3688	*5405	816	-0	3038
64 Other deductions	5827630	67396	1301680	752879	643674	788124	569226	39721	171324	104604	95315	204630	1089058
65 Total receipts less total deducts	2393027	69458	547188	276942	322755	223161	304414	42486	104663	59165	27894	53537	361363
66 Constructive taxable income from related foreign corporations	1190	-	-	-	-	-	-	-	-	-	-	769	421
67 Net income, total	2390953	69458	547188	276942	322742	223161	303677	42486	104648	59095	27767	54054	359735
68 Net income, Form 1120-A	*5619	*344	*2760	*1544	*971	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*182	*182	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1331978	*34081	447983	179402	227124	121819	183417	*11886	70356	*12575	12561	9861	20915
71 Statutory special deductions, total	170404	*1889	52740	23915	18464	*12613	21634	*2755	*6063	*5305	-	1981	23045
72 Net operating loss deduction	168334	*1889	52728	23915	18416	*12551	20236	*2669	*6047	*5305	-	1890	22689
73 Dividends received deduction	2070	-	*12	-	*48	*61	*1399	*87	*17	-	-	91	356
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	888665	*33489	46465	73625	77154	88729	98720	*27844	28229	41215	15206	42212	315776
76 Total income tax before credits	259348	*9217	6985	11102	12338	18980	30744	*9328	9540	15132	5170	14749	116064
77 Income tax	252019	*9217	6970	11102	12297	18980	30366	*9328	9468	14142	5170	14668	110312
78 Personal holding company tax	*15	-	*15	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	7233	-	-	-	*41	-	*379	-	*71	*990	-	-	5752
81 Foreign tax credit	*1128	43	-	-	-	-	-	-	*-0	*99	-	795	191
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	2405	-	*232	3	-	*356	-	*145	*40	*897	410	150	172
85 Prior year minimum tax credit	2576	-	*392	-	-	-	*45	*1208	*452	*297	161	21	-
86 Total income tax after credits	253240	*9174	6361	11099	12338	18624	30700	*7975	9048	13838	4599	13783	115701

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
miscellaneous repair services:
Miscellaneous repair services

MINOR INDUSTRY 7600 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	33127	1295	22155	4195	2945	1365	1014	101	46	*5	**	6	**
2 Total assets	9033785	-	564694	668871	1039255	894326	1884224	691630	711662	*343763	**	2235359	**
3 Cash	1026523	-	166249	137353	229871	78415	161548	67310	23895	*52559	**	109322	**
4 Notes and accounts receivable	2272897	-	93862	106884	222888	311674	579405	212860	172074	*75199	**	498051	**
5 Less: Allowance for bad debts	29801	-	-	*1	*4919	*553	*4671	*5438	*3195	*1512	**	9511	**
6 Inventories	1496306	-	73956	106689	195129	126003	456349	150473	180134	*32524	**	175050	**
7 U.S. govt. obligations, total	*20623	-	-	-	*14768	-	*5855	-	-	-	-	-	-
8 Tax-exempt securities	*988	-	-	-	*988	-	-	-	-	-	-	-	-
9 Other current assets	322098	-	10460	34037	63003	15876	50074	20279	20610	*38314	**	69445	**
10 Loans to stockholders	119718	-	32888	*11349	*23546	*26447	*18740	*2218	*4510	-	-	20	-
11 Mortgage and real estate loans	*23126	-	*2740	*16746	246	-	*3394	-	-	-	-	-	-
12 Other investments	567725	-	*4547	-	*22813	*22370	62678	*5715	*86287	30852	**	332462	**
13 Depreciable assets	5722713	-	565812	642814	823256	497349	1168918	490068	338548	*144460	**	1051488	**
14 Less: Accumulated depreciation	3388252	-	393325	459019	582530	279901	706601	279669	162486	*89327	**	435394	**
15 Depletable assets	*8601	-	*8601	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*4776	-	*4776	-	-	-	-	-	-	-	-	-	-
17 Land	258209	-	*4824	*35838	*17583	56025	67176	*6145	*20388	2295	**	47935	**
18 Intangible assets (Amortizable)	540603	-	21066	*534	*1143	*7307	14673	*35551	*25375	*59608	**	375345	**
19 Less: Accumulated amortization	144880	-	16809	*427	*995	*5972	5433	*16626	*3439	*1418	**	93761	**
20 Other assets	221363	-	-5402	*36074	12465	39287	12116	*2746	8961	*209	**	114906	**
21 Total liabilities	9033785	-	564694	668871	1039255	894326	1884224	691630	711662	*343763	**	2235359	**
22 Accounts payable	1216399	-	47319	51093	106298	175339	279682	92013	84094	*28463	**	352099	**
23 Mort, notes, and bonds under 1 yr	639671	-	53438	36031	66517	84153	234420	*60282	*50007	*22321	**	32501	**
24 Other current liabilities	688289	-	37687	71047	33470	42969	182178	99699	66277	*22270	**	132691	**
25 Loans from stockholders	460278	-	67257	71780	88622	*28538	75591	*7288	*15915	1342	**	103945	**
26 Mort, notes, bonds, 1 yr or more	1749737	-	85897	155317	198713	177000	291424	*93136	162367	*95117	**	490766	**
27 Other liabilities	322732	-	*4266	*92	*2242	*12556	27963	*626	*18854	11216	**	244916	**
28 Net worth	3956680	-	268830	283511	543393	373770	792966	338586	314149	*163035	**	878441	**
29 Capital stock	302266	-	53489	61509	30190	21326	26495	40680	28038	*6608	**	33932	**
30 Paid-in or capital surplus	1025672	-	26258	*6566	28821	*83497	28317	*36512	*127348	*45208	**	643145	**
31 Retained earnings, appropriated	*45874	-	-	*6124	-	-	*29061	-	*9669	*1020	**	-	-
32 Retained earnings-unappropriated	1994339	-	125342	137442	328713	211061	574675	*106558	*61630	*110200	**	338719	**
33 Retained earnings (S Corp)	954731	-	107563	*72277	*220450	*76311	226236	*155342	*96553	-	-	-	-
34 Less: Cost of treasury stock	366203	-	*43821	*408	*64782	*18426	91817	*506	*9089	-	-	137354	**
35 Total receipts	22390522	361194	3472681	2575644	2896031	2160683	5025659	1942336	1316916	*305735	**	2333643	**
36 Business receipts	21848284	355608	3443055	2479283	2879267	2065635	4990020	1920383	1304198	*298152	**	2112685	**
37 Interest	46273	*1068	*682	*3090	5111	4114	6379	*1502	*1172	2179	**	20977	**
38 Interest on govt. obligations	*1121	-	-	-	*48	-	*271	-	-	802	**	-	-
39 Rents	24364	*8	-	*11112	*12	*924	*3068	*1076	*434	850	**	6879	**
40 Royalties	30586	-	-	-	-	-	-	-	-	-	-	30586	**
41 Net S-T cap gain less net LT loss	*618	-	-	-	*262	-	*11	-	*147	-	-	199	**
42 Net L-T cap gain less net ST loss	143679	*1026	*20773	*1450	*207	*230	*810	*5	*31	103	**	119044	**
43 Net gain, noncapital assets	45371	*1250	*5240	*5171	*541	*1417	9782	*194	*1123	8	**	20646	**
44 Dividends, domestic corporations	3555	-	-	*185	*190	*378	*26	*117	*105	1	**	2554	**
45 Dividends, foreign corporations	*3584	-	-	-	-	-	-	*757	*3	-	-	2824	-
46 Other receipts	243086	*2234	2932	*75352	10394	87987	15293	*18302	*9703	*3640	**	17249	**
47 Total deductions	21026013	333352	3150331	2458452	2728406	2074973	4805440	1840916	1240050	*261797	**	2132294	**
48 Cost of goods	12334785	*209107	1338892	1105701	1449054	1259260	3239620	1225776	867304	*162618	**	1477452	**
49 Compensation of officers	1476228	*19209	338363	338821	305216	108825	264953	47344	21552	*3499	**	28446	**
50 Salaries and wages	2247498	*27778	340325	398956	336810	216251	360498	252808	114347	*27699	**	172025	**
51 Repairs	161054	*2200	31151	17554	20633	24665	33086	10059	*3577	*8955	**	9173	**
52 Bad debts	68275	*768	21130	*3692	4511	3948	17707	*4090	*6580	1613	**	4236	**
53 Rent paid on business property	465585	*6615	107851	85426	78318	39580	75739	*24453	18080	*2378	**	27145	**
54 Taxes paid	655447	*13058	99717	95812	92208	65597	135920	51387	35875	*7565	**	58308	**
55 Interest paid	239801	*6249	22386	19541	19824	23471	53233	17651	20213	*5167	**	52066	**
56 Contributions or gifts	7515	*204	*636	*397	971	852	2582	*66	*169	*852	**	786	**
57 Amortization	24054	*604	1637	*273	*221	*1099	1090	*612	*1227	*2445	**	14846	**
58 Depreciation	496406	*5098	58934	60594	51594	43281	101574	31763	31497	*10733	**	101336	**
59 Depletion	2	-	-	-	-	-	-	-	-	2	**	-	-
60 Advertising	172594	*5583	44421	29521	14193	9071	15943	22400	13321	*864	**	17278	**
61 Pension, prof sh, stock, annuity	124420	*330	*4438	*23843	*3970	7371	56046	*4300	*11946	358	**	11819	**
62 Employee benefit programs	275099	*1372	7862	44868	31619	24182	87224	*17401	28936	*4995	**	26638	**
63 Net loss, noncapital assets	2122	*9	-	-	-	*49	*1747	-	*277	*39	**	-	-
64 Other deductions	2275127	35168	732585	233452	319263	247470	358479	130804	65149	*22015	**	130743	**
65 Total receipts less total deducts	1364508	27841	322351	117191	167625	85710	220218	101420	76865	*43937	**	201349	**
66 Constructive taxable income from related foreign corporations	*3448	-	-	-	-	-	-	*291	-	-	-	3156	-
67 Net income, total	1366835	27841	322351	117191	167577	85710	219947	101712	76865	*43136	**	204505	**
68 Net income, Form 1120-A	*15563	*935	*9911	*4307	*410	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*1361	*1361	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	694255	*2242	243968	*89851	*111587	*27132	112502	*60831	*46143	-	-	-	-
71 Statutory special deductions, total	113335	*2515	28906	*3956	*7775	*22408	*1616	*152	*68	1	**	45940	**
72 Net operating loss deduction	110614	*2515	28906	*3826	*7642	*22144	*1597	*75	-	-	-	43910	-
73 Dividends received deduction	2721	-	-	*130	*133	*264	*18	*77	*68	1	**	2031	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	559244	*23084	49477	23385	48215	36170	105829	*40729	*30655	*43135	**	158565	**
76 Total income tax before credits	168951	*6723	11337	3507	10143	7919	33095	*13583	*10368	*14796	**	57479	**
77 Income tax	166345	*6701	11337	3507	10143	7764	32721	*13583	*10347	*14796	**	55445	**
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	*2605	*22	-	-	-	*155	*374	-	*21	-	-	2033	-
81 Foreign tax credit	*190	-	-	-	-	-	-	*160	*-0	4	**	26	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	*851	-	-	-	5	10	*87	*51	-	-	-	698	**
85 Prior year minimum tax credit	*1197	-	-	-	*29	-	*66	*1102	-	-	-	-	-
86 Total income tax after credits	166712	*6723	11337	3507	10108	7910	32942	*12270	*10368	*14792	**	56755	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 56
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	62887	3842	35008	12668	4498	3325	2750	386	226	79	37	34	33
2 Total assets	174252163	-	1031286	1988508	1617022	2208676	6034824	2655604	3278323	2797535	2623037	5429883	144587466
3 Cash	9175853	-	385400	673255	469791	436803	860802	524562	337593	384231	245944	549848	4307624
4 Notes and accounts receivable	9976200	-	*13214	71318	70402	73854	528993	234428	353306	211428	339713	649314	7430228
5 Less: Allowance for bad debts	535035	-	-	-	*157	*36	3659	*26817	11649	*2097	14545	21220	454857
6 Inventories	4897797	-	65446	66197	52585	86868	136990	70483	213337	66430	49153	198927	3891380
7 U.S. govt. obligations, total	190632	-	-	-	*16259	*43115	*63209	*9038	*18016	-	32307	8557	130
8 Tax-exempt securities	*40513	-	-	-	*6160	-	*1222	*4395	*24445	*3791	-	500	-
9 Other current assets	6740765	-	58811	89358	82367	243605	353636	158353	141133	84932	216170	400858	4911542
10 Loans to stockholders	1563057	-	53104	205305	69718	74161	81732	*32866	69230	*34404	23658	69572	849308
11 Mortgage and real estate loans	423811	-	-	*38992	*17783	*42318	*26135	*1060	*9109	*1915	1389	-	285109
12 Other investments	64725581	-	*32864	*23686	*81614	55172	385686	369576	544952	251327	174289	893509	61912906
13 Depreciable assets	61094864	-	1455125	2726181	1739172	2220445	7219614	2035148	2106360	1880163	2218131	2545749	34948776
14 Less: Accumulated depreciation	30620332	-	1085162	2048748	1144148	1398753	4679853	1057528	945081	820686	1065579	947762	15427034
15 Depletable assets	*17894	-	-	-	-	*9414	-	*13	*6	-	-	267	8194
16 Less: Accumulated depletion	*278	-	-	-	-	-	-	*13	-	-	-	265	-
17 Land	4488883	-	*18570	*67480	121298	246804	736446	182051	269772	245331	144787	188075	2268269
18 Intangible assets (Amortizable)	25845960	-	40450	53716	7337	156887	766095	24747	182984	192448	333488	489590	23598219
19 Less: Accumulated amortization	2791228	-	24327	11973	4659	116338	616121	8249	59134	36051	179310	147887	1587178
20 Other assets	19017227	-	17791	33740	31501	34358	173896	101491	23943	299967	103440	552250	17644851
21 Total liabilities	174252163	-	1031286	1988508	1617022	2208676	6034824	2655604	3278323	2797535	2623037	5429883	144587466
22 Accounts payable	5278149	-	87695	69359	146355	136138	484814	168694	214805	127469	188625	616494	3037703
23 Mort, notes, and bonds under 1 yr	5956201	-	110385	133207	134968	108823	468854	195257	144808	212647	226809	141836	4078607
24 Other current liabilities	9955748	-	119919	123376	89785	117196	583587	302572	398735	288673	358353	713815	6859737
25 Loans from stockholders	1841596	-	164871	451410	122174	115086	403675	159542	57831	*93966	4814	86120	182107
26 Mort, notes, bonds, 1 yr or more	62808612	-	170711	283921	280768	491594	1437987	797417	715121	548847	570044	1273420	56238781
27 Other liabilities	11452103	-	*11084	*48004	37085	46636	96971	70967	176715	298053	256532	450684	9959372
28 Net worth	76959753	-	366622	879231	805888	1193203	2558936	961154	1570307	1227881	1017860	2147513	64231158
29 Capital stock	7523726	-	190107	245955	111490	191015	654582	26591	243229	212848	50755	220061	5377094
30 Paid-in or capital surplus	52674494	-	170077	253360	75289	318949	779426	478809	615944	396361	612476	970316	48003488
31 Retained earnings, appropriated	61518	-	-	*2560	-	*5291	*4265	*20923	*19166	*3148	-	6165	-
32 Retained earnings-unappropriated	16116937	-	14045	207540	299311	384383	448689	-78642	180617	292054	191056	759078	13418804
33 Retained earnings (S Corp)	4002086	-	50510	194671	355328	363807	884321	544675	536542	337700	188510	288377	257646
34 Less: Cost of treasury stock	3419009	-	58117	*24856	*35530	*70242	212346	*31201	25191	*14231	24937	96484	2825874
35 Total receipts	107034530	2629174	6615856	6122304	5183558	3939978	8723431	4178437	3376763	2771154	3237069	4909991	55346816
36 Business receipts	91761349	1927888	6455454	5959012	4904665	3727679	8165693	3669105	3043333	2400294	3058184	4029313	44420728
37 Interest	3852821	110039	1789	4493	16258	12720	33721	20051	19080	11000	32329	97529	3493811
38 Interest on govt. obligations	47316	*233	*615	*2936	*657	*266	1755	*5801	2973	*1315	1471	2866	26427
39 Rents	529320	*6445	-	*6861	*2144	*2575	9480	*8792	4470	7159	8874	31970	440550
40 Royalties	2199329	*81345	-	*19588	*20962	-	*129455	*2472	*1185	*566	18986	40680	1884090
41 Net S-T cap gain less net LT loss	15597	-	-	*276	-	*106	-	*23	*13120	*432	778	373	489
42 Net L-T cap gain less net ST loss	1670614	*171082	-	*2711	*15513	*24339	*17806	*9958	*15531	*2593	2175	119183	1289723
43 Net gain, noncapital assets	833437	144977	*29894	*22086	*26032	36342	21573	8209	3995	106140	15724	57054	361411
44 Dividends, domestic corporations	16872	30	-	*141	*2884	-	*92	*1466	*6	*1702	378	4665	5509
45 Dividends, foreign corporations	282895	*2190	-	-	-	-	*172	-	*50	29	580	2625	277249
46 Other receipts	5824981	184945	128103	104200	194444	135950	343683	452561	273020	239923	97589	523734	3146831
47 Total deductions	96632797	2179821	5926851	5542350	4674610	3456153	7863393	3767129	2920342	2390196	2929818	4367010	50615123
48 Cost of goods	30219059	858034	1504851	1426909	1625422	1114471	2929806	790093	1044344	800859	880804	1552913	15690553
49 Compensation of officers	4610126	134144	775469	845647	940514	276989	555434	294145	132764	56488	52824	55521	490187
50 Salaries and wages	14437689	279208	791920	1142446	562701	627231	1147663	1023453	534874	407011	571131	843266	6506783
51 Repairs	1145944	56285	54116	108400	106432	116729	213685	56643	49911	28975	42167	60724	251876
52 Bad debts	265809	4332	*3422	*3018	*2382	*1203	7354	3519	10080	4837	7757	8327	209578
53 Rent paid on business property	3223927	61470	437674	270433	235225	204911	347717	167453	95843	29321	135151	236742	1001987
54 Taxes paid	3123052	69824	199813	208074	175459	177383	320894	121149	118452	145753	180968	285114	1120167
55 Interest paid	6478018	132530	28412	42541	43865	61702	176723	60718	70565	70441	87711	151108	5551704
56 Contributions or gifts	54976	*1764	2638	*1674	*453	1051	1809	*614	1488	1391	2109	8320	31666
57 Amortization	1167163	63542	5364	4571	4888	5522	168633	10864	14183	93755	131673	32664	631503
58 Depreciation	6757154	78015	134851	271277	100724	152352	418207	270138	151048	94631	154086	189909	4741916
59 Depletion	1225	-	-	-	-	-	-	-	-	-	-	1225	-
60 Advertising	2490790	32965	139654	46958	101139	66521	107029	107678	91798	56044	52063	78472	1610469
61 Pension, prof sh, stock, annuity	347157	5074	38080	29354	19306	*22057	28249	9901	8091	8748	25306	14483	138508
62 Employee benefit programs	863664	25225	31187	40211	9799	8267	53842	11583	36810	21684	43771	78788	502496
63 Net loss, noncapital assets	62701	*7564	-	*1612	*3825	*750	*14384	*6053	2160	3319	780	3640	18614
64 Other deductions	21384344	369847	1779399	1099226	742474	619014	1371963	833123	557931	566939	561516	765796	12117116
65 Total receipts less total deducts	10401733	449353	689005	579954	508948	483825	860037	411308	456421	380957	307251	542981	4731693
66 Constructive taxable income from related foreign corporations	122540	*644	-	-	-	-	-	-	*2623	-	50	8498	110725
67 Net income, total	10476957	449764	688389	577017	508291	483558	858282	405507	456072	379643	305830	548613	4815991
68 Net income, Form 1120-A	15196	*148	15048	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*11716	*11716	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	3799273	159438	575144	494569	415755	369873	643417	339054	297416	239464	117681	83630	63834
71 Statutory special deductions, total	1148694	50105	25139	29857	55707	*29492	53564	20892	33695	40966	35489	78745	695043
72 Net operating loss deduction	949070	50085	25139	29749	53689	*29492	53360	*19865	33691	39709	34640	75230	504420
73 Dividends received deduction	199624	21	-	*107	*2018	-	*205	*1026	*4	*1257	849	3515	190622
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	5530794	240221	88107	52592	36963	84194	161301	46690	125104	99213	152660	386634	4057114
76 Total income tax before credits	1919499	83884	17008	8630	6316	21659	51632	16362	42678	34731	54678	138291	1443631
77 Income tax	1884723	82252	16949	8630	6315	21659	50221	15507	42384	33984	52622	134775	1419425
78 Personal holding company tax	*145	*118	*27	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	34281	*909	*33	-	-	-	*1410	*855	*294	*747	2315	3511	24206
81 Foreign tax credit	204164	*1537	-	*18	-	*4	*1418	*3654	*2282	573	1978	4633	188066
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	22	-	-	-	-	-	-	-	-	-	-	22	-
84 General business credit	29627	63	-0	-	-	*556	*651	-	*660	*123	96	1157	26320
85 Prior year minimum tax credit	13961	*233	-	-	-	*557	*420	*578	*1010	*698	228	187	10050
86 Total income tax after credits	1671725	82050	17008	8612	6316	20542	49143	12130	38726	33338	52377	132291	1219194

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Motion picture production, distribution, and services

MINOR INDUSTRY 7812
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	10219	120	6796	1856	461	*406	446	*54	44	***	***	***	8
2 Total assets	69434622	-	177291	274878	159330	*264191	918949	*306251	644147	***	***	***	64860060
3 Cash	3024751	-	87702	59596	89972	*105720	112345	*51043	118542	***	***	***	2278990
4 Notes and accounts receivable	4062113	-	*7530	*18378	*10684	*20065	228169	*83278	90767	***	***	***	3156777
5 Less: Allowance for bad debts	227961	-	-	-	*157	-	*1095	-	*2680	***	***	***	218640
6 Inventories	2777106	-	*4126	*2418	*9034	*30482	*12987	*5781	*89971	***	***	***	2497676
7 U.S. govt. obligations, total	*143391	-	-	-	-	*25243	*56664	*9038	*13137	***	***	***	-
8 Tax-exempt securities	*969	-	-	-	-	-	-	-	*285	***	***	***	-
9 Other current assets	959375	-	*7293	*4885	*4859	*22722	86398	*2402	*30265	***	***	***	690959
10 Loans to stockholders	715469	-	*5906	*85730	*4977	*6726	*12310	-	*7829	***	***	***	590224
11 Mortgage and real estate loans	*157	-	-	-	-	-	-	-	*157	***	***	***	-
12 Other investments	48822538	-	*10687	*2078	*9653	*2760	*111272	*149009	*103680	***	***	***	48234800
13 Depreciable assets	5769192	-	186461	302315	*119058	*87724	2139649	*18959	187594	***	***	***	1954374
14 Less: Accumulated depreciation	3801426	-	133538	224944	*94377	*40406	1916984	*13770	81324	***	***	***	882625
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	***	***	-
17 Land	286298	-	-	-	-	*2716	*37807	-	*39156	***	***	***	193582
18 Intangible assets (Amortizable)	6381628	-	*1770	*568	*130	*94255	530849	34	*113225	***	***	***	5372958
19 Less: Accumulated amortization	2000768	-	*706	*456	*130	*94106	497986	33	*44908	***	***	***	1209605
20 Other assets	2521789	-	*60	*24311	*5627	*289	*6562	*509	-21548	***	***	***	2200591
21 Total liabilities	69434622	-	177291	274878	159330	*264191	918949	*306251	644147	***	***	***	64860060
22 Accounts payable	1592954	-	*17713	*4420	*13958	*47032	167908	*18463	*72009	***	***	***	847405
23 Mort, notes, and bonds under 1 yr	1577236	-	*16866	*23431	*1276	*12248	93793	*5564	*1653	***	***	***	1295866
24 Other current liabilities	3709296	-	30628	*10253	*14319	*20272	103098	*68859	101077	***	***	***	3187866
25 Loans from stockholders	91084	-	*15195	-	*23219	*6662	*32977	*6491	*4360	***	***	***	-
26 Mort, notes, bonds, 1 yr or more	30358455	-	*18086	*36174	*1566	*21114	*106188	-	*102881	***	***	***	29837537
27 Other liabilities	2242163	-	-	*3766	*4422	*285	*12680	*4616	*35433	***	***	***	2026762
28 Net worth	29863434	-	78803	196834	100572	*156577	402305	*202258	326735	***	***	***	27664623
29 Capital stock	4876479	-	16692	6169	1208	*22585	32536	*3565	46677	***	***	***	4685862
30 Paid-in or capital surplus	27077145	-	*5081	*45649	*12043	*1632	205090	*65107	199821	***	***	***	26149865
31 Retained earnings, appropriated	*4265	-	-	-	-	-	*4265	-	-	***	***	***	-
32 Retained earnings-unappropriated	-2462736	-	19448	*40955	*46141	*54053	12835	*30562	*-10025	***	***	***	-2828989
33 Retained earnings (S Corp)	714476	-	37583	*104060	*41180	*78306	*147579	*103023	*90961	***	***	***	-
34 Less: Cost of treasury stock	*346195	-	-	-	-	-	-	-	*699	***	***	***	342115
35 Total receipts	26506237	963383	1783607	1028152	1277565	*639541	2368265	*1020960	812904	***	***	***	15681641
36 Business receipts	21879233	*803944	1706574	1002348	*1184279	*593536	2259522	*738336	800364	***	***	***	11962096
37 Interest	2474295	*8127	*571	*2224	*3530	*3131	*6365	*3999	*3271	***	***	***	2426935
38 Interest on govt. obligations	24661	181	*615	*2914	-	-	*61	*344	-	***	***	***	20052
39 Rents	81193	*5470	-	*381	*842	-	*766	-	*1411	***	***	***	70575
40 Royalties	381554	*61861	-	*19588	-	-	-	-	*516	***	***	***	298938
41 Net S-T cap gain less net LT loss	*191	-	-	-	-	-	-	-	*42	***	***	***	149
42 Net L-T cap gain less net ST loss	343582	-	-	-	*62	*539	-	*150	*329	***	***	***	342436
43 Net gain, noncapital assets	300178	*15719	*2079	*167	-	*16908	*13256	17	*55	***	***	***	195376
44 Dividends, domestic corporations	*2221	-0	-	-	-	-	*7	*1448	-	***	***	***	711
45 Dividends, foreign corporations	*26174	*2190	-	-	-	-	-	-	-	***	***	***	23983
46 Other receipts	992955	*65889	*73768	*531	*88852	*25428	88289	*276665	6916	***	***	***	340389
47 Total deductions	24635495	923381	1621182	920672	1207797	*542299	2201474	*925977	707637	***	***	***	14783702
48 Cost of goods	10633915	*645421	409465	*202948	*438349	*196574	1360081	*205367	*411739	***	***	***	6515771
49 Compensation of officers	1534184	*38210	328081	*183613	*545038	*54605	79758	*184668	49986	***	***	***	46230
50 Salaries and wages	2291228	*39165	*156327	*317876	*53818	*102263	141971	*370604	85997	***	***	***	916791
51 Repairs	75840	*17121	*3894	*2040	*2416	*2956	9304	*361	*3008	***	***	***	29823
52 Bad debts	39084	*1827	-	-	*38	*750	*2854	*691	*1092	***	***	***	30505
53 Rent paid on business property	327150	*10052	26610	*21065	*17529	*20156	44830	*8347	*15750	***	***	***	145221
54 Taxes paid	340991	*6621	36040	20622	27294	*20034	35037	*14653	13665	***	***	***	150265
55 Interest paid	3360890	*17819	4593	*4654	*1057	*3514	15283	*1056	*10445	***	***	***	3277777
56 Contributions or gifts	7580	-0	*1626	*72	*204	*33	*742	*49	*80	***	***	***	4412
57 Amortization	804258	*2888	*295	*82	*17	*5	*155323	-0	*5660	***	***	***	470266
58 Depreciation	1605206	*18631	40116	42419	*10370	*7640	61967	*1334	17039	***	***	***	1333320
59 Depletion	-	-	-	-	-	-	-	-	-	***	***	***	-
60 Advertising	1078768	*2089	*974	*1388	*7363	*4287	7899	*410	*11500	***	***	***	1038030
61 Pension, prof sh, stock, annuity	61212	*610	*22183	*5133	*2045	*3416	*3157	*5190	*1611	***	***	***	16112
62 Employee benefit programs	191371	*4105	14925	*5131	*2330	*1506	10324	*36	*5949	***	***	***	135183
63 Net loss, noncapital assets	11803	*7521	-	*272	-	-	*156	-	*8	***	***	***	3730
64 Other deductions	2272014	111300	576055	113359	*99929	*124561	272789	*133212	74110	***	***	***	670265
65 Total receipts less total deducts	1870742	40002	162424	107481	69767	*97242	166791	*94983	105267	***	***	***	897940
66 Constructive taxable income from related foreign corporations	*8274	*632	-	-	-	-	-	-	*2254	***	***	***	5387
67 Net income, total	1854355	40453	161809	104566	69767	*97242	166730	*94639	107521	***	***	***	883275
68 Net income, Form 1120-A	*4265	-	*4265	-	-	-	-	-	-	***	***	***	-
69 Net income, Form 1120-F	*2958	*2958	-	-	-	-	-	-	-	***	***	***	-
70 Net income, Form 1120S	721708	*25127	127251	*91989	*61731	*71483	*129674	*83017	*80461	***	***	***	-
71 Statutory special deductions, total	370754	*12195	9307	*94	*860	*7267	*11043	*4430	*7828	***	***	***	292320
72 Net operating loss deduction	357368	*12195	9307	*94	*860	*7267	*11038	*3417	*7828	***	***	***	279991
73 Dividends received deduction	*13386	-0	-	-	-	-	*5	*1013	-	***	***	***	12329
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	-
75 Income subject to tax	762917	*3130	25251	*12483	*7176	*18492	*26013	*8216	*19232	***	***	***	590955
76 Total income tax before credits	267491	*2189	3843	*1880	*1096	*5120	*7033	*2775	*6688	***	***	***	218657
77 Income tax	253728	*1065	3817	*1880	*1096	*5120	*7033	*2775	*6520	***	***	***	206679
78 Personal holding company tax	*145	*118	*27	-	-	-	-	-	-	***	***	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	***	-
80 Alternative minimum tax	13013	*401	-	-	-	-	-	-	*168	***	***	***	11978
81 Foreign tax credit	9604	*734	-	*18	-	*4	*381	-	*1085	***	***	***	5828
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	***	-
84 General business credit	*767	-	-	-	-	-	-	-	*499	***	***	***	190
85 Prior year minimum tax credit	*10586	-	-	-	-	*557	*398	-	-	***	***	***	9571
86 Total income tax after credits	246534	*1454	3843	*1862	*1096	*4559	*6254	*2775	*5103	***	***	***	203068

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 7830
RETURNS WITH NET INCOME

		Size of Total Assets											
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	706	-	*468	-	*83	*76	*42	-	*16	***	***	***	7
2 Total assets	6777694	-	*33275	-	*26933	*54250	*104119	-	*213193	***	***	***	5428021
3 Cash	244753	-	*4056	-	*1093	*6935	*40215	-	*9255	***	***	***	128203
4 Notes and accounts receivable	131296	-	-	-	*7172	-	*34	-	*16452	***	***	***	94656
5 Less: Allowance for bad debts	1518	-	-	-	-	-	-	-	-	***	***	***	1112
6 Inventories	21216	-	*398	-	-	*580	*665	-	*512	***	***	***	16317
7 U.S. govt. obligations, total	*2023	-	-	-	-	-	-	-	*467	***	***	***	-
8 Tax-exempt securities	*32307	-	-	-	*6160	-	-	-	*23042	***	***	***	-
9 Other current assets	365064	-	-	-	-	*34761	*222	-	*3113	***	***	***	318001
10 Loans to stockholders	*16620	-	*2911	-	-	-	-	-	*592	***	***	***	12284
11 Mortgage and real estate loans	*2492	-	-	-	-	-	*2492	-	-	***	***	***	-
12 Other investments	1318763	-	-	-	-	*7460	-	-	*23585	***	***	***	1179898
13 Depreciable assets	5265077	-	*37377	-	-	*13372	*155926	-	*160300	***	***	***	4156536
14 Less: Accumulated depreciation	1675196	-	*18872	-	-	*8859	*108597	-	*45950	***	***	***	1310754
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	***	***	-
17 Land	605109	-	*7471	-	-	-	*11091	-	*16791	***	***	***	469119
18 Intangible assets (Amortizable)	278760	-	-	-	-	-	*575	-	*2127	***	***	***	258593
19 Less: Accumulated amortization	63174	-	-	-	-	-	*131	-	*733	***	***	***	57861
20 Other assets	234101	-	*-65	-	*12509	-	*1627	-	*3639	***	***	***	164141
21 Total liabilities	6777694	-	*33275	-	*26933	*54250	*104119	-	*213193	***	***	***	5428021
22 Accounts payable	545068	-	*6903	-	-	*11633	*6105	-	*13132	***	***	***	444320
23 Mort, notes, and bonds under 1 yr	232801	-	*1918	-	-	-	-	-	*5861	***	***	***	177737
24 Other current liabilities	402362	-	*229	-	*340	*1546	*631	-	*6250	***	***	***	357489
25 Loans from stockholders	*2313	-	*1657	-	-	-	-	-	-	***	***	***	-
26 Mort, notes, bonds, 1 yr or more	2849683	-	*9588	-	-	-	*47341	-	*75744	***	***	***	2347530
27 Other liabilities	321759	-	-	-	-	-	*-52937	-	*2114	***	***	***	351921
28 Net worth	2423710	-	*12980	-	*26593	*41070	*102979	-	*110091	***	***	***	1749023
29 Capital stock	313321	-	*1888	-	*1251	*76	*3419	-	*1051	***	***	***	289841
30 Paid-in or capital surplus	662947	-	*4640	-	-	-	*8367	-	*8968	***	***	***	494649
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	***	***	-
32 Retained earnings-unappropriated	1289515	-	*-2683	-	*25342	-	*88273	-	*51701	***	***	***	993346
33 Retained earnings (S Corp)	*188348	-	*9135	-	-	*40995	*2921	-	*48856	***	***	***	-
34 Less: Cost of treasury stock	*30422	-	-	-	-	-	-	-	*485	***	***	***	28813
35 Total receipts	4529551	-	*42366	-	*7156	*186003	*148470	-	*149929	***	***	***	3297603
36 Business receipts	4200308	-	*24892	-	-	*186003	*139172	-	*137754	***	***	***	3105685
37 Interest	68205	-	*88	-	*1097	-	*9066	-	*425	***	***	***	44885
38 Interest on govt. obligations	*1797	-	-	-	*120	-	-	-	*1014	***	***	***	334
39 Rents	9709	-	-	-	*163	-	*231	-	*1227	***	***	***	4635
40 Royalties	18097	-	-	-	-	-	-	-	-	***	***	***	18097
41 Net S-T cap gain less net LT loss	221	-	-	-	-	-	-	-	-	***	***	***	221
42 Net L-T cap gain less net ST loss	*25325	-	-	-	*5776	-	-	-	*1514	***	***	***	17931
43 Net gain, noncapital assets	48947	-	*8070	-	-	-	-	-	*262	***	***	***	40537
44 Dividends, domestic corporations	1079	-	-	-	-	-	-	-	-	***	***	***	1050
45 Dividends, foreign corporations	3012	-	-	-	-	-	-	-	-	***	***	***	2598
46 Other receipts	152851	-	*9316	-	-	-	-	-	*7734	***	***	***	61632
47 Total deductions	4250377	-	*37446	-	*1127	*173995	*119914	-	*136311	***	***	***	3145526
48 Cost of goods	1248349	-	*10157	-	-	*77554	*38198	-	*61758	***	***	***	774535
49 Compensation of officers	30949	-	-	-	-	-	-	-	*2634	***	***	***	20637
50 Salaries and wages	525139	-	*2834	-	*4	*25189	*19091	-	*16461	***	***	***	413311
51 Repairs	97856	-	*1364	-	-	*7485	*5695	-	*3506	***	***	***	63306
52 Bad debts	2137	-	*158	-	-	-	*111	-	-	***	***	***	1746
53 Rent paid on business property	459442	-	*658	-	-	*30650	*3340	-	*10233	***	***	***	361526
54 Taxes paid	169975	-	*1172	-	*98	*10761	*9143	-	*7541	***	***	***	114624
55 Interest paid	222748	-	*571	-	-	-	*3808	-	*3892	***	***	***	190256
56 Contributions or gifts	3426	-	-	-	-	-	-	-	*162	***	***	***	2832
57 Amortization	29716	-	-	-	-	-	*12	-	*494	***	***	***	27547
58 Depreciation	318543	-	*4937	-	*6	*1836	*6353	-	*9393	***	***	***	250306
59 Depletion	-	-	-	-	-	-	-	-	-	***	***	***	-
60 Advertising	119513	-	*928	-	-	*4134	*5929	-	*3494	***	***	***	85153
61 Pension, prof sh, stock, annuity	*5197	-	-	-	-	-	*48	-	*139	***	***	***	4804
62 Employee benefit programs	29583	-	*350	-	-	*231	-	-	*629	***	***	***	25361
63 Net loss, noncapital assets	*2470	-	-	-	-	-	-	-	-	***	***	***	2441
64 Other deductions	985335	-	*14318	-	*1018	*16154	*28187	-	*15973	***	***	***	807139
65 Total receipts less total deducts	279174	-	*4920	-	*6029	*12008	*28556	-	*13618	***	***	***	152077
66 Constructive taxable income from related foreign corporations	7823	-	-	-	-	-	-	-	-	***	***	***	3691
67 Net income, total	285200	-	*4920	-	*5909	*12008	*28556	-	*12604	***	***	***	155435
68 Net income, Form 1120-A	-	-	-	-	-	-	-	-	-	***	***	***	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	***	***	***	-
70 Net income, Form 1120S	*51456	-	*4916	-	-	*12008	*15372	-	*5602	***	***	***	-
71 Statutory special deductions, total	*18581	-	*3	-	*3705	-	-	-	-	***	***	***	1984
72 Net operating loss deduction	*17814	-	*3	-	*3705	-	-	-	-	***	***	***	1239
73 Dividends received deduction	767	-	-	-	-	-	-	-	-	***	***	***	745
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	-
75 Income subject to tax	215165	-	-	-	*2203	-	*13185	-	*7001	***	***	***	153451
76 Total income tax before credits	75400	-	-	-	*330	-	*4483	-	*2409	***	***	***	53603
77 Income tax	74385	-	-	-	*330	-	*4483	-	*2409	***	***	***	53457
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	***	-
80 Alternative minimum tax	1015	-	-	-	-	-	-	-	-	***	***	***	146
81 Foreign tax credit	5262	-	-	-	-	-	-	-	-	***	***	***	5262
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	***	***	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	***	-
84 General business credit	13	-	-	-	-	-	-	-	-	***	***	***	13
85 Prior year minimum tax credit	*642	-	-	-	-	-	-	-	-	***	***	***	479
86 Total income tax after credits	69482	-	-	-	*330	-	*4483	-	*2409	***	***	***	47848

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Amusement and recreation servics, except motion pictures

MINOR INDUSTRY 7900
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	51962	3722	27743	10812	3954	2844	2262	332	166	57	26	26	18
2 Total assets	98039847	-	820720	1713630	1430759	1890236	5011755	2349353	2420982	2056571	1857404	4189051	74299385
3 Cash	5906349	-	293642	613659	378726	324148	708242	473519	209795	291839	201915	510433	1900431
4 Notes and accounts receivable	5782790	-	*5684	52940	52546	53789	300790	151150	246087	117220	256326	367463	4178795
5 Less: Allowance for bad debts	305556	-	-	-	-	*36	*2564	*26817	8970	*849	11893	19322	235105
6 Inventories	2099474	-	60922	63779	43552	55805	123338	64703	122854	64674	41438	81022	1377388
7 U.S. govt. obligations, total	*45218	-	-	-	*16259	*17871	*6545	-	*4412	-	-	-	130
8 Tax-exempt securities	*7236	-	-	-	-	-	*1222	*4395	*1119	-	-	500	-
9 Other current assets	5416325	-	51519	84473	77507	186122	267016	155951	107755	78096	119528	385778	3902582
10 Loans to stockholders	830968	-	44287	119575	64741	67435	69422	*32866	*60809	*34403	21891	68738	246800
11 Mortgage and real estate loans	421162	-	-	*38992	*17783	*42318	*23643	*1060	*8953	*1915	1389	-	285109
12 Other investments	14584280	-	*22177	*21608	*71960	44951	274413	220567	417687	154180	150687	707841	12498208
13 Depreciable assets	50060594	-	1231287	2423866	1620114	2119349	4924039	2016189	1758466	1447374	1484948	2197096	28837866
14 Less: Accumulated depreciation	25143711	-	932752	1823803	1049771	1349488	2654272	1043758	817807	640199	728324	869883	13233655
15 Depletable assets	*17894	-	-	-	-	*9414	-	*13	*6	-	-	267	8194
16 Less: Accumulated depletion	*278	-	-	-	-	-	-	*13	-	-	-	265	-
17 Land	3597476	-	*11099	*67480	121298	244088	687548	182051	213825	217938	115098	131484	1605567
18 Intangible assets (Amortizable)	19185573	-	38680	53148	7207	62632	234671	24714	67633	178755	143539	407928	17966668
19 Less: Accumulated amortization	727286	-	23621	11517	4529	22233	118004	8216	13493	33645	38354	133962	319712
20 Other assets	16261337	-	17796	9429	13365	34069	165707	100981	41852	144871	99216	353931	15280119
21 Total liabilities	98039847	-	820720	1713630	1430759	1890236	5011755	2349353	2420982	2056571	1857404	4189051	74299385
22 Accounts payable	3140127	-	63078	64940	132397	77472	310801	150231	129664	65295	122149	278123	1745978
23 Mort, notes, and bonds under 1 yr	4146164	-	91601	109776	133692	96574	375061	189693	137294	101706	170635	135129	2605003
24 Other current liabilities	5844091	-	89062	113124	75125	95379	479858	233713	291408	220135	273740	658166	3314381
25 Loans from stockholders	1748200	-	148019	451410	*98956	108425	370698	*153051	53472	*93966	1977	86120	182107
26 Mort, notes, bonds, 1 yr or more	29600474	-	143037	247746	279202	470480	1284459	797417	536496	362084	427413	998426	24053714
27 Other liabilities	8888182	-	*11084	*44238	32663	46350	137228	66351	139169	258967	231358	340084	7580689
28 Net worth	44672609	-	274839	682397	678723	995556	2053651	758896	1133481	954418	630132	1693003	34817512
29 Capital stock	2333926	-	171527	239786	109031	168354	618626	23025	195500	148933	44832	212920	401391
30 Paid-in or capital surplus	24934401	-	160356	207711	63246	317317	565969	413701	407155	322872	390993	726107	21358974
31 Retained earnings, appropriated	*57253	-	-	*2560	-	*5291	-	*20923	*19166	*3148	-	6165	-
32 Retained earnings-unappropriated	17290158	-	-2719	166585	227828	330331	347581	-109204	138942	304357	53961	578050	15254447
33 Retained earnings (S Corp)	3099262	-	3792	90611	314149	244506	733821	441652	396724	188215	164501	263646	257646
34 Less: Cost of treasury stock	3042391	-	58117	*24856	*35530	*70242	212346	*31201	*24008	*13107	24155	93884	2454946
35 Total receipts	75998743	1665791	4789883	5094151	3898837	3114434	6206696	3157477	2413931	2141444	2517904	4630623	36367571
36 Business receipts	65681808	1123943	4723988	4956664	3720387	2948141	5766999	2930769	2105216	1842617	2388363	3821774	29352947
37 Interest	1310321	101912	1131	2269	11630	9589	18290	16052	15384	8211	28430	75432	1021991
38 Interest on govt. obligations	20858	*52	-	*22	*536	*266	*1695	*5456	*1959	*705	1259	2866	6041
39 Rents	438418	*975	-	*6480	*1139	*2575	8483	*8792	*1832	*5732	8194	28874	365341
40 Royalties	1799679	*19483	-	-	*20962	-	*129455	*2472	*669	-	18903	40680	1567055
41 Net S-T cap gain less net LT loss	15184	-	-	*276	-	*106	-	*23	*13078	*432	778	373	118
42 Net L-T cap gain less net ST loss	1301707	*171082	-	*2711	*9675	*23800	*17806	*9807	*13688	*2517	2110	119154	929356
43 Net gain, noncapital assets	484312	*129257	*19745	*21919	*26032	19434	8317	8192	3678	*49655	15647	56937	125498
44 Dividends, domestic corporations	13572	30	-	*141	*2884	-	*85	*18	*6	*1702	323	4637	3747
45 Dividends, foreign corporations	253709	-	-	-	-	-	*172	-	*50	29	580	2210	250668
46 Other receipts	4679175	119056	45019	103669	105592	110522	255394	175895	258370	229844	53318	477686	2744809
47 Total deductions	67746925	1256440	4268223	4621678	3465685	2739859	5542005	2841152	2076394	1848514	2295212	4105867	32685896
48 Cost of goods	18336795	212613	1085230	1223961	1187072	840343	1531527	584726	570847	545139	675025	1480067	8400246
49 Compensation of officers	3044992	95933	447388	662034	395476	222384	475676	109477	80143	46589	38311	48260	423320
50 Salaries and wages	11621323	240043	632759	824570	508879	499780	986602	652849	432416	367591	492006	807147	5176681
51 Repairs	972248	39164	48858	106360	104016	106288	198686	56282	43397	24659	30367	55424	158747
52 Bad debts	224587	*2504	*3264	*3018	*2344	*453	4390	2828	8988	4696	6666	8110	177326
53 Rent paid on business property	2437336	51418	410406	249368	217696	154104	299547	159105	69860	19647	95086	215855	495240
54 Taxes paid	2612087	63203	162601	187452	148067	146589	276714	106497	97246	131623	161880	274938	855278
55 Interest paid	2894381	114710	23248	37888	42808	58187	157632	59662	56227	49190	79051	132107	2083670
56 Contributions or gifts	43970	*1764	*1013	*1602	*250	*1018	1067	*565	1246	1113	1916	7995	24423
57 Amortization	333189	*60654	5069	4489	4872	5517	13298	10864	8029	17077	46840	22790	133690
58 Depreciation	4833404	59384	89798	228858	90348	142876	349887	268805	124616	72127	87164	161252	3158290
59 Depletion	1225	-	-	-	-	-	-	-	-	-	-	1225	-
60 Advertising	1292508	30876	137752	45570	93776	58100	93202	107268	76804	47956	41003	72915	487286
61 Pension, prof sh, stock, annuity	280748	*4465	*15897	24221	17261	*18641	25044	4711	6341	8253	24284	14038	117592
62 Employee benefit programs	642710	*21120	15912	35081	7469	6530	43519	11548	30233	17931	38450	72966	341952
63 Net loss, noncapital assets	48428	*43	-	*1340	*3825	*750	*14228	*6053	2151	*3311	678	3604	12443
64 Other deductions	18126996	258547	1189027	985867	641527	478300	1070987	699912	467847	491612	476484	727174	10639712
65 Total receipts less total deducts	8251818	409351	521661	472473	433152	374575	664690	316325	337537	292930	222692	524756	3681676
66 Constructive taxable income from related foreign corporations	*106443	12	-	-	-	-	-	-	*369	-	50	4365	101647
67 Net income, total	8337403	409312	521661	472451	432616	374309	662996	310868	335947	292225	221483	526255	3777281
68 Net income, Form 1120-A	10932	*148	*10783	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*8757	*8757	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	3026109	134310	442977	402580	354024	286382	498371	256037	211353	197715	99978	78550	63834
71 Statutory special deductions, total	759359	37910	15828	29762	51142	*22225	42521	*16461	25867	17527	33784	65591	400739
72 Net operating loss deduction	573888	37890	15828	29655	49124	*22225	42321	*16449	25863	*16271	32974	62098	223191
73 Dividends received deduction	185470	21	-	*107	*2018	-	*200	*13	*4	*1257	810	3493	177548
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	4552712	237091	62856	40109	27584	65702	122104	*38474	98871	76983	87721	382509	3312708
76 Total income tax before credits	1576608	81695	13165	6750	4889	16539	40116	13587	33582	26730	31950	136234	1171371
77 Income tax	1556610	81187	13132	6749	4889	16539	38705	*12732	33455	26426	30145	133362	1159289
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	20253	*508	*33	-	-	-	*1410	*855	*127	*304	2065	2869	12082
81 Foreign tax credit	189297	803	-	-	-	-	*1037	*3654	*1196	573	783	4275	176976
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	22	-	-	-	-	-	-	-	-	-	-	22	-
84 General business credit	28847	63	-0	-	-	*556	*651	-	*161	*123	18	1157	26117
85 Prior year minimum tax credit	2733	*233	-	-	-	-	*21	*578	*1010	*475	228	187	-
86 Total income tax after credits	1355709	80595	13165	6750	4889	15982	38406	9355	31214	25560	30921	130593	968278

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 57
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	442366	21395	310444	61262	25681	11160	10254	912	713	240	159	79	67
2 Total assets	232737321	-	8735505	9358790	9115529	7486294	20710076	6284126	11264119	8494232	12546951	15017780	123723919
3 Cash	24133530	-	3093189	2519136	2480503	1620090	3557348	965264	1549353	1029366	2206306	1671763	3441211
4 Notes and accounts receivable	44463915	-	454980	977816	1282910	1211701	5476286	2004449	3354190	2683886	3104002	3752016	20161679
5 Less: Allowance for bad debts	3559511	-	*10784	*7713	*4456	*11447	140981	71227	167491	221599	235987	317607	2370219
6 Inventories	2932204	-	136844	187577	114116	203954	448565	101227	391485	256088	196994	129315	766039
7 U.S. govt. obligations, total	975756	-	*49	*5392	*22037	*19522	181050	*8917	58814	*45956	59086	190052	384882
8 Tax-exempt securities	1996738	-	*1695	*21	*25533	*5488	*57545	*7950	*29978	*9503	666686	298892	893448
9 Other current assets	21027602	-	373091	560739	517405	633618	1626252	650424	1046964	719162	1040171	1230679	12629096
10 Loans to stockholders	4720541	-	937937	1102073	616242	257365	478020	54860	170847	17194	31213	7367	1047422
11 Mortgage and real estate loans	204436	-	*7780	*23930	*20241	*29902	*53228	-	*21169	*5348	1154	4963	36721
12 Other investments	54344784	-	435577	710428	851824	908644	1895551	694994	1094397	1192328	1587127	2008752	42965163
13 Depreciable assets	94803232	-	13083869	8736966	6212015	4460148	12664096	3381892	4948818	3126952	3733471	3829725	30625281
14 Less: Accumulated depreciation	50764092	-	10288037	6201690	3780745	2541795	6936951	1899691	2380696	1498428	1732580	1816109	11687371
15 Depletable assets	38963	-	*15628	*1970	*9413	-	*539	-	*243	*14	702	-	10454
16 Less: Accumulated depletion	21809	-	*14176	*1024	*4754	-	*381	-	-	*14	702	-	758
17 Land	3473673	-	*32545	85000	140920	215657	533047	72890	222153	127522	176610	194616	1672713
18 Intangible assets (Amortizable)	26587419	-	659098	703442	570884	324542	510105	186855	636359	827470	1401834	3584014	17182816
19 Less: Accumulated amortization	3334307	-	388269	203765	188116	72624	175277	49290	164418	110233	250106	390562	1341648
20 Other assets	10714248	-	204489	158491	229556	221531	482032	174613	451954	283717	560969	639906	7306992
21 Total liabilities	232737321	-	8735505	9358790	9115529	7486294	20710076	6284126	11264119	8494232	12546951	15017780	123723919
22 Accounts payable	13933176	-	300943	447398	478054	629799	1782125	611062	1254255	974834	912256	1365031	5177418
23 Mort, notes, and bonds under 1 yr	18470241	-	804444	1027930	870809	732602	2324522	440594	1068402	579910	582386	865408	9173233
24 Other current liabilities	30306232	-	1728333	1389498	1591131	929211	3248080	1234233	2278052	1450876	2740791	1983478	11732550
25 Loans from stockholders	6125564	-	1774968	773736	697534	370870	1174778	138451	285922	115770	72944	37196	683394
26 Mort, notes, bonds, 1 yr or more	50104405	-	1575152	1641348	1656847	1544812	4255656	1386805	1993619	1595779	2108607	3034900	29310878
27 Other liabilities	16769153	-	107717	153406	229958	237317	756773	314701	645677	570794	814761	1037152	11900896
28 Net worth	97028551	-	2443947	3925474	3591195	3041682	7168141	2158280	3738193	3206270	5315205	6694614	55745549
29 Capital stock	9058055	-	875540	609979	374879	423763	987075	179449	670513	935993	587655	426224	2986985
30 Paid-in or capital surplus	63014800	-	857737	932394	569045	460783	2409190	569809	1687215	1650288	3233217	6768176	43876946
31 Retained earnings, appropriated	258027	-	*19945	*18557	*57756	*32671	*78276	*267	*7027	*22194	13478	1292	6565
32 Retained earnings-unappropriated	18399177	-	261069	1245092	1516988	1031001	1634454	694509	567897	343840	1514557	-441835	10031605
33 Retained earnings (S Corp)	9940703	-	863179	1431843	1334000	1328664	2527525	873995	951938	412482	122934	12000	82143
34 Less: Cost of treasury stock	3642210	-	433523	312390	261472	235200	468378	159750	146397	158527	156635	71243	1238696
35 Total receipts	441982499	8997252	95122031	53130514	36114251	23767173	60765648	15383757	19995498	13480547	16185545	18261478	80778805
36 Business receipts	420413177	8168226	92705574	51917475	35180855	22558751	58749884	14623248	19030512	12959440	14981966	17058424	72478823
37 Interest	2675053	34890	82125	74472	80860	56560	145285	35830	92721	75887	166860	224881	1604681
38 Interest on govt. obligations	186340	95	9421	*2904	3586	*9814	11172	3528	2929	8618	54098	21541	58633
39 Rents	567914	*5446	36702	12812	22202	13124	53703	20452	45795	19973	32071	20228	285407
40 Royalties	634883	*6046	*4018	-	-	*38	*72570	*3352	92236	*22501	30442	273933	129745
41 Net S-T cap gain less net LT loss	269561	*767	*22409	*930	*2766	*2404	17673	*144	10241	6806	76596	2174	126651
42 Net L-T cap gain less net ST loss	1785716	222811	98590	64789	34016	40153	68930	75916	78667	86377	158029	104747	752691
43 Net gain, noncapital assets	770101	106413	107676	16415	30972	75746	51445	46822	41930	12110	81735	7552	191285
44 Dividends, domestic corporations	80706	*512	2093	2942	6046	3586	10942	*2107	2608	6090	16182	8634	18963
45 Dividends, foreign corporations	87363	31	-	-	-	-	*208	*1049	*5861	*8188	29788	14029	28210
46 Other receipts	14511686	452016	2053424	1037774	752947	1006997	1583837	571308	591997	274557	557776	525336	5103717
47 Total deductions	412115706	7882592	87119619	49752740	33485029	21821474	56858495	14370579	18729173	12731166	14837830	17369056	77157952
48 Cost of goods	89971721	2027890	5752333	9105254	4990315	3525039	12749272	3698804	5780614	4946849	5097860	5926245	26371247
49 Compensation of officers	57561178	1142285	25657675	11140351	6860142	4400430	5827755	456556	638815	340980	317740	195261	583188
50 Salaries and wages	102911835	1547269	17856185	11585518	8987330	6245471	17160070	4820328	5304232	2920217	3415590	4085449	18984176
51 Repairs	3154814	60726	631532	338923	267445	198342	502876	68370	113858	76626	101093	122899	672125
52 Bad debts	2058544	31781	58737	31185	56171	89707	168590	67071	83563	100023	75507	268761	1027448
53 Rent paid on business property	16085945	310574	4702086	2102896	1334224	851938	2372346	499586	614860	663678	437637	534544	1661575
54 Taxes paid	15010555	262279	3338791	1874093	1256842	806867	2314565	550395	716394	392095	536929	528371	2432934
55 Interest paid	5718212	85787	349786	294898	258501	184506	563850	169334	235645	164066	233414	336660	2841765
56 Contributions or gifts	180057	3171	23491	18464	11914	6707	18253	3767	7214	5102	6180	6223	69571
57 Amortization	1102553	50193	48570	45841	35738	24785	58392	18164	52935	36893	63456	112952	554636
58 Depreciation	7378097	138469	1014673	629467	511015	396266	958669	241580	371651	246807	315182	330520	2223798
59 Depletion	*1182	-	*911	-	-	-	-	-	-	*179	46	-	46
60 Advertising	2924121	43084	738729	320678	258423	249775	462387	52629	162705	160490	118626	146618	209977
61 Pension, prof sh, stock, annuity	6025068	98329	2034681	850915	702721	473886	727818	144865	231977	83565	108124	81935	486252
62 Employee benefit programs	8321834	88471	1152604	683098	450102	388885	1159337	396925	385690	258146	417778	585776	2355021
63 Net loss, noncapital assets	250610	13816	5230	*15533	17104	6971	22371	2943	12028	4302	20895	21948	107470
64 Other deductions	93459379	1978470	23753606	10715627	7487040	3971900	11791944	3179263	4016992	2331147	3571773	4084894	16576722
65 Total receipts less total deducts	29866793	1114660	8002412	3377774	2629222	1945699	3907152	1013177	1266325	749381	1347714	892422	3620854
66 Constructive taxable income from related foreign corporations	122361	276	-	-	-	-	*531	*7292	*3555	*12452	14935	21160	62161
67 Net income, total	29802814	1114841	7992991	3374871	2625636	1935886	3896511	1016940	1266950	753215	1308552	892041	3624382
68 Net income, Form 1120-A	167303	*919	122090	39396	*4898	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	25226	25226	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	17559363	547160	6654901	2604100	2013113	1539011	2666001	627538	584417	153508	157909	4587	7118
71 Statutory special deductions, total	2832975	213860	696227	303839	182319	91496	318497	101855	131205	152287	164052	115466	361871
72 Net operating loss deduction	2756811	213502	695039	301827	178182	88986	311244	99482	129161	147892	144571	105789	341137
73 Dividends received deduction	74642	*358	1188	2012	4137	2511	7253	*2373	2044	4396	19481	8155	20734
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	9453213	370781	641980	475025	430831	305378	912207	301292	551328	447448	989750	771987	3255203
76 Total income tax before credits	3121925	122820	158790	126775	111872	86801	303801	105087	191022	155890	346822	271621	1140624
77 Income tax	3087164	120836	161437	126119	111213	85947	296986	102689	188048	152851	342290	267816	1130932
78 Personal holding company tax	*7	-	-	-	*7	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	35933	1918	*272	*59	*652	*854	6803	1802	2975	2853	4524	3750	9473
81 Foreign tax credit	94788	-	*61	-	-	*3	*342	*3661	4277	*5733	18655	26170	35886
82 U.S. Possessions tax credit	7125	-	-	-	-	-	79	-	3526	2613	906	-	-
83 Nonconventional source fuel credit	413	-	-	-	-	-	-	-	-	-	413	-	-
84 General business credit	36209	*1481	2280	*1715	*341	*1779	4451	*980	2274	1844	2015	8821	8225
85 Prior year minimum tax credit	21334	846	-	1	*218	*451	2226	*774	2290	1906	1325	2063	9235
86 Total income tax after credits	2962055	120493	156448	125059	111313	84567	296703	99673	178654	143793	323507	234566	1087279

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Offices of physicians, including osteopathic physicians

MINOR INDUSTRY 8015
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	72877	2625	51020	12854	3891	1575	827	*33	37	*6	***	***	**
2 Total assets	9912727	-	1805034	1992312	1349530	988595	1360928	*234500	572813	*199272	***	***	**
3 Cash	2482826	-	640851	642584	396469	293415	205131	*20680	59473	*6318	***	***	**
4 Notes and accounts receivable	1216337	-	*41129	42697	105588	*61724	260999	*68558	187133	*191449	***	***	**
5 Less: Allowance for bad debts	201138	-	*7940	-	-	-	*25021	-	*48903	*94788	***	***	-
6 Inventories	54213	-	*21238	*6313	*13784	-	*6938	-	*2957	-	***	***	-
7 U.S. govt. obligations, total	*32098	-	-	-	*2500	-	-	-	*7867	-	***	***	**
8 Tax-exempt securities	*202877	-	*1071	-	*1654	-	-	-	-	-	***	***	**
9 Other current assets	600210	-	88331	115160	76777	107872	70377	*2307	63701	*4628	***	***	**
10 Loans to stockholders	804480	-	216995	323545	105511	*29697	75057	*623	*49923	-	***	***	-
11 Mortgage and real estate loans	*22347	-	*5021	*3814	-	-	-	-	*13512	-	***	***	-
12 Other investments	1035803	-	171292	112835	112628	135887	132153	*29509	*50580	*5837	***	***	**
13 Depreciable assets	10048711	-	3421847	2748341	1286369	734005	1317964	*31188	145898	*137844	***	***	**
14 Less: Accumulated depreciation	7173782	-	2827501	2073337	805678	433925	789943	*19966	65559	*54730	***	***	**
15 Depletable assets	*3267	-	*3267	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	*3267	-	*3267	-	-	-	-	-	-	-	***	***	-
17 Land	124124	-	-	*31287	*5654	*23066	*46791	-	*3145	*1373	***	***	-
18 Intangible assets (Amortizable)	568338	-	48021	72519	43756	37731	32482	*39728	*85655	*35	***	***	-
19 Less: Accumulated amortization	127401	-	33890	19337	32082	9302	3134	*6442	*6554	*11	***	***	-
20 Other assets	222684	-	18569	-14108	36601	8425	31134	*68316	*23986	*1318	***	***	-
21 Total liabilities	9912727	-	1805034	1992312	1349530	988595	1360928	*234500	572813	*199272	***	***	**
22 Accounts payable	597045	-	36578	*18578	75900	*67506	*73153	*6740	*82586	*7685	***	***	**
23 Mort, notes, and bonds under 1 yr	1004331	-	194184	300982	156587	137685	170399	*539	*22498	*5563	***	***	-
24 Other current liabilities	2232669	-	465969	367330	360517	152400	336011	*27442	124036	*110725	***	***	**
25 Loans from stockholders	589750	-	207803	200431	35967	*69234	*74326	*1052	-	-	***	***	-
26 Mort, notes, bonds, 1 yr or more	1653256	-	189672	405681	307611	139501	288778	*63862	*50031	*25667	***	***	-
27 Other liabilities	321959	-	47303	*14940	*11866	*73462	*78476	*112239	*48475	*-23750	***	***	-
28 Net worth	3513718	-	663526	684370	401080	348807	339784	*22627	245188	*73383	***	***	**
29 Capital stock	507846	-	110871	154299	38070	65435	34125	*7151	36045	*315	***	***	**
30 Paid-in or capital surplus	1106105	-	150924	108562	60531	67384	60524	*588	*151323	*48674	***	***	-
31 Retained earnings, appropriated	*887	-	-	-	-	-	*887	-	-	-	***	***	-
32 Retained earnings-unappropriated	1357543	-	286278	454798	162760	67057	103333	*17633	25466	*24394	***	***	**
33 Retained earnings (S Corp)	1059234	-	287425	130313	182291	254686	158158	-	*46361	-	***	***	-
34 Less: Cost of treasury stock	517898	-	171972	163602	*42572	*105755	*17243	*2745	*14008	-	***	***	-
35 Total receipts	78387952	1997043	32871591	15883169	9414687	5126405	6650341	*1003285	862415	*647757	***	***	**
36 Business receipts	75466085	1754601	31596553	15409907	9195844	4992454	6380231	*932270	765673	*627989	***	***	**
37 Interest	143006	4527	35799	25529	18277	9477	10755	*5323	5672	*1873	***	***	**
38 Interest on govt. obligations	13669	-	*939	*633	*2139	-	*84	*104	-	-	***	***	**
39 Rents	74761	*84	*23786	*2355	*11630	-	*17079	*4125	*12419	-	***	***	-
40 Royalties	*19604	-	-	-	-	-	*19604	-	-	-	***	***	-
41 Net S-T cap gain less net LT loss	*5712	*-0	*96	*731	*1846	-	*2680	-	*343	-	***	***	-
42 Net L-T cap gain less net ST loss	237980	*51309	*56747	*21742	*1227	*9071	*12411	*51361	*19723	*1770	***	***	-
43 Net gain, noncapital assets	129014	*14247	36140	*4404	*19870	*19302	*22254	*7181	*2828	*20	***	***	-
44 Dividends, domestic corporations	12661	*72	*1238	*725	*2128	-	*6676	-	*123	-	***	***	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	***	***	-
46 Other receipts	2285459	172204	1120294	417143	161726	96101	178567	*2923	55633	*16104	***	***	**
47 Total deductions	74837415	1779218	31316395	15194212	8996746	4748874	6463103	*991104	816259	*644525	***	***	**
48 Cost of goods	1669278	*51086	326775	*137576	*553503	*44510	*504806	-	*27441	*1015	***	***	-
49 Compensation of officers	24687936	381681	12944066	5499575	2660865	1654053	1459616	*33718	14989	*26428	***	***	**
50 Salaries and wages	18196260	355019	5719789	3461289	2574623	1279609	2231067	*564223	282885	*194223	***	***	**
51 Repairs	520289	14664	159582	106038	57390	43124	94576	*2893	*8956	*591	***	***	**
52 Bad debts	63580	*1710	18612	*1867	*1653	*1198	*10235	-	*2644	*8513	***	***	-
53 Rent paid on business property	3272643	78159	1264593	556352	345164	162177	318299	*24809	35204	*328890	***	***	**
54 Taxes paid	2325310	49511	915798	503130	302542	165496	224791	*17639	21141	*7513	***	***	**
55 Interest paid	305911	15153	61496	81111	54777	30078	37512	*3157	3730	*2394	***	***	-
56 Contributions or gifts	16375	*665	5503	3968	3194	*895	*1320	*18	*118	-	***	***	**
57 Amortization	34961	*955	5424	3182	1923	*4063	6350	*2641	*4922	*171	***	***	**
58 Depreciation	786386	26922	235777	177091	104826	73551	116577	*4091	14312	*11037	***	***	**
59 Depletion	*-0	-	*-0	-	-	-	-	-	-	-	***	***	-
60 Advertising	304455	*1301	94465	59647	51116	32358	48609	*1885	*3597	*6101	***	***	-
61 Pension, prof sh, stock, annuity	2401198	53160	1131134	445687	336962	196217	164842	*26523	*11060	*19187	***	***	-
62 Employee benefit programs	1311030	25236	446454	142025	146258	97237	123602	*33706	31380	*5726	***	***	**
63 Net loss, noncapital assets	15678	*2122	*2383	*5640	*2766	*719	*1203	-	*308	*167	***	***	-
64 Other deductions	18926125	721874	7984544	4010035	1799186	963589	1119697	*275797	353572	*32568	***	***	**
65 Total receipts less total deducts	3550536	217825	1555196	688957	417941	377531	187238	*12181	46156	*3232	***	***	**
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	***	***	-
67 Net income, total	3536867	217825	1554258	688324	415802	377531	187154	*12078	46156	*3232	***	***	**
68 Net income, Form 1120-A	47226	-	40810	*4892	*1523	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S	2518531	*94709	1174440	489288	299078	314249	144061	-	*2706	-	***	***	-
71 Statutory special deductions, total	612082	79483	234402	135090	71667	35510	27413	*4341	*14194	*1786	***	***	-
72 Net operating loss deduction	603576	79433	233656	134535	70170	35510	23200	*4341	*14108	*1786	***	***	-
73 Dividends received deduction	8506	*50	*747	*555	*1496	-	*4213	-	*86	-	***	***	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax	406841	*43633	145530	63947	45529	27773	15679	*7737	*29256	*1446	***	***	**
76 Total income tax before credits	138313	15116	47137	21796	15850	9671	5597	*2708	*10248	*514	***	***	**
77 Income tax	135478	*14342	46930	21796	15757	8864	5412	*2708	*10068	*506	***	***	**
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax	2834	*773	*207	-	*93	*807	*185	-	*180	*8	***	***	**
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 General business credit	*760	-	*117	2	-	-	*140	*501	-	-	***	***	-
85 Prior year minimum tax credit	*368	-	-	-	-	-	*61	*49	233	-	***	***	-
86 Total income tax after credits	137185	15116	47019	21794	15850	9671	5397	*2158	*10015	*514	***	***	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: of dentists

Offices ✓

MINOR INDUSTRY 8021 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	30060	*1304	19252	6910	1737	825	***	-	-	-	***	**	-
2 Total assets	3362790	-	806209	1040477	656119	510747	***	-	-	-	***	**	-
3 Cash	554230	-	231578	202363	46204	59382	***	-	-	-	***	**	-
4 Notes and accounts receivable	184580	-	*18079	*43308	*30567	*27198	***	-	-	-	***	**	-
5 Less: Allowance for bad debts	*3387	-	-	-	-	-	***	-	-	-	***	-	-
6 Inventories	*23725	-	*722	*4557	*10688	-	***	-	-	-	***	**	-
7 U.S. govt. obligations, total	*603	-	-	-	-	*603	***	-	-	-	***	-	-
8 Tax-exempt securities	*19183	-	-	*21	*19162	-	***	-	-	-	***	-	-
9 Other current assets	201173	-	16582	*19158	45816	*79394	***	-	-	-	***	**	-
10 Loans to stockholders	306153	-	82671	138197	*74539	*10747	***	-	-	-	***	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	***	-	-	-	***	-	-
12 Other investments	307477	-	*42318	*89040	*90748	*56143	***	-	-	-	***	-	-
13 Depreciable assets	4429368	-	2193282	1452808	398476	305803	***	-	-	-	***	**	-
14 Less: Accumulated depreciation	3237519	-	1819060	1045387	196395	151919	***	-	-	-	***	**	-
15 Depletable assets	-	-	-	-	-	-	***	-	-	-	***	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	***	-	-	-	***	-	-
17 Land	*36138	-	-	*10107	*13802	*12229	***	-	-	-	***	-	-
18 Intangible assets (Amortizable)	681842	-	164801	144398	*127076	*99970	***	-	-	-	***	**	-
19 Less: Accumulated amortization	216457	-	140174	34370	*23550	*11316	***	-	-	-	***	**	-
20 Other assets	75679	-	15411	16278	18983	*22512	***	-	-	-	***	**	-
21 Total liabilities	3362790	-	806209	1040477	656119	510747	***	-	-	-	***	**	-
22 Accounts payable	60158	-	*24502	*24681	*682	*173	***	-	-	-	***	-	-
23 Mort, notes, and bonds under 1 yr	255461	-	67307	77231	*43057	*35069	***	-	-	-	***	**	-
24 Other current liabilities	403084	-	176664	108320	46992	33607	***	-	-	-	***	-	-
25 Loans from stockholders	297805	-	152889	71334	*64520	*9062	***	-	-	-	***	**	-
26 Mort, notes, bonds, 1 yr or more	1051938	-	283905	309777	244154	195903	***	-	-	-	***	**	-
27 Other liabilities	131074	-	28824	*14033	*10062	*54919	***	-	-	-	***	**	-
28 Net worth	1163270	-	72117	435101	246653	182016	***	-	-	-	***	**	-
29 Capital stock	106551	-	54776	30358	16364	4341	***	-	-	-	***	**	-
30 Paid-in or capital surplus	375867	-	76200	*40871	*36831	*10050	***	-	-	-	***	-	-
31 Retained earnings, appropriated	*1943	-	-	-	-	*1943	***	-	-	-	***	**	-
32 Retained earnings-unappropriated	336438	-	67259	153191	*38895	*54832	***	-	-	-	***	-	-
33 Retained earnings (S Corp)	427255	-	-87448	243500	160858	111124	***	-	-	-	***	-	-
34 Less: Cost of treasury stock	*84784	-	*38669	*32820	*6295	*275	***	-	-	-	***	**	-
35 Total receipts	16329158	*450858	8489127	4421087	1460535	1188922	***	-	-	-	***	**	-
36 Business receipts	15923801	*390425	8234425	4403275	1414501	1175184	***	-	-	-	***	**	-
37 Interest	17223	*89	5827	7504	*2088	*487	***	-	-	-	***	-	-
38 Interest on govt. obligations	*803	-	*137	*583	*84	-	***	-	-	-	***	**	-
39 Rents	*1488	*2	*270	*1120	-	-	***	-	-	-	***	-	-
40 Royalties	-	-	-	-	-	-	***	-	-	-	***	-	-
41 Net S-T cap gain less net LT loss	*50	-	-	-	*50	-	***	-	-	-	***	-	-
42 Net L-T cap gain less net ST loss	*48779	*18600	*25986	*428	*3012	*752	***	-	-	-	***	-	-
43 Net gain, noncapital assets	*20636	*7462	*11877	*64	-	*1234	***	-	-	-	***	-	-
44 Dividends, domestic corporations	*401	-	*1	*62	*149	*189	***	-	-	-	***	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	***	-	-	-	***	-	-
46 Other receipts	315978	*34280	210605	8051	*40651	*11077	***	-	-	-	***	**	-
47 Total deductions	15149619	*408119	7935116	4108866	1350548	1073168	***	-	-	-	***	**	-
48 Cost of goods	737927	*5116	279675	193611	*169674	*71088	***	-	-	-	***	**	-
49 Compensation of officers	4061632	*168836	2219062	1165002	278028	229613	***	-	-	-	***	-	-
50 Salaries and wages	3640113	*55415	1829275	916674	375787	337902	***	-	-	-	***	**	-
51 Repairs	177982	*2195	105896	44232	8629	13827	***	-	-	-	***	-	-
52 Bad debts	23878	*18600	-	*2763	*498	*21	***	-	-	-	***	**	-
53 Rent paid on business property	982610	*17880	548307	249571	103405	44726	***	-	-	-	***	**	-
54 Taxes paid	641919	*14031	328359	154323	80968	51230	***	-	-	-	***	**	-
55 Interest paid	128800	*2403	44005	39326	21685	18111	***	-	-	-	***	**	-
56 Contributions or gifts	3165	-	1438	*1655	*35	*2	***	-	-	-	***	**	-
57 Amortization	33763	*4727	4727	7749	*5965	*8341	***	-	-	-	***	**	-
58 Depreciation	297723	*2521	143336	98198	28456	16410	***	-	-	-	***	-	-
59 Depletion	-	-	-	-	-	-	***	-	-	-	***	**	-
60 Advertising	178047	*1584	71882	62476	7398	22755	***	-	-	-	***	**	-
61 Pension, prof sh, stock, annuity	390389	*16548	223114	99603	*22077	*25539	***	-	-	-	***	**	-
62 Employee benefit programs	170805	*6152	82622	48194	12386	*14792	***	-	-	-	***	-	-
63 Net loss, noncapital assets	*5141	*7	*128	*5005	-	-	***	-	-	-	***	**	-
64 Other deductions	3675724	*92103	2053289	1020484	235559	218810	***	-	-	-	***	**	-
65 Total receipts less total deducts	1179539	*42739	554011	312221	109987	115754	***	-	-	-	***	-	-
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	***	-	-	-	***	**	-
67 Net income, total	1178736	*42739	553875	311638	109903	115754	***	-	-	-	***	-	-
68 Net income, Form 1120-A	*8059	-	*7623	*436	-	-	***	-	-	-	***	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	***	-	-	-	***	-	-
70 Net income, Form 1120S	927916	*197	450385	263770	100394	111533	***	-	-	-	***	-	-
71 Statutory special deductions, total	107548	*29788	60822	14237	*1816	*585	***	-	-	-	***	-	-
72 Net operating loss deduction	107265	*29788	60822	14190	*1712	*453	***	-	-	-	***	-	-
73 Dividends received deduction	*283	-	*-0	*46	*104	*132	***	-	-	-	***	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	***	-	-	-	***	-	-
75 Income subject to tax	143272	*12755	42667	33631	*7694	*3636	***	-	-	-	***	**	-
76 Total income tax before credits	44537	*1913	13280	11472	*2238	*644	***	-	-	-	***	**	-
77 Income tax	44536	*1913	13280	11472	*2238	*644	***	-	-	-	***	-	-
78 Personal holding company tax	-	-	-	-	-	-	***	-	-	-	***	-	-
79 Recapture taxes	-	-	-	-	-	-	***	-	-	-	***	-	-
80 Alternative minimum tax	-	-	-	-	-	-	***	-	-	-	***	-	-
81 Foreign tax credit	-	-	-	-	-	-	***	-	-	-	***	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	***	-	-	-	***	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	***	-	-	-	***	-	-
84 General business credit	*3400	-	*1458	*1694	*248	-	***	-	-	-	***	-	-
85 Prior year minimum tax credit	-	-	-	-	-	-	***	-	-	-	***	-	-
86 Total income tax after credits	41136	*1913	11822	9778	*1989	*644	***	-	-	-	***	**	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Offices of other health practitioners

MINOR INDUSTRY 8040 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	25898	*1341	19752	3764	*620	*399	***	-	**	***	-	**	-
2 Total assets	1944341	-	501100	572076	*216020	*259282	***	-	**	***	-	**	-
3 Cash	342925	-	121224	95368	*23103	*83306	***	-	**	***	-	**	-
4 Notes and accounts receivable	412655	-	*25744	*137154	*72786	*38830	***	-	**	***	-	**	-
5 Less: Allowance for bad debts	*3879	-	-	-	-	*3	***	-	**	***	-	**	-
6 Inventories	112049	-	*33235	*43519	-	*19733	***	-	-	***	-	-	-
7 U.S. govt. obligations, total	-	-	-	-	-	-	***	-	-	***	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	***	-	-	***	-	-	-
9 Other current assets	65882	-	18304	18641	*796	*13393	***	-	**	***	-	**	-
10 Loans to stockholders	170924	-	68089	*66700	*25306	*10829	***	-	-	***	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	***	-	-	***	-	-	-
12 Other investments	152125	-	*17760	*22015	*18877	*12626	***	-	**	***	-	**	-
13 Depreciable assets	1896120	-	882802	588606	*89922	*248758	***	-	**	***	-	**	-
14 Less: Accumulated depreciation	1436837	-	691812	463095	*66191	*184294	***	-	**	***	-	**	-
15 Depletable assets	-	-	-	-	-	-	***	-	-	***	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	***	-	-	***	-	-	-
17 Land	*24247	-	-	*8198	-	*13339	***	-	**	***	-	**	-
18 Intangible assets (Amortizable)	199736	-	31427	*67481	*37889	*2273	***	-	**	***	-	**	-
19 Less: Accumulated amortization	41075	-	13396	*16696	*8194	*144	***	-	**	***	-	**	-
20 Other assets	49470	-	7724	*4185	*21726	*635	***	-	**	***	-	**	-
21 Total liabilities	1944341	-	501100	572076	*216020	*259282	***	-	**	***	-	**	-
22 Accounts payable	50264	-	*19776	*11060	*682	*12404	***	-	**	***	-	**	-
23 Mort, notes, and bonds under 1 yr	179245	-	63741	*40694	*11816	*25400	***	-	**	***	-	**	-
24 Other current liabilities	147502	-	49290	33527	*8844	*26104	***	-	**	***	-	**	-
25 Loans from stockholders	211061	-	86932	*55056	*23480	*45593	***	-	-	***	-	-	-
26 Mort, notes, bonds, 1 yr or more	326368	-	85477	*27353	*38527	*37479	***	-	**	***	-	**	-
27 Other liabilities	66192	-	*15186	*9756	*15983	*24810	***	-	-	***	-	**	-
28 Net worth	963709	-	180698	394631	*116688	*87493	***	-	**	***	-	**	-
29 Capital stock	90576	-	39599	41034	*7127	*1918	***	-	**	***	-	**	-
30 Paid-in or capital surplus	315157	-	45392	*104584	*31958	*10415	***	-	**	***	-	**	-
31 Retained earnings, appropriated	*22053	-	-	-	*22053	-	***	-	-	***	-	-	-
32 Retained earnings-unappropriated	218565	-	47136	*32708	*38965	*38943	***	-	**	***	-	**	-
33 Retained earnings (S Corp)	329711	-	55028	216305	*22162	*36216	***	-	-	***	-	-	-
34 Less: Cost of treasury stock	*12353	-	*6458	-	*5576	-	***	-	**	***	-	-	-
35 Total receipts	8418056	*134830	4434266	2207335	*442209	*894205	***	-	**	***	-	**	-
36 Business receipts	8300534	*134830	4378661	2186502	*431406	*880937	***	-	**	***	-	**	-
37 Interest	4519	-	*460	*104	*1515	*230	***	-	**	***	-	**	-
38 Interest on govt. obligations	*1027	-	-	-	*185	-	***	-	-	***	-	**	-
39 Rents	*8632	-	*8632	-	-	-	***	-	-	***	-	-	-
40 Royalties	-	-	-	-	-	-	***	-	-	***	-	-	-
41 Net S-T cap gain less net LT loss	777	-	-	-	-	-	***	-	-	***	-	**	-
42 Net L-T cap gain less net ST loss	97	-	-	-	-	-	***	-	-	***	-	**	-
43 Net gain, noncapital assets	*8155	-	*126	-	*8029	-	***	-	-	***	-	-	-
44 Dividends, domestic corporations	-	-	-	-	-	-	***	-	-	***	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	***	-	-	***	-	-	-
46 Other receipts	94314	-	46387	*20729	*1073	*13038	***	-	**	***	-	**	-
47 Total deductions	7504814	*132183	3901816	2018874	*350159	*830434	***	-	**	***	-	**	-
48 Cost of goods	1090498	-	547308	*390254	*7416	*83275	***	-	-	***	-	-	-
49 Compensation of officers	1409043	*82739	789369	376550	*34580	*121544	***	-	**	***	-	**	-
50 Salaries and wages	1892787	*10589	829402	403627	*152347	*408397	***	-	**	***	-	**	-
51 Repairs	68841	-	33497	18460	*4952	*9804	***	-	**	***	-	**	-
52 Bad debts	22728	*24	*428	*15409	*21	*2841	***	-	**	***	-	**	-
53 Rent paid on business property	597795	*11602	376126	129845	*16310	*48177	***	-	**	***	-	**	-
54 Taxes paid	302493	*4902	147557	83058	*15955	*39613	***	-	**	***	-	**	-
55 Interest paid	63576	-	22013	13772	*6130	*7407	***	-	**	***	-	**	-
56 Contributions or gifts	1357	-	*231	*233	*4	*625	***	-	**	***	-	**	-
57 Amortization	16624	*22	5995	*3515	*4523	*314	***	-	**	***	-	**	-
58 Depreciation	117785	*1253	65849	23555	*9735	*10852	***	-	**	***	-	**	-
59 Depletion	-	-	-	-	-	-	***	-	-	***	-	-	-
60 Advertising	146965	*20	68170	49490	*2002	*25592	***	-	**	***	-	**	-
61 Pension, prof sh, stock, annuity	118703	-	63825	*26044	*8669	*19577	***	-	**	***	-	-	-
62 Employee benefit programs	89024	-	41451	*21148	*2575	*18252	***	-	**	***	-	**	-
63 Net loss, noncapital assets	*196	-	*116	-	-	-	***	-	-	***	-	-	-
64 Other deductions	1566398	*21030	910479	463914	*84939	*34164	***	-	**	***	-	**	-
65 Total receipts less total deducts	913242	*2647	532450	188460	*92050	*63770	***	-	**	***	-	**	-
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	***	-	-	***	-	-	-
67 Net income, total	912215	*2647	532450	188460	*91865	*63770	***	-	**	***	-	**	-
68 Net income, Form 1120-A	*4652	-	*4652	-	-	-	***	-	-	***	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	***	-	-	***	-	-	-
70 Net income, Form 1120S	786574	*267	486592	172100	*74491	*53124	***	-	-	***	-	-	-
71 Statutory special deductions, total	44634	*2380	18643	*4810	*2931	*4999	***	-	-	***	-	**	-
72 Net operating loss deduction	44634	*2380	18643	*4810	*2931	*4999	***	-	-	***	-	**	-
73 Dividends received deduction	-	-	-	-	-	-	***	-	-	***	-	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	***	-	-	***	-	-	-
75 Income subject to tax	81007	-	27215	*11550	*14443	*5648	***	-	**	***	-	**	-
76 Total income tax before credits	21416	-	6952	*1733	*4004	*1310	***	-	**	***	-	**	-
77 Income tax	21410	-	6952	*1733	*4004	*1310	***	-	**	***	-	**	-
78 Personal holding company tax	-	-	-	-	-	-	***	-	-	***	-	-	-
79 Recapture taxes	-	-	-	-	-	-	***	-	-	***	-	-	-
80 Alternative minimum tax	*6	-	-	-	-	-	***	-	-	***	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	***	-	-	***	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	***	-	-	***	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	***	-	-	***	-	-	-
84 General business credit	*564	-	*564	-	-	-	***	-	-	***	-	-	-
85 Prior year minimum tax credit	*41	-	-	-	-	-	***	-	-	***	-	-	-
86 Total income tax after credits	20811	-	6388	*1733	*4004	*1310	***	-	**	***	-	**	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8050
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8046	*418	*2939	*772	1268	*452	1844	201	96	25	15	5	10
2 Total assets	24083443	-	*101246	*131375	469256	*312250	3894317	1391683	1464954	856193	1121197	858971	13482002
3 Cash	1927723	-	*37910	*34393	77627	*28350	444376	141788	184085	48745	133020	224445	572983
4 Notes and accounts receivable	4771239	-	-	*12680	*113629	*47339	1015619	341349	291422	193584	209047	142628	2403941
5 Less: Allowance for bad debts	285812	-	-	-	*522	*896	18450	*8108	12825	*7893	11063	5274	220782
6 Inventories	109947	-	-	*574	*5210	*1439	9806	6348	8270	*3732	6794	3699	64075
7 U.S. govt. obligations, total	*16010	-	-	-	-	-	*4535	-	-	*5586	-	-	5890
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	1357680	-	*505	*7508	37628	*26652	370702	98327	82774	53032	64746	72161	543645
10 Loans to stockholders	290594	-	*11865	*11038	*10280	*713	99253	*11149	*51817	*4025	40	-	90413
11 Mortgage and real estate loans	*10697	-	-	-	-	-	-	-	*1996	*5270	1154	2278	-
12 Other investments	1074705	-	-	-	*70093	*7262	113767	*36682	140339	*35944	62933	83258	524428
13 Depreciable assets	14943948	-	*77747	*84770	232548	*232102	3092938	1096768	947969	571695	628662	334645	7644104
14 Less: Accumulated depreciation	5230014	-	*25727	*31160	106821	*96528	1474794	457756	358868	214594	209094	95785	2158886
15 Depletable assets	*9913	-	-	-	-	-	*539	-	-	-	-	-	9374
16 Less: Accumulated depletion	*723	-	-	-	-	-	*381	-	-	-	-	-	342
17 Land	868789	-	*4911	*502	*29732	*37781	121388	46156	50952	*25433	38082	20558	493295
18 Intangible assets (Amortizable)	2543735	-	*375	*1314	*1470	*588	69800	22782	36504	*91804	160876	69855	2088366
19 Less: Accumulated amortization	256149	-	*201	*593	*1303	*174	40868	11257	18499	*7258	18916	3733	153348
20 Other assets	1931159	-	*-6139	*10350	*-317	*27622	86087	67455	59020	*47088	54914	10235	1574844
21 Total liabilities	24083443	-	*101246	*131375	469256	*312250	3894317	1391683	1464954	856193	1121197	858971	13482002
22 Accounts payable	1582539	-	-	*4197	*39290	*11910	494176	138404	194070	79015	84956	41391	495130
23 Mort, notes, and bonds under 1 yr	1114107	-	-	*13802	*35448	*2209	418969	68973	112573	*87407	25715	20970	328041
24 Other current liabilities	3309472	-	*867	*32638	71383	*10250	546128	146564	185022	97520	106091	60083	2052925
25 Loans from stockholders	367882	-	*27390	-	*14847	*13492	224320	*24220	*39285	*4872	2160	2471	14826
26 Mort, notes, bonds, 1 yr or more	9587279	-	*36666	*34888	*93833	*137520	1282687	698937	624493	530749	533465	387901	5226141
27 Other liabilities	1361986	-	*1670	-	*1358	-	66642	14813	131300	*10806	83871	19476	1032049
28 Net worth	6760178	-	*34653	*45850	213098	*136869	861395	299771	178211	45825	284937	326679	4332889
29 Capital stock	324793	-	*17700	*4662	27078	*4180	80734	6002	7264	81917	14367	2230	78657
30 Paid-in or capital surplus	3972736	-	-	*1304	*2346	*8261	166948	*72142	111513	*54694	164328	319138	3072063
31 Retained earnings, appropriated	*11337	-	-	-	-	-	*11337	-	-	-	-	-	-0
32 Retained earnings-unappropriated	2038845	-	*887	-	70258	*63127	277601	*993	65267	*-64804	94704	5311	1525500
33 Retained earnings (S Corp)	913985	-	*20773	*39884	*113807	*61658	357669	234984	-4558	*-24185	31811	-	82143
34 Less: Cost of treasury stock	501516	-	*4707	-	*391	*356	*32894	*14350	*1275	*1796	20273	-	425474
35 Total receipts	31309017	*508686	*649252	*464891	1224798	*588234	9380871	2426969	1971493	1210729	1499064	650105	10733926
36 Business receipts	30292483	*470508	*645276	*441116	1171993	*434599	9239696	2404329	1908822	1194275	1398005	609642	10374222
37 Interest	262301	*2606	*9	-	*3675	*233	10191	*2811	5949	*3558	18205	18933	196131
38 Interest on govt. obligations	2626	-0	-	-	-	-	*1081	*638	*71	*122	276	-	438
39 Rents	88516	3330	-	-	*872	*1428	*11097	*1922	*3748	*1083	6810	744	57482
40 Royalties	*14969	-	-	-	-	-	-	-	-	*5	-	-	14964
41 Net S-T cap gain less net LT loss	*1628	-	-	-	-	-	*502	-	*104	-	1021	-	-
42 Net L-T cap gain less net ST loss	73304	*15245	-	-	*948	-	*14974	*2286	*19214	*415	9571	8091	2562
43 Net gain, noncapital assets	45388	*7943	-	-	*358	*15638	*6715	*5241	*1065	*11	1689	3823	2904
44 Dividends, domestic corporations	3446	-	-	-	-	-	*282	-	*224	*265	149	-	2526
45 Dividends, foreign corporations	1	-	-	-	-	-	-	-	-	-	1	-	-
46 Other receipts	524356	*9054	*3967	*23774	*46953	*136337	96331	9743	32296	*10996	63338	8871	82696
47 Total deductions	29581837	*477503	*591454	*400279	1115923	*474063	8771658	2230266	1870586	1159915	1432485	615032	10442672
48 Cost of goods	3766339	*170750	*9215	*15674	*186737	*26707	1109601	190400	323398	*177430	97384	48586	1410458
49 Compensation of officers	497010	*12147	*36549	*4940	*38002	*5641	268321	25705	24743	12541	13143	6012	49265
50 Salaries and wages	11473882	*119709	*157931	*195769	392695	*197928	3373008	943065	658271	475365	622152	238678	4099309
51 Repairs	276172	*3328	*19438	*6083	*7765	*6156	97507	18495	14716	*11610	12889	4117	74068
52 Bad debts	213097	*3790	-	-	*4737	-	35975	*10390	18965	*5291	9651	3006	121291
53 Rent paid on business property	1526180	*14351	*138170	*19336	35916	*30722	668128	77097	75045	66918	43083	23183	334231
54 Taxes paid	1664278	*19301	*24439	*28816	46503	*22588	510355	153922	139358	62572	79502	28117	548803
55 Interest paid	927689	*11649	*4426	*6853	9339	*6424	136831	61762	62697	36782	60629	31562	498735
56 Contributions or gifts	4724	*69	-	-	*210	*165	911	*28	*178	*90	447	392	2233
57 Amortization	98409	*3576	*75	*343	*74	*61	4757	3358	3162	*5174	7847	2637	67345
58 Depreciation	707418	*10479	*3830	*5800	10616	*9465	128592	45950	40971	23037	34422	16462	377793
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	93483	*2379	*2099	*1204	1905	*3841	32838	4628	5559	*3330	5895	3268	26537
61 Pension, prof sh, stock, annuity	80956	*603	*6610	-	*2860	-	29485	*10573	4655	*2441	3647	392	19689
62 Employee benefit programs	895351	*12111	*2648	*5731	*39331	*5590	243182	79519	36836	41159	70922	18305	340017
63 Net loss, noncapital assets	43158	383	-	-	-	-	*3407	-	*56	*124	134	774	38280
64 Other deductions	7313691	*92877	*186023	*109730	339233	*158776	2128758	605372	461975	236052	370738	189541	2434615
65 Total receipts less total deducts	1727181	*31183	*57797	*64611	108875	*114171	609213	196703	100907	50814	66580	35073	291254
66 Constructive taxable income from related foreign corporations	770	-	-	-	-	-	-	-	-	-	-	-	770
67 Net income, total	1725324	*31183	*57797	*64611	108875	*114171	608131	196065	100836	50691	66304	35073	291586
68 Net income, Form 1120-A	*20	-	*20	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1034969	*8792	*54211	*64611	*47869	*92256	485514	177906	66364	*21429	8898	-	7118
71 Statutory special deductions, total	111387	*2214	*2200	-	*25373	*165	*16445	*2183	*5975	*586	5986	24841	25420
72 Net operating loss deduction	108715	*2214	*2200	-	*25373	*165	*16248	*2183	*5818	*401	5874	24841	23399
73 Dividends received deduction	2672	-	-	-	-	-	*197	-	*157	*185	112	-	2021
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	595928	*37138	*1386	-	*35633	*21750	106173	*15975	28496	*28676	51420	10232	259049
76 Total income tax before credits	204533	*13045	*208	-	*8247	*5969	35299	*5432	10478	*9771	18178	3980	93928
77 Income tax	198438	*12786	*208	-	*8247	*5969	35100	*5432	9510	*9707	17526	3479	90474
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	6095	258	-	-	-	-	*199	-	*968	*63	652	501	3454
81 Foreign tax credit	213	-	-	-	-	-	-	-	-	-	-	-	213
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	4010	8	-	-	-	-	*503	*324	*59	*286	631	150	2050
85 Prior year minimum tax credit	*22	-	-	-	-	-	-	-	-	*22	-	-	-
86 Total income tax after credits	200288	*13037	*208	-	*8247	*5969	34796	*5108	10418	*9462	17546	3831	91666

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Hospitals

MINOR INDUSTRY 8060 RETURNS WITH NET INCOME	Total	Size of Total Assets: Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	437	-	*262	-	*71	*44	*3	*14	*19	***	***	3	5
2 Total assets	57157733	-	*3377	-	*35014	*34167	*10872	*100719	*292713	***	***	414081	55619877
3 Cash	304992	-	*3377	-	*35014	*12916	*10404	*8755	*2858	***	***	28139	170628
4 Notes and accounts receivable	5702436	-	-	-	-	-	-	*25190	*89535	***	***	89378	5200530
5 Less: Allowance for bad debts	1500699	-	-	-	-	-	-	*4703	*13686	***	***	20231	1393230
6 Inventories	50377	-	-	-	-	-	-	*2643	*2224	***	***	-	29549
7 U.S. govt. obligations, total	22208	-	-	-	-	-	-	-	-	***	***	-	22208
8 Tax-exempt securities	663137	-	-	-	-	-	-	-	-	***	***	-	663137
9 Other current assets	5283429	-	-	-	-	-	*469	*28904	*28097	***	***	12632	5147622
10 Loans to stockholders	*23801	-	-	-	-	*30	-	-	*23090	***	***	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	***	***	-	-
12 Other investments	32825028	-	-	-	-	-	-	-	*4937	***	***	41561	32757680
13 Depreciable assets	14574048	-	-	-	-	*29117	-	*80633	*186506	***	***	181426	13633657
14 Less: Accumulated depreciation	5910988	-	-	-	-	*7895	-	*46629	*68894	***	***	52712	5496841
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	***	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	***	-	-
17 Land	906934	-	-	-	-	-	-	*3209	*15894	***	***	11995	857575
18 Intangible assets (Amortizable)	1399502	-	-	-	-	-	-	*916	*6006	***	***	72387	1287942
19 Less: Accumulated amortization	136520	-	-	-	-	-	-	*615	*2929	***	***	5116	118312
20 Other assets	2950048	-	-	-	-	-	-	*2416	*19076	***	***	54621	2857731
21 Total liabilities	57157733	-	*3377	-	*35014	*34167	*10872	*100719	*292713	***	***	414081	55619877
22 Accounts payable	787663	-	-	-	-	-	*798	*2823	*29518	***	***	14045	667384
23 Mort, notes, and bonds under 1 yr	4269072	-	-	-	-	*20941	*3933	*1149	*108153	***	***	73329	4010936
24 Other current liabilities	3051650	-	*262	-	-	*1645	-	*9441	*44510	***	***	19966	2882805
25 Loans from stockholders	175	-	-	-	-	-	-	-	-	***	***	-	-
26 Mort, notes, bonds, 1 yr or more	13600634	-	-	-	-	*28624	-	*4596	*42579	***	***	166574	13174092
27 Other liabilities	5413447	-	-	-	-	-	*719	*2067	*16609	***	***	31341	5325431
28 Net worth	30035092	-	*3115	-	*35014	*-17043	*5422	*80642	*51344	***	***	108828	29559229
29 Capital stock	660567	-	*34	-	*6	*44	*1108	*403	*224	***	***	57876	598345
30 Paid-in or capital surplus	25714320	-	-	-	-	*1529	*1	*902	*12187	***	***	60545	25531788
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	***	***	-	-
32 Retained earnings-unappropriated	3626840	-	*3080	-	-	-	*6433	*80050	*627	***	***	-9593	3430611
33 Retained earnings (S Corp)	*55965	-	-	-	*35008	*-18616	-	-	*38307	***	***	-	-
34 Less: Cost of treasury stock	*22601	-	-	-	-	-	*2119	*713	-	***	***	-	1515
35 Total receipts	24800155	-	*23474	-	*39808	*302098	*36584	*127273	*516314	***	***	486001	22328372
36 Business receipts	20657131	-	*23474	-	*39808	*297849	*22877	*108750	*510427	***	***	456916	18273675
37 Interest	745333	-	-	-	-	-	*379	*1019	76	***	***	3719	736915
38 Interest on govt. obligations	31122	-	-	-	-	-	-	-	-	***	***	-	31071
39 Rents	127283	-	-	-	-	-	-	*2438	3	***	***	74	120854
40 Royalties	-	-	-	-	-	-	-	-	-	***	***	-	-
41 Net S-T cap gain less net LT loss	*50993	-	-	-	-	-	*13111	-	-	***	***	15	37843
42 Net L-T cap gain less net ST loss	*55711	-	-	-	-	-	-	*11754	-	***	***	603	43342
43 Net gain, noncapital assets	*557	-	-	-	-	-	-	*7	*50	***	***	200	300
44 Dividends, domestic corporations	*7230	-	-	-	-	-	-	*554	-	***	***	-	6676
45 Dividends, foreign corporations	4948	-	-	-	-	-	-	-	-	***	***	-	4948
46 Other receipts	3119846	-	-	-	-	*4249	*217	*2752	*5757	***	***	24473	3072747
47 Total deductions	23724501	-	*20476	-	*12697	*245002	*33973	*103872	*497286	***	***	466340	21455803
48 Cost of goods	1168935	-	-	-	-	-	-	*20568	*13532	***	***	-	1055128
49 Compensation of officers	93128	-	-	-	-	*7382	*274	*2954	*13312	***	***	7169	52425
50 Salaries and wages	9502268	-	-	-	*927	*157668	*9980	*42893	*211589	***	***	154002	8596894
51 Repairs	416653	-	-	-	-	*3061	*402	*1241	*5271	***	***	4324	394060
52 Bad debts	340706	-	-	-	-	-	*2079	*5501	*8426	***	***	19890	263591
53 Rent paid on business property	462273	-	-	-	*57	*3968	-	*550	*32376	***	***	12584	377417
54 Taxes paid	931882	-	-	-	*2	*20887	*2620	*3912	*28680	***	***	4433	834371
55 Interest paid	1267943	-	-	-	-	*9441	*828	*1322	*8433	***	***	15837	1213774
56 Contributions or gifts	41789	-	*361	-	-	-	-	*229	5	***	***	547	40289
57 Amortization	81889	-	-	-	-	-	*43	*224	*745	***	***	2142	76102
58 Depreciation	1066008	-	-	-	-	*3141	*996	*4456	*9971	***	***	14171	1006039
59 Depletion	-	-	-	-	-	-	-	-	-	***	***	-	-
60 Advertising	28087	-	-	-	-	-	*28	*56	*3785	***	***	1144	20581
61 Pension, prof sh, stock, annuity	237714	-	-	-	-	-	*186	*1117	80	***	***	-	231416
62 Employee benefit programs	1059623	-	-	-	-	*16055	*999	*4424	*15963	***	***	25416	976699
63 Net loss, noncapital assets	*45178	-	-	-	-	-	-	-	*358	***	***	5566	39098
64 Other deductions	6980423	-	*20115	-	*11712	*23397	*15539	*14425	*144759	***	***	199117	6277920
65 Total receipts less total deducts	1075654	-	*2997	-	*27111	*57097	*2612	*23402	*19028	***	***	19661	872568
66 Constructive taxable income from related foreign corporations	1663	-	-	-	-	-	-	-	-	***	***	-	1663
67 Net income, total	1046195	-	*2997	-	*27111	*57097	*2612	*23402	*19028	***	***	19661	843160
68 Net income, Form 1120-A	*2997	-	*2997	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S	*93605	-	-	-	*27111	*57097	-	-	*8107	***	***	-	-
71 Statutory special deductions, total	*25711	-	*2997	-	-	-	*1986	*11370	-	***	***	393	5430
72 Net operating loss deduction	*20590	-	*2997	-	-	-	*1986	*10983	-	***	***	393	697
73 Dividends received deduction	*5121	-	-	-	-	-	-	*388	-	***	***	-	4733
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
75 Income subject to tax	926879	-	-	-	-	-	*626	*12031	*10920	***	***	19268	837730
76 Total income tax before credits	324061	-	-	-	-	-	*191	*4312	*3760	***	***	6690	293205
77 Income tax	323783	-	-	-	-	-	*191	*4091	*3760	***	***	6690	293205
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	-	-
80 Alternative minimum tax	*278	-	-	-	-	-	-	*221	-	***	***	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	***	***	-	-
82 U.S. Possessions tax credit	2980	-	-	-	-	-	-	-	2980	***	***	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	***	***	-	-
84 General business credit	1516	-	-	-	-	-	-	-	-	***	***	-	1516
85 Prior year minimum tax credit	*138	-	-	-	-	-	*106	-	*3	***	***	-	-
86 Total income tax after credits	319426	-	-	-	-	-	*85	*4312	*777	***	***	6690	291689

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8071
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	3903	***	2640	*585	*383	*53	*153	*23	***	*13	5	4	**
2 Total assets	3770216	***	67843	*82889	*144320	*46183	*307902	*177700	***	*475079	294835	1923177	**
3 Cash	452454	***	19416	*21319	*5312	*1290	*51439	*17679	***	*45560	75256	172989	**
4 Notes and accounts receivable	964701	***	-	*20716	*37725	*13087	*140280	*46302	***	*219079	41412	396482	**
5 Less: Allowance for bad debts	161564	***	-	-	-	-	*4840	*5183	***	*41740	4043	101875	**
6 Inventories	90245	***	*369	-	*8579	-	*5419	*5282	***	*10563	5451	36522	**
7 U.S. govt. obligations, total	11018	***	-	-	-	-	-	-	***	-	11018	-	-
8 Tax-exempt securities	-	***	-	-	-	-	-	-	***	-	-	-	-
9 Other current assets	289147	***	*318	*634	*1203	-	*6515	*36327	***	*40429	37313	154816	**
10 Loans to stockholders	93912	***	*25678	*9230	*43929	-	*7794	*5802	***	*1286	-	66	**
11 Mortgage and real estate loans	-	***	-	-	-	-	-	-	***	-	-	-	-
12 Other investments	241562	***	-	-	*17733	*2673	*17557	*41699	***	*4289	51318	62440	**
13 Depreciable assets	1716572	***	*73905	*158330	*98693	*109969	*218196	*58727	***	*142817	92106	648502	**
14 Less: Accumulated depreciation	1067583	***	*52375	*137850	*70338	*88826	*147539	*41216	***	*61077	56559	356581	**
15 Depletable assets	*95	***	*95	-	-	-	-	-	***	-	-	-	-
16 Less: Accumulated depletion	*95	***	*95	-	-	-	-	-	***	-	-	-	-
17 Land	22065	***	-	-	-	-	*5911	-	***	-	3887	10990	**
18 Intangible assets (Amortizable)	1215251	***	*601	*23116	*7056	-	*20671	*8392	***	*128472	53165	930473	**
19 Less: Accumulated amortization	272364	***	*384	*14059	*5395	-	*15728	*338	***	*20023	20316	179067	**
20 Other assets	174799	***	*314	*1454	*-177	*7990	*2227	*4228	***	*5425	4829	147420	**
21 Total liabilities	3770216	***	67843	*82889	*144320	*46183	*307902	*177700	***	*475079	294835	1923177	**
22 Accounts payable	238399	***	-	*9860	*8638	*1875	*58021	*23208	***	*50101	10800	48446	**
23 Mort, notes, and bonds under 1 yr	182850	***	*19827	*30881	*8056	*10224	*17854	*1494	***	*37296	1800	43465	**
24 Other current liabilities	486744	***	*22080	*18078	*11084	*3571	*46098	*29826	***	*66909	14682	256836	**
25 Loans from stockholders	*63888	***	*15521	*2767	*8120	-	*2351	*23542	***	*112	-	-	-
26 Mort, notes, bonds, 1 yr or more	838650	***	*12710	*19337	*45690	*11146	*44346	*4559	***	*49700	8716	601809	**
27 Other liabilities	130867	***	*1513	-	*2066	-	*6299	*3460	***	*-2114	117	118705	**
28 Net worth	1828819	***	-3809	*1965	*60666	*19366	*132934	*91612	***	*273075	258718	853916	**
29 Capital stock	181584	***	*2671	*27413	*7868	*41	*14898	*24256	***	*52879	8045	1523	**
30 Paid-in or capital surplus	2148775	***	*16269	*743	*6565	*893	*220855	*28850	***	*221682	266939	1359288	**
31 Retained earnings, appropriated	-	***	-	-	-	-	-	-	***	-	-	-	-
32 Retained earnings-unappropriated	-486155	***	*-9001	-	*45790	*8404	*-137144	*38506	***	*19404	14912	-506787	**
33 Retained earnings (S Corp)	43941	***	*-13748	*-26190	*1283	*10028	*40638	-	***	-	-	-	-
34 Less: Cost of treasury stock	59326	***	-	-	*839	-	*6312	-	***	*20889	31178	108	-
35 Total receipts	6322203	***	668570	*516380	*351170	*271294	*771515	*414615	***	*709401	200754	1797591	**
36 Business receipts	5897139	***	666051	*513819	*348622	*253746	*625902	*221528	***	*687701	191123	1777944	**
37 Interest	25210	***	*1	-	*1292	-	*1288	*798	***	*3753	7676	8810	**
38 Interest on govt. obligations	*190	***	-	-	-	-	*135	-	***	-	55	-	-
39 Rents	*705	***	-	-	-	-	*514	-	***	-	113	23	**
40 Royalties	1073	***	-	-	-	-	-	-	***	-	300	773	-
41 Net S-T cap gain less net LT loss	*55	***	-	-	-	-	-	-	***	*55	-	-	-
42 Net L-T cap gain less net ST loss	*16824	***	-	-	*120	-	-	-	***	*13418	4	584	**
43 Net gain, noncapital assets	30217	***	*911	*2561	-	*108	*8	*24917	***	*1609	58	-	-
44 Dividends, domestic corporations	*1243	***	-	-	*1135	-	-	-	***	-	-0	108	**
45 Dividends, foreign corporations	-	***	-	-	-	-	-	-	***	-	-	-	-
46 Other receipts	349547	***	*1609	-	-	*17440	*143668	*167372	***	*2865	1426	9349	**
47 Total deductions	5905533	***	613057	*450787	*325507	*255269	*699133	*376885	***	*660726	173763	1764850	**
48 Cost of goods	1558638	***	*55393	*2712	*54321	-	*122619	*38474	***	*215526	53993	840398	**
49 Compensation of officers	426658	***	*133982	*94945	*31931	*22546	*38403	*11509	***	*13214	7726	19985	**
50 Salaries and wages	1458070	***	*113138	*153231	*93782	*110871	*222442	*207384	***	*179366	41775	224348	**
51 Repairs	44618	***	*4037	*6962	*3711	*1790	*8690	*3147	***	*3380	1118	7649	**
52 Bad debts	183667	***	*3	-	*11642	-	*1027	*6402	***	*3315	2274	153969	**
53 Rent paid on business property	183340	***	*28841	*32050	*13762	*10181	*24534	*7539	***	*24194	4057	28129	**
54 Taxes paid	230621	***	*11367	*25443	*14402	*9245	*31475	*19538	***	*23242	6130	66887	**
55 Interest paid	101943	***	*8380	*2379	*3198	*2499	*7223	*2711	***	*8824	422	60675	**
56 Contributions or gifts	2604	***	*403	-	*267	*25	*246	*71	***	*187	175	403	**
57 Amortization	44954	***	*49	*883	*31	*671	*2883	*2966	***	*6786	3291	22232	**
58 Depreciation	152682	***	*8673	*5707	*7945	*10256	*13454	*8962	***	*17759	6418	58450	**
59 Depletion	46	***	-	-	-	-	-	-	***	-	46	-	-
60 Advertising	25289	***	*5121	*2355	*3268	*482	*1712	*1272	***	*3306	1787	3080	**
61 Pension, prof sh, stock, annuity	47565	***	*5850	*2114	-	*10372	*2230	*6738	***	*515	2795	14164	**
62 Employee benefit programs	166175	***	*17677	*3198	*6793	*10561	*13451	*12688	***	*7135	4251	78897	**
63 Net loss, noncapital assets	7510	***	-	*4456	*262	*560	-	-	***	*72	123	1914	**
64 Other deductions	1271154	***	220143	*114352	*80192	*65209	*208746	*47485	***	*153907	37382	183671	**
65 Total receipts less total deducts	416670	***	55513	*65593	*25663	*16024	*72381	*37731	***	*48674	26991	32741	**
66 Constructive taxable income from related foreign corporations	-	***	-	-	-	-	-	-	***	-	-	-	-
67 Net income, total	416480	***	55513	*65593	*25663	*16024	*72247	*37731	***	*48674	26936	32741	**
68 Net income, Form 1120-A	*2611	***	*2611	-	-	-	-	-	***	-	-	-	-
69 Net income, Form 1120-F	-	***	-	-	-	-	-	-	***	-	-	-	-
70 Net income, Form 1120S	163735	***	*33022	*65593	*19954	*15200	*22919	-	***	-	-	-	-
71 Statutory special deductions, total	80700	***	*3989	-	*854	-	*14862	*26014	***	*9824	23781	138	**
72 Net operating loss deduction	79959	***	*3989	-	*188	-	*14862	*26014	***	*9824	23781	63	**
73 Dividends received deduction	*741	***	-	-	*666	-	-	-	***	-	-0	76	**
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	***	-	-	-	-
75 Income subject to tax	180138	***	*18502	*8093	*4856	*824	*34465	*11717	***	*38850	3154	32603	**
76 Total income tax before credits	60776	***	*5472	*2833	*1363	*124	*11195	*4490	***	*13337	1477	11399	**
77 Income tax	59319	***	*5472	*2833	*1164	*124	*11195	*3971	***	*13190	1072	11223	**
78 Personal holding company tax	-	***	-	-	-	-	-	-	***	-	-	-	-
79 Recapture taxes	-	***	-	-	-	-	-	-	***	-	-	-	-
80 Alternative minimum tax	*1457	***	-	-	*199	-	-	*519	***	*147	404	176	-
81 Foreign tax credit	-	***	-	-	-	-	-	-	***	-	-	-	-
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	***	-	-	-	-
83 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	***	-	-	-	-
84 General business credit	*730	***	-	-	-	-	*66	-	***	*555	110	-	-
85 Prior year minimum tax credit	*873	***	-	-	-	-	-	*9	***	683	160	22	-
86 Total income tax after credits	59173	***	*5472	*2833	*1363	*124	*11129	*4482	***	*12099	1207	11377	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8099
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	23272	1377	14163	4213	1178	968	1116	104	64	35	19	16	19
2 Total assets	41185334	-	287131	676402	427464	688710	2271748	717372	1005985	1273587	1306228	2534073	29996634
3 Cash	3221179	-	106522	181336	119229	125783	352474	268234	142156	185191	200344	158376	1381534
4 Notes and accounts receivable	7423993	-	46166	176477	93842	158538	694497	144810	354532	280207	280671	760838	4433415
5 Less: Allowance for bad debts	867414	-	-	*7683	-	*7587	40684	*9517	24376	28290	21890	82711	644676
6 Inventories	474955	-	*2331	*21547	*14680	*267	83540	*9786	*22490	*25016	8803	10483	276013
7 U.S. govt. obligations, total	*409923	-	-	-	-	-	-	-	*1019	*144	-	53476	355283
8 Tax-exempt securities	223361	-	-	-	-	-	-	-	-	-	-	-	223361
9 Other current assets	4545181	-	18476	71518	25453	81630	152325	48130	56773	49280	126003	117510	3798082
10 Loans to stockholders	1118058	-	*26954	*24575	*42824	*31717	19435	-	*11142	-	1762	2723	956926
11 Mortgage and real estate loans	*43643	-	-	-	*6923	-	-	-	-	-	-	-	36720
12 Other investments	5430904	-	-	*43791	*3712	*43617	191914	*91584	122288	280492	176886	295725	4180894
13 Depreciable assets	9342872	-	306221	355447	559526	332112	1215228	196227	370068	406265	410399	399017	4792360
14 Less: Accumulated depreciation	3995838	-	224151	242689	455389	169569	541621	79738	167903	164645	178920	187906	1583305
15 Depletable assets	*1970	-	-	*1970	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*1024	-	-	*1024	-	-	-	-	-	-	-	-	-
17 Land	276868	-	-	*773	-	*7056	62717	*9738	*15573	*12854	13487	3261	151410
18 Intangible assets (Amortizable)	13348313	-	37305	*58617	*38361	*28782	43641	*40389	46803	234885	260587	1036043	11522900
19 Less: Accumulated amortization	1054915	-	30725	*22615	*22863	*5314	14720	*11180	11390	36813	34787	73075	791435
20 Other assets	1243306	-	-1969	*14362	*1168	*61678	53002	*8908	66812	29003	62882	40312	907150
21 Total liabilities	41185334	-	287131	676402	427464	688710	2271748	717372	1005985	1273587	1306228	2534073	29996634
22 Accounts payable	1490751	-	13328	49043	40340	55328	200191	44661	99493	66645	127297	77475	716950
23 Mort, notes, and bonds under 1 yr	4086245	-	*15108	*23777	*67170	139664	352880	34737	107845	73486	77240	76504	3117833
24 Other current liabilities	4947905	-	55837	186937	30435	45143	310804	*125547	277511	179654	233883	180163	3321993
25 Loans from stockholders	986217	-	28976	*65235	*6970	*48471	101664	*329	*6398	*60172	2306	1944	663751
26 Mort, notes, bonds, 1 yr or more	9843984	-	44233	99655	*84655	209076	665394	*60739	236260	202774	233889	380685	7626625
27 Other liabilities	3056673	-	*-88362	*-282	*21968	*72	64408	*103707	*26270	59800	57260	380133	2431699
28 Net worth	16773558	-	218011	252038	175927	190956	576407	347652	252207	631057	574353	1437169	12117782
29 Capital stock	1866791	-	57814	49551	58249	62097	100374	13626	18575	15932	151071	46127	1293376
30 Paid-in or capital surplus	10902277	-	*40169	*25184	*14847	*43504	256867	*145853	118539	473357	421770	1835071	7527117
31 Retained earnings, appropriated	*40225	-	-	*18557	*4844	*16558	-	*267	-	-	-	-	-
32 Retained earnings-unappropriated	3597982	-	-5016	31254	*42455	-4846	173030	*2767	98589	53716	24097	-442614	3624549
33 Retained earnings (S Corp)	821551	-	125880	127521	*55532	*101230	117480	*185142	*18219	*90546	-	-	-
34 Less: Cost of treasury stock	455268	-	*836	*27	-	*27588	*71344	*3	*1715	*2494	22585	1415	327259
35 Total receipts	54572894	1436753	3418649	2932810	1890699	2242619	6923414	1557253	2714841	1424132	2141191	2438130	25452404
36 Business receipts	51000984	1405932	3377172	2860260	1884790	2140099	6724536	1455686	2646050	1340549	2011091	2231482	22923336
37 Interest	529045	*9175	*1662	4399	*1079	*3516	20091	*4735	8575	14036	21453	55266	385059
38 Interest on govt. obligations	29195	95	*486	-	-	-	-	*2057	*80	*639	624	2427	22787
39 Rents	55824	-	-	-	*2102	-	*7595	*3032	*7427	*464	3374	2669	29161
40 Royalties	20334	362	-	-	-	-	-	-	-	-	-	17278	2694
41 Net S-T cap gain less net LT loss	9526	13	-	-	*133	-	-	-	-	27	463	106	8784
42 Net L-T cap gain less net ST loss	546533	-0	-	*2224	*69	-	*10008	*1183	*12064	*10222	1973	1196	507593
43 Net gain, noncapital assets	186636	*13957	*35309	-	*389	*11	*7790	-	*2016	*1595	2077	239	123253
44 Dividends, domestic corporations	7232	170	-	*3	*425	-	*62	*858	*229	*11	185	57	5231
45 Dividends, foreign corporations	184	-	-	-	-	-	-	-	-	-	-	-	184
46 Other receipts	2187401	*7048	4020	*65924	*1711	98993	153333	*89702	38400	56589	99950	127411	1444322
47 Total deductions	50893780	1348236	2947315	2654291	1681435	2070164	6479054	1449763	2599253	1348884	2015587	2267020	24032778
48 Cost of goods	19523199	*856867	379201	800441	*294053	*654671	2347484	*510756	568641	301067	320974	846192	11642851
49 Compensation of officers	1733596	*28078	336977	333206	259676	132554	270214	*27058	44423	25139	27768	25029	223475
50 Salaries and wages	9289996	179876	548661	677014	386932	583090	1035557	318380	859001	450274	453170	453080	3344961
51 Repairs	294002	10897	10443	15039	17650	20618	44499	5316	8744	15092	18218	10794	116693
52 Bad debts	800624	*3896	*6461	*3706	*3210	*51685	25819	*1254	20915	24687	9270	34357	615366
53 Rent paid on business property	1128295	23691	60029	89443	92112	49669	112092	*21152	61772	44056	58685	48454	467141
54 Taxes paid	1328423	33095	95261	115198	52887	56925	226113	22176	80649	57471	54875	80177	453598
55 Interest paid	1062821	*11473	12233	12218	8946	18112	67718	11264	30072	30545	24665	75539	760038
56 Contributions or gifts	21832	*146	*76	*430	*58	*410	2046	*52	819	604	1044	1266	14882
57 Amortization	377487	*4594	3328	*7318	*1275	*3309	4145	*752	4783	4977	14706	28658	299639
58 Depreciation	917630	25986	28855	27413	24673	38678	103886	14695	34458	32428	43773	44646	498139
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	277543	8994	17957	24746	*15197	29556	27758	*1632	23392	8324	13521	5108	101358
61 Pension, prof sh, stock, annuity	261264	*2870	*49380	*26994	*11428	*4324	56361	*2526	56431	*2584	4079	3920	40367
62 Employee benefit programs	1057479	*8559	23026	29318	*20878	*35247	75414	*29902	47479	41832	49555	44406	651864
63 Net loss, noncapital assets	26763	*66	-	-	-	-	*4818	*291	*2076	*944	2448	4849	11271
64 Other deductions	12792826	149149	1375427	491808	492461	391317	2075131	482556	755600	308863	918835	560545	4791135
65 Total receipts less total deducts	3679113	88517	471334	278518	209263	172455	444360	107490	115588	75248	125605	171111	1419626
66 Constructive taxable income from related foreign corporations	137	-	-	-	-	-	-	-	-	-	-	-	137
67 Net income, total	3650056	88422	470848	278518	209263	172455	444360	105433	115507	74609	124980	168684	1396976
68 Net income, Form 1120-A	*3018	-	*3018	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*287	*287	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	1391933	*28441	418907	255756	*184814	*136193	257905	*63609	*45050	*1258	-	-	-
71 Statutory special deductions, total	458543	*20230	*35760	*6760	*12211	*106	43152	*17807	24275	13926	13960	32589	237768
72 Net operating loss deduction	453395	*20111	*35760	*6757	*11913	*106	43109	*17121	*24114	*13919	13831	32549	234106
73 Dividends received deduction	5148	119	-	*2	*297	-	*44	*686	*161	*8	129	40	3662
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	1799518	*39751	16181	*16003	*12367	36156	143302	*24018	46183	59424	111020	136095	1159018
76 Total income tax before credits	618988	*13569	2719	*2990	*2997	9923	47549	*8765	16108	20614	38475	46751	408529
77 Income tax	612839	*13564	2719	*2990	*2997	9923	46207	*8061	15638	20228	38211	46652	405650
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	6192	*5	-	-	-	-	*1386	*704	*470	*386	264	98	2879
81 Foreign tax credit	185	-	-	-	-	-	-	-	-	-	-	86	99
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	6110	*65	-	-	-	*209	*214	-	*41	*159	181	1159	4081
85 Prior year minimum tax credit	7914	-	-	-	-	-	*149	*7	*863	*149	257	754	5735
86 Total income tax after credits	604779	*13504	2719	*2990	*2997	*9714	47186	*8758	15204	20306	38037	44751	398614

MINOR INDUSTRY 8111
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	49206	3097	35387	5725	2811	1332	795	*33	22	*5	-	-	-
2 Total assets	6334109	-	1014016	959181	981474	920337	1733646	*244907	354806	*125743	-	-	-
3 Cash	1830386	-	325317	259966	349316	252887	474488	*50315	66594	*51502	-	-	-
4 Notes and accounts receivable	429837	-	63436	63690	65086	*57979	66072	*9260	*66307	*38008	-	-	-
5 Less: Allowance for bad debts	*3538	-	*1916	-	-	-	*453	*272	-	*897	-	-	-
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total	*78644	-	-	-	*19537	-	*59108	-	-	-	-	-	-
8 Tax-exempt securities	*25036	-	-	-	-	-	*25036	-	-	-	-	-	-
9 Other current assets	941985	-	87357	121638	152287	95917	360113	*47230	72991	*4451	-	-	-
10 Loans to stockholders	485080	-	192137	173235	86561	*14151	15940	-	*3057	-	-	-	-
11 Mortgage and real estate loans	*3918	-	-	*2617	-	-	*1251	-	*49	-	-	-	-
12 Other investments	667088	-	*18651	130556	*64178	197221	212697	*8345	*4916	*30524	-	-	-
13 Depreciable assets	5206817	-	1297492	786775	747484	559881	1168335	*281366	365408	*76	-	-	-
14 Less: Accumulated depreciation	3683175	-	1031769	588995	525774	321928	779324	*207306	228047	*32	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	70459	-	*1000	*926	-	*44359	*23763	*411	-	-	-	-	-
18 Intangible assets (Amortizable)	66486	-	43305	*2030	*4404	*9359	*4183	-	*3205	-	-	-	-
19 Less: Accumulated amortization	47478	-	37743	*1511	*2880	*644	*1763	-	*2937	-	-	-	-
20 Other assets	262564	-	56747	8252	21275	*11155	104200	*55559	*3263	*2111	-	-	-
21 Total liabilities	6334109	-	1014016	959181	981474	920337	1733646	*244907	354806	*125743	-	-	-
22 Accounts payable	106170	-	27336	*54676	*2027	*10342	*6156	*274	*2710	*2648	-	-	-
23 Mort, notes, and bonds under 1 yr	750109	-	141681	144886	66319	118358	209069	*19602	*46721	*3474	-	-	-
24 Other current liabilities	1507920	-	190537	164226	306863	242285	406151	*67244	111874	*18740	-	-	-
25 Loans from stockholders	504856	-	117488	109181	*95395	*35896	139143	*4467	*2062	*1224	-	-	-
26 Mort, notes, bonds, 1 yr or more	982691	-	188396	84143	135686	164199	269433	*62286	*70917	*7631	-	-	-
27 Other liabilities	443570	-	75509	*60609	*77876	*2493	197069	*1555	*23281	*5180	-	-	-
28 Net worth	2038794	-	273068	341460	297308	346765	506625	*89480	97242	*86845	-	-	-
29 Capital stock	251413	-	67597	31408	27612	10562	57628	*29247	27358	*1	-	-	-
30 Paid-in or capital surplus	583333	-	167765	57167	27603	81201	189512	*26624	*33433	*27	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	327857	-	-46825	186326	54219	89163	-9197	*21663	*16500	*16008	-	-	-
33 Retained earnings (S Corp)	1013789	-	99336	106463	231715	169466	303282	12177	20541	*70809	-	-	-
34 Less: Cost of treasury stock	137598	-	*14805	*39904	*43842	*3626	34600	*231	*591	-	-	-	-
35 Total receipts	34485512	826360	10086844	4679781	4258882	3577109	7978457	*1413653	1524364	*140062	-	-	-
36 Business receipts	32886205	762225	9864103	4255098	4165196	3439166	7437392	*1315965	1513373	*133687	-	-	-
37 Interest	63098	*236	5236	19182	4651	8530	19599	*3951	*1627	*89	-	-	-
38 Interest on govt. obligations	4612	-	-	*83	-	*491	*2831	-	-	*1207	-	-	-
39 Rents	21613	-	*104	*5923	*1286	*10139	*3579	-	*581	-	-	-	-
40 Royalties	*417	-	-	-	-	-	*299	*119	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*23705	-	*22245	-	-	*1459	*1	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	19141	-	*1374	*239	*1393	*12886	*430	*2484	-	*334	-	-	-
43 Net gain, noncapital assets	2520	*608	*1342	-	*267	*38	*258	-	*7	-	-	-	-
44 Dividends, domestic corporations	*603	-	-	*107	*5	*1	*-0	*475	-	*15	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	1463597	*63291	192440	399149	86085	104398	514068	*90659	*8776	*4731	-	-	-
47 Total deductions	31887759	656143	9021581	4283652	3999449	3399767	7600877	*1348507	1457593	*120191	-	-	-
48 Cost of goods	487004	-	127998	*173101	*54880	*16520	*108514	-	5990	-	-	-	-
49 Compensation of officers	8736872	*118827	2908687	1487769	1335248	1027262	1547849	*103763	154883	*52585	-	-	-
50 Salaries and wages	10653247	228094	1960052	1025797	1091872	1153624	3605535	*762969	796179	*29124	-	-	-
51 Repairs	230730	*3730	68136	32336	35702	30412	52628	*3581	*3074	*1131	-	-	-
52 Bad debts	*22048	-	*24	*1069	*807	*18598	*434	-	*1114	-	-	-	-
53 Rent paid on business property	1909893	44719	654420	252957	200693	149642	383741	*109724	105945	*8052	-	-	-
54 Taxes paid	1234041	26324	376032	164290	150920	130936	278229	*53571	49605	*4134	-	-	-
55 Interest paid	191987	*4336	38880	37809	21474	22114	48723	*7007	10592	*1052	-	-	-
56 Contributions or gifts	17452	*544	4286	4987	1052	*865	3915	*1128	*566	*109	-	-	-
57 Amortization	7415	*327	3551	*662	*576	*623	740	*16	*919	-	-	-	-
58 Depreciation	406409	3756	96358	57925	57379	52978	87303	*18447	32243	*20	-	-	-
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	554020	*7161	176865	52399	86299	57918	169915	*1876	*1453	*135	-	-	-
61 Pension, prof sh, stock, annuity	702985	-	158954	99562	99889	109592	171844	*25945	*32683	*4516	-	-	-
62 Employee benefit programs	533040	*1883	135704	62936	41019	40932	155459	*48031	*44022	*3055	-	-	-
63 Net loss, noncapital assets	5993	*3184	*404	-	*792	*12	*1185	*32	*382	-	-	-	-
64 Other deductions	6194624	213259	2311228	830053	820845	587739	984863	*212418	217942	*16277	-	-	-
65 Total receipts less total deducts	2597753	170217	1065263	396130	259433	177342	377580	*65146	66771	*19871	-	-	-
66 Constructive taxable income from related foreign corporations	*364	-	-	-	-	-	*362	-	*2	-	-	-	-
67 Net income, total	2593505	170217	1065263	396047	259433	176851	375111	*65146	66773	*18664	-	-	-
68 Net income, Form 1120-A	17500	-	10349	*7151	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*216	*216	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	2016937	*141189	875516	273515	226496	155538	238918	41589	46494	*17683	-	-	-
71 Statutory special deductions, total	222412	*2915	91877	40078	*8350	*8133	59428	*11622	-	*10	-	-	-
72 Net operating loss deduction	221990	*2915	91877	40002	*8347	*8132	59427	*11289	-	-	-	-	-
73 Dividends received deduction	*422	-	-	*75	*3	*-0	*-0	*332	-	*10	-	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	354155	26113	97870	82454	24586	*13180	76765	*11935	*20280	*971	-	-	-
76 Total income tax before credits	118336	9084	30524	27067	8446	*4612	26846	*4318	*7098	*340	-	-	-
77 Income tax	118069	9084	30523	27067	8446	*4604	26729	*4177	*7098	*340	-	-	-
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	*266	-	-	-	-	*9	*117	*141	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	*81	-	1	1	6	-	*74	-	-	-	-	-	-
85 Prior year minimum tax credit	*457	-	-	-	-	-	*416	-	*42	-	-	-	-
86 Total income tax after credits	117797	9084	30523	27066	8440	*4612	26357	*4318	*7056	*340	-	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Educational services

MINOR INDUSTRY 8200
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	11679	*683	8071	*951	*826	*511	502	*46	60	*10	***	***	**
2 Total assets	6502748	-	259769	*114674	*303417	*381292	1012347	*332372	987433	*354775	***	***	**
3 Cash	1122280	-	89293	*29501	*82714	*121632	161183	*36355	146348	*41638	***	***	**
4 Notes and accounts receivable	1396330	-	*15805	*50908	*49567	*70782	251651	*114850	336992	*52540	***	***	**
5 Less: Allowance for bad debts	80939	-	-	-	-	*24	*13499	*10182	15034	*2208	***	***	**
6 Inventories	126179	-	*1899	-	*19	*2054	*15041	*2759	30233	*38160	***	***	**
7 U.S. govt. obligations, total	*4590	-	-	-	-	-	*227	-	-	-	***	***	-
8 Tax-exempt securities	*4646	-	-	-	*853	-	-	-	-	-	***	***	-
9 Other current assets	429781	-	*7568	*562	*18800	*6979	63592	*21843	48879	*70516	***	***	**
10 Loans to stockholders	94704	-	*16326	*5	*4446	*48505	*13304	*2001	*4700	-	***	***	**
11 Mortgage and real estate loans	*33935	-	-	-	-	-	*32488	-	*1284	-	***	***	-
12 Other investments	551504	-	*389	-	*34734	*16547	*107290	*78534	47467	*15157	***	***	**
13 Depreciable assets	3103352	-	368149	*60510	*232480	*184361	681760	*191419	447843	*161780	***	***	**
14 Less: Accumulated depreciation	1727165	-	269564	*53164	*147035	*109447	420293	*117608	196344	*80527	***	***	**
15 Depletable assets	*4128	-	*4128	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	*3901	-	*3901	-	-	-	-	-	-	-	***	***	-
17 Land	169585	-	*8087	-	*14548	*10766	*35423	-	35880	*8624	***	***	-
18 Intangible assets (Amortizable)	1226876	-	*8394	*39411	*11658	*12263	*18758	*10496	119287	*35252	***	***	**
19 Less: Accumulated amortization	173101	-	*1068	*16395	*1413	*1788	*4469	*2598	47571	*12417	***	***	**
20 Other assets	219964	-	*14265	*3336	*2046	*18661	69890	*4504	27470	*26259	***	***	**
21 Total liabilities	6502748	-	259769	*114674	*303417	*381292	1012347	*332372	987433	*354775	***	***	**
22 Accounts payable	390225	-	*5395	*19014	*5867	*10364	76598	*13298	56102	*30908	***	***	**
23 Mort, notes, and bonds under 1 yr	328358	-	*24676	*35212	*4828	*31389	117891	*3334	36184	*6811	***	***	**
24 Other current liabilities	1385723	-	28331	*15704	*133559	*91807	250160	*93645	238916	*118804	***	***	**
25 Loans from stockholders	212782	-	64097	*14809	*18074	*6050	*32123	-	*42563	*2723	***	***	**
26 Mort, notes, bonds, 1 yr or more	1088201	-	*137279	*2043	*21811	*71684	125864	*39810	183504	*46845	***	***	**
27 Other liabilities	247656	-	*5215	-	*3423	*3613	*27374	*24491	*66038	*11353	***	***	**
28 Net worth	2849802	-	-5224	*27891	*115854	*166386	382336	*157793	364125	*137331	***	***	**
29 Capital stock	360799	-	68477	*16067	*27966	*39093	31961	*1861	106627	*487	***	***	**
30 Paid-in or capital surplus	1538951	-	*22790	*128466	*6873	*11495	38225	*37547	54974	*30640	***	***	**
31 Retained earnings, appropriated	*3358	-	-	-	-	-	-	-	*3197	-	***	***	-
32 Retained earnings-unappropriated	661029	-	-12285	*13269	*134971	*36699	*81379	*34878	49007	*85784	***	***	**
33 Retained earnings (S Corp)	559001	-	-45549	*-129911	*58726	*79098	280982	*113477	*170087	33425	***	***	-
34 Less: Cost of treasury stock	273336	-	*38659	-	*112682	-	*50210	*29969	*19767	*13005	***	***	**
35 Total receipts	11280138	*147980	1429037	*926623	*951796	*706017	1893103	*634805	1378476	*1007640	***	***	**
36 Business receipts	10938227	*134180	1425201	*906413	*915312	*699268	1863845	*621665	1315781	*995322	***	***	**
37 Interest	45521	494	*969	2	*2375	*4424	*4325	*1194	7795	*1776	***	***	**
38 Interest on govt. obligations	7656	-	-	-	*43	-	*2013	-	-	*340	***	***	**
39 Rents	24185	-	-	-	-	-	*1005	-	*13037	-	***	***	-
40 Royalties	*48366	-	-	-	-	-	-	-	-	*145	***	***	**
41 Net S-T cap gain less net LT loss	*417	-	-	-	-	-	-	-	*75	-	***	***	**
42 Net L-T cap gain less net ST loss	34366	*12568	-	-	*18746	-	*83	-	*396	*1173	***	***	**
43 Net gain, noncapital assets	1458	-	*28	*684	-	-	*228	*23	*68	*48	***	***	**
44 Dividends, domestic corporations	3013	*51	-	-	*622	-	-	-	*8	*94	***	***	**
45 Dividends, foreign corporations	*20744	-	-	-	-	-	-	-	*5806	-	***	***	**
46 Other receipts	156185	*687	*2839	*19525	*14697	*2324	21604	*11923	35509	*8742	***	***	**
47 Total deductions	10402968	*118111	1307094	*872851	*878379	*644233	1748189	*602826	1256697	*966953	***	***	**
48 Cost of goods	1776331	*2946	141962	*58464	*72990	*59269	91338	*47212	350645	*602658	***	***	**
49 Compensation of officers	575010	*3977	150845	*21745	*144007	*44954	102435	*18419	29241	*17729	***	***	**
50 Salaries and wages	3382730	*41954	448771	*388755	*266897	*196450	656638	*242224	355437	*129539	***	***	**
51 Repairs	124381	*836	16319	*2604	*14498	*14412	32140	*5745	16222	*6130	***	***	**
52 Bad debts	92470	*424	*1199	*286	*1063	*4021	*21023	*12300	13213	*3601	***	***	**
53 Rent paid on business property	664111	*11482	97159	*47551	*52697	*57372	109977	*75682	63374	*31753	***	***	**
54 Taxes paid	412809	*684	55031	*52113	*44328	*25719	91752	*15001	52496	*16843	***	***	**
55 Interest paid	100412	*782	*5586	*4893	*4891	*7554	15663	*4131	13167	*6064	***	***	**
56 Contributions or gifts	4422	-	*346	*898	*595	*267	*163	*5	*670	*911	***	***	**
57 Amortization	41433	*96	*368	*719	*401	*951	*1581	*1182	7992	*4534	***	***	**
58 Depreciation	241451	*542	26497	*6136	*13373	*21693	44865	*13628	28542	*13660	***	***	**
59 Depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
60 Advertising	375075	*2336	13239	*3568	*4455	*36658	109615	*10994	45932	*41062	***	***	**
61 Pension, prof sh, stock, annuity	65192	*1774	*10663	*8166	*5632	*617	17029	*4356	6790	*982	***	***	**
62 Employee benefit programs	208001	*68	*28307	*62298	*1811	*4790	19596	*17381	15761	*3319	***	***	**
63 Net loss, noncapital assets	7301	3	-	-	-	-	*5046	*118	*1225	*391	***	***	**
64 Other deductions	2331839	*50207	310802	*214655	*250743	*169506	429331	*134446	255989	*87780	***	***	**
65 Total receipts less total deducts	877170	*29869	121943	*53772	*73416	*61784	144914	*31979	121780	*40687	***	***	**
66 Constructive taxable income from related foreign corporations	*21829	-	-	-	-	-	-	-	*682	-	***	***	**
67 Net income, total	891344	*29869	121943	*53772	*73374	*61784	142901	*31979	122462	*40347	***	***	**
68 Net income, Form 1120-A	*1177	*472	*706	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S	464777	*18393	98018	*42825	*47287	*49696	118201	*22981	*51384	10064	***	***	-
71 Statutory special deductions, total	57197	*9232	9781	*2855	*470	*1408	*980	*857	*22724	*309	***	***	**
72 Net operating loss deduction	54985	*9196	9781	*2855	*34	*1408	*980	*857	*22718	243	***	***	**
73 Dividends received deduction	2212	*36	-	-	*436	-	-	-	*6	*66	***	***	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax	369395	*2244	*14144	*8092	*25642	*10681	*23720	*8141	*48354	*29974	***	***	**
76 Total income tax before credits	120420	*854	*2348	*1214	*6765	*2467	*7533	*2759	16800	*10228	***	***	**
77 Income tax	119431	*674	*2348	*1214	*6765	*2467	*7533	*2759	*16440	*10201	***	***	**
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax	989	*180	-	-	-	-	-	-	*360	*28	***	***	**
81 Foreign tax credit	*13438	-	-	-	-	-	-	-	*1825	-	***	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 General business credit	61	28	-	-0	-	-	-	-	-	-	***	***	-
85 Prior year minimum tax credit	*367	-	-	-	-	-	-	-	*40	-	***	***	**
86 Total income tax after credits	106554	*826	*2348	*1213	*6765	*2467	*7533	*2759	14935	*10228	***	***	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8300 RETURNS WITH NET INCOME	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	Size of Total Assets 10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	13920	*899	10178	*1583	*820	*220	*197	*9	***	-	***	-	-
2 Total assets	1683089	-	211200	*220788	*289367	*124897	*331652	*51244	***	-	***	-	-
3 Cash	215824	-	69657	*28698	*26750	*18918	*52940	-	***	-	***	-	-
4 Notes and accounts receivable	276938	-	*260	*1166	*47031	*56739	*107565	*32886	***	-	***	-	-
5 Less: Allowance for bad debts	*1324	-	-	*30	-	-	-	-	***	-	***	-	-
6 Inventories	*1242	-	*81	*77	-	-	-	-	***	-	***	-	-
7 U.S. govt. obligations, total	2003	-	-	-	-	-	-	-	***	-	***	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	***	-	***	-	-
9 Other current assets	58144	-	*7639	*253	*4448	-	*6304	*932	***	-	***	-	-
10 Loans to stockholders	57698	-	26263	29	*21736	-	*9669	-	***	-	***	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	***	-	***	-	-
12 Other investments	104734	-	*1660	-	*31007	-	*36551	*1074	***	-	***	-	-
13 Depreciable assets	1119490	-	210689	*193373	*162872	*62014	*158960	*22672	***	-	***	-	-
14 Less: Accumulated depreciation	398597	-	135844	*45006	*56498	*16409	*57152	*8347	***	-	***	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	***	-	***	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	***	-	***	-	-
17 Land	63944	-	-	*4412	*21062	-	*7601	*1450	***	-	***	-	-
18 Intangible assets (Amortizable)	178464	-	*33076	*37931	*36756	*3381	*222	*40	***	-	***	-	-
19 Less: Accumulated amortization	29540	-	*11166	*1393	*5941	*1054	*59	*19	***	-	***	-	-
20 Other assets	34068	-	8885	*1277	*143	*1308	*9050	*555	***	-	***	-	-
21 Total liabilities	1683089	-	211200	*220788	*289367	*124897	*331652	*51244	***	-	***	-	-
22 Accounts payable	90982	-	*7709	*7738	*7877	*21811	*20728	*8435	***	-	***	-	-
23 Mort, notes, and bonds under 1 yr	113692	-	*12252	*7088	*54607	-	*9006	*16029	***	-	***	-	-
24 Other current liabilities	137900	-	32132	*3497	*1910	*2768	*36194	*11459	***	-	***	-	-
25 Loans from stockholders	147665	-	51478	*13160	*52859	*23622	*1320	-	***	-	***	-	-
26 Mort, notes, bonds, 1 yr or more	499179	-	*55259	*155920	*37241	*26964	*55571	*5916	***	-	***	-	-
27 Other liabilities	84068	-	*6633	*-0	*497	*33860	*309	*4174	***	-	***	-	-
28 Net worth	609604	-	45737	*33385	*134376	*15872	*208522	*5230	***	-	***	-	-
29 Capital stock	91810	-	14803	*1099	*2716	*13512	*1823	*4	***	-	***	-	-
30 Paid-in or capital surplus	127235	-	*16836	*8766	*11545	-	*11908	-	***	-	***	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	***	-	***	-	-
32 Retained earnings-unappropriated	228504	-	2562	*11517	*111854	-	*59502	*5635	***	-	***	-	-
33 Retained earnings (S Corp)	174565	-	11536	*12002	*8261	*2361	*135369	-	***	-	***	-	-
34 Less: Cost of treasury stock	*12510	-	-	-	-	-	*80	*409	***	-	***	-	-
35 Total receipts	4326106	*82451	1506722	*388586	*627167	*383298	*833131	*101711	***	-	***	-	-
36 Business receipts	4240678	*67608	1481015	*383133	*624199	*380971	*826618	*94483	***	-	***	-	-
37 Interest	9609	*1356	*472	*38	*2182	-	*454	-	***	-	***	-	-
38 Interest on govt. obligations	-	-	-	-	-	-	-	-	***	-	***	-	-
39 Rents	*7816	18	-	-	-	-	*301	*7227	***	-	***	-	-
40 Royalties	-	-	-	-	-	-	-	-	***	-	***	-	-
41 Net S-T cap gain less net LT loss	*205	-	-	-	*181	-	*23	-	***	-	***	-	-
42 Net L-T cap gain less net ST loss	*4928	-	*1368	-	-	-	*3302	-	***	-	***	-	-
43 Net gain, noncapital assets	*20377	*10355	*7691	-	*187	-	-	-	***	-	***	-	-
44 Dividends, domestic corporations	*940	-	-	-	*227	-	*651	-	***	-	***	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	***	-	***	-	-
46 Other receipts	41554	*3114	*16175	*5415	*190	*2327	*1782	-	***	-	***	-	-
47 Total deductions	4022520	*62621	1421536	*345996	*589650	*369113	*759609	*100840	***	-	***	-	-
48 Cost of goods	814043	*232	318851	*28238	*90819	*27850	*330583	-	***	-	***	-	-
49 Compensation of officers	327146	551	134566	*26418	*46396	*27074	*84792	*1213	***	-	***	-	-
50 Salaries and wages	1313784	*22416	414236	*87186	*213518	*194265	*152829	*61611	***	-	***	-	-
51 Repairs	64677	*2171	26869	*5757	*14233	*2852	*4838	*1534	***	-	***	-	-
52 Bad debts	1407	96	*61	-	*468	-	*5	-	***	-	***	-	-
53 Rent paid on business property	269466	*7491	138282	*30904	*21848	*11365	*20994	*6009	***	-	***	-	-
54 Taxes paid	230544	*4007	63029	*19858	*50090	*21594	*41919	*6244	***	-	***	-	-
55 Interest paid	70562	2305	19197	*12817	*12732	*2569	*7136	*1204	***	-	***	-	-
56 Contributions or gifts	1235	2	*427	*274	*182	-	*48	-	***	-	***	-	-
57 Amortization	10630	850	*2059	*1296	*2860	-	*28	*298	***	-	***	-	-
58 Depreciation	87042	1169	27421	*17664	*13757	*3559	*9546	*1373	***	-	***	-	-
59 Depletion	-	-	-	-	-	-	-	-	***	-	***	-	-
60 Advertising	39521	*2038	11133	*6345	*2771	*8358	*3931	*341	***	-	***	-	-
61 Pension, prof sh, stock, annuity	10102	-	*320	-	*577	*2768	*4430	-	***	-	***	-	-
62 Employee benefit programs	56417	844	7566	*672	*2774	*9550	*22719	*7202	***	-	***	-	-
63 Net loss, noncapital assets	*998	-	-	-	-	*315	-	*12	***	-	***	-	-
64 Other deductions	724946	*18450	257518	*108566	*116626	*56994	*75811	*13800	***	-	***	-	-
65 Total receipts less total deducts	303586	*19830	85186	*42591	*37517	*14185	*73522	*871	***	-	***	-	-
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	***	-	***	-	-
67 Net income, total	303586	*19830	85186	*42591	*37517	*14185	*73522	*871	***	-	***	-	-
68 Net income, Form 1120-A	*2911	-	*1628	*1283	-	-	-	-	***	-	***	-	-
69 Net income, Form 1120-F	-	-	-	-	-	-	-	-	***	-	***	-	-
70 Net income, Form 1120S	204443	*7263	57240	*33965	*27659	*14185	*62484	-	***	-	***	-	-
71 Statutory special deductions, total	22424	1759	*17102	-	*1166	-	*1099	-	***	-	***	-	-
72 Net operating loss deduction	21766	1759	*17102	-	*1007	-	*643	-	***	-	***	-	-
73 Dividends received deduction	*658	-	-	-	*159	-	*456	-	***	-	***	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	-	***	-	-
75 Income subject to tax	76719	*10808	10844	*8625	*8692	-	*9940	*871	***	-	***	-	-
76 Total income tax before credits	19215	*3241	814	*1294	*1386	-	*3033	*191	***	-	***	-	-
77 Income tax	18700	*2824	814	*1294	*1386	-	*3033	*191	***	-	***	-	-
78 Personal holding company tax	-	-	-	-	-	-	-	-	***	-	***	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	***	-	***	-	-
80 Alternative minimum tax	514	416	-	-	-	-	-	-	***	-	***	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	***	-	***	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	***	-	***	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	***	-	***	-	-
84 General business credit	*90	-	*41	2	-	-	-	*47	***	-	***	-	-
85 Prior year minimum tax credit	*274	-	-	-	-	-	-	*62	***	-	***	-	-
86 Total income tax after credits	18850	*3241	772	*1292	*1386	-	*3033	*82	***	-	***	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Membership organizations

MINOR INDUSTRY 8600 RETURNS WITH NET INCOME	Total	Size of Total Assets: Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	8032	*794	5671	*525	*516	*242	188	*27	40	19	***	***	**
2 Total assets	3978557	-	101314	*75439	*203442	*202324	395522	*158761	675956	686986	***	***	**
3 Cash	571455	-	70329	*69950	*48697	*56037	55698	*27598	96996	74168	***	***	**
4 Notes and accounts receivable	426262	-	*86	*35	*4771	*9308	*34254	*25610	146093	80381	***	***	**
5 Less: Allowance for bad debts	20111	-	-	-	*2585	-	*803	*8683	*6010	*1899	***	***	-
6 Inventories	43310	-	*85	*3035	*1733	*3049	*343	-	*17584	*3429	***	***	**
7 U.S. govt. obligations, total	271578	-	-	-	-	*2261	*48079	*8613	*35932	*25603	***	***	**
8 Tax-exempt securities	*123923	-	-	-	-	*5488	-	-	*7939	*9503	***	***	**
9 Other current assets	373332	-	*3531	-	*3812	*6095	*21319	*4895	74388	33894	***	***	**
10 Loans to stockholders	*7060	-	*7060	-	-	-	-	-	-	-	***	***	-
11 Mortgage and real estate loans	*234	-	-	-	-	-	-	-	*59	***	***	**
12 Other investments	1079095	-	-	-	-	*69535	*29418	*46426	*87018	*279049	***	***	**
13 Depreciable assets	1531871	-	*17096	*4198	*204779	*114970	*180822	*93869	307334	245952	***	***	**
14 Less: Accumulated depreciation	750681	-	*10587	*1779	*82148	*69868	*61247	*45255	154037	120009	***	***	**
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
17 Land	185398	-	*13622	-	*14920	*3804	*58281	*3382	30094	*34175	***	***	**
18 Intangible assets (Amortizable)	75284	-	*294	-	-	*12325	*469	*5604	*14275	*23547	***	***	**
19 Less: Accumulated amortization	27601	-	*117	-	-	*12325	*143	*4001	*4412	*1984	***	***	**
20 Other assets	88149	-	*-87	-	*9463	*1646	*29032	*702	*22762	*1120	***	***	**
21 Total liabilities	3978557	-	101314	*75439	*203442	*202324	395522	*158761	675956	686986	***	***	**
22 Accounts payable	346915	-	4268	*5959	*3647	*32914	*17770	*9956	119834	77792	***	***	**
23 Mort, notes, and bonds under 1 yr	63005	-	*6378	-	*8522	*14970	*5075	-	*7945	*876	***	***	**
24 Other current liabilities	861317	-	*11759	*44380	*17263	*8242	*55077	*28985	166585	136731	***	***	**
25 Loans from stockholders	*2	-	*2	-	-	-	-	-	-	-	***	***	-
26 Mort, notes, bonds, 1 yr or more	154820	-	*7285	-	*32171	*12529	*24571	-	*24274	*23003	***	***	-
27 Other liabilities	555512	-	*174	-	*12834	*799	*4293	*5551	*93609	*142348	***	***	**
28 Net worth	1996987	-	71450	*25101	*129005	*132870	288736	*114269	263709	306236	***	***	**
29 Capital stock	171024	-	20929	*1971	*11869	*1646	*80159	-	*1003	*48245	***	***	**
30 Paid-in or capital surplus	400683	-	*16863	-	-	*16609	*25085	*23732	*133643	*21968	***	***	**
31 Retained earnings, appropriated	140866	-	*17791	-	*6585	*14170	*62793	-	*3773	*21146	***	***	**
32 Retained earnings-unappropriated	1255460	-	16534	*23130	*110551	*100444	120699	*90537	95214	215333	***	***	**
33 Retained earnings (S Corp)	*31577	-	*1500	-	-	-	-	-	*30077	-	***	***	-
34 Less: Cost of treasury stock	*2623	-	*2167	-	-	-	-	-	-	456	***	***	-
35 Total receipts	4283019	*9070	273941	*93314	*178963	*291749	247534	*139201	859895	646462	***	***	**
36 Business receipts	3392390	*8662	252504	*92031	*152891	*125151	216482	*128928	655541	596902	***	***	**
37 Interest	73216	*155	2011	*920	*2181	*3239	7609	*2562	10117	7512	***	***	**
38 Interest on govt. obligations	8362	-	-	-	-	-	-	*75	*1031	*2946	***	***	**
39 Rents	12745	-	-	-	*453	*310	*1103	*878	*1659	*820	***	***	**
40 Royalties	*37764	-	-	-	-	-	-	-	*687	-	***	***	**
41 Net S-T cap gain less net LT loss	10459	-	-	-	-	*101	*4	-	*128	*1285	***	***	**
42 Net L-T cap gain less net ST loss	104097	-	-	-	-	*10518	*652	*3627	*3706	*6993	***	***	**
43 Net gain, noncapital assets	515	-	-	-	-	-	-	-	*182	*27	***	***	**
44 Dividends, domestic corporations	9970	-	-	-	-	*2234	*145	*114	*1342	*3047	***	***	**
45 Dividends, foreign corporations	908	-	-	-	-	-	*72	*23	*55	*70	***	***	**
46 Other receipts	632592	*252	*19425	*362	*23438	*150196	*21466	*2994	185447	*26861	***	***	**
47 Total deductions	3937395	*8128	217322	*89938	*166546	*272536	227491	*134370	833943	603660	***	***	**
48 Cost of goods	984831	*6088	*21533	*21869	*19353	*55957	*129076	*41214	*212454	*86960	***	***	**
49 Compensation of officers	48485	-	-	-	*1427	*3311	*4886	*2774	*16409	*12866	***	***	**
50 Salaries and wages	875617	-	*29142	*11720	*18598	*69676	*13803	*34428	214789	121443	***	***	**
51 Repairs	69897	-	*4854	*135	*10001	*2535	*9358	*1435	7090	9253	***	***	**
52 Bad debts	5229	-	*169	*7	*664	*45	*188	*1264	*565	*1411	***	***	**
53 Rent paid on business property	98135	-	*10447	*4135	*101	*32615	*1514	*1077	14586	8690	***	***	**
54 Taxes paid	122847	*85	1536	*2976	*8321	*8898	4151	*4277	20837	22923	***	***	**
55 Interest paid	18982	-	*670	*3	*4541	*2295	*3323	-	*3051	*1956	***	***	**
56 Contributions or gifts	3944	*13	*1037	*69	-	*512	*342	*87	*396	813	***	***	**
57 Amortization	11329	-	-	-	*40	*417	*173	*138	*2256	*1078	***	***	**
58 Depreciation	96101	*1	*1157	*721	*6534	*14864	*6242	*6590	19609	17541	***	***	**
59 Depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
60 Advertising	102006	-	*13142	*218	*1779	-	*120	*1865	*32371	*18196	***	***	**
61 Pension, prof sh, stock, annuity	31334	-	-	-	-	*759	*608	*1573	*12362	*8284	***	***	**
62 Employee benefit programs	84357	-	*174	-	*476	*3403	*424	*4184	*18249	22339	***	***	**
63 Net loss, noncapital assets	5403	-	-	-	-	*156	*71	-	-	*241	***	***	**
64 Other deductions	1378897	*1941	133460	*48085	*94713	*77093	53212	*33464	258918	269666	***	***	**
65 Total receipts less total deducts	345624	*942	56619	*3376	*12417	*19213	20043	*4831	25952	42801	***	***	**
66 Constructive taxable income from related foreign corporations	26	-	-	-	-	-	-	-	-	-	***	***	-
67 Net income, total	337288	*942	56619	*3376	*12417	*19213	20043	*4756	24922	39856	***	***	**
68 Net income, Form 1120-A	*7138	*447	*2865	*794	*3032	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F	*-0	*-0	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S	*16582	-	*16015	-	-	-	-	-	*566	-	***	***	-
71 Statutory special deductions, total	63654	*-0	26153	*1703	*6361	*10952	*2563	*80	*2823	*2151	***	***	**
72 Net operating loss deduction	54795	*-0	26153	*1703	*6361	*9389	*2411	-	*1644	*25	***	***	-
73 Dividends received deduction	7338	-	-	-	-	*1564	*152	*80	*1179	*2126	***	***	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax	257133	*941	14450	*1673	*6056	*8260	*17502	*4676	21532	37705	***	***	**
76 Total income tax before credits	82076	*80	2168	*251	*950	*1452	*4588	*1479	7349	12855	***	***	**
77 Income tax	81203	*80	2168	*251	*950	*1414	*4578	*1479	7249	12807	***	***	**
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax	*874	-	-	-	-	*38	*10	-	*101	*48	***	***	-
81 Foreign tax credit	*103	-	-	-	-	-	-	*3	*82	*-0	***	***	**
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	***	***	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	***	***	-
84 General business credit	*134	-	-	-	-	-	-	-	*25	*3	***	***	-
85 Prior year minimum tax credit	*1433	-	-	-	-	*174	*3	-	*137	*336	***	***	**
86 Total income tax after credits	80406	*80	2168	*251	*950	*1278	*4585	*1476	7106	12516	***	***	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Architectural and engineering
services

MINOR INDUSTRY 8911
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
					Size of Total Assets								
1 Number of returns	44843	1522	31157	6279	2635	1128	1731	165	134	35	***	***	15
2 Total assets	28866124	-	844454	961962	935418	734585	3603558	1203685	2121219	1174243	***	***	13020316
3 Cash	3344256	-	285753	274803	304272	114148	713432	190041	282622	123813	***	***	679491
4 Notes and accounts receivable	9870914	-	66119	171429	162111	211658	1162189	574349	908477	507713	***	***	4183718
5 Less: Allowance for bad debts	178501	-	-	-	-	-	16018	20162	19342	15184	***	***	59586
6 Inventories	729651	-	*7082	*11605	*17960	*48571	141741	*19438	167603	*43108	***	***	223551
7 U.S. govt. obligations, total	*27566	-	-	-	-	-	*24044	-	*2113	-	***	***	-
8 Tax-exempt securities	*23432	-	-	-	*3864	-	*2303	*7950	*3867	-	***	***	-
9 Other current assets	2566700	-	55227	25257	25827	47207	216772	156334	244899	130121	***	***	1228691
10 Loans to stockholders	338767	-	68708	79073	41561	*55597	48601	*20112	*5336	*1800	***	***	1
11 Mortgage and real estate loans	*35314	-	*1990	-	*11581	*17898	*3342	-	*501	-	***	***	1
12 Other investments	4202522	-	42395	*25538	*88765	*81311	298509	36731	59679	62362	***	***	3070885
13 Depreciable assets	11500449	-	1418795	911002	746015	443997	2117332	845369	813118	542110	***	***	2503998
14 Less: Accumulated depreciation	7299388	-	1100123	562523	467697	301353	1289756	577354	447882	337787	***	***	1500307
15 Depletable assets	*958	-	-	-	-	-	-	-	*243	*14	***	***	-
16 Less: Accumulated depletion	*716	-	-	-	-	-	-	-	-	*14	***	***	-
17 Land	259799	-	-	*7825	*803	*8230	58508	*1676	37114	11787	***	***	97225
18 Intangible assets (Amortizable)	1635134	-	30992	30852	8594	*362	59684	*7546	25903	99799	***	***	993757
19 Less: Accumulated amortization	252325	-	21381	11628	3372	*280	17263	*4870	3339	10386	***	***	120260
20 Other assets	2061590	-	-11105	*-1273	*-4866	7240	80140	-53476	40307	14986	***	***	1719152
21 Total liabilities	28866124	-	844454	961962	935418	734585	3603558	1203685	2121219	1174243	***	***	13020316
22 Accounts payable	4114109	-	27375	103054	51426	132896	351190	210231	331573	209877	***	***	2029682
23 Mort, notes, and bonds under 1 yr	1848653	-	50445	95053	70217	66949	326481	81583	185422	90553	***	***	424115
24 Other current liabilities	5121877	-	182387	106226	184816	87077	518110	287694	499408	188842	***	***	2345732
25 Loans from stockholders	911071	-	433776	*61656	*109400	*8911	133520	*27561	*65483	*46566	***	***	4760
26 Mort, notes, bonds, 1 yr or more	3580366	-	123631	188329	124261	74365	453443	178853	199430	158631	***	***	1395254
27 Other liabilities	2038394	-	10173	*26458	*9549	*10659	107733	17322	84822	97894	***	***	1593882
28 Net worth	11251654	-	16667	381186	385749	353727	1713081	400440	755082	381881	***	***	5226892
29 Capital stock	1182602	-	84666	57487	22464	51175	259794	64196	178626	15920	***	***	252895
30 Paid-in or capital surplus	6076971	-	92122	78023	*93693	*14075	556339	92310	205826	274615	***	***	3860234
31 Retained earnings, appropriated	*7700	-	-	-	-	-	*100	-	*56	*977	***	***	6565
32 Retained earnings-unappropriated	3499500	-	-175118	135168	172652	218436	570676	246738	304277	111922	***	***	1269649
33 Retained earnings (S Corp)	1156124	-	49012	150617	106662	81437	484157	*96784	*131788	*24388	***	***	-
34 Less: Cost of treasury stock	671243	-	*34016	*40110	*9722	*11396	157984	*99588	65492	*45940	***	***	162451
35 Total receipts	73770702	1191744	9418577	5809657	4232987	2764524	13152256	4126925	4678476	2819046	***	***	16518253
36 Business receipts	71877829	1007820	9298544	5741791	4212142	2682004	12973984	4010512	4616435	2763273	***	***	15833952
37 Interest	257885	*6134	14504	3619	4660	3700	25864	7391	11523	7371	***	***	122433
38 Interest on govt. obligations	8819	-	-	*1056	*185	*30	3318	*586	*209	*901	***	***	388
39 Rents	95378	*909	-	*1763	*20	*348	2429	*819	*5684	*9219	***	***	61520
40 Royalties	43662	-	-	-	-	-	-	*2247	*360	-	***	***	20022
41 Net S-T cap gain less net LT loss	61135	-	-	-	*385	-	*50	*144	*111	-	***	***	55681
42 Net L-T cap gain less net ST loss	285494	*69092	-	*35570	*3749	*5826	*1816	*2958	*10975	*11291	***	***	94727
43 Net gain, noncapital assets	119933	*14348	*2493	*6022	*1534	*34211	2152	*3091	197	*1517	***	***	52560
44 Dividends, domestic corporations	17636	-0	*366	-	*714	*11	*1029	*107	*299	*904	***	***	1184
45 Dividends, foreign corporations	34140	-	-	-	-	-	-	-	-	*3637	***	***	18841
46 Other receipts	968792	93440	102669	19838	9597	38394	141613	99072	32681	20933	***	***	256945
47 Total deductions	69725443	1041799	8731561	5375041	3897031	2568526	12506110	3895734	4450319	2688614	***	***	15899032
48 Cost of goods	30083304	*461651	804869	1043670	1278127	963909	4561564	1498047	2229560	1617443	***	***	10541071
49 Compensation of officers	5469183	124917	1981801	743708	423362	316278	1156199	119326	170207	50259	***	***	213833
50 Salaries and wages	13547711	184675	2463261	1569985	818741	473786	3193931	1027159	818081	382020	***	***	1480835
51 Repairs	344709	3186	45194	26715	34785	19530	71014	16342	15873	10816	***	***	61083
52 Bad debts	125385	*419	*1699	*3816	*1593	*7430	27559	23988	9195	15406	***	***	18426
53 Rent paid on business property	1953833	30677	347338	186278	148849	77391	382288	108118	88163	59274	***	***	293016
54 Taxes paid	2412501	50221	331365	255137	151250	78489	513419	135301	163230	69750	***	***	427131
55 Interest paid	598090	*3779	38210	31500	30652	11069	85256	29473	34809	23092	***	***	213974
56 Contributions or gifts	32526	*544	2060	*1820	3531	*1199	6507	1881	1722	1385	***	***	8798
57 Amortization	103745	*1151	6490	2433	2077	*555	5791	2011	4471	2221	***	***	54293
58 Depreciation	1023418	17726	113473	88103	83135	41167	214987	69196	68005	51890	***	***	175054
59 Depletion	-	-	-	-	-	-	-	-	-	-	***	***	-
60 Advertising	175596	*547	20864	22001	13285	16705	27855	14753	15647	3665	***	***	18598
61 Pension, prof sh, stock, annuity	779487	*11880	102509	76587	71491	60983	166126	40180	57135	19545	***	***	113598
62 Employee benefit programs	1383632	23410	146399	97683	43999	60576	326639	89284	76062	46907	***	***	255401
63 Net loss, noncapital assets	34538	*2722	-	*431	*2451	*561	3785	*547	2175	*651	***	***	6710
64 Other deductions	11657784	124295	2326029	1225175	789701	438900	1763190	720129	695983	334290	***	***	2017211
65 Total receipts less total deducts	4045258	149945	687016	434616	335956	195998	646146	231192	228157	130432	***	***	619221
66 Constructive taxable income from related foreign corporations	68526	-	-	-	-	-	-	*7211	-	*1474	***	***	56233
67 Net income, total	4104965	149945	687016	433560	335771	195968	642827	237817	227947	131005	***	***	675065
68 Net income, Form 1120-A	*14365	-	*11658	*2706	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F	*415	*415	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S	1872392	*52905	599252	326982	220847	136559	352771	*104076	*62864	*6380	***	***	-
71 Statutory special deductions, total	314813	*7334	39105	35596	*23467	*2431	54205	*23950	12077	*21951	***	***	50334
72 Net operating loss deduction	291105	*7334	39048	35596	*22967	*2423	53485	*23875	*11870	*21318	***	***	45240
73 Dividends received deduction	23708	-0	*57	-	*500	*8	*720	*75	*207	*633	***	***	5094
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax	1934605	89706	48659	70981	91457	56978	235852	123536	153006	102674	***	***	624732
76 Total income tax before credits	643761	31001	8348	17510	25321	17934	79762	43226	52449	35613	***	***	213351
77 Income tax	638295	*30978	11269	17510	25321	17934	77354	42434	52230	35309	***	***	210903
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax	7598	-	-	-	-	-	*2351	*195	*219	*303	***	***	2398
81 Foreign tax credit	63087	-	-	-	-	*3	*20	*3577	*1209	*3411	***	***	35140
82 U.S. Possessions tax credit	2676	-	-	-	-	-	-	-	62	2613	***	***	-
83 Nonconventional source fuel credit	413	-	-	-	-	-	-	-	-	-	***	***	-
84 General business credit	5714	157	3	*13	*74	*1571	*520	-	*442	*140	***	***	-
85 Prior year minimum tax credit	5099	846	-	1	-	*277	*6	-	*344	*242	***	***	3323
86 Total income tax after credits	566773	29999	8345	17497	25247	16083	79216	39648	50392	29207	***	***	174888

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Accounting, auditing, and
bookkeeping services

MINOR INDUSTRY 8930
RETURNS WITH NET INCOME

			Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	29553	***	23325	3783	1041	*55	*203	-	***	**	5	-	**
2 Total assets	3815986	***	619544	535748	346832	*41007	*257843	-	***	**	1842069	-	**
3 Cash	1234620	***	148872	118808	87457	*8748	*30364	-	***	**	793223	-	**
4 Notes and accounts receivable	359490	***	30289	*16859	*18664	-	*57865	-	***	**	144842	-	**
5 Less: Allowance for bad debts	*3090	***	-	-	-	-	-	-	***	**	2251	-	**
6 Inventories	*27757	***	*7491	-	-	*274	*3872	-	***	-	1059	-	**
7 U.S. govt. obligations, total	*4417	***	-	*4417	-	-	-	-	***	-	-	-	-
8 Tax-exempt securities	654527	***	-	-	-	-	-	-	***	-	654527	-	**
9 Other current assets	103877	***	16350	*31468	*3825	*19	*13478	-	***	**	37082	-	**
10 Loans to stockholders	90837	***	25345	*52025	*276	*2474	*10510	-	***	-	-	-	-
11 Mortgage and real estate loans	*17499	***	-	*17499	-	-	-	-	***	-	-	-	-
12 Other investments	295330	***	*49021	*96595	*57350	*9704	*35124	-	***	**	46985	-	**
13 Depreciable assets	1729581	***	747122	295749	278157	*40116	*103056	-	***	**	231195	-	**
14 Less: Accumulated depreciation	1221259	***	570661	227517	186821	*28387	*57891	-	***	**	130270	-	**
15 Depletable assets	*8007	***	*8007	-	-	-	-	-	***	-	-	-	-
16 Less: Accumulated depletion	*6793	***	*6793	-	-	-	-	-	***	-	-	-	-
17 Land	*31320	***	*2620	*9900	-	-	*14423	-	***	-	1223	-	**
18 Intangible assets (Amortizable)	493481	***	163259	*136301	*26340	-	*79402	-	***	**	85957	-	**
19 Less: Accumulated amortization	156387	***	39992	*46929	*3579	-	*35737	-	***	**	28009	-	**
20 Other assets	152772	***	38617	30574	*65163	*8058	*3377	-	***	**	6506	-	**
21 Total liabilities	3815986	***	619544	535748	346832	*41007	*257843	-	***	**	1842069	-	**
22 Accounts payable	77729	***	10180	*932	*31010	-	*825	-	***	**	21948	-	**
23 Mort, notes, and bonds under 1 yr	411358	***	52838	*91256	*134920	*20475	*33410	-	***	**	65021	-	**
24 Other current liabilities	1505697	***	97297	60072	*31763	*8406	*13813	-	***	**	1236811	-	**
25 Loans from stockholders	209002	***	92650	*46872	*26867	-	*41252	-	***	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	428668	***	179776	*70898	*47415	*12317	*63282	-	***	**	5105	-	**
27 Other liabilities	29734	***	*930	*132	*707	-	*23491	-	***	-	4475	-	**
28 Net worth	1153798	***	185874	265586	74151	*-191	*81769	-	***	**	508709	-	**
29 Capital stock	139856	***	41729	24499	24933	*1372	*18430	-	***	**	28792	-	**
30 Paid-in or capital surplus	329280	***	68975	*43322	*73716	*6495	*12024	-	***	**	121161	-	**
31 Retained earnings, appropriated	-	***	-	-	-	-	-	-	***	-	-	-	-
32 Retained earnings-unappropriated	469565	***	-64091	96166	*49691	*-8058	*2834	-	***	**	358778	-	**
33 Retained earnings (S Corp)	262660	***	164861	119657	*-71425	-	*49566	-	***	-	-	-	-
34 Less: Cost of treasury stock	*47564	***	*25600	*18058	*2763	-	*1084	-	***	**	22	-	-
35 Total receipts	10400470	***	4029528	2169863	1660326	*193484	*558030	-	***	**	1443817	-	**
36 Business receipts	10221514	***	4007928	2154792	1618426	*191531	*550044	-	***	**	1366128	-	**
37 Interest	39645	***	3348	*2561	*4516	-	*1667	-	***	**	15733	-	**
38 Interest on govt. obligations	*43468	***	*223	*123	-	-	-	-	***	-	43122	-	**
39 Rents	*6609	***	*2960	*1549	*358	-	*1434	-	***	-	308	-	**
40 Royalties	-	***	-	-	-	-	-	-	***	-	-	-	-
41 Net S-T cap gain less net LT loss	*358	***	-	-	*170	-	-	-	***	-	188	-	**
42 Net L-T cap gain less net ST loss	*2163	***	-	*903	*337	-	-	-	***	-	923	-	**
43 Net gain, noncapital assets	*7529	***	*6187	*699	-	-	-	-	***	-	-	-	-
44 Dividends, domestic corporations	*399	***	-	-	*263	-	-	-	***	**	136	-	**
45 Dividends, foreign corporations	-	***	-	-	-	-	-	-	***	-	-	-	-
46 Other receipts	78785	***	8883	*9236	*36257	*1953	*4886	-	***	**	17278	-	**
47 Total deductions	9390248	***	3457636	2018591	1595962	*192116	*523939	-	***	**	1280398	-	**
48 Cost of goods	1038602	***	*32491	-	*95175	*11574	*24057	-	***	-	712274	-	**
49 Compensation of officers	2104636	***	997794	471317	444840	*44639	*110170	-	***	**	16824	-	**
50 Salaries and wages	2623074	***	820023	789824	*496966	*71686	*202466	-	***	**	204973	-	**
51 Repairs	62970	***	26515	18680	5943	*111	*3091	-	***	-	7610	-	**
52 Bad debts	9852	***	*4099	-	-	-	*417	-	***	**	5222	-	**
53 Rent paid on business property	527446	***	275157	94897	73904	*13667	*29791	-	***	**	26784	-	**
54 Taxes paid	455146	***	164654	102733	70573	*8123	*22526	-	***	**	75369	-	**
55 Interest paid	85730	***	30641	14641	*14366	*3066	*8668	-	***	**	5280	-	**
56 Contributions or gifts	1399	***	*643	*253	*76	-	*43	-	***	**	328	-	**
57 Amortization	29590	***	8948	*9531	*2413	-	*5323	-	***	**	3215	-	**
58 Depreciation	165993	***	58637	28249	36192	*3563	*8398	-	***	**	27212	-	**
59 Depletion	-	***	-	-	-	-	-	-	***	-	-	-	-
60 Advertising	58494	***	26068	*5708	*9379	*2436	*3243	-	***	**	10430	-	**
61 Pension, prof sh, stock, annuity	104627	***	39932	*13873	*29953	*49	*7340	-	***	**	12560	-	**
62 Employee benefit programs	301583	***	83602	136821	*36912	*3216	*10869	-	***	**	29215	-	**
63 Net loss, noncapital assets	*2267	***	-	-	*1471	-	-	-	***	**	489	-	**
64 Other deductions	1818839	***	888431	332065	277798	*29987	*87540	-	***	**	142614	-	**
65 Total receipts less total deducts	1010221	***	571892	151271	64363	*1368	*34091	-	***	**	163419	-	**
66 Constructive taxable income from related foreign corporations	191	***	-	-	-	-	-	-	***	-	191	-	**
67 Net income, total	966944	***	571669	151149	64363	*1368	*34091	-	***	**	120488	-	**
68 Net income, Form 1120-A	6796	***	5365	*1102	*330	-	-	-	***	-	-	-	-
69 Net income, Form 1120-F	-	***	-	-	-	-	-	-	***	-	-	-	-
70 Net income, Form 1120S	756502	***	534431	127652	*47133	-	*30107	-	***	-	-	-	-
71 Statutory special deductions, total	30170	***	16358	*4250	*5395	*1368	*2176	-	***	**	423	-	**
72 Net operating loss deduction	29864	***	16358	*4250	*5184	*1368	*2176	-	***	-	327	-	-
73 Dividends received deduction	*306	***	-	-	*210	-	-	-	***	**	95	-	**
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	***	-	-	-	-
75 Income subject to tax	180274	***	20880	*19247	*11838	-	*1808	-	***	**	120065	-	**
76 Total income tax before credits	60697	***	6352	*6736	*3134	-	*438	-	***	**	41946	-	**
77 Income tax	60657	***	6352	*6736	*3134	-	*398	-	***	**	41946	-	**
78 Personal holding company tax	-	***	-	-	-	-	-	-	***	-	-	-	-
79 Recapture taxes	-	***	-	-	-	-	-	-	***	-	-	-	-
80 Alternative minimum tax	*40	***	-	-	-	-	*40	-	***	-	-	-	-
81 Foreign tax credit	*251	***	-	-	-	-	*222	-	***	-	29	-	**
82 U.S. Possessions tax credit	-	***	-	-	-	-	-	-	***	-	-	-	-
83 Nonconventional source fuel credit	-	***	-	-	-	-	-	-	***	-	-	-	-
84 General business credit	*387	***	-	-	-	-	*118	-	***	-	270	-	**
85 Prior year minimum tax credit	-	***	-	-	-	-	-	-	***	-	-	-	-
86 Total income tax after credits	60059	***	6352	*6736	*3134	-	*99	-	***	**	41648	-	**

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Miscellaneous services (including veterinarians), not elsewhere classified

MINOR INDUSTRY 8980
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
						Size of Total Assets							
1 Number of returns	120639	6175	86627	13317	7883	3357	2647	258	205	78	52	21	18
2 Total assets	40140124	-	2113266	1995467	2757858	2241918	5401243	1671185	3161782	2677677	3432667	3081973	11605090
3 Cash	6528381	-	943088	560048	878339	443279	999714	203819	476211	422434	498162	466713	636575
4 Notes and accounts receivable	11028202	-	147866	240697	481543	458519	1658272	621287	812949	831151	1061897	773947	3940074
5 Less: Allowance for bad debts	248114	-	*928	-	*1350	*2937	18414	*4417	22185	15031	93731	37174	51946
6 Inventories	1088553	-	62311	96351	41462	128567	163079	*54971	105919	119874	124498	18669	172851
7 U.S. govt. obligations, total	95096	-	*49	*974	-	*16658	*45058	*303	*11883	*14623	4048	-	1500
8 Tax-exempt securities	*56618	-	*624	-	-	-	*30207	-	*18172	-	666	-	6950
9 Other current assets	4211081	-	52902	148942	120734	168460	320466	205196	352549	287270	272080	371424	1911056
10 Loans to stockholders	838471	-	169845	224422	159275	*52907	178458	*15172	21449	*9401	6949	511	82
11 Mortgage and real estate loans	*36852	-	*769	-	*1738	*12004	*16146	-	*3828	*20	-	2346	-
12 Other investments	6376906	-	92091	190057	262000	276116	711846	324410	524688	406551	647889	509980	2431276
13 Depreciable assets	13660034	-	2068723	1097057	1174693	1062943	2331509	483653	1028049	645814	819657	896773	2051161
14 Less: Accumulated depreciation	7631267	-	1528864	729187	613959	561447	1279042	298516	573786	337356	380372	380707	948032
15 Depletable assets	*10624	-	*131	-	*9413	-	-	-	-	-	-	-	1080
16 Less: Accumulated depletion	*5290	-	*120	-	*4754	-	-	-	-	-	-	-	416
17 Land	434003	-	*2306	*11071	40398	55027	95681	*6868	18891	26852	16076	87626	73207
18 Intangible assets (Amortizable)	2954976	-	97248	89473	227523	117509	175427	50961	246738	149260	238572	272414	1289850
19 Less: Accumulated amortization	542994	-	58032	18241	77545	30285	40935	7969	47040	14430	50393	39830	158294
20 Other assets	1247995	-	63257	83803	58347	44600	13771	15446	183465	131243	266669	139280	248115
21 Total liabilities	40140124	-	2113266	1995467	2757858	2241918	5401243	1671185	3161782	2677677	3432667	3081973	11605090
22 Accounts payable	4000227	-	124495	138607	210669	272277	478787	153032	288494	390964	196092	478539	1268272
23 Mort, notes, and bonds under 1 yr	3863756	-	156006	167068	209264	109270	607479	213154	411007	219127	154349	324725	1292307
24 Other current liabilities	5206772	-	414921	248562	385701	215906	719895	406385	539617	436003	384074	326611	1129095
25 Loans from stockholders	1623410	-	495967	133235	241036	110540	424758	*57281	117099	*101	43336	-	58
26 Mort, notes, bonds, 1 yr or more	6468370	-	230863	243324	443793	423505	962392	267246	357897	342144	622052	686387	1888766
27 Other liabilities	2888020	-	2949	*27760	61769	32631	179505	25322	151657	253030	468080	167481	1517835
28 Net worth	16089568	-	688065	1036910	1205626	1077789	2028427	548764	1296011	1036308	1564684	1098230	4508756
29 Capital stock	3121842	-	293875	170131	102556	168347	305036	32702	235960	718782	188060	142682	763711
30 Paid-in or capital surplus	9423108	-	143432	335401	202536	188872	868259	141262	834504	321396	1203959	1297745	3885744
31 Retained earnings, appropriated	*29659	-	*2154	-	*24274	-	*3159	-	-	*71	-	-	-
32 Retained earnings-unappropriated	1267203	-	149668	107565	483928	366797	345157	155110	-196244	-160509	156505	-322070	181296
33 Retained earnings (S Corp)	3091346	-	194571	441682	429121	439977	601004	231431	464148	216234	61179	12000	-
34 Less: Cost of treasury stock	843590	-	95635	*17868	*36789	*86204	94188	*11740	42358	*59667	45018	32126	321996
35 Total receipts	83297118	1885699	17822455	12637019	9380225	5237216	12000799	3438066	4755241	4156238	3434258	2804051	5745851
36 Business receipts	79318177	1708743	17454666	12569337	9005725	4865793	11550822	3329134	4390757	3922430	2947480	2499652	5073638
37 Interest	459440	10046	11828	10615	32369	22725	42421	6045	26720	32490	54491	45547	164143
38 Interest on govt. obligations	34789	-	*7637	*427	*950	*9293	*1710	*69	*1538	*1621	4675	2920	3948
39 Rents	42358	*1103	*950	*103	*5482	*899	*7567	*11	*1083	*6133	926	1712	16390
40 Royalties	448694	*5685	*4018	-	-	*38	*52668	*986	*91189	*22350	270	179423	92066
41 Net S-T cap gain less net LT loss	104543	754	*67	*199	-	*844	*1302	-	*9479	*4662	62277	616	24343
42 Net L-T cap gain less net ST loss	356298	*55997	*13115	*3683	*4413	*1099	25254	*263	9732	*40664	81807	15804	104467
43 Net gain, noncapital assets	197166	*36959	*5573	*1981	*337	*5204	12039	*6362	33236	*7283	73634	2289	12268
44 Dividends, domestic corporations	15933	*219	*488	*2044	*379	*1151	2097	-	*352	*1754	747	3357	3345
45 Dividends, foreign corporations	26439	31	-	-	-	-	*136	*1026	-	4481	14583	1946	4237
46 Other receipts	2293280	66164	324113	48630	330569	330169	304783	94170	191155	112368	193367	50786	247006
47 Total deductions	75151873	1547605	15637260	11939362	8524995	4678209	10717931	3136414	4262292	3858107	2895918	2626113	5327666
48 Cost of goods	25272791	355133	2707060	6239642	2113268	1509711	3348978	1352133	1817571	1911700	1120524	1075332	1721739
49 Compensation of officers	7390843	162315	3023977	915175	1161782	763580	784001	110117	155244	119707	109965	40789	44190
50 Salaries and wages	15062298	331412	2522504	1904649	2103645	1010518	2319628	615991	956931	699473	633427	501943	1462178
51 Repairs	458893	18986	110752	55882	52186	30112	80515	8640	28244	13508	15628	18220	26221
52 Bad debts	153873	*1858	25982	*2262	29815	*3869	41503	5972	4257	13263	9432	6885	8774
53 Rent paid on business property	2509924	60844	763216	409578	229407	160265	302070	67830	120898	60202	75109	70738	189769
54 Taxes paid	2717741	47836	824362	367019	268101	167123	353567	118814	134131	99529	99364	68862	169032
55 Interest paid	793763	30946	64048	37576	65769	43766	140832	47303	51043	31693	64648	60896	155243
56 Contributions or gifts	27232	*1047	6680	3877	2709	1743	2569	*267	1840	673	1353	1106	3368
57 Amortization	210323	33294	7556	8210	13581	5478	26168	4579	17976	8206	12132	15884	57257
58 Depreciation	1312052	44986	204810	92905	114394	96091	216828	54191	101302	60703	83594	75475	166773
59 Depletion	*1136	-	*911	-	-	-	-	-	-	*179	-	-	46
60 Advertising	565541	15339	217722	30521	59570	13115	34616	13327	26384	74263	26312	11469	42902
61 Pension, prof sh, stock, annuity	793550	*11494	242390	52284	113182	43087	103366	25333	45914	21773	36248	17296	81182
62 Employee benefit programs	1005317	9148	136973	73074	94891	68685	157281	70604	87332	74672	60439	41179	131039
63 Net loss, noncapital assets	50488	*5023	*2199	-	*9362	*4648	2828	*1942	5325	1638	3495	1917	12110
64 Other deductions	16826107	417945	4776117	1746707	2093333	756418	2803180	639371	707900	666925	544249	618121	1055842
65 Total receipts less total deducts	8145245	338094	2185195	697658	855230	559007	1282868	301652	492948	298131	538340	177938	418185
66 Constructive taxable income from related foreign corporations	28854	276	-	-	-	-	*169	*80	*2870	10978	10450	672	3358
67 Net income, total	8139310	338370	2177558	697231	854279	549714	1281327	301663	494280	307488	544115	175690	417594
68 Net income, Form 1120-A	48832	-	27786	*21033	*13	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	24309	24309	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	5310468	177824	1856872	488041	689980	403382	951484	217377	292189	95403	133328	4587	-
71 Statutory special deductions, total	681698	58312	137036	58462	22260	25840	94189	*3631	47893	87338	72032	31786	42920
72 Net operating loss deduction	664173	58159	136653	57128	21995	*25034	92717	*2819	47665	85971	70796	27541	37695
73 Dividends received deduction	17526	*153	*384	*1334	*265	*806	1472	*812	*228	*1367	1236	4245	5224
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	2147348	102233	183653	150728	142039	120492	235827	80655	154199	124774	338756	139317	374675
76 Total income tax before credits	664798	33274	32468	31879	31172	32695	78319	27407	53444	44737	119069	48723	131611
77 Income tax	655005	32947	32403	31224	30805	32695	75804	27386	52778	42743	117358	48163	130699
78 Personal holding company tax	*7	-	-	-	*7	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	8790	*284	*65	*59	*360	-	*2514	*22	*665	1808	1711	560	742
81 Foreign tax credit	17513	-	*61	-	-	-	*99	*80	*1161	*2323	8439	4916	434
82 U.S. Possessions tax credit	1469	-	-	-	-	-	79	-	484	-	906	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	12650	1224	*96	4	*13	-	*2818	*108	*1707	*702	348	5054	578
85 Prior year minimum tax credit	4348	-	-	-	*218	-	*1445	*646	*628	*474	252	508	176
86 Total income tax after credits	628817	32050	32312	31876	30941	32695	73878	26573	49463	41239	109124	38245	130423

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Nature of business not allocable

DIVISION 90
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns	2336	*234	*1067	*674	*306	*55	-	-	-	-	-	-	-
2 Total assets	295737	-	*41767	*106308	*98166	*49495	-	-	-	-	-	-	-
3 Cash	89088	-	*13793	*49283	*25853	*158	-	-	-	-	-	-	-
4 Notes and accounts receivable	*30100	-	-	67	*30034	-	-	-	-	-	-	-	-
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Inventories	*59494	-	-	*48116	*11379	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	*4135	-	-	*3840	*296	-	-	-	-	-	-	-	-
10 Loans to stockholders	*887	-	*251	75	*560	-	-	-	-	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	*49337	-	-	-	-	*49337	-	-	-	-	-	-	-
13 Depreciable assets	*68082	-	*27704	*4468	*35910	-	-	-	-	-	-	-	-
14 Less: Accumulated depreciation	*39391	-	*17833	*2346	*19212	-	-	-	-	-	-	-	-
15 Depletable assets	*891	-	-	-	*891	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	*745	-	-	-	*745	-	-	-	-	-	-	-	-
17 Land	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Intangible assets (Amortizable)	*25	-	-	-	*25	-	-	-	-	-	-	-	-
19 Less: Accumulated amortization	*25	-	-	-	*25	-	-	-	-	-	-	-	-
20 Other assets	*33859	-	*17851	*2806	*13202	-	-	-	-	-	-	-	-
21 Total liabilities	295737	-	*41767	*106308	*98166	*49495	-	-	-	-	-	-	-
22 Accounts payable	*10301	-	*57	*9744	*418	*82	-	-	-	-	-	-	-
23 Mort, notes, and bonds under 1 yr	*15055	-	-	-	*15055	-	-	-	-	-	-	-	-
24 Other current liabilities	*12427	-	*12132	*95	*201	-	-	-	-	-	-	-	-
25 Loans from stockholders	*62924	-	*22326	*26298	*14299	-	-	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	*39870	-	*11106	*12124	*16640	-	-	-	-	-	-	-	-
27 Other liabilities	*36508	-	-	-	*36508	-	-	-	-	-	-	-	-
28 Net worth	118652	-	*-3853	*58046	*15046	*49413	-	-	-	-	-	-	-
29 Capital stock	86174	-	*1914	*13418	*26873	*43969	-	-	-	-	-	-	-
30 Paid-in or capital surplus	*12068	-	*8601	-	*3467	-	-	-	-	-	-	-	-
31 Retained earnings, appropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	37178	-	*-23235	*4103	*50865	*5444	-	-	-	-	-	-	-
33 Retained earnings (S Corp)	*49392	-	*8866	*40525	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock	*66159	-	-	-	*66159	-	-	-	-	-	-	-	-
35 Total receipts	766173	*3366	*52061	*513627	*191459	*5660	-	-	-	-	-	-	-
36 Business receipts	750769	-	*52061	*513619	*185089	-	-	-	-	-	-	-	-
37 Interest	*7099	*2723	-	5	*4325	*46	-	-	-	-	-	-	-
38 Interest on govt. obligations	-	-	-	-	-	-	-	-	-	-	-	-	-
39 Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*4089	-	-	-	-	*4089	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*643	*643	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
44 Dividends, domestic corporations	*1525	-	-	-	-	*1525	-	-	-	-	-	-	-
45 Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts	*2048	-	*-0	*4	*2045	-	-	-	-	-	-	-	-
47 Total deductions	732734	*71	*39363	*506456	*186630	*214	-	-	-	-	-	-	-
48 Cost of goods	*533571	-	*3400	*387328	*142842	-	-	-	-	-	-	-	-
49 Compensation of officers	*13239	-	*2401	*9753	*1084	-	-	-	-	-	-	-	-
50 Salaries and wages	*34867	-	-	*25744	*9122	-	-	-	-	-	-	-	-
51 Repairs	*2260	-	*662	*412	*1186	-	-	-	-	-	-	-	-
52 Bad debts	*261	-	-	-	*261	-	-	-	-	-	-	-	-
53 Rent paid on business property	*58995	-	*4715	*47132	*7149	-	-	-	-	-	-	-	-
54 Taxes paid	10666	*8	*941	*7036	*2681	-	-	-	-	-	-	-	-
55 Interest paid	*4253	-	*2915	-0	*1339	-	-	-	-	-	-	-	-
56 Contributions or gifts	*35	-	-	*24	-	*11	-	-	-	-	-	-	-
57 Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
58 Depreciation	*5783	-	*1524	*559	*3701	-	-	-	-	-	-	-	-
59 Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising	*2276	-	-	*77	*2199	-	-	-	-	-	-	-	-
61 Pension, prof sh, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
62 Employee benefit programs	*738	-	*738	-	-	-	-	-	-	-	-	-	-
63 Net loss, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
64 Other deductions	65791	*64	*22067	*28390	*15067	*203	-	-	-	-	-	-	-
65 Total receipts less total deducts	33439	*3294	*12698	*7171	*4829	*5446	-	-	-	-	-	-	-
66 Constructive taxable income from related foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income, total	33439	*3294	*12698	*7171	*4829	*5446	-	-	-	-	-	-	-
68 Net income, Form 1120-A	*1372	-	*260	-	*1112	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F	*636	*636	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S	*13825	-	*10168	*3657	-	-	-	-	-	-	-	-	-
71 Statutory special deductions, total	*6593	-	*2415	*813	*2144	*1220	-	-	-	-	-	-	-
72 Net operating loss deduction	*5372	-	*2415	*813	*2144	-	-	-	-	-	-	-	-
73 Dividends received deduction	*1220	-	-	-	-	*1220	-	-	-	-	-	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax	13022	*3294	*115	*2701	*2684	*4226	-	-	-	-	-	-	-
76 Total income tax before credits	2128	*507	*17	*405	*403	*796	-	-	-	-	-	-	-
77 Income tax	2128	*507	*17	*405	*403	*796	-	-	-	-	-	-	-
78 Personal holding company tax	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
82 U.S. Possessions tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Nonconventional source fuel credit	-	-	-	-	-	-	-	-	-	-	-	-	-
84 General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Total income tax after credits	2128	*507	*17	*405	*403	*796	-	-	-	-	-	-	-

Form 1120S Returns with and without net income

1997 Corporation Source Book of Statistics of Income, U. S. Total
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

ALL INDUSTRIES
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	2452254	175056	1365231	368788	209461	140080	150330	26450	11976	2986	1177	718
2 Total assets	1307473289	-	39024602	59922755	74151182	98060346	320566285	182764477	180865125	101826732	80241769	170050016
3 Cash	130898379	-	10011311	9674576	10536944	12144869	31959528	16869471	14882636	7451039	5093836	12274171
4 Notes and accounts receivable	271562884	-	3337077	7264265	10380859	14176312	59935277	40774945	42772818	26919010	22422225	43580095
5 Less: Allowance for bad debts	3765625	-	15902	29549	44427	92662	668484	574559	741288	423878	396456	778421
6 Inventories	221503423	-	3943322	7769651	10202972	14181844	56484786	42580569	38817864	18100410	12558014	16863992
7 U.S. govt. obligations, total	17654810	-	*16216	*53847	*113463	181813	1315674	927184	1586286	2176536	2698842	8584950
8 Tax-exempt securities	5942443	-	*9465	*12496	104888	153924	817490	568570	1073568	933988	816123	1451931
9 Other current assets	72643744	-	1586026	2513123	3177863	5430080	18022893	10171311	10063691	6225262	4549207	10904289
10 Loans to stockholders	24213260	-	2652453	3186490	2505477	2568396	5576165	2570235	2439222	901510	717678	1095636
11 Mortgage and real estate loans	24464235	-	367639	838536	914718	1178976	3589885	2194586	1875268	1208055	1299130	10997442
12 Other investments	110801040	-	1433780	2410804	4345913	5846187	22292319	11832331	15870104	10888098	9768469	26113035
13 Depreciable assets	675135086	-	45378165	47176771	50288680	63635458	176841676	87274767	81854043	42141351	30513722	50030454
14 Less: Accumulated depreciation	356513009	-	32310404	28191526	27674836	33383426	88300975	45097734	41886694	21905764	15443436	22318214
15 Depletable assets	6747225	-	242784	200665	207017	423470	1079140	228847	1002519	243399	1090534	2028850
16 Less: Accumulated depletion	2635570	-	131610	*116337	96029	167930	501339	129914	394826	94713	484448	518425
17 Land	58990322	-	702745	3008458	5074164	7669843	21472642	6888047	6049253	2992007	1875673	3257491
18 Intangible assets (Amortizable)	36243477	-	2854413	4292108	3290035	2957589	8975196	3529836	3403434	2513604	1589266	2837998
19 Less: Accumulated amortization	12970868	-	1576176	1494948	997431	985927	3674537	1187945	1149710	750357	424497	729340
20 Other assets	26558032	-	523298	1353325	1820911	2141530	5348951	3343931	3346936	2307177	1997886	4374085
21 Total liabilities	1307473289	-	39024602	59922755	74151182	98060346	320566285	182764477	180865125	101826732	80241769	170050016
22 Accounts payable	167345030	-	4505611	6014325	8492983	11101787	39363740	25396355	24908617	14048295	10277113	23236205
23 Mort, notes, and bonds under 1 yr	171306160	-	4566409	6117866	7287472	9605036	43144025	33110111	31071511	13811061	8913951	13678718
24 Other current liabilities	153304084	-	5299380	4727042	5579966	7148802	24408891	15559487	17015008	13741695	15137805	44686009
25 Loans from stockholders	127766013	-	22463512	16746665	14829011	15298065	33684296	10280569	7977809	3043724	1734686	1707677
26 Mort, notes, bonds, 1 yr or more	272619511	-	9396006	15437266	19293030	26436851	79032464	33632912	33615430	16908368	12658352	26208833
27 Other liabilities	35380750	-	968484	1667626	1572776	2394893	7980621	4011007	3884696	3078012	2833786	6988848
28 Net worth	379751741	-	-8174800	9211966	17095945	26074912	92952248	60774035	62392054	37195578	28686076	53543727
29 Capital stock	52589889	-	7460753	6483074	5981349	6544014	13862297	5381636	3142442	1418771	701305	1614249
30 Paid-in or capital surplus	125608318	-	10824650	9151700	11277537	13055731	34503961	14420272	13212971	6298628	4498925	8363944
31 Retained earnings-unappropriated	220056773	-	-25695701	-5046166	1149770	8352220	49677868	43418759	48395146	30794540	24171893	44838444
32 Less: Cost of treasury stock	18503239	-	764502	1376641	1312711	1877053	5091878	2446632	2358505	1316361	686047	1272910
33 Total receipts	2895237519	34181022	254946732	206080854	197216527	209448202	682759309	431043848	392456044	188589459	121277372	177238150
34 Business receipts	2840623943	31774676	251156749	202494490	193498195	205329195	672255138	425052690	386073808	184876540	118360718	169751745
35 Interest on govt. obligations	943255	34576	6307	11209	14389	37013	156396	98737	114274	149813	130353	190187
36 Net gain, noncapital assets	5894594	1145899	553203	335024	268952	583530	1087523	454028	590233	262414	220077	393711
37 Other receipts	47775727	1225871	3230473	3240131	3434991	3498464	9260252	5438393	5677729	3300692	2566224	6902507
38 Total deductions	2782571586	33799147	239774282	198679771	188937435	200646144	659574785	417575250	378441120	180980797	115801195	168361661
39 Cost of goods sold	1846213271	18377563	94999390	101513743	104736638	118195698	451263796	318748123	290743906	137572946	88154760	121906708
40 Compensation of officers	108270276	1496104	26722262	15318884	11221438	9908076	22316669	8929925	6580437	2624863	1424965	1726653
41 Salaries and wages	281934980	3808199	34376978	26920266	25078592	25353083	65690092	33913631	29494438	14137330	8646305	14516065
42 Repairs	18504868	279855	2597293	1845920	1761901	1725339	4377027	1995774	1675218	797140	529323	920076
43 Bad debts	5978012	356700	329845	323910	387462	447314	1411329	841539	713775	465032	256824	444282
44 Rent paid on business property	58176400	941121	11798614	7527441	6003935	5457598	12351127	4572048	4392841	2200168	1165304	1766203
45 Taxes paid	59433721	864895	7818646	5804505	5305026	5328900	13593754	7151037	6233582	2875157	1827150	2631069
46 Interest paid	33534784	490828	1642141	1918224	2085788	2531104	8082234	4400226	4243624	2326222	1793469	4020924
47 Amortization	3569790	128341	243115	289146	237199	230645	848966	387378	348934	298973	199525	357567
48 Depreciation	48746061	522540	3527841	3433619	3405004	4154432	12005700	6248178	6245364	3142569	2434961	3625853
49 Depletion	350952	*2444	*16329	*7850	-	*2225	30001	30789	45253	42133	39240	134688
50 Advertising	27680184	294535	3143153	2163578	1759812	2355758	5647721	3533919	3393619	1911952	1325671	2150467
51 Pension, prof sh, stock, annuity	10059851	75885	1844514	856059	832643	755565	2037718	1062435	1056405	554347	394139	590142
52 Employee benefit programs	19856378	167931	1403156	1222508	1321230	1456297	4853365	2818132	2820143	1332012	957623	1503981
53 Net loss, noncapital assets	587800	123273	58398	24743	22545	74564	140673	50453	28914	27361	12780	24096
54 Other deductions	259674259	5868932	49252607	29509375	24778222	22669546	54924613	22891662	20424667	10672591	6639155	12042889
55 Total receipts less total deducts	112665933	381875	15172451	7401083	8279093	8802058	23184524	13468598	14014924	7608662	5476177	8876489
56 Total 1120S corporation net income (less deficit)	153063011	10283763	17808836	9183790	10142197	11083930	31035673	17311863	17603269	9694554	6890417	12024720
57 1120S corporation net income	192122074	13374926	25096155	13682340	13708822	14796928	39747828	20270500	20085991	10757722	7655113	12945750
58 1120S corporation deficit	39059063	3091162	7287319	4498550	3566625	3712998	8712155	2958637	2482722	1063167	764696	921031
59 Net income (less deficit) from a trade or business	111722678	347299	15166143	7389873	8264704	8765044	23028128	13369861	13900650	7458849	5345824	8686301
60 Net income	154704647	3787862	22737500	11977123	11982865	12709036	32524626	16812282	16828957	8869995	6328516	10145887
61 Deficit	42981970	3440563	7571357	4587249	3718161	3943992	9496499	3442421	2928306	1411146	982691	1459585
62 Portfolio income (less deficit) distributed to shareholders:	36798082	10058264	2122787	1140155	1479204	1689634	6865603	3427944	3470656	2003667	1466664	3073503
63 Dividend income	1499026	61951	28883	31644	146020	127062	286198	179821	159018	90405	96480	291545
64 Interest income	9597533	223987	362578	367291	512090	698550	2384317	1341966	1365056	702941	621841	1016917
65 Royalty income (less loss)	859503	6996	*82358	*72	65067	*12560	270228	152699	71054	20856	94941	82673
66 Net S-T capital gain (less loss)	1140527	194949	-3439	14243	72378	77920	310160	88023	40318	168361	83801	93813
67 Net L-T capital gain (less loss)	23495736	9563587	1581228	726787	682145	762749	3572419	1659597	1809225	1014296	555283	1568420
68 Other portfolio income (net)	205757	*6795	*71180	*119	*1504	10793	42283	5837	25984	6809	14319	20134
69 Real estate rental net income (less deficit)	3853322	-194809	443144	533398	372162	548991	976077	492221	208759	216255	62109	195014
70 Net income	5713349	75015	530431	699383	564399	772419	1500113	652706	331503	274028	95523	217828
71 Deficit	1860027	269823	87287	165985	192237	223428	524036	160485	122744	57773	33415	22813
72 Net income (less deficit) from other rental activity	688929	73009	76762	120363	26127	80261	165865	21836	23203	15783	15821	69901
73 Net income	1065842	75821	86491	126342	65634	94687	276356	106569	54247	38070	42566	99058
74 Deficit	376913	*2813	*9729	*5979	*39507	*14427	110491	84732	31045	22287	26745	29158
75 Total income tax before credits	256352	41675	*8936	*5703	*2736	12721	30783	28125	23211	30832	16716	54913
76 Built-in gains tax	190016	37459	5754	5042	712	11518	25657	20661	12127	22216	11092	37779
77 Recapture taxes	*1042	-	-	-	-	-	*445	-	-	*187	-	410
78 Excess net passive income tax	16494	2739	3182	661	1830	1065	1081	910	3121	-	442	1463

DIVISION 10
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	88270	7140	42501	15566	10359	6377	5610	399	213	77	18	10
2 Total assets	34344520	-	1190842	2498758	3596905	4407858	10819477	2807782	3236164	2577360	1260600	1948775
3 Cash	2544448	-	275290	333146	417272	285890	534973	212481	172354	149657	97144	66241
4 Notes and accounts receivable	3009627	-	23178	198686	188455	296815	653148	452504	464333	287916	197317	247275
5 Less: Allowance for bad debts	9231	-	*773	-	*532	*2515	*1845	*1320	*849	*345	15	1036
6 Inventories	2502370	-	37818	173017	217595	201644	827795	396785	233038	122795	115333	176550
7 U.S. govt. obligations, total	53938	-	*490	*269	-	*580	*9593	*14135	*16978	*6351	5542	-
8 Tax-exempt securities	*202353	-	-	-	*11728	*20283	-	-	*67404	*53225	49715	-
9 Other current assets	1576017	-	28670	64356	113157	261926	473001	109049	91313	217367	92410	124768
10 Loans to stockholders	710868	-	43654	68127	126032	78112	200241	*60461	53290	*36367	8118	36465
11 Mortgage and real estate loans	541414	-	-	*6767	*55371	*14718	274001	-	*35370	*20490	9601	125095
12 Other investments	2872728	-	27831	88210	221209	164491	750628	178641	443246	396957	153025	448490
13 Depreciable assets	30622956	-	2678740	3698887	3887520	4479914	8167630	2070576	2037619	1703730	788258	1110083
14 Less: Accumulated depreciation	18868586	-	2076916	2726628	2617538	2780460	4696729	974558	1035320	983761	432302	544373
15 Depletable assets	237524	-	*8988	*1333	*3137	*15765	*181635	*517	*49	*25700	-	402
16 Less: Accumulated depletion	*54982	-	*1417	*856	-	-	*52664	-	*45	-	-	-
17 Land	6817166	-	*90855	399812	712821	1250847	3044630	238241	534291	322889	104307	118472
18 Intangible assets (Amortizable)	495814	-	28582	120191	97503	25640	92845	60221	30195	4723	6935	28979
19 Less: Accumulated amortization	130919	-	14499	15386	22954	9752	31485	*18910	10396	2054	1907	3576
20 Other assets	1221016	-	40350	88827	186129	103962	392078	8959	103296	215354	67118	14941
21 Total liabilities	34344520	-	1190842	2498758	3596905	4407858	10819477	2807782	3236164	2577360	1260600	1948775
22 Accounts payable	1667140	-	41889	81356	270901	138891	389598	236913	194256	80783	132462	100092
23 Mort, notes, and bonds under 1 yr	5488810	-	252137	309327	622905	505874	1423213	477375	705416	423643	360096	408826
24 Other current liabilities	1483997	-	88103	105882	123547	211213	380461	277537	122278	67482	29967	77526
25 Loans from stockholders	7036017	-	952629	1094531	850446	1425679	1964147	*268419	399421	*31831	28784	20129
26 Mort, notes, bonds, 1 yr or more	9179716	-	318038	781203	803683	980981	2971591	938432	889530	697226	214574	584457
27 Other liabilities	997512	-	166179	*20614	19913	*14456	479997	*103095	7673	28902	43833	112848
28 Net worth	8491328	-	-628133	105844	905510	1130764	3210470	506011	917589	1247493	450884	644897
29 Capital stock	3939368	-	401519	436288	662086	668026	1413542	165055	74569	110340	5668	2275
30 Paid-in or capital surplus	8084417	-	567785	757827	1220822	751122	3145927	365695	674355	355405	126021	119458
31 Retained earnings-unappropriated	-2791498	-	-1545108	-949875	-883841	-159079	-1257221	13947	274253	830031	325809	559584
32 Less: Cost of treasury stock	740958	-	*52330	*138396	*93557	129304	91778	*38686	105588	*48283	6615	36420
33 Total receipts	51202714	468337	5388313	5131425	6529838	6384230	10375362	4238515	4147263	2824741	2286938	3427752
34 Business receipts	47744780	377118	5056174	4799081	5853180	5823342	9449340	4108826	3977835	2708737	2227548	3363599
35 Interest on govt. obligations	37387	*13364	-	*2	*2772	*2063	*1619	-	*7996	*4836	2502	2233
36 Net gain, noncapital assets	388615	*42108	*19010	75471	32743	41919	100450	24827	43825	3703	949	3611
37 Other receipts	3031931	35747	313129	256870	641143	516906	823953	104862	117607	107465	55939	58310
38 Total deductions	50083669	505545	5178779	5017549	6227251	6096030	10385893	4256977	4070543	2764457	2245624	3335021
39 Cost of goods sold	25755506	223712	1463278	2375984	2595527	2619065	4834540	3071809	2632353	1714318	1677840	2547081
40 Compensation of officers	1321960	*19234	326313	189229	210220	131387	294172	48640	46178	31741	3753	21093
41 Salaries and wages	4348044	*45318	686333	409784	625711	468002	1114975	234477	211330	245236	83490	223387
42 Repairs	1198038	12573	190402	181387	192846	169231	256828	54330	51271	43750	11429	33991
43 Bad debts	73078	*25827	*1111	*11658	*10856	*5847	7361	*4260	1918	1363	1364	1514
44 Rent paid on business property	1816235	*13893	499597	214487	238515	234245	418203	28162	65827	54749	10615	37941
45 Taxes paid	1054782	13344	140713	135845	147378	126323	269153	62023	59102	60085	20269	20546
46 Interest paid	1210241	11983	74146	130893	161005	131344	362146	96650	98614	63015	32526	47918
47 Amortization	31729	*498	2147	2692	6682	3231	6596	*2092	3563	985	609	2633
48 Depreciation	2198432	16675	193168	250512	282354	327151	567365	182624	140200	106909	59180	72293
49 Depletion	*26835	-	*97	-	-	-	*1154	*676	*26	*15925	2565	6394
50 Advertising	205788	*3697	30348	27843	26165	21576	27667	32648	8777	6754	847	19465
51 Pension, prof sh, stock, annuity	76317	868	*3137	-	*18740	5168	19922	*9907	6595	5328	3148	3504
52 Employee benefit programs	264681	*6617	20820	11799	26356	14915	77670	13898	10420	12224	13272	56691
53 Net loss, noncapital assets	7498	*159	*352	*751	*7	*2245	3777	*108	*20	*16	2	60
54 Other deductions	10494503	111148	1546814	1074685	1684888	1836299	2124363	414675	734349	402060	324714	240508
55 Total receipts less total deducts	1119045	-37208	209534	113876	302587	288200	-10531	-18462	76720	60284	41315	92731
56 Total 1120S corporation net income (less deficit)	2450167	686778	220361	142078	346665	384241	231170	21099	122460	133281	51834	110199
57 1120S corporation net income	4371253	785454	533419	360394	524038	596880	767381	197245	197687	188520	70608	149627
58 1120S corporation deficit	1921086	98676	313058	218316	177372	212639	536211	176146	75227	*55239	18773	39428
59 Net income (less deficit) from a trade or business	1081658	-50573	209534	113873	299815	286136	-12150	-18462	68724	55448	38813	90499
60 Net income	3219819	*59742	524250	348086	487325	513384	598146	173981	175216	146149	61467	132073
61 Deficit	2138161	110315	314716	234212	187510	227248	610296	192443	106492	90701	22655	41575
62 Portfolio income (less deficit) distributed to shareholders:	1252687	735723	7532	15814	40977	82881	186086	37431	41469	69793	13055	21927
63 Dividend income	27803	213	*69	*166	4456	4032	11060	*559	2288	2614	1446	901
64 Interest income	244741	3269	4699	14794	16514	25117	68401	15191	29419	37008	10525	19803
65 Royalty income (less loss)	24831	-	*12	*45	*8277	*2110	7189	*5573	*1159	*436	-	31
66 Net S-T capital gain (less loss)	16391	*186	*-2122	*809	*615	*-183	2689	*11903	*840	1605	-19	69
67 Net L-T capital gain (less loss)	935730	*732056	*4875	*2	*11091	*51592	96366	*1797	*7747	27992	1101	1112
68 Other portfolio income (net)	*3192	-	-	-	*24	*213	*381	*2408	*15	*139	-	11
69 Real estate rental net income (less deficit)	91758	28	*3294	*9001	*4988	9871	57199	*2130	1598	7412	-33	-3731
70 Net income	104261	28	*3294	*9499	*7401	*10822	59456	*2130	*4036	7431	103	61
71 Deficit	12503	-	-	*498	*2412	*951	*2257	-	*2438	*19	135	3793
72 Net income (less deficit) from other rental activity	24064	*1600	-	*3389	*885	*5353	*34	-	*10670	*629	-	1505
73 Net income	26541	*1600	-	*3389	*1553	*5353	*1549	-	*10916	*629	-	1553
74 Deficit	*2477	-	-	-	*668	-	*1515	-	*246	-	-	48
75 Total income tax before credits	2434	-	-	-	-	*349	*924	-	*229	*48	37	847
76 Built-in gains tax	2312	-	-	-	-	349	802	-	229	48	37	847
77 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
78 Excess net passive income tax	122	-	-	-	-	-	122	-	-	-	-	-

DIVISION 20
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	16403	*1563	8485	*1850	1093	1274	1570	254	245	38	20	9
2 Total assets	17430158	-	325780	*312280	400938	870187	3226221	1781456	3701648	1205094	1363920	4242635
3 Cash	2193256	-	111501	*26533	89725	211742	595332	185383	572508	80369	61500	258662
4 Notes and accounts receivable	2074908	-	*23272	*88763	*95117	104734	444601	230843	601049	157385	153896	175248
5 Less: Allowance for bad debts	10375	-	*11	-	-	-	*1571	*1225	*1825	*263	5244	234
6 Inventories	440734	-	*8427	-	*32901	*26461	22396	84218	84062	*86509	49310	46450
7 U.S. govt. obligations, total	432898	-	-	-	-	-	*181460	*1830	*101085	*118358	30165	-
8 Tax-exempt securities	129719	-	*16	-	-	-	*48664	*55196	*24922	*895	-	26
9 Other current assets	614607	-	*11432	*17784	*22197	*35743	92626	126800	144371	25433	115991	22229
10 Loans to stockholders	305069	-	*49124	-	*13191	*60031	43244	*94578	*30359	*1100	5856	7586
11 Mortgage and real estate loans	*2615	-	*21	-	-	-	*1869	-	-	-	725	-
12 Other investments	4832425	-	*8141	*12935	*4867	*35326	477373	430787	652338	257030	269392	2684235
13 Depreciable assets	8938371	-	302483	*177426	*84923	724339	1900101	1156129	2047203	542509	815379	1187882
14 Less: Accumulated depreciation	5614726	-	225005	*72535	*45044	561768	1244827	747993	1269900	214684	536493	696476
15 Depletable assets	3654807	-	*64354	*113154	*99053	257609	640435	*168263	870055	*189803	609523	642559
16 Less: Accumulated depletion	1810804	-	*53153	*77543	*66761	*112390	359424	*121083	339171	*86092	333187	262000
17 Land	432656	-	*208	-	-	*33348	150992	63740	58021	*23648	83093	19606
18 Intangible assets (Amortizable)	444665	-	*40389	*9556	*43819	*90580	182605	*15573	40303	*904	9381	11557
19 Less: Accumulated amortization	169117	-	*36761	*387	*206	*51879	54487	*1739	18011	*100	3661	1886
20 Other assets	538449	-	*21342	*16594	*27156	*16312	104834	40158	104279	22289	38293	147192
21 Total liabilities	17430158	-	325780	*312280	400938	870187	3226221	1781456	3701648	1205094	1363920	4242635
22 Accounts payable	1314037	-	*3420	*6113	*81159	47587	193976	168006	508878	101706	95723	107469
23 Mort, notes, and bonds under 1 yr	1115387	-	*12096	*16383	*88522	*41834	365528	*36640	127095	*41471	34540	351277
24 Other current liabilities	1100576	-	*51061	*4972	*33342	136264	274348	69691	237267	30197	53799	209634
25 Loans from stockholders	1643095	-	637716	*54672	*64990	*85632	458962	*120116	160507	*40	38466	21994
26 Mort, notes, bonds, 1 yr or more	2596228	-	*126964	*113568	*111084	*73384	448345	*248907	675215	*165204	224593	408962
27 Other liabilities	773669	-	*-0	*48177	-	*1184	75123	*958	209375	*80304	18739	339808
28 Net worth	8887167	-	-505478	*68394	21841	484302	1409939	1137138	1783310	786172	898059	2803491
29 Capital stock	612074	-	114821	*41961	99996	99292	116547	15515	77788	7250	15185	23719
30 Paid-in or capital surplus	3248478	-	*311821	*98165	*31732	*84394	1068249	492386	470512	329808	108616	252795
31 Retained earnings-unappropriated	5352821	-	-932120	*-71733	-106376	318521	337431	723184	1313841	450593	792494	2526986
32 Less: Cost of treasury stock	326207	-	-	-	3511	*17906	*112288	*93947	78831	*1479	18236	10
33 Total receipts	14976849	*199857	480944	*781514	671230	1448857	3342150	1804883	3724095	719392	750077	1053849
34 Business receipts	13705830	*111617	429361	*778779	*629271	1417566	3193810	1705194	3343130	690980	694297	711826
35 Interest on govt. obligations	13638	*64	-	-	-	-	*2063	*6196	*2028	*930	629	1729
36 Net gain, noncapital assets	290889	*74702	*453	*159	13038	*7118	41056	*11091	105622	*404	7756	29490
37 Other receipts	966493	*13474	51131	*2577	*28921	24172	105222	82402	273315	27078	47396	310804
38 Total deductions	13076759	*156702	385283	*719175	635469	1218105	3018588	1595895	3292850	665504	634279	754910
39 Cost of goods sold	6585430	*47866	*86310	*17082	*221099	*523266	1588739	1018531	1832053	*434090	411360	405032
40 Compensation of officers	316202	*613	*23338	*13550	*12283	56236	89577	*30534	61000	*13314	13337	2422
41 Salaries and wages	1088439	*36121	*34585	*217363	*31203	155164	175859	108842	238544	18372	39291	33095
42 Repairs	343891	*2895	*7260	*81878	*19632	*21015	69546	55950	78001	506	5060	2148
43 Bad debts	21924	*29	-	-	-	*3653	2917	*5603	7445	*437	1402	438
44 Rent paid on business property	300850	*1888	*17246	*93172	*35682	*24980	31848	*19071	61352	*1443	10482	3685
45 Taxes paid	533760	*13686	22540	*36116	27257	59683	124853	42458	128664	29932	16490	32081
46 Interest paid	326849	*163	*10549	*8414	*22430	23183	65826	35815	64588	14923	20138	60820
47 Amortization	32278	-	*375	*11727	*279	*58	8839	*2597	2665	*928	922	3888
48 Depreciation	692282	*4475	23735	*12445	*11555	52711	167866	75214	194411	39370	45947	64553
49 Depletion	135931	*1825	*4215	-	-	*2058	25012	*10399	38029	*18747	11181	24465
50 Advertising	21814	*39	*1108	*658	*1197	*1034	5239	5113	4246	789	1162	1231
51 Pension, prof sh, stock, annuity	59758	*670	-	-	-0	*10234	13378	*4858	13841	*3289	2345	11141
52 Employee benefit programs	211444	*1357	*3773	*288	*1189	*20263	71529	*4120	33701	27955	6800	40469
53 Net loss, noncapital assets	2385	*50	*991	*899	*297	*12	-	*38	*27	-	72	-
54 Other deductions	2403522	*45024	149258	*225585	251367	264556	577560	176751	534283	61409	48289	69441
55 Total receipts less total deducts	1900090	*43155	95661	*62340	35761	230752	323562	208989	431246	53888	115798	298939
56 Total 1120S corporation net income (less deficit)	2834344	*111265	109833	*64522	75202	289236	629772	260160	522095	82542	242907	446810
57 1120S corporation net income	3219960	*130715	145748	*106015	*94681	308656	742527	291378	609868	100656	242907	446810
58 1120S corporation deficit	385616	*19449	35915	*41493	*19478	*19421	112755	*31218	*87773	*18114	-	-
59 Net income (less deficit) from a trade or business	1886453	*43092	95661	*62340	35761	230752	321499	202793	429218	52958	115169	297210
60 Net income	2417696	*79643	132087	*103841	*82018	281750	459385	256750	528270	*77617	117134	299201
61 Deficit	531243	*36551	36426	*41502	*46257	*50998	137886	*53957	99052	*24659	1965	1990
62 Portfolio income (less deficit) distributed to shareholders:	920961	*68104	*1733	*2182	38844	57392	300978	54631	95285	28631	125219	147960
63 Dividend income	51199	*410	*550	-	*560	*2239	4258	7608	7264	*849	2786	24675
64 Interest income	196038	*8257	*1334	*2182	*920	5345	43515	16603	45094	16901	14295	41591
65 Royalty income (less loss)	133928	*1662	-	-	*5671	*5673	66359	*9996	12446	*1270	21832	9020
66 Net S-T capital gain (less loss)	81985	*9567	-	-	*27036	*263	*8124	*7657	14631	*4436	2662	7609
67 Net L-T capital gain (less loss)	455961	*48207	*-151	-	*4657	*43871	178172	*12755	15841	*4650	83646	64312
68 Other portfolio income (net)	1850	-	-	-	-	-	*549	*13	*9	*526	-0	753
69 Real estate rental net income (less deficit)	10164	*70	-	-	-	-	*8166	*1443	-3449	*953	1749	1233
70 Net income	18431	*70	-	-	-	-	*8193	*1593	*3921	*1568	1836	1250
71 Deficit	8266	-	-	-	-	-	*27	*150	*7370	*615	87	17
72 Net income (less deficit) from other rental activity	16766	-	*12439	-	*597	*1092	*-871	*1293	*1041	-	770	407
73 Net income	18087	-	*12439	-	*875	*1092	*172	*1293	*1041	-	770	407
74 Deficit	*1321	-	-	-	*278	-	*1043	-	-	-	-	-
75 Total income tax before credits	*1797	-	-	-	-	-	-	-	*176	-	109	1512
76 Built-in gains tax	749	-	-	-	-	-	-	-	176	-	109	464
77 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
78 Excess net passive income tax	1048	-	-	-	-	-	-	-	-	-	-	1048

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction

DIVISION 30
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	261104	20787	145139	38454	20224	15776	16259	3013	1111	234	81	27
2 Total assets	121033444	-	4008325	6238624	7267459	11208151	33708611	20387145	16419116	7839051	5409889	8547073
3 Cash	17521322	-	1024635	982591	1122086	1788651	4344386	2609949	2154854	792720	699037	2002414
4 Notes and accounts receivable	36590008	-	533910	1283386	1483112	2311360	9791176	7714793	6060842	2914999	1953907	2542523
5 Less: Allowance for bad debts	243254	-	*1592	*16252	*6174	*7014	50014	54954	19904	11460	4623	71266
6 Inventories	17340683	-	279084	914804	1394839	2196193	6085785	2512395	2046804	1138514	564446	207820
7 U.S. govt. obligations, total	652951	-	-	*2475	-	*40293	135821	170408	197270	*71200	31114	4369
8 Tax-exempt securities	306060	-	-	-	*1380	-	52361	*43068	75331	*14916	47075	71930
9 Other current assets	13261374	-	127666	284749	567265	1382081	4190738	2377609	1935401	1074571	554427	766866
10 Loans to stockholders	2322007	-	376969	376754	334990	270515	501809	149940	165121	37163	46681	62063
11 Mortgage and real estate loans	711700	-	-	*61430	*33689	*86041	206965	202878	83811	*19350	15271	2265
12 Other investments	7198890	-	84492	90663	150628	358931	1498432	997491	953331	516790	489906	2058226
13 Depreciable assets	50718836	-	5458537	4890424	4205409	6002237	12218071	6784033	5523417	2470784	1850556	1315367
14 Less: Accumulated depreciation	31067655	-	3958786	3106241	2504060	3625315	7106443	4129670	3358814	1468645	1155541	654141
15 Depletable assets	105653	-	*1827	*285	-	-	*3239	*29394	*13390	*15093	27901	14524
16 Less: Accumulated depletion	30162	-	*1827	-	-	-	*1645	*7732	*5571	*1138	8718	3530
17 Land	3064836	-	65810	268327	221421	275162	1138320	361921	357385	141918	179054	55517
18 Intangible assets (Amortizable)	518824	-	85771	118432	69135	23974	100421	24086	50367	35407	6613	4618
19 Less: Accumulated amortization	171319	-	35222	30244	34272	12431	20546	8035	15129	10586	3377	1476
20 Other assets	2232690	-	-32948	117041	228012	117471	619734	609573	201210	87455	116158	168985
21 Total liabilities	121033444	-	4008325	6238624	7267459	11208151	33708611	20387145	16419116	7839051	5409889	8547073
22 Accounts payable	26356629	-	678253	966957	1034652	1641554	6247473	4527573	4307986	2134862	1461783	3355535
23 Mort, notes, and bonds under 1 yr	15760204	-	710239	1022779	1345725	1731407	5042095	2280420	2025638	924633	410136	267132
24 Other current liabilities	18342721	-	794709	476498	787276	1442955	5032044	3280782	2741040	1070478	815290	1901649
25 Loans from stockholders	7914211	-	1632998	995128	693290	1080587	2196310	757589	337064	86506	14159	120580
26 Mort, notes, bonds, 1 yr or more	15167601	-	1020406	1695052	1426206	1937627	3998991	1418495	1283520	867715	448590	1070998
27 Other liabilities	2690988	-	104167	144330	108328	248299	711898	566249	327368	168975	154685	156688
28 Net worth	34801090	-	-932448	937880	1871982	3125721	10479800	7556037	5396500	2585882	2105246	1674491
29 Capital stock	2674402	-	654584	275749	322117	254557	603879	246612	147761	70401	54578	44163
30 Paid-in or capital surplus	5838191	-	616356	565813	679727	817620	1403375	463200	578645	179503	77648	456302
31 Retained earnings-unappropriated	27525222	-	-2022575	139328	950105	2167193	8747463	7050953	4902639	2430436	1981576	1178104
32 Less: Cost of treasury stock	1236725	-	180814	*43010	79968	113648	274918	204728	232545	94458	8556	4079
33 Total receipts	332647323	4703402	38904299	27732072	25828974	29387760	78079245	48893949	36057985	18222511	10888267	13948859
34 Business receipts	329955853	4586904	38810925	27531253	25690612	29225027	77369040	48582040	35847885	18082926	10741342	13487898
35 Interest on govt. obligations	56981	*427	-	*10	*257	*4806	7196	10865	13967	7336	6282	5834
36 Net gain, noncapital assets	320115	11969	54049	23331	34917	40868	58817	39295	26758	11308	13838	4963
37 Other receipts	2314375	104102	39325	177477	103188	117059	644192	261748	169375	120941	126804	450164
38 Total deductions	319659315	4661182	36423277	26830382	24787081	28307867	75201532	46952171	34854223	17567488	10549027	13525084
39 Cost of goods sold	250380576	2995536	21745914	18079216	18180620	20858342	60697205	40408265	30247605	15570008	9613382	11984482
40 Compensation of officers	11018667	262476	2957484	1373689	972100	1099913	2265295	1038491	657875	215302	99615	76427
41 Salaries and wages	16190890	446039	3317692	1965733	1504401	1775380	3335041	1557662	1107953	478878	262231	439880
42 Repairs	1482362	21730	335014	150011	126796	168157	383866	146489	77156	46610	13323	13212
43 Bad debts	420388	18338	42665	55178	28516	36754	127535	56020	26034	21757	3239	4352
44 Rent paid on business property	2757552	76713	699561	370361	279681	310248	544360	187905	131876	59758	28030	69060
45 Taxes paid	6100848	116870	1060084	676191	570922	718621	1378429	780283	469038	213139	74693	42579
46 Interest paid	2185762	25716	223100	218576	209826	275309	580566	250090	210040	106049	48511	37980
47 Amortization	57580	2650	7275	7830	9158	2263	11636	5259	4197	3903	2347	1062
48 Depreciation	4895481	32836	504818	434998	434419	715678	1176900	596337	485278	246619	158931	108668
49 Depletion	12232	*465	-	-	-	-	-	*3730	*856	*3209	3788	183
50 Advertising	911762	18121	205063	107149	84812	104443	192357	81135	63218	31520	12455	11489
51 Pension, prof sh, stock, annuity	1077238	7048	85306	42899	65600	91855	306662	143841	171169	65398	32501	64959
52 Employee benefit programs	2598165	24993	353350	222162	105269	264331	576757	477110	333632	130092	40734	69735
53 Net loss, noncapital assets	37379	*12970	*5495	*1483	*254	*5301	2318	4144	731	*4665	17	-
54 Other deductions	19532434	598681	4880457	3124905	2214707	1881273	3622605	1215412	867567	370580	155231	601016
55 Total receipts less total deducts	12988008	42220	2481022	901689	1041894	1079892	2877713	1941778	1203761	655024	339240	423775
56 Total 1120S corporation net income (less deficit)	14493088	159670	2498748	945001	1073569	1204375	3351599	2144323	1405224	729439	469024	512117
57 1120S corporation net income	17347415	395800	2909344	1431132	1418329	1524512	3963314	2332504	1597061	757203	489447	528769
58 1120S corporation deficit	2854327	236130	410596	486131	344760	320137	611715	188181	191837	27764	20423	16653
59 Net income (less deficit) from a trade or business	12931027	41793	2481022	901679	1041636	1075087	2870517	1930913	1189794	647687	332957	417941
60 Net income	16085416	336645	2897182	1402069	1387897	1420160	3552113	2165467	1432229	682964	366242	442449
61 Deficit	3154388	294852	416160	500389	346260	345073	681596	234554	242436	35276	33284	24508
62 Portfolio income (less deficit) distributed to shareholders:	1457712	117681	17311	42771	27892	104729	465410	186817	195536	80889	127411	91265
63 Dividend income	114899	*41	2896	*1040	4999	9150	27969	14839	11892	6333	3116	32624
64 Interest income	848100	9455	13605	40948	31206	76574	234602	147790	139698	55895	52395	45933
65 Royalty income (less loss)	*8340	-	-	-	-	-	-	*3505	*3	*1041	7	3783
66 Net S-T capital gain (less loss)	31081	*-0	*1162	-	*-119	*1687	10161	3956	4200	5742	2651	1641
67 Net L-T capital gain (less loss)	450496	*108184	*-352	*783	*-8142	17319	192382	16616	38036	11838	69262	4569
68 Other portfolio income (net)	4795	-	-	-	*-52	-	*295	*112	*1706	*40	-21	2715
69 Real estate rental net income (less deficit)	94406	*34	*414	*-1509	4041	21721	14113	23644	20355	587	8380	2626
70 Net income	120624	*34	*2263	*372	*7735	25221	22359	24593	23384	1252	9803	3607
71 Deficit	26218	-	*1849	*1881	*3694	*3501	8247	*949	3029	*665	1423	981
72 Net income (less deficit) from other rental activity	9943	*162	-	*2060	-	*2839	*1560	*2948	-461	*276	275	284
73 Net income	14870	*162	-	*2060	-	*2839	*1953	*2948	*1916	*276	838	1879
74 Deficit	*4927	-	-	-	-	-	*393	-	*2377	-	562	1595
75 Total income tax before credits	18147	*6894	-	-	-	-	942	*5868	2055	1455	465	468
76 Built-in gains tax	15034	6466	-	-	-	-	821	4819	1791	592	344	202
77 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
78 Excess net passive income tax	121	-	-	-	-	-	121	-	-	-	-	-

1997 Corporation Source Book of Statistics of Income, Manufacturing
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 40 RETURNS WITH AND WITHOUT NET INCOME			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	153249	8941	67940	17620	16364	12825	20108	5454	2731	806	291	169
2 Total assets	227661004	-	1854131	2995362	5899918	9224958	46865179	37870212	42152495	27684108	19833886	33280756
3 Cash	20691366	-	339073	567765	916809	1218938	5464175	3576845	3399572	1940231	1140295	2127663
4 Notes and accounts receivable	57440577	-	329877	665551	1565208	2428396	12123000	10413485	10965123	6955659	4697477	7296802
5 Less: Allowance for bad debts	1026532	-	*348	*6087	11312	24086	123483	205108	244657	137593	93834	180024
6 Inventories	48589180	-	291497	452241	1044271	1883143	9784480	8731803	9648151	6398080	4487771	5867742
7 U.S. govt. obligations, total	1316947	-	-	-	*21615	*26874	*124690	232863	189179	278787	170307	272630
8 Tax-exempt securities	968101	-	*278	-	*5540	*39786	260966	74777	211423	144295	169652	61384
9 Other current assets	8208056	-	80432	91260	99917	203729	1575891	1418278	1338774	972186	850581	1577008
10 Loans to stockholders	2603718	-	103620	87107	152816	270599	699433	321857	519704	182639	83786	182158
11 Mortgage and real estate loans	479033	-	*39	*21589	*3963	*24519	*95236	132850	48854	41320	15411	95251
12 Other investments	14335370	-	*3383	153970	122442	244690	2239769	1663974	2618047	2090766	1424320	3774008
13 Depreciable assets	146750104	-	2108846	2596523	4738066	6699979	32011604	25038716	27174041	16806107	12151145	17425077
14 Less: Accumulated depreciation	85571377	-	1474314	1764466	3100726	4279981	19493836	15220479	15369767	9570361	6568701	8728747
15 Depletable assets	1852680	-	*74348	*14065	*52993	-	*17323	*21292	*73076	*5017	330244	1264321
16 Less: Accumulated depletion	349511	-	*60151	*2993	*22231	-	*440	*1079	*37226	*1261	65497	158633
17 Land	3480781	-	*4916	*29540	54004	87644	784856	604870	586271	536261	318913	473506
18 Intangible assets (Amortizable)	5709043	-	162515	124209	205574	374022	1314065	795721	625255	826004	420935	860743
19 Less: Accumulated amortization	1843708	-	137882	62661	57295	110836	414368	284638	218261	240421	89191	228155
20 Other assets	4027177	-	28000	27748	108263	137541	401818	554185	624938	456393	390271	1298021
21 Total liabilities	227661004	-	1854131	2995362	5899918	9224958	46865179	37870212	42152495	27684108	19833886	33280756
22 Accounts payable	31578717	-	521259	526467	915705	1687322	6720638	5724875	5645473	3584874	2362065	3890041
23 Mort, notes, and bonds under 1 yr	22510408	-	178015	293197	521351	1281426	4560512	4567301	4569323	2872898	1761521	1904865
24 Other current liabilities	19510570	-	259489	325212	505905	751278	3956925	2878060	3498822	2433729	1755089	3146062
25 Loans from stockholders	12709287	-	1408180	722853	1397637	1209436	3515221	1596867	1442753	632255	339192	444892
26 Mort, notes, bonds, 1 yr or more	36828988	-	711648	497134	1153122	1991556	8002836	4790825	6163718	4293458	3099602	6125087
27 Other liabilities	5378390	-	17802	46178	167015	106574	655622	862909	734974	849376	450243	1487697
28 Net worth	99144644	-	-1242262	584321	1239183	2197367	19453425	17449375	20097432	13017518	10066173	16282112
29 Capital stock	7409281	-	1046428	562575	497718	447750	2092070	1173060	756115	345363	167218	320984
30 Paid-in or capital surplus	12010331	-	477169	544971	363535	1098385	3509681	1742814	1593435	1091002	570643	1018695
31 Retained earnings-unappropriated	84099381	-	-2744921	-403724	473457	1045740	14854337	15282975	18606555	12034635	9689743	15260585
32 Less: Cost of treasury stock	4374349	-	*20938	*119501	95527	394509	1002663	749474	858673	453482	361431	318152
33 Total receipts	488763265	5553396	9302574	9018055	19399618	23167916	116269468	83712581	84189080	55167420	35169954	47813203
34 Business receipts	483403850	5149472	9221139	8929142	18952698	22999567	115318213	83019799	83322786	54622435	34863402	47005198
35 Interest on govt. obligations	144681	*124	-	-	*1255	*4033	16994	15639	32006	25547	19578	29506
36 Net gain, noncapital assets	898648	307750	*21716	*35800	*22772	89135	108883	85779	64996	75435	28474	57908
37 Other receipts	4316087	96050	59719	53113	422893	75181	825378	591364	769292	444003	258501	720592
38 Total deductions	460648128	5317336	8985507	8765587	18499118	21962935	110155228	79297744	78639826	52056447	32556411	44411988
39 Cost of goods sold	333190846	3460232	4455181	4407186	10881400	14864372	80260112	59168184	58923410	39517720	24879213	32373836
40 Compensation of officers	15209291	234393	719866	638701	1526313	1215872	4430977	2678060	2032295	898023	422470	412321
41 Salaries and wages	34390126	557763	941683	1194403	2149257	1605223	7780763	5716936	5656657	3497818	2071806	3217816
42 Repairs	2291760	31692	102849	95461	154609	141093	561906	354231	286220	212874	114488	236338
43 Bad debts	1115124	42993	34904	16555	28916	63933	252287	237085	184996	109334	59817	84305
44 Rent paid on business property	4888213	66333	429924	390332	496178	469957	1211690	642617	517450	246107	164370	253255
45 Taxes paid	9919707	140876	267246	326894	564233	570102	2499211	1596848	1611301	999948	597694	745353
46 Interest paid	5467421	56614	114397	99037	197210	283014	1222364	936994	978615	626081	386995	566100
47 Amortization	537352	10930	12882	12735	17272	35522	123527	76253	74571	74990	38666	60005
48 Depreciation	11331145	111418	187979	208541	411833	563581	2464897	1891708	2142331	1212247	919243	1217365
49 Depletion	154373	-	*11204	-	-	-	*253	*15314	*6194	*4203	18252	98953
50 Advertising	4414546	37162	64723	111567	124718	125845	782413	502927	650070	681565	581397	752158
51 Pension, prof sh, stock, annuity	2135671	26882	*15703	*18547	97463	109316	450910	364843	371810	261790	175878	242528
52 Employee benefit programs	4943221	37973	52809	67960	163239	208186	1139061	868409	919160	562219	373097	551108
53 Net loss, noncapital assets	76435	*6949	*19415	*492	*151	*1519	13900	15635	5660	3840	3560	5313
54 Other deductions	30582897	495127	1554742	1177176	1686325	1705399	6960957	4231696	4279087	3147688	1749466	3595232
55 Total receipts less total deducts	28115138	236059	317066	252468	900500	1204982	6114240	4414838	5549254	3110973	2613543	3401215
56 Total 1120S corporation net income (less deficit)	34344858	1771046	471669	362921	932936	1307695	7634209	5297304	6022787	3699974	2868534	3975782
57 1120S corporation net income	39303105	2125211	891841	712992	1258511	1868067	8859630	5843297	6618388	4035640	3006867	4082664
58 1120S corporation deficit	4958247	354165	420171	350071	325575	560371	1225420	545993	595601	335667	138333	106881
59 Net income (less deficit) from a trade or business	27970457	235935	317066	252468	899245	1200949	6097246	4399199	5517248	3085426	2593965	3371709
60 Net income	33561802	680675	794561	636877	1241984	1776023	7462188	5054890	6164134	3459076	2783628	3507767
61 Deficit	5591345	444740	477494	384409	342739	575074	1364942	655691	646885	373650	189663	136058
62 Portfolio income (less deficit) distributed to shareholders:	6162120	1535821	142142	99835	22054	103804	1472487	856277	485585	592719	259310	592086
63 Dividend income	194762	3932	*17	*536	*2299	11277	49052	36597	24689	18178	22606	25581
64 Interest income	1414101	37654	10908	35412	24400	42542	281438	242349	248531	161344	129362	200161
65 Royalty income (less loss)	122312	*1712	-	-	-	*4482	*50817	*22797	8148	7237	17703	9416
66 Net S-T capital gain (less loss)	139550	*117860	*-1622	*1047	*-939	*3088	6664	-5878	-2061	9458	3014	8921
67 Net L-T capital gain (less loss)	4279499	1371671	*128400	*62839	*-3705	42416	1084146	560392	203800	395709	85930	347900
68 Other portfolio income (net)	11897	*2992	*4440	-	-	-	*371	*21	*2478	*794	695	107
69 Real estate rental net income (less deficit)	162592	*-710	*12370	*10618	*6706	2819	58004	26250	16530	14297	8662	7045
70 Net income	181828	*103	*12370	*10618	*6845	5986	62258	29248	22002	15041	9617	7739
71 Deficit	19236	*813	-	-	*139	*3168	4253	2997	5473	*744	955	694
72 Net income (less deficit) from other rental activity	49689	-	*91	-	*4931	*124	6472	15578	3424	7532	6596	4942
73 Net income	52214	-	*91	-	*4931	*124	6784	16205	4014	8114	7009	4943
74 Deficit	2525	-	-	-	-	-	*312	*627	*589	*582	413	1
75 Total income tax before credits	60113	8363	-	-	-	*144	4424	7529	8736	9632	5554	15731
76 Built-in gains tax	34472	7365	-	-	-	144	3545	3860	5559	7433	2319	4246
77 Recapture taxes	*597	-	-	-	-	-	-	-	-	*187	-	410
78 Excess net passive income tax	793	-	-	-	-	-	-	379	-	-	-	415

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 50
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	105803	6659	63942	12843	8743	5037	6608	1181	556	128	59	46
2 Total assets	58659212	-	2228079	2082327	3099952	3498961	14130147	8482749	8579640	4549560	4046938	7960859
3 Cash	5417759	-	567763	292246	310160	450498	1266662	789858	561377	235606	472178	471411
4 Notes and accounts receivable	10017218	-	129444	248205	448878	676011	2593919	1627556	1750746	836382	715196	990882
5 Less: Allowance for bad debts	175716	-	-	-	*2540	*6631	22172	24017	30945	20362	40656	28394
6 Inventories	1061437	-	*13837	*38740	*8894	78704	344106	197931	197532	76145	34436	71113
7 U.S. govt. obligations, total	278704	-	-	-	-	*2173	*80604	-	*95629	*13957	387	85955
8 Tax-exempt securities	244513	-	-	-	-	*9627	*7500	*62484	*54095	*57307	1003	52498
9 Other current assets	3456058	-	112863	120698	114098	149306	873392	469006	558087	434467	271897	352243
10 Loans to stockholders	1728835	-	138232	154079	208036	209178	256965	260861	191788	61283	44251	204162
11 Mortgage and real estate loans	232477	-	*21712	-	*8849	*6692	*23984	*76920	*5457	*15022	1335	72506
12 Other investments	5276659	-	34104	*67710	87940	212053	858427	1088646	735830	515139	512166	1164643
13 Depreciable assets	52466678	-	3395485	2433821	3845628	3945565	13258979	6333201	7255405	3288420	3035256	5674917
14 Less: Accumulated depreciation	27840076	-	2421480	1583221	2371162	2517953	6996597	3232080	3544573	1468870	1452834	2251307
15 Depletable assets	122174	-	-	*44764	*604	-	*49967	-	*12732	*7770	6202	134
16 Less: Accumulated depletion	76137	-	-	*24538	*86	-	*30995	-	*11575	*6207	2649	86
17 Land	1588674	-	*38022	*51377	76115	98664	613150	171176	184679	90182	84008	181302
18 Intangible assets (Amortizable)	3656552	-	162523	161853	106061	155308	928176	553567	488641	365234	261696	473491
19 Less: Accumulated amortization	1145787	-	59574	88454	47552	68235	370205	160566	147183	79292	51017	73708
20 Other assets	2349191	-	95148	165044	306029	98002	394286	268207	221918	127379	154085	519093
21 Total liabilities	58659212	-	2228079	2082327	3099952	3498961	14130147	8482749	8579640	4549560	4046938	7960859
22 Accounts payable	5830381	-	259789	173491	242209	380270	1536367	1056400	745135	452713	369761	614245
23 Mort, notes, and bonds under 1 yr	6135974	-	230937	265461	466206	350623	1524784	1158481	863138	442328	282593	551423
24 Other current liabilities	4616319	-	219815	114690	326675	238367	990320	485116	693819	407095	437466	702956
25 Loans from stockholders	6087647	-	1117510	736656	471273	442482	2194784	659259	241795	58364	81587	83936
26 Mort, notes, bonds, 1 yr or more	18625376	-	906851	707647	1480410	1194084	3905911	2465724	2396756	1487654	1581262	2499078
27 Other liabilities	3008976	-	18178	32457	3929	276663	522283	418961	547986	104628	576503	507389
28 Net worth	14354539	-	-525002	51924	109250	616472	3455697	2238810	3091011	1596778	717767	3001831
29 Capital stock	2370320	-	384843	285365	215568	521260	393524	297801	135586	44052	51808	40512
30 Paid-in or capital surplus	8286804	-	558076	255865	808638	1294093	2943823	505697	1186693	399269	199200	135449
31 Retained earnings-unappropriated	4886892	-	-1451125	-226460	-831899	-1178675	429192	1616289	1839023	1181726	470471	3038350
32 Less: Cost of treasury stock	1189477	-	*16796	*262846	*83057	*20207	310842	180976	70292	*28269	3712	212480
33 Total receipts	114202022	1168379	17239610	6798802	8216253	8730489	26494678	13647948	12426152	6885853	5667454	6926404
34 Business receipts	111864882	1123460	16927405	6716790	7990663	8574814	26082266	13372186	12138007	6687703	5565448	6686139
35 Interest on govt. obligations	36597	*67	-	*480	*186	*707	3488	*6952	5554	*5509	302	13351
36 Net gain, noncapital assets	673535	*28871	75580	*11960	39921	53219	129820	113951	121042	34646	12821	51704
37 Other receipts	1627007	15980	236625	69573	185484	101748	279104	154858	161549	157995	88882	175210
38 Total deductions	111251359	1264433	16944313	6478043	7781607	8533208	25907564	13297375	12067445	6715262	5672598	6589511
39 Cost of goods sold	49517356	465568	8140741	2133556	3093237	3497939	10772139	6669259	5817751	3335686	2687050	2904430
40 Compensation of officers	3059545	21586	710680	323248	262345	308433	766071	283486	185163	52213	68475	77846
41 Salaries and wages	16030871	113514	1999905	970644	1174494	1364565	3927393	2075435	1661271	777369	909355	1056927
42 Repairs	2017352	19488	321529	170798	215338	131486	423754	251229	187645	60262	97129	138694
43 Bad debts	326375	*1179	14321	*5229	7838	31116	80235	49584	33593	54407	29986	18889
44 Rent paid on business property	4823501	15306	588266	255129	367572	195018	1562971	249183	617423	638870	235793	97970
45 Taxes paid	3460505	25692	369164	234668	286437	297805	903164	368412	440131	122926	180716	231389
46 Interest paid	1964927	49641	115973	99958	165687	147609	472071	218796	242262	141868	124827	186237
47 Amortization	326784	*3469	13491	*2080	9298	8301	85170	43106	33521	16303	49832	62212
48 Depreciation	5454071	37595	375162	346319	446556	379599	1405651	618110	739427	325282	274919	505451
49 Depletion	*231	*154	*77	-	-	-	-	-	-	-	-	-
50 Advertising	744014	7473	144197	28006	40959	101563	109032	108582	48080	36371	51153	68597
51 Pension, prof sh, stock, annuity	358526	*137	*3832	*11194	21760	20988	92510	60664	63886	15631	29613	38309
52 Employee benefit programs	1081429	8309	74389	25908	48550	66370	290500	154825	177474	52400	80513	102192
53 Net loss, noncapital assets	40726	*2029	*1403	*293	*152	*16917	*45	*16121	*454	*874	2437	-
54 Other deductions	22045148	493293	4071183	1871015	1641383	1965500	5016859	2130583	1819365	1084798	850800	1100369
55 Total receipts less total deducts	2950663	-96055	295297	320759	434646	197281	587114	350573	358707	170591	-5144	336893
56 Total 1120S corporation net income (less deficit)	4422930	-27902	554363	351067	484280	282481	832281	540035	632508	260565	42035	471218
57 1120S corporation net income	7560131	166155	1030731	553173	643881	533314	1625417	877978	904015	359552	243663	622252
58 1120S corporation deficit	3137201	194057	476369	202106	159600	250833	793136	337943	271506	98987	201629	151034
59 Net income (less deficit) from a trade or business	2914066	-96122	295297	320279	434461	196574	583625	343621	353153	165082	-5446	323542
60 Net income	6248166	105721	796132	537976	598490	471284	1383361	725794	661455	283802	212110	472039
61 Deficit	3334101	201843	500836	217697	164030	274710	799736	382173	308303	118719	217556	148497
62 Portfolio income (less deficit) distributed to shareholders:	1360635	67728	242569	18016	49478	53376	229048	169134	268812	80369	41284	140820
63 Dividend income	46046	*1133	*48	*193	*1139	*2788	7715	11775	3460	6429	1708	9658
64 Interest income	461278	12077	8911	6994	26673	37285	95678	73832	72849	39510	39781	47688
65 Royalty income (less loss)	*1772	-	-	-	-	-	-	-	61	*1674	2	35
66 Net S-T capital gain (less loss)	18057	*-1856	-	-	-	-	2071	1383	3568	*4763	-383	8510
67 Net L-T capital gain (less loss)	826766	*52573	*233610	*10828	*22222	*13303	122688	80941	187453	28120	176	74852
68 Other portfolio income (net)	6714	3801	-	-	*-555	-	*896	*1202	*1421	*-126	-0	76
69 Real estate rental net income (less deficit)	86232	*117	-	*1307	-	*10476	24921	11622	10209	15742	246	11592
70 Net income	92717	*117	-	*1307	-	*10476	24921	11660	11645	*17992	2970	11629
71 Deficit	6485	-	-	-	-	-	-	*38	*1436	*2250	2724	37
72 Net income (less deficit) from other rental activity	61998	*374	*16497	*11465	*341	*22055	*-5313	*15658	335	*-628	5951	-4737
73 Net income	130813	*689	*18905	*11465	*341	*25036	*20903	*27512	6084	*9	7095	12774
74 Deficit	68815	*314	*2408	-	-	*2981	*26217	*11855	*5750	*637	1144	17510
75 Total income tax before credits	14082	*2664	*5660	-	-	-	*394	*1099	*451	*758	129	2925
76 Built-in gains tax	13887	2664	5660	-	-	-	394	1099	257	758	129	2925
77 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
78 Excess net passive income tax	194	-	-	-	-	-	-	-	194	-	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 60
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	583006	39385	273522	116009	61227	36501	41814	9219	4052	843	282	152
2 Total assets	371105598	-	9928710	19312472	21485790	25608559	92919289	64015453	60732057	28120287	18830868	30152112
3 Cash	34219191	-	1926329	2480867	2875682	3398992	9180599	5108146	4397938	1816360	1112460	1921818
4 Notes and accounts receivable	78126159	-	1075794	2308952	3530170	4196402	20102814	13636673	14303458	7396856	4754358	6820680
5 Less: Allowance for bad debts	1080761	-	*8905	*2017	*14000	29786	198488	158911	236134	156372	89197	186951
6 Inventories	135025141	-	2703049	5471782	6456383	7927417	34321145	28317420	24477426	9393519	6364850	9592150
7 U.S. govt. obligations, total	1097086	-	*333	*6432	*15380	*30568	303274	*184069	274251	*59737	92479	130563
8 Tax-exempt securities	763842	-	*34	*7602	*48229	*52140	151146	*169599	168353	67106	10217	89414
9 Other current assets	12868301	-	247216	508440	584399	833095	2742559	2333460	2036356	1365672	657189	1559914
10 Loans to stockholders	5118970	-	405762	622023	486958	426373	1209069	754702	757034	196090	121834	139124
11 Mortgage and real estate loans	1024542	-	*46134	*121681	*82701	*136300	226403	126333	104445	74149	78125	28271
12 Other investments	16221349	-	94538	472263	778276	1087797	3738594	1983478	2758253	1614711	1459653	2233785
13 Depreciable assets	147218969	-	8562672	11617633	11120704	13213373	37510459	20028049	18082974	9484326	6113204	11485577
14 Less: Accumulated depreciation	81558656	-	5877089	6377340	6288405	7737948	21374817	10984448	9366396	4858720	2967213	5726281
15 Depletable assets	259872	-	*38449	*8700	*2098	*23062	*170	*9368	*32028	-	41978	104019
16 Less: Accumulated depletion	121569	-	*1218	-	*416	*8322	*36	*7	*512	-	18963	92094
17 Land	8752176	-	77408	218663	546934	844206	2422907	1268174	1286115	775094	411340	901336
18 Intangible assets (Amortizable)	12257869	-	876378	1804955	1458320	1002886	3048496	1182209	1338409	680032	346293	519891
19 Less: Accumulated amortization	4502032	-	433025	582010	479723	341553	1349618	406290	470567	170859	109313	159073
20 Other assets	5415152	-	194853	623846	282102	553557	884615	463427	788629	382585	451573	789967
21 Total liabilities	371105598	-	9928710	19312472	21485790	25608559	92919289	64015453	60732057	28120287	18830868	30152112
22 Accounts payable	66674518	-	1925421	2787685	4254182	4902413	17580629	9851391	10391653	5278773	3573889	6128484
23 Mort, notes, and bonds under 1 yr	76017056	-	1132561	1435499	1610142	2298822	18257710	20053308	17379042	6341407	3510529	3998036
24 Other current liabilities	26398511	-	1273216	1185031	1259331	1917498	5944335	4616577	4432352	1974685	1474119	2321366
25 Loans from stockholders	34433389	-	6402108	6581071	4298884	3849462	6355903	3175183	2337832	820107	299274	313565
26 Mort, notes, bonds, 1 yr or more	57419529	-	2164025	4493698	4705184	5354616	14003682	7739342	7727106	3910235	2608990	4712652
27 Other liabilities	4865576	-	277881	232616	279273	301446	1245587	665403	615445	271349	344423	632153
28 Net worth	105297020	-	-3246502	2596871	5078795	6984302	29531445	17914248	17848628	9523732	7019644	12045856
29 Capital stock	13339944	-	1823156	2356607	1396229	1301604	3388215	1471180	945658	286601	171563	199132
30 Paid-in or capital surplus	21096977	-	1431447	2365357	2422453	2116504	5272154	3318248	1894755	716748	556499	1002812
31 Retained earnings-unappropriated	76743742	-	-6432719	-1834180	1797438	4206209	22776486	13925318	15727433	9015706	6392803	11169246
32 Less: Cost of treasury stock	5883642	-	68386	290912	537324	640016	1905411	800498	719218	495323	101221	325334
33 Total receipts	1337278598	11873254	60117041	81137844	78652374	87634238	334303719	239277727	218335947	89460132	52076180	84410143
34 Business receipts	1320780014	11287540	59374738	80343222	77834316	86636881	330663829	236353461	215565336	88206042	51284671	83229978
35 Interest on govt. obligations	172748	*2788	-	*1703	*2414	5369	39112	18255	18945	41662	20828	21673
36 Net gain, noncapital assets	1292822	238160	68091	115675	43343	153775	299401	93394	92212	55191	49005	84574
37 Other receipts	15033014	344766	674211	677244	772301	838214	3301377	2812617	2659454	1157237	721675	1073918
38 Total deductions	1308210474	11906471	58823707	79683355	76974610	85560273	327181679	235030599	213751445	87062624	50440341	81795370
39 Cost of goods sold	1024343917	8516199	35319654	55035888	53147082	60266509	259255963	194533938	178649011	71418739	40945580	67255353
40 Compensation of officers	25524258	203126	3388110	2796233	2690395	2670211	6625997	3245201	2351752	823760	378121	351352
41 Salaries and wages	95575159	870567	5160070	6417469	7454938	8183958	23755260	15366903	13550799	6119117	3495247	5200831
42 Repairs	6092926	57707	586044	589033	489153	586408	1454977	781720	698932	302928	214403	331621
43 Bad debts	2230183	161885	136759	137782	130601	151356	540217	290151	246228	170044	95238	169920
44 Rent paid on business property	23612081	384547	3314278	3115164	2615810	2351995	5009180	2486209	2109781	905336	513475	806305
45 Taxes paid	19050111	196862	1688136	1874469	1666614	1611001	4219843	2911631	2372503	978384	623048	907619
46 Interest paid	10499512	96661	352590	598298	680064	827670	2609073	1878974	1638315	714474	460514	642880
47 Amortization	966845	36439	82859	105526	107984	82926	211499	96522	86138	56140	32703	68109
48 Depreciation	11760628	128965	682586	862580	778537	958279	2848118	1621191	1457864	816319	586247	1019943
49 Depletion	19451	-	*48	*7850	-	-	*3397	-	*68	-	3454	4636
50 Advertising	14164518	107033	817606	1013555	893054	1160032	3167382	2409881	2177932	973945	592561	851539
51 Pension, prof sh, stock, annuity	2140324	12726	85841	131061	144891	175151	588579	348612	283406	137774	97558	134725
52 Employee benefit programs	5091153	23318	103952	231796	281150	332340	1329491	847936	867178	367436	289036	417520
53 Net loss, noncapital assets	150864	*22430	*4893	*3426	*11405	*38610	41389	5536	10094	7972	1219	3888
54 Other deductions	66988541	1088004	7100281	6763224	5882932	6163827	15521314	8206196	7251441	3270256	2111935	3629131
55 Total receipts less total deducts	29068124	-33217	1293334	1454489	1677763	2073965	7122040	4247127	4584502	2397508	1635839	2614772
56 Total 1120S corporation net income (less deficit)	38345587	4962926	1498735	1682353	1908134	2404086	8149846	5050448	5090307	2723038	1847515	3028200
57 1120S corporation net income	47154079	5509039	3237302	3091589	2990949	3376546	9868477	5720867	5442217	2901723	1906388	3108982
58 1120S corporation deficit	8808493	546113	1738568	1409236	1082815	972460	1718631	670419	351910	178686	58873	80781
59 Net income (less deficit) from a trade or business	28895377	-36005	1293334	1452786	1675349	2068597	7082928	4228873	4565558	2355846	1615011	2593099
60 Net income	38618119	652460	3087375	2906799	2849405	3113989	8966066	5073580	5001441	2593731	1685903	2687370
61 Deficit	9722742	688465	1794041	1454013	1174056	1045392	1883138	844707	435884	237885	70892	94271
62 Portfolio income (less deficit) distributed to shareholders:	8914747	5054461	176764	196232	187010	314053	928236	716635	461784	313553	200949	365070
63 Dividend income	251401	*35288	2736	4255	13461	24215	53902	30364	19138	16515	14052	37475
64 Interest income	1961745	33391	34139	53306	89670	135317	481815	323337	348934	171256	106761	183818
65 Royalty income (less loss)	139718	*628	*36812	-	*196	-	*25583	*559	12228	2450	2829	58432
66 Net S-T capital gain (less loss)	100190	*-142	*-3186	*-8967	-6158	-3056	36425	24850	8796	2158	49710	-240
67 Net L-T capital gain (less loss)	6453475	4985295	106263	147637	89817	156832	327249	336474	71150	120151	27594	85012
68 Other portfolio income (net)	8218	-0	-	-	*24	*745	*3262	*1051	*1538	*1023	2	574
69 Real estate rental net income (less deficit)	308506	*-55608	*14639	*19245	24460	19804	80306	81757	39653	39939	15928	28384
70 Net income	419352	*4911	*16543	*19245	30125	22797	99807	87358	47106	44588	17534	29338
71 Deficit	110846	*60520	*1905	-	*5665	*2993	19500	5601	7453	4649	1606	955
72 Net income (less deficit) from other rental activity	226958	*78	*13998	*14091	*21315	*1632	58375	23183	23313	13701	15626	41647
73 Net income	256602	*78	*13998	*14091	*21315	*1632	72506	29538	24529	14049	15656	49210
74 Deficit	29644	-	-	-	-	-	14132	*6355	*1217	*348	30	7563
75 Total income tax before credits	59621	*7270	*94	*2209	*1186	*5681	14713	5514	6655	6808	4629	4861
76 Built-in gains tax	35755	7218	94	2209	182	4768	11318	3448	1251	1254	2917	1096
77 Recapture taxes	*445	-	-	-	-	-	*445	-	-	-	-	-
78 Excess net passive income tax	3442	-	-	-	1004	795	229	532	882	-	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 61
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	164477	10259	75542	26343	15468	11540	18612	4003	1932	502	180	96
2 Total assets	167307776	-	2430602	4334442	5572831	8170743	41681016	27767452	29508888	16849816	11992475	18999511
3 Cash	14207641	-	570933	670809	814398	1069376	4167377	2505956	1821053	917266	548835	1121638
4 Notes and accounts receivable	53062010	-	493259	1012875	1708437	2375134	13933514	9342619	9781958	5602031	3782040	5030142
5 Less: Allowance for bad debts	711183	-	*8626	*52	*1068	24512	135631	103542	164430	104005	71173	98146
6 Inventories	52932366	-	604461	1090004	1565744	2366781	12725040	9190403	9520445	5257000	3998358	6614129
7 U.S. govt. obligations, total	709934	-	-	*6432	-	*7691	244232	*78424	243192	*42708	37979	49278
8 Tax-exempt securities	468383	-	-	-	-	*878	*101287	*104724	124629	*47258	192	89414
9 Other current assets	6416870	-	96293	162103	220000	273101	1294289	1135773	1140139	892970	413780	788423
10 Loans to stockholders	1864357	-	132202	198526	131697	136903	480232	252898	316617	91267	38653	85363
11 Mortgage and real estate loans	275391	-	-	*43350	*881	*4736	55376	56952	29261	*7132	53757	23946
12 Other investments	9301639	-	33433	*89006	285352	397256	1821004	1084197	1795044	1086249	1088836	1621263
13 Depreciable assets	52366814	-	1583517	1752036	1640719	3241386	14333089	8242746	8196015	4744049	3067735	5565522
14 Less: Accumulated depreciation	30670391	-	1151000	1033931	1044185	2087823	8895310	4903507	4599191	2563339	1509764	2882342
15 Depletable assets	220319	-	*26495	*8700	-	*24	*131	*9336	*31011	-	41463	103157
16 Less: Accumulated depletion	111117	-	*559	-	-	*24	*22	*7	*45	-	18942	91519
17 Land	2494987	-	*8443	*39026	*59593	218708	649426	346335	433594	262961	162143	314758
18 Intangible assets (Amortizable)	3708728	-	92546	231040	170671	141609	938821	364252	812958	444462	262781	249587
19 Less: Accumulated amortization	1340165	-	29891	31563	64365	88229	397834	136574	332918	111761	72404	74626
20 Other assets	2111193	-	-20905	96082	84956	137746	365993	196468	359557	233568	168206	489523
21 Total liabilities	167307776	-	2430602	4334442	5572831	8170743	41681016	27767452	29508888	16849816	11992475	18999511
22 Accounts payable	39704813	-	820614	834144	1612794	1980566	10636303	6418573	7111440	3727087	2595014	3968280
23 Mort, notes, and bonds under 1 yr	25082849	-	563311	421202	400462	718158	4935805	4757011	4545303	3233299	2285916	3222382
24 Other current liabilities	11513002	-	575490	210063	311239	576861	2498107	2098367	1984201	1100262	893909	1264504
25 Loans from stockholders	10963199	-	1761205	1503057	875609	1141519	2426449	1386984	1035296	489584	159083	184413
26 Mort, notes, bonds, 1 yr or more	20192216	-	339533	690946	966955	1074582	4489019	2902845	3648020	2055341	1475598	2549375
27 Other liabilities	2060484	-	67007	61652	*70735	109975	482650	272255	321549	136527	240285	297849
28 Net worth	57791213	-	-1696559	613378	1335038	2569082	16212683	9931417	10863078	6107716	4342671	7512709
29 Capital stock	3704035	-	372409	284289	343306	287458	1157724	454549	372360	166810	127269	137860
30 Paid-in or capital surplus	6702934	-	330253	322071	408447	718297	1784863	940649	607252	426121	343095	821886
31 Retained earnings-unappropriated	50220387	-	-2374205	35805	798256	1745607	14390437	8893999	10276948	5801364	3939607	6712571
32 Less: Cost of treasury stock	2836143	-	*25016	*28786	214971	182279	1120342	357780	393481	286580	67299	159608
33 Total receipts	571323647	4702559	15232181	19741820	22815267	30247945	151833072	94316884	94471698	50937384	32639488	54385348
34 Business receipts	565511148	4505138	15087014	19395382	22533624	29907535	150575237	93605842	93586894	50475259	32174729	53664492
35 Interest on govt. obligations	118618	*1737	-	*572	*773	*1106	17564	13658	14993	38458	16515	13242
36 Net gain, noncapital assets	505982	58692	*18514	*44248	*19781	91434	93427	53540	36261	24404	15535	50145
37 Other receipts	5187899	136991	126653	301617	261089	247869	1146844	643844	833550	399263	432710	657469
38 Total deductions	554892083	4676124	14541741	19257665	22279107	29460665	147555876	91771103	91632979	49407286	31560214	52749323
39 Cost of goods sold	454319095	3585587	9419118	14767412	16991304	22704925	120419914	75881060	76633744	41588046	26664606	45663378
40 Compensation of officers	11811140	54629	1086582	786340	914667	1024845	3807944	1753752	1340558	559448	254551	227825
41 Salaries and wages	33503112	279827	805970	881376	1588667	2033783	9159421	5731813	5754394	3036284	1768584	2462993
42 Repairs	1895001	10746	125966	87477	71493	146253	482507	281363	288537	140001	93978	166681
43 Bad debts	1252709	112047	82444	46686	52998	68731	310198	194839	152482	112428	51581	68274
44 Rent paid on business property	5350895	51933	446990	400495	387338	387879	1445900	703863	693736	333257	189922	309580
45 Taxes paid	6964612	54488	294091	249430	328938	418155	1642223	1442218	1182908	507154	350996	494010
46 Interest paid	4156156	35939	83794	135535	158491	221139	965353	698042	739807	428868	291732	397456
47 Amortization	327369	9768	9671	11012	12138	17202	81363	38487	49187	35312	22453	40775
48 Depreciation	4388561	42258	124515	155795	128593	229017	1161737	669198	648780	398471	282995	547202
49 Depletion	*10377	-	-	-	-	-	*3397	-	-	-	3454	3527
50 Advertising	2950526	24897	109828	152505	120820	173769	528419	551028	528106	295166	227690	238298
51 Pension, prof sh, stock, annuity	1291089	4646	38234	57580	54084	88223	395878	223771	182125	102782	65088	78679
52 Employee benefit programs	1988327	7403	22934	38991	60154	116441	496392	292008	382419	188366	158257	224964
53 Net loss, noncapital assets	33252	*12254	-	*1886	*89	*887	8561	1065	1962	3239	682	2625
54 Other deductions	24649863	389701	1891605	1485145	1409333	1829416	6646669	3308595	3054233	1678465	1133644	1823058
55 Total receipts less total deducts	16431563	26435	690439	484155	536161	787279	4277196	2545781	2838720	1530098	1079274	1636025
56 Total 1120S corporation net income (less deficit)	21531880	3134247	751303	529329	601169	865422	4761106	3008862	3101368	1673321	1186164	1919589
57 1120S corporation net income	24284843	3314979	1174602	871807	942619	1201279	5334871	3208057	3263031	1790998	1225840	1956761
58 1120S corporation deficit	2752963	180733	423299	342478	341449	335857	573765	199194	161662	117678	39676	37171
59 Net income (less deficit) from a trade or business	16312945	24697	690439	483583	535388	786174	4259632	2532123	2823727	1491640	1062760	1622782
60 Net income	19422965	262537	1125123	849485	904876	1137590	4888019	2804677	3031373	1644002	1107333	1667948
61 Deficit	3110020	237840	434684	365903	369489	351416	628387	272554	207646	152362	44574	45165
62 Portfolio income (less deficit) distributed to shareholders	5018060	3169587	52815	38297	68879	73001	438775	436064	232559	161935	100444	245704
63 Dividend income	158619	*35117	*1118	*564	7499	6340	30184	24474	12479	12398	8277	20168
64 Interest income	936638	20823	8392	21891	25229	36435	224563	160931	165279	92200	68589	112307
65 Royalty income (less loss)	111758	*464	*25400	-	*196	-	*21756	-	*3696	*2430	2823	54994
66 Net S-T capital gain (less loss)	44251	*-658	*-2541	-	*304	*-4223	33010	8252	5761	3106	3171	-1931
67 Net L-T capital gain (less loss)	3759908	3113841	*20447	*15842	*35649	*33856	126005	242406	43807	50628	17582	59847
68 Other portfolio income (net)	6887	-0	-	-	*3	*593	*3257	-	*1538	*1173	2	320
69 Real estate rental net income (less deficit)	92742	*-60038	*2362	*7450	*-3497	*5001	43003	31445	31100	13873	10356	11688
70 Net income	169994	*482	*2362	*7450	*245	*5140	49513	33119	33539	14915	10865	12365
71 Deficit	77252	*60520	-	-	*3741	*139	*6510	*1674	2439	*1042	510	677
72 Net income (less deficit) from other rental activity	108133	-	*5687	-	*399	*1247	19695	*9231	13982	5873	12605	39415
73 Net income	119262	-	*5687	-	*399	*1247	29839	*9231	13982	*6221	12605	40052
74 Deficit	*11129	-	-	-	-	-	*10144	-	-	*348	-	637
75 Total income tax before credits	33991	*5174	-	*2209	*4	*3668	1941	4199	5521	4278	2403	4594
76 Built-in gains tax	18294	5122	-	2209	4	3668	438	2961	1154	1217	691	829
77 Recapture taxes	*445	-	-	-	-	-	*445	-	-	-	-	-
78 Excess net passive income tax	894	-	-	-	-	-	229	-	665	-	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION. 62
RETURNS WITH AND WITHOUT NET INCOME

		Size of Total Assets										
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	416942	29127	197419	88873	45686	24960	23085	5185	2111	***	***	56
2 Total assets	202890755	-	7489783	14847187	15882928	17437816	50997143	36025618	31103260	***	***	11152601
3 Cash	19963718	-	1354309	1794446	2052384	2329616	4999370	2601767	2573995	***	***	800180
4 Notes and accounts receivable	24850279	-	582536	1265510	1803659	1821268	6101909	4258221	4475023	***	***	1790538
5 Less: Allowance for bad debts	366470	-	*279	*1965	*12933	5275	62857	52726	71440	***	***	88805
6 Inventories	81692911	-	2093783	4356645	4890286	5560636	21503006	18960501	14914074	***	***	2978021
7 U.S. govt. obligations, total	374362	-	*333	-	*15380	*22877	*59042	*105646	*18269	***	***	81285
8 Tax-exempt securities	295458	-	*34	*7602	*48229	*51262	*49859	*64875	*43724	***	***	-
9 Other current assets	6437930	-	150923	345254	364399	559994	1442595	1196968	892648	***	***	771491
10 Loans to stockholders	3251924	-	273560	423497	355261	289470	726148	501804	440417	***	***	53761
11 Mortgage and real estate loans	747678	-	*46134	*78330	*81820	*131564	171027	69381	73711	***	***	4326
12 Other investments	6905815	-	61106	383258	492924	690541	1904416	899281	962576	***	***	612522
13 Depreciable assets	94599002	-	6975279	9822215	9470538	9971986	23110307	11754240	9867506	***	***	5920055
14 Less: Accumulated depreciation	50778070	-	4724648	5313828	5237478	5650125	12453071	6069432	4754661	***	***	2843939
15 Depletable assets	39553	-	*11953	-	*2098	*23037	*39	*32	*1016	***	***	862
16 Less: Accumulated depletion	10452	-	*659	-	*416	*8298	*15	-	*467	***	***	575
17 Land	6255229	-	68965	179637	487341	625498	1773481	921839	852334	***	***	586578
18 Intangible assets (Amortizable)	8472133	-	783832	1507131	1287649	861277	2105168	813152	525451	***	***	270304
19 Less: Accumulated amortization	3136464	-	403134	528309	415359	253324	951672	266837	137649	***	***	84447
20 Other assets	3296221	-	215758	527764	197145	415811	518391	266905	426733	***	***	300443
21 Total liabilities	202890755	-	7489783	14847187	15882928	17437816	50997143	36025618	31103260	***	***	11152601
22 Accounts payable	26814869	-	1104806	1939738	2633716	2921847	6886053	3419347	3267191	***	***	2160205
23 Mort, notes, and bonds under 1 yr	50699095	-	569250	1014297	1208443	1580664	13210520	15274492	12767340	***	***	775654
24 Other current liabilities	14802497	-	697726	973089	947229	1340637	3437568	2456419	2445090	***	***	1056862
25 Loans from stockholders	23312514	-	4640903	4961034	3423275	2707943	3922935	1755074	1301644	***	***	129152
26 Mort, notes, bonds, 1 yr or more	37107725	-	1824492	3767308	3734958	4280034	9514663	4806888	4062290	***	***	2163277
27 Other liabilities	2750839	-	210874	170964	208539	191471	762936	340189	293881	***	***	334304
28 Net worth	47403217	-	-1558269	2020756	3726768	4415220	13262468	7973209	6965825	***	***	4533147
29 Capital stock	9596433	-	1450625	2048991	1051419	1014146	2222511	1010255	573253	***	***	61273
30 Paid-in or capital surplus	14351590	-	1101194	2034157	2014006	1398207	3457403	2376942	1287452	***	***	180925
31 Retained earnings-unappropriated	26492696	-	-4066717	-1800266	983697	2460603	8357628	5028731	5430856	***	***	4456675
32 Less: Cost of treasury stock	3037503	-	43370	262126	322353	457736	775073	442719	325736	***	***	165726
33 Total receipts	763668540	7170694	44791002	61029377	55721261	57386294	181732813	144639082	123518088	***	***	30024795
34 Business receipts	752999754	6782402	44193866	60583851	55184846	56729345	179354510	142429982	121634018	***	***	29565486
35 Interest on govt. obligations	54130	*1050	-	*1131	*1641	4263	21548	4597	3952	***	***	8431
36 Net gain, noncapital assets	785568	179468	49577	71428	23562	62340	204817	39803	55951	***	***	34429
37 Other receipts	9829088	207775	547559	372967	511212	590345	2151938	2164700	1824168	***	***	416449
38 Total deductions	751119473	7230347	44201260	60075392	54602871	56099608	178923165	142932902	121770918	***	***	29046047
39 Cost of goods sold	568422157	4930612	25831797	40092454	36104112	37561584	138286252	118437044	101721328	***	***	21591975
40 Compensation of officers	13654744	148497	2297866	1987813	1764273	1645366	2810733	1485893	1006249	***	***	123527
41 Salaries and wages	61913996	590740	4353855	5515645	5853451	6150175	14543966	9595401	7773324	***	***	2737838
42 Repairs	4190169	46961	460078	500196	417552	440155	968493	499867	409892	***	***	164940
43 Bad debts	974421	49839	54315	90409	77603	82625	229619	93756	93675	***	***	101645
44 Rent paid on business property	18216395	332614	2867288	2696895	2228030	1964116	3546396	1775828	1414577	***	***	496724
45 Taxes paid	12052386	142375	1393959	1615373	1332258	1192846	2570853	1462597	1187215	***	***	413609
46 Interest paid	6305889	60721	268668	456204	521146	606531	1639293	1167565	892582	***	***	245424
47 Amortization	637741	26671	73188	93503	95846	65723	129955	57535	36950	***	***	27334
48 Depreciation	7333549	86707	557812	703830	647916	729262	1673150	948583	807402	***	***	472741
49 Depletion	*9074	-	*48	*7850	-	-	-	-	*68	***	***	1109
50 Advertising	11195518	82135	707751	852950	772154	986263	2636066	1854247	1648499	***	***	613241
51 Pension, prof sh, stock, annuity	844641	8080	46142	72308	90207	86928	192489	123852	101281	***	***	56046
52 Employee benefit programs	3095912	15915	81019	192728	220996	215899	830745	551794	484638	***	***	192556
53 Net loss, noncapital assets	117613	*10176	*4893	*1540	*11316	*37723	32828	4471	8133	***	***	1262
54 Other deductions	42155267	698303	5202581	5195693	4466008	4334411	8832327	4874468	4185105	***	***	1806074
55 Total receipts less total deducts	12549066	-59652	589742	953985	1118391	1286686	2809648	1706180	1747170	***	***	978748
56 Total 1120S corporation net income (less deficit)	16723686	1828680	734279	1136507	1283731	1538663	3352923	2046171	1990092	***	***	1108611
57 1120S corporation net income	22769958	2194060	2049547	2203100	2025097	2175267	4497095	2511596	2177739	***	***	1152221
58 1120S corporation deficit	6046272	365381	1315269	1066593	741366	636603	1144173	465425	187647	***	***	43610
59 Net income (less deficit) from a trade or business	12494937	-60703	589742	952854	1116750	1282423	2788100	1701583	1743218	***	***	970317
60 Net income	19098167	389922	1949099	2040799	1921317	1976398	4042158	2267937	1968621	***	***	1019422
61 Deficit	6603230	450625	1359357	1087945	804567	693975	1254058	566354	225403	***	***	49105
Portfolio income (less deficit)												
62 distributed to shareholders:	3894201	1884874	123949	157767	118109	241052	488840	280323	228990	***	***	119366
63 Dividend income	92782	*171	*1618	3692	5963	17874	23718	5890	6659	***	***	17307
64 Interest income	1022622	12569	25746	31247	64420	98882	256631	162157	183420	***	***	71512
65 Royalty income (less loss)	27960	*164	*11413	-	-	-	*3827	*559	*8532	***	***	3438
66 Net S-T capital gain (less loss)	55939	*516	*-645	*-8967	*-6463	1167	3415	16598	3035	***	***	1691
67 Net L-T capital gain (less loss)	2693568	1871454	85817	131795	54168	122977	201245	94068	27344	***	***	25165
68 Other portfolio income (net)	1331	-	-	-	*21	*152	*4	*1051	-	***	***	253
Real estate rental net income												
69 (less deficit)	215764	*4430	*12277	*11795	27957	14803	37304	50312	8553	***	***	16695
70 Net income	249358	*4430	*14182	*11795	29881	17656	50293	54239	13567	***	***	16974
71 Deficit	33594	-	*1905	-	*1923	*2853	12990	*3927	5014	***	***	278
Net income (less deficit) from												
72 other rental activity	118784	*78	*8311	*14091	*20915	*385	38680	13953	9331	***	***	2233
73 Net income	137299	*78	*8311	*14091	*20915	*385	42667	*20308	10547	***	***	9158
74 Deficit	18515	-	-	-	-	-	*3988	*6355	*1217	***	***	6926
75 Total income tax before credits	25630	2096	*94	-	*1183	*2013	12772	*1314	*1134	***	***	266
76 Built-in gains tax	17461	2096	94	-	179	1099	10880	486	97	***	***	266
77 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	-
78 Excess net passive income tax	2548	-	-	-	1004	795	-	532	216	***	***	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade not allocable

DIVISION 63
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	1587	-	*561	*793	*73	-	*116	*30	*9	***	***	-
2 Total assets	907067	-	*8326	*130843	*30031	-	*241130	*222383	*119909	***	***	-
3 Cash	47833	-	*1087	*15613	*8899	-	*13852	*423	*2890	***	***	-
4 Notes and accounts receivable	213870	-	-	*30567	*18073	-	*67390	*35833	*46478	***	***	-
5 Less: Allowance for bad debts	*3108	-	-	-	-	-	-	*2642	*265	***	***	-
6 Inventories	399864	-	*4805	*25133	*353	-	*93099	*166516	*42906	***	***	-
7 U.S. govt. obligations, total	*12790	-	-	-	-	-	-	-	*12790	***	***	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	***	-
9 Other current assets	13500	-	-	*1084	-	-	*5675	*719	*3569	***	***	-
10 Loans to stockholders	*2689	-	-	-	-	-	*2689	-	-	***	***	-
11 Mortgage and real estate loans	*1473	-	-	-	-	-	-	-	*1473	***	***	-
12 Other investments	*13895	-	-	-	-	-	*13173	-	*634	***	***	-
13 Depreciable assets	253154	-	*3875	*43382	*9447	-	*67063	*31064	*19453	***	***	-
14 Less: Accumulated depreciation	110195	-	*1442	*29581	*6741	-	*26436	*11509	*12544	***	***	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	***	-
17 Land	*1960	-	-	-	-	-	-	-	*187	***	***	-
18 Intangible assets (Amortizable)	*77008	-	-	*66784	-	-	*4506	*4805	-	***	***	-
19 Less: Accumulated amortization	*25403	-	-	*22138	-	-	*113	*2879	-	***	***	-
20 Other assets	*7738	-	-	-	-	-	*231	*54	*2338	***	***	-
21 Total liabilities	907067	-	*8326	*130843	*30031	-	*241130	*222383	*119909	***	***	-
22 Accounts payable	154836	-	-	*13803	*7672	-	*58273	*13471	*13021	***	***	-
23 Mort, notes, and bonds under 1 yr	235111	-	-	-	*1237	-	*111385	*21806	*66399	***	***	-
24 Other current liabilities	83012	-	-	*1880	*863	-	*8660	*61791	*3061	***	***	-
25 Loans from stockholders	*157676	-	-	*116979	-	-	*6519	*33126	*892	***	***	-
26 Mort, notes, bonds, 1 yr or more	*119589	-	-	*35444	*3271	-	-	*29609	*16795	***	***	-
27 Other liabilities	*54253	-	-	-	-	-	-	*52959	*15	***	***	-
28 Net worth	102590	-	*8326	*-37263	*16990	-	*56294	*9622	*19725	***	***	-
29 Capital stock	39476	-	*122	*23327	*1504	-	*7980	*6375	*45	***	***	-
30 Paid-in or capital surplus	*42453	-	-	*9129	-	-	*29888	*658	*51	***	***	-
31 Retained earnings-unappropriated	30658	-	*8204	*-69719	*15486	-	*28421	*2589	*19629	***	***	-
32 Less: Cost of treasury stock	*9996	-	-	-	-	-	*9996	-	-	***	***	-
33 Total receipts	2286412	-	*93858	*366648	*115845	-	*737835	*321761	*346160	***	***	-
34 Business receipts	2269112	-	*93858	*363988	*115845	-	*734081	*317637	*344424	***	***	-
35 Interest on govt. obligations	-	-	-	-	-	-	-	-	-	***	***	-
36 Net gain, noncapital assets	*1272	-	-	-	-	-	*1157	*51	-	***	***	-
37 Other receipts	*16027	-	-	*2659	-	-	*2596	*4073	*1736	***	***	-
38 Total deductions	2198917	-	*80705	*350298	*92633	-	*702639	*326595	*347548	***	***	-
39 Cost of goods sold	1602666	-	*68739	*176021	*51667	-	*549797	*215834	*293939	***	***	-
40 Compensation of officers	58374	-	*3663	*22080	*11455	-	*7320	*5556	*4946	***	***	-
41 Salaries and wages	158050	-	*244	*20449	*12820	-	*51873	*39689	*23081	***	***	-
42 Repairs	7757	-	-	*1360	*108	-	*3977	*489	*503	***	***	-
43 Bad debts	*3053	-	-	*687	-	-	*400	*1556	*71	***	***	-
44 Rent paid on business property	44791	-	-	*17773	*441	-	*16885	*6517	*1468	***	***	-
45 Taxes paid	33114	-	*86	*9666	*5418	-	*6767	*6815	*2380	***	***	-
46 Interest paid	37467	-	*128	*6559	*427	-	*4427	*13366	*5926	***	***	-
47 Amortization	*1735	-	-	*1011	-	-	*181	*500	-	***	***	-
48 Depreciation	38518	-	*258	*2954	*2028	-	*13231	*3410	*1681	***	***	-
49 Depletion	-	-	-	-	-	-	-	-	-	***	***	-
50 Advertising	18474	-	*27	*8100	*80	-	*2897	*4607	*1326	***	***	-
51 Pension, prof sh, stock, annuity	*4594	-	*1465	*1174	*600	-	*212	*989	-	***	***	-
52 Employee benefit programs	6915	-	-	*78	-	-	*2354	*4134	*122	***	***	-
53 Net loss, noncapital assets	-	-	-	-	-	-	-	-	-	***	***	-
54 Other deductions	183410	-	*6095	*82386	*7590	-	*42318	*23132	*12103	***	***	-
55 Total receipts less total deducts	87494	-	*13153	*16349	*23212	-	*35196	*-4834	*-1388	***	***	-
56 Total 1120S corporation net income (less deficit)	90020	-	*13153	*16517	*23233	-	*35818	*-4585	*-1153	***	***	-
57 1120S corporation net income	99278	-	*13153	*16683	*23233	-	*36511	*1214	*1447	***	***	-
58 1120S corporation deficit	*9258	-	-	*165	-	-	*693	*5799	*2600	***	***	-
59 Net income (less deficit) from a trade or business	87494	-	*13153	*16349	*23212	-	*35196	*-4834	*-1388	***	***	-
60 Net income	96987	-	*13153	*16515	*23212	-	*35889	*965	*1447	***	***	-
61 Deficit	*9493	-	-	*165	-	-	*693	*5799	*2835	***	***	-
62 Portfolio income (less deficit) distributed to shareholders:	*2485	-	-	*168	*21	-	*621	*249	*235	***	***	-
63 Dividend income	-	-	-	-	-	-	-	-	-	***	***	-
64 Interest income	*2485	-	-	*168	*21	-	*621	*249	*235	***	***	-
65 Royalty income (less loss)	-	-	-	-	-	-	-	-	-	***	***	-
66 Net S-T capital gain (less loss)	-	-	-	-	-	-	-	-	-	***	***	-
67 Net L-T capital gain (less loss)	-	-	-	-	-	-	-	-	-	***	***	-
68 Other portfolio income (net)	-	-	-	-	-	-	-	-	-	***	***	-
69 Real estate rental net income (less deficit)	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income	-	-	-	-	-	-	-	-	-	***	***	-
71 Deficit	-	-	-	-	-	-	-	-	-	***	***	-
72 Net income (less deficit) from other rental activity	*41	-	-	-	-	-	-	-	-	***	***	-
73 Net income	*41	-	-	-	-	-	-	-	-	***	***	-
74 Deficit	-	-	-	-	-	-	-	-	-	***	***	-
75 Total income tax before credits	-	-	-	-	-	-	-	-	-	***	***	-
76 Built-in gains tax	-	-	-	-	-	-	-	-	-	***	***	-
77 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	-
78 Excess net passive income tax	-	-	-	-	-	-	-	-	-	***	***	-

DIVISION 70
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	382153	26196	176377	57805	45384	36480	33125	3741	1869	611	323	241
2 Total assets	292569402	-	4857422	9586628	16223432	25395989	67000511	25868095	28175989	21518047	22371826	71571464
3 Cash	21688616	-	1281257	1308187	1428549	2203901	4488996	1723443	1852059	1480556	1026177	4895490
4 Notes and accounts receivable	54018842	-	314949	376482	956236	1546726	5192147	2464806	4958976	6524174	8606699	23077648
5 Less: Allowance for bad debts	685090	-	*2830	*138	*419	*3579	18925	71295	72400	79418	146325	289762
6 Inventories	10136278	-	*19616	*134239	491058	1135580	3458197	1817279	1118605	656556	603440	701709
7 U.S. govt. obligations, total	13300272	-	*15371	*36272	*42163	*30377	198068	320290	628672	1628146	2309479	8091432
8 Tax-exempt securities	3101300	-	*24	*23	*15355	*32088	187817	*135133	448714	592388	513681	1176078
9 Other current assets	21016053	-	341157	481403	943951	1683112	5195427	1581761	2540148	1636474	1536069	5076551
10 Loans to stockholders	5467714	-	373770	622603	427093	747760	1506230	514789	510025	197782	284106	283556
11 Mortgage and real estate loans	20235237	-	93849	523625	539854	854294	2506637	1425879	1474176	983677	1162105	10671140
12 Other investments	43076488	-	616856	719046	1928321	2488666	8441483	3629701	5648985	4505594	4104292	10993545
13 Depreciable assets	96494137	-	3489764	6625943	9469123	14215359	32279546	10753293	8302273	3236047	2127920	5994869
14 Less: Accumulated depreciation	30630339	-	2279585	3017159	3306153	4535646	8942778	2600462	2563697	1290028	736565	1358266
15 Depletable assets	376664	-	*42731	*1	*12440	*96456	147593	-	*941	15	74687	1801
16 Less: Accumulated depletion	160946	-	*6280	-	-	*47138	*49908	-	*724	15	55434	1449
17 Land	26679656	-	337285	1690240	2777020	3993235	10013483	3151666	2282123	850132	460366	1124105
18 Intangible assets (Amortizable)	3693602	-	370944	180500	234637	447433	1125402	237678	277469	210595	172212	436731
19 Less: Accumulated amortization	1482420	-	281350	101506	58137	177039	429938	95363	84832	123565	32609	98082
20 Other assets	6243339	-	129894	6866	322341	684402	1701031	879496	854475	508937	361526	794370
21 Total liabilities	292569402	-	4857422	9586628	16223432	25395989	67000511	25868095	28175989	21518047	22371826	71571464
22 Accounts payable	17829683	-	201015	223692	478305	948360	2672328	1268401	1205219	1307416	1705903	7819044
23 Mort, notes, and bonds under 1 yr	25221046	-	360209	589136	1004039	2015374	6782043	2386618	3471816	1849376	1665000	5097436
24 Other current liabilities	61565455	-	449000	612770	508242	1199249	2873791	1520730	2927246	6836785	9616295	35021347
25 Loans from stockholders	29595913	-	2893715	2315120	3403362	4668303	9834527	2519651	2270818	1036256	502752	151409
26 Mort, notes, bonds, 1 yr or more	79811433	-	981098	2789503	5507370	9521717	28270922	9044260	9559897	3361907	2759120	8015638
27 Other liabilities	11037462	-	221650	713031	509424	879101	2545658	650256	983370	923667	757686	2853621
28 Net worth	67508410	-	-249265	2343375	4812690	6163885	14021242	8478180	7757624	6202641	5365071	12612967
29 Capital stock	13207611	-	1046789	1219728	1833971	2059911	3775327	1438591	773950	348475	107820	603050
30 Paid-in or capital surplus	37903554	-	2423731	1910018	2798506	4401858	9867431	4294016	4940316	2227513	1691712	3348454
31 Retained earnings-unappropriated	18785194	-	-3675526	-516145	426056	-52786	1019942	2912642	2223417	3773667	3702883	8971045
32 Less: Cost of treasury stock	2387949	-	44259	270226	245843	245097	641458	167068	180059	147014	137343	309582
33 Total receipts	104017724	1841630	17284321	8791098	8900020	13156677	22113713	8191534	6935698	4338739	3277128	9187166
34 Business receipts	91985536	1449719	16833300	7897378	8628925	12147020	20430203	7419187	6060672	3221098	2240379	5657654
35 Interest on govt. obligations	372152	6642	*4848	*1054	5445	8400	59257	23062	26323	57393	74653	105075
36 Net gain, noncapital assets	549630	92678	*52336	*23176	20869	61828	82321	18524	33534	40026	61888	62449
37 Other receipts	11110406	292591	393837	869490	244781	939428	1541932	730761	815169	1020221	900208	3361988
38 Total deductions	96055527	2165785	15347387	8263586	8336055	12216049	20733943	7608297	6525280	3803203	2973167	8082775
39 Cost of goods sold	23882044	411850	2202508	2512900	2402746	2790612	6055469	2338512	2070365	900878	772082	1424121
40 Compensation of officers	9313186	132058	2523145	947732	687157	1235629	1909681	425648	414578	295133	194697	547729
41 Salaries and wages	22346609	299227	3560570	1245520	2483861	3055678	5337540	2141594	1366125	804112	614468	1437914
42 Repairs	837098	15626	228605	48491	60943	84218	171050	46588	48362	31994	25485	75736
43 Bad debts	816840	33980	*6112	*8864	47531	76862	136873	125728	129851	62579	38367	150094
44 Rent paid on business property	3001827	50788	664335	252127	332252	662822	502870	149566	142818	80738	51788	111722
45 Taxes paid	2853392	69347	443920	227975	292765	396344	651197	209341	153570	106843	76509	225582
46 Interest paid	5721291	111254	120599	161247	154820	241481	871570	312918	515043	456750	537936	2237674
47 Amortization	247669	3231	18894	15818	12258	22267	45621	15538	20231	9213	7479	77120
48 Depreciation	1397146	30825	154854	87460	132058	133542	325342	102775	108158	79634	67883	174616
49 Depletion	1850	-	*688	-	-	*167	*185	*670	*80	-	2	58
50 Advertising	1708921	38965	437328	110890	137440	322448	246936	80601	137355	32027	31771	133159
51 Pension, prof sh, stock, annuity	699111	2334	206552	66609	98077	74163	129245	32381	25097	17370	10232	37051
52 Employee benefit programs	887491	14935	109525	62087	108795	120725	200675	77557	42938	30470	38477	81307
53 Net loss, noncapital assets	124439	*45182	*16317	-	*44	*4567	36665	*352	893	4150	4527	11741
54 Other deductions	22216612	906182	4653434	2515866	1385308	2994524	4113024	1548528	1349816	891314	501465	1357150
55 Total receipts less total deducts	7962197	-324155	1936933	527513	563965	940628	1379770	583237	410418	535536	303961	1104391
56 Total 1120S corporation net income (less deficit)	20420790	594873	3208061	1164394	1501062	1874570	4327728	1680081	1503883	1275359	819931	2470847
57 1120S corporation net income	26888171	1510990	4095844	1660786	1978457	2363239	5908497	2119706	2055484	1510695	939657	2744815
58 1120S corporation deficit	6467381	916117	887782	496392	477395	488669	1580769	439625	551601	235336	119726	273968
59 Net income (less deficit) from a trade or business	7590045	-330798	1932086	526458	558520	932227	1320513	560176	384095	478143	229308	999316
60 Net income	14748463	487457	2831404	923873	972080	1404055	3029058	1019261	1035401	857180	469256	1719439
61 Deficit	7158418	818255	899318	397414	413559	471827	1708545	459086	651306	379037	239948	720123
62 Portfolio income (less deficit) distributed to shareholders:	9997872	1090149	900489	135983	624349	523175	2309766	836927	1001120	684887	563020	1328006
63 Dividend income	605393	15769	5416	8128	90837	53937	78621	44462	78001	34889	44101	151233
64 Interest income	2775658	58233	95229	85024	170779	241879	749022	327875	324092	147921	198578	377026
65 Royalty income (less loss)	79667	-	*2942	-	*26	-	*12135	*32720	*30318	*393	668	467
66 Net S-T capital gain (less loss)	808048	*57956	-4615	-14599	45455	58926	226000	25649	82934	137658	132273	60411
67 Net L-T capital gain (less loss)	5641962	958190	803878	57430	316534	158770	1214856	405204	468845	360112	173689	724454
68 Other portfolio income (net)	87144	2	*-2360	-	*718	*9663	29132	*1018	16932	3914	13711	14416
69 Real estate rental net income (less deficit)	2797388	-164494	366251	497268	311728	413685	666557	292497	118072	129487	25732	140605
70 Net income	4362852	43963	447768	625551	479960	620276	1131971	431147	202259	172832	51348	155777
71 Deficit	1565463	208457	81516	128283	168231	206591	465414	138650	84188	43346	25616	15172
72 Net income (less deficit) from other rental activity	35484	*16	*9234	*4686	*6464	*5483	30892	-9519	596	-17157	1870	2920
73 Net income	82201	*16	*10201	*4686	*6651	*5909	40518	*1249	*3239	2348	2460	4925
74 Deficit	46717	-	*966	-	*187	*426	9626	*10768	*2643	*19505	590	2005
75 Total income tax before credits	66829	*2928	*3182	*22	*1246	*3129	*6423	*1432	3941	12015	4474	28035
76 Built-in gains tax	56541	190	-	-	520	2839	5813	1349	1988	12015	4012	27814
77 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
78 Excess net passive income tax	9749	2739	3182	22	532	270	610	-	1953	-	442	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services

DIVISION 80
RETURNS WITH AND WITHOUT NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	860445	64384	586013	108349	45935	25729	25237	3190	1194	248	103	63
2 Total assets	184401457	-	14607834	16855219	16122613	17793437	51896851	21551584	17770508	8333225	7123844	12346343
3 Cash	26546021	-	4471897	3642155	3376658	2585584	6084405	2663367	1750899	955541	485044	530471
4 Notes and accounts receivable	30271676	-	906611	2094237	2113685	2615868	9034473	4234285	3654466	1845638	1343376	2429037
5 Less: Allowance for bad debts	534667	-	*1443	*5055	*9448	19051	251986	57729	134574	18064	16563	20754
6 Inventories	6398187	-	589994	584827	557031	732702	1640882	522738	1002835	228292	338428	200458
7 U.S. govt. obligations, total	522015	-	*22	*8399	*34305	*50947	282162	3589	83223	-	59368	-
8 Tax-exempt securities	226555	-	*9113	*4872	*22657	-	109036	*28313	*23326	*3857	24780	601
9 Other current assets	11642603	-	636591	944431	732747	881088	2879259	1755347	1418696	499091	470643	1424710
10 Loans to stockholders	5956080	-	1161322	1255796	756361	505827	1159173	413046	211902	189086	123046	180521
11 Mortgage and real estate loans	1237217	-	*205884	*103445	*190292	*56411	254789	*229725	*123155	*54046	16557	2914
12 Other investments	16987133	-	564433	806007	1052230	1254232	4287613	1859614	2060074	991112	1355715	2756103
13 Depreciable assets	141847001	-	19370265	15136114	12937307	14300079	39495287	15110770	11419064	4609428	3632005	5836682
14 Less: Accumulated depreciation	75349739	-	13995729	9543937	7441748	7340827	18444948	7208046	5371400	2050695	1593788	2358623
15 Depletable assets	137851	-	*12087	*18364	*36692	*30578	*38779	*13	*248	-	-	1089
16 Less: Accumulated depletion	31459	-	*7564	*10407	*6535	*80	*6227	*13	-	-	-	633
17 Land	8119850	-	88243	350500	631808	1086251	3304303	1028260	760368	251881	234591	383646
18 Intangible assets (Amortizable)	9467109	-	1127312	1772411	1074986	837746	2183186	660781	552795	390705	365199	501988
19 Less: Accumulated amortization	3525565	-	577863	614299	297293	214201	1003890	212403	185330	123481	133420	163385
20 Other assets	4483588	-	46659	307359	360879	430283	850555	519927	400761	506786	418862	641518
21 Total liabilities	184401457	-	14607834	16855219	16122613	17793437	51896851	21551584	17770508	8333225	7123844	12346343
22 Accounts payable	16022489	-	874565	1248128	1215871	1355390	4022732	2562798	1839018	1107168	575527	1221294
23 Mort, notes, and bonds under 1 yr	19019429	-	1690215	2186083	1595693	1379676	5188140	2149969	1925088	915305	889537	1099722
24 Other current liabilities	20282363	-	2163985	1901892	2035649	1251978	4956666	2430995	2358704	921244	955781	1305469
25 Loans from stockholders	28332395	-	7413444	4246633	3640280	2536484	7164442	1183484	787618	378365	430473	551171
26 Mort, notes, bonds, 1 yr or more	52990641	-	3166975	4359459	4105970	5382885	17430185	6986927	4919688	2124970	1721620	2791961
27 Other liabilities	6619672	-	162626	430222	484894	567171	1744454	743176	450001	650812	487674	898642
28 Net worth	41134469	-	-863977	2482802	3044256	5319853	11390231	5494236	5490392	2235362	2063231	4478084
29 Capital stock	9032898	-	1987755	1304772	953533	1190128	2079193	573822	229528	206289	127465	380414
30 Paid-in or capital surplus	29076115	-	4429885	2653684	2952124	2436682	7293321	3238215	1874260	999380	1168585	2029978
31 Retained earnings-unappropriated	5389390	-	-6900639	-1223903	-687476	2009410	2770238	1893451	3499903	1077746	816115	2134545
32 Less: Cost of treasury stock	2363933	-	380979	251751	173924	316367	752522	211253	113299	48052	48934	66854
33 Total receipts	451975219	8372768	106204444	66685585	49018220	39538035	91780974	31276710	26495664	10970672	11161374	10470773
34 Business receipts	441010668	7688846	104478518	65494387	47918530	38504978	89748436	30491996	25675275	10656618	10743631	9609453
35 Interest on govt. obligations	109073	*11100	*1460	7959	2060	11635	26668	17769	7456	6600	5580	10786
36 Net gain, noncapital assets	1480340	349662	261968	49452	61350	135667	266775	67166	102243	41702	45345	99011
37 Other receipts	9375138	323160	1462498	1133788	1036281	885756	1739094	699779	710689	265752	366818	751522
38 Total deductions	423424597	7821692	97671007	62921293	45696244	36751032	86990358	29536192	25094217	10345813	10729748	9867001
39 Cost of goods sold	132434305	2256599	21585803	16951931	14214927	12775594	27799628	11539625	10448069	4681506	7168252	3012371
40 Compensation of officers	42498717	622619	16070924	9036502	4860624	3190396	5934900	1179867	825548	295378	244497	237463
41 Salaries and wages	91959318	1439650	18676140	14499350	9654727	8745113	20263262	6711783	5696233	2196428	1170417	2906215
42 Repairs	4241291	118145	825590	528862	502584	423731	1055100	305237	247483	98216	48007	88336
43 Bad debts	974099	72468	93974	88644	133205	77793	263904	73109	83710	45111	27411	14771
44 Rent paid on business property	16972342	331652	5583782	2836668	1638245	1208334	3070005	809335	744139	213167	150751	386264
45 Taxes paid	16459162	288217	3826842	2292253	1749420	1548376	3547903	1180040	998560	363900	237730	425920
46 Interest paid	6158781	138798	630787	601802	494745	601493	1898620	669989	496147	203062	182023	241314
47 Amortization	1369553	71124	105192	130738	74268	76077	356079	146011	124047	136511	66967	82538
48 Depreciation	11014245	159749	1404255	1230764	907691	1023890	3049561	1160220	976348	316189	322612	462965
49 Depletion	*49	-	*-0	-	-	-	-	-	-	*49	-	-
50 Advertising	5508822	82045	1442780	763911	451467	518818	1116694	313031	303941	148981	54325	312829
51 Pension, prof sh, stock, annuity	3512907	25219	1444142	585749	386112	268690	436512	97329	120600	47766	42863	57924
52 Employee benefit programs	4778794	50430	684538	600509	586682	429167	1167682	374276	435641	149217	115694	184959
53 Net loss, noncapital assets	148074	*33503	9532	17399	*10234	5393	42578	*8518	11035	*5844	946	3093
54 Other deductions	85394139	2131473	25286726	12756212	10031313	5858167	16987931	4967821	3582715	1444487	897254	1450041
55 Total receipts less total deducts	28550622	551076	8533436	3764292	3321977	2787004	4790616	1740518	1401447	624859	431626	603772
56 Total 1120S corporation net income (less deficit)	35729256	2025107	9236818	4466814	3812733	3337891	5879068	2318413	2303870	790357	548639	1009547
57 1120S corporation net income	46255320	2751562	12241674	5761620	4792363	4225712	8012586	2887525	2661138	903731	755576	1261833
58 1120S corporation deficit	10526064	726455	3004857	1294806	979629	887821	2133518	569112	357268	113374	206938	252286
59 Net income (less deficit) from a trade or business	28441549	539976	8531977	3756333	3319916	2775369	4763948	1722749	1393991	618259	426046	592985
60 Net income	39791342	1385519	11664341	5113945	4363667	3728392	7074309	2342559	1830810	769478	632775	885548
61 Deficit	11349794	845542	3132364	1357613	1043750	953023	2310361	619810	436819	151219	206729	292563
62 Portfolio income (less deficit) distributed to shareholders:	6721405	1388597	634162	628341	480984	450224	973592	570091	919803	152827	136415	386369
63 Dividend income	207522	5165	17151	17326	28270	19424	53620	33618	12286	4598	6664	9400
64 Interest income	1693544	61651	193670	127648	151928	134492	429844	194989	155176	73107	70143	100897
65 Royalty income (less loss)	348935	2994	*42592	*27	*50898	*295	*108145	*77549	*6690	*6355	51900	1489
66 Net S-T capital gain (less loss)	-54776	*11377	6944	35953	6488	17195	18026	18503	-72589	2542	-106107	6892
67 Net L-T capital gain (less loss)	4444232	1307410	304705	447268	242055	278646	356559	245418	816354	65724	113884	266210
68 Other portfolio income (net)	81947	-	*69100	*119	*1344	*172	7398	*13	*1887	*500	-68	1481
69 Real estate rental net income (less deficit)	302276	*25755	46175	-2532	20238	70616	66811	52877	5792	7839	1445	7261
70 Net income	413284	*25788	48192	32791	32333	76841	91148	64977	17150	13324	2313	8426
71 Deficit	111008	*33	*2017	*35324	*12095	*6225	24338	*12100	11358	*5485	868	1165
72 Net income (less deficit) from other rental activity	264026	*70778	24503	84673	*-8405	41683	74717	-27304	-15715	11431	-15267	22932
73 Net income	484512	*73277	*30858	90652	*29968	*52703	131971	*27824	2509	12645	8738	23367
74 Deficit	220486	2498	*6355	*5979	*38373	*11020	57254	*55128	*18224	*1214	24005	435
75 Total income tax before credits	33330	*13556	-	*3471	*303	*3418	*2963	*6683	*968	*116	1318	533
76 Built-in gains tax	31266	13556	-	2833	9	3418	2963	6087	877	116	1224	184
77 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
78 Excess net passive income tax	1024	-	-	639	294	-	-	-	91	-	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Nature of business not allocable

DIVISION 90
RETURNS WITH AND WITHOUT NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
					Size of Total Assets							
1 Number of returns	*1821	-	*1312	*291	*132	*81	-	-	*5	-	-	-
2 Total assets	*268493	-	*23479	*41085	*54175	*52246	-	-	*97508	-	-	-
3 Cash	*76399	-	*13565	*41085	*2	*672	-	-	*21075	-	-	-
4 Notes and accounts receivable	*13868	-	*43	-	-	-	-	-	*13825	-	-	-
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-
6 Inventories	*9412	-	-	-	-	-	-	-	*9412	-	-	-
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	*675	-	-	-	*132	-	-	-	*544	-	-	-
10 Loans to stockholders	-	-	-	-	-	-	-	-	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	-	-	-	-	-	-	-	-	-	-	-	-
13 Depreciable assets	*78035	-	*11372	-	-	*54615	-	-	*12049	-	-	-
14 Less: Accumulated depreciation	*11854	-	*1500	-	-	*3527	-	-	*6827	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*54528	-	-	-	*54042	*486	-	-	-	-	-	-
18 Intangible assets (Amortizable)	-	-	-	-	-	-	-	-	-	-	-	-
19 Less: Accumulated amortization	-	-	-	-	-	-	-	-	-	-	-	-
20 Other assets	*47430	-	-	-	-	-	-	-	*47430	-	-	-
21 Total liabilities	*268493	-	*23479	*41085	*54175	*52246	-	-	*97508	-	-	-
22 Accounts payable	*71436	-	-	*436	-	-	-	-	*71000	-	-	-
23 Mort, notes, and bonds under 1 yr	*37847	-	-	-	*32890	-	-	-	*4957	-	-	-
24 Other current liabilities	*3573	-	-	*95	-	-	-	-	*3479	-	-	-
25 Loans from stockholders	*14059	-	*5211	-	*8848	-	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	-	-	-	-	-	-	-	-	-	-	-	-
27 Other liabilities	*8504	-	-	-	-	-	-	-	*8504	-	-	-
28 Net worth	*133074	-	*18268	*40555	*12437	*52246	-	-	*9568	-	-	-
29 Capital stock	*3991	-	*857	*29	*132	*1487	-	-	*1487	-	-	-
30 Paid-in or capital surplus	*63452	-	*8380	-	-	*55072	-	-	-	-	-	-
31 Retained earnings-unappropriated	*65630	-	*9031	*40525	*12306	*-4313	-	-	*8081	-	-	-
32 Less: Cost of treasury stock	-	-	-	-	-	-	-	-	-	-	-	-
33 Total receipts	*173806	-	*25187	*4458	-	-	-	-	*144161	-	-	-
34 Business receipts	*172529	-	*25189	*4458	-	-	-	-	*142882	-	-	-
35 Interest on govt. obligations	-	-	-	-	-	-	-	-	-	-	-	-
36 Net gain, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-
37 Other receipts	*1277	-	*-2	-	-	-	-	-	*1279	-	-	-
38 Total deductions	*161759	-	*15021	*801	-	*646	-	-	*145290	-	-	-
39 Cost of goods sold	*123291	-	-	-	-	-	-	-	*123291	-	-	-
40 Compensation of officers	*8449	-	*2401	-	-	-	-	-	*6048	-	-	-
41 Salaries and wages	*5526	-	-	-	-	-	-	-	*5526	-	-	-
42 Repairs	*148	-	-	-	-	-	-	-	*148	-	-	-
43 Bad debts	-	-	-	-	-	-	-	-	-	-	-	-
44 Rent paid on business property	*3800	-	*1625	-	-	-	-	-	*2174	-	-	-
45 Taxes paid	*1454	-	-	*95	-	*646	-	-	*714	-	-	-
46 Interest paid	-	-	-	-	-	-	-	-	-	-	-	-
47 Amortization	-	-	-	-	-	-	-	-	-	-	-	-
48 Depreciation	*2630	-	*1282	-	-	-	-	-	*1348	-	-	-
49 Depletion	-	-	-	-	-	-	-	-	-	-	-	-
50 Advertising	-	-	-	-	-	-	-	-	-	-	-	-
51 Pension, prof sh, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-
52 Employee benefit programs	-	-	-	-	-	-	-	-	-	-	-	-
53 Net loss, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-
54 Other deductions	*16462	-	*9712	*707	-	-	-	-	*6043	-	-	-
55 Total receipts less total deducts	*12047	-	*10165	*3657	-	*-646	-	-	*-1130	-	-	-
56 Total 1120S corporation net income (less deficit)	*21991	-	*10249	*4639	*7615	*-646	-	-	*134	-	-	-
57 1120S corporation net income	*22638	-	*10251	*4639	*7615	-	-	-	*134	-	-	-
58 1120S corporation deficit	*648	-	*2	-	-	*646	-	-	-	-	-	-
59 Net income (less deficit) from a trade or business	*12047	-	*10165	*3657	-	*-646	-	-	*-1130	-	-	-
60 Net income	*13825	-	*10168	*3657	-	-	-	-	-	-	-	-
61 Deficit	*1778	-	*2	-	-	*646	-	-	*1130	-	-	-
62 Portfolio income (less deficit) distributed to shareholders	*9943	-	*84	*982	*7615	-	-	-	*1263	-	-	-
63 Dividend income	-	-	-	-	-	-	-	-	-	-	-	-
64 Interest income	*2329	-	*84	*982	-	-	-	-	*1263	-	-	-
65 Royalty income (less loss)	-	-	-	-	-	-	-	-	-	-	-	-
66 Net S-T capital gain (less loss)	-	-	-	-	-	-	-	-	-	-	-	-
67 Net L-T capital gain (less loss)	*7615	-	-	-	*7615	-	-	-	-	-	-	-
68 Other portfolio income (net)	-	-	-	-	-	-	-	-	-	-	-	-
69 Real estate rental net income (less deficit)	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income	-	-	-	-	-	-	-	-	-	-	-	-
71 Deficit	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less deficit) from other rental activity	-	-	-	-	-	-	-	-	-	-	-	-
73 Net income	-	-	-	-	-	-	-	-	-	-	-	-
74 Deficit	-	-	-	-	-	-	-	-	-	-	-	-
75 Total income tax before credits	-	-	-	-	-	-	-	-	-	-	-	-
76 Built-in gains tax	-	-	-	-	-	-	-	-	-	-	-	-
77 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
78 Excess net passive income tax	-	-	-	-	-	-	-	-	-	-	-	-

Form 1120S Returns with net income

1997 Corporation Source Book of Statistics of Income, U. S. Total
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

ALL INDUSTRIES
RETURNS WITH NET INCOME

	Total	Zero Assets	Size of Total Assets: 1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	1400078	65090	797794	210983	122664	79880	92426	18588	8840	2329	915	569
2 Total assets	895788919	-	24373740	34004116	43469229	55823484	201085936	128285648	133337988	79099669	62961759	133347350
3 Cash	103562566	-	7524152	7374827	8130119	9321074	24856618	13728055	12267528	6066353	4133587	10160254
4 Notes and accounts receivable	219463207	-	2047278	4615171	7506801	10517941	46917235	33149343	34612142	22840435	19491845	37765016
5 Less: Allowance for bad debts	2793304	-	5034	*22392	21090	77617	386355	372962	538357	332067	318434	718996
6 Inventories	172156038	-	2401581	4947248	6833371	9419425	42288178	33260165	31812709	15273167	10646811	15273383
7 U.S. govt. obligations, total	13649855	-	*22	*43663	*49684	95318	803908	490418	1086622	1981568	2512562	6586090
8 Tax-exempt securities	4684677	-	*9147	*12474	89533	*104526	531976	399643	644417	722840	726619	1443503
9 Other current assets	45861658	-	877124	1289795	1884776	3268840	10757172	6495039	6935129	4280904	3165442	6907436
10 Loans to stockholders	14787694	-	1859088	2047394	1558525	1567498	3223878	1566069	1295141	633189	338033	698878
11 Mortgage and real estate loans	16683163	-	205777	319847	226067	527069	1790153	1376811	1109990	747391	1066016	9314042
12 Other investments	68488860	-	676496	1030455	2275466	3233538	12743308	6802364	10036809	7417316	6101098	18172009
13 Depreciable assets	430847806	-	28999079	26819744	28886583	34233884	101303773	57191159	58271227	32293356	23763501	39085499
14 Less: Accumulated depreciation	248768927	-	21402266	17837420	17839198	21090254	57823854	32158276	31597384	17530063	12411649	19078562
15 Depletable assets	4519321	-	153676	*179186	126165	209285	451428	167105	807990	*98408	918848	1407231
16 Less: Accumulated depletion	2077511	-	115715	*104924	*69751	119422	242656	79118	348490	*46133	433639	517662
17 Land	25053352	-	270413	869101	1676708	2423629	8102955	3130020	3228591	1919966	1324734	2107234
18 Intangible assets (Amortizable)	21862551	-	1624242	2506898	1922367	1580166	4905920	2216090	2438339	1961656	914508	1792365
19 Less: Accumulated amortization	8251113	-	966870	986766	583675	455153	2158524	781276	878021	618735	249820	572274
20 Other assets	16059029	-	215551	899814	816777	1063737	3020824	1704999	2153607	1390119	1271697	3521903
21 Total liabilities	895788919	-	24373740	34004116	43469229	55823484	201085936	128285648	133337988	79099669	62961759	133347350
22 Accounts payable	125079717	-	2039833	3053866	5520989	7467774	28626679	19667766	19877170	10890514	8688686	19246439
23 Mort, notes, and bonds under 1 yr	112043172	-	2037522	2940802	3877288	4681751	26607230	23017354	22783145	10009836	6328105	9760138
24 Other current liabilities	118295612	-	2801557	2659473	3448715	4383317	16666255	11955196	13080814	11776118	13332043	38192124
25 Loans from stockholders	45243937	-	5673464	5245881	4992829	4883427	12182935	4644312	4017644	1692889	789483	1121074
26 Mort, notes, bonds, 1 yr or more	135296489	-	4661873	6560807	8699131	10272182	33419139	16827385	18913420	10546942	8409862	16985749
27 Other liabilities	19942710	-	267611	661778	637289	1090115	3981820	2041353	2150948	2234718	1639745	5237335
28 Net worth	339887282	-	6891880	12881510	16292988	23044918	79601878	50132282	52514848	31948652	23773836	42804490
29 Capital stock	25798691	-	2977161	3149287	2726664	2993804	6967088	2719853	2029506	926265	547762	761301
30 Paid-in or capital surplus	45635265	-	3081125	3843096	3976877	3584222	10975596	5265398	5442126	3180720	2582174	3703930
31 Retained earnings-unappropriated	281742896	-	1377682	6617415	10431056	17570123	65338254	43979156	46907451	28835946	21191514	39494299
32 Less: Cost of treasury stock	13289569	-	544089	728288	841608	1103231	3679060	1832126	1864234	994279	547614	1155040
33 Total receipts	2313244894	24127680	186042748	152318943	144636555	164615796	547720774	350381597	332981720	159158585	100308653	150951843
34 Business receipts	2269135056	22151630	182954852	149662359	141919005	161157131	539564840	345750524	327494332	156113956	98042997	144323431
35 Interest on govt. obligations	686041	4899	*1395	9239	9063	29853	84064	68942	82313	118823	116741	160710
36 Net gain, noncapital assets	4789996	1037507	468975	274816	218005	505359	812553	331122	480383	185249	161013	315015
37 Other receipts	38633801	933644	2617527	2372529	2490483	2923453	7259317	4231009	4924692	2740556	1987902	6152688
38 Total deductions	2157854206	20334919	163303854	140332580	132644628	151876907	515112084	333500372	316070451	150169767	93863397	140645247
39 Cost of goods sold	1474553427	12026235	65007652	73959204	74525178	92560290	360505129	258688359	246825112	115863585	71966467	102626215
40 Compensation of officers	85045843	849282	19569662	11621099	9073542	8334336	17637327	7547267	5522194	2212086	1173280	1505767
41 Salaries and wages	209100313	2284383	22148488	18797892	17265086	18422247	50287816	26095298	23725630	11477472	6970310	11625691
42 Repairs	13391015	187913	1770854	1230438	1218341	1214562	3139990	1497610	1338770	612194	430501	749841
43 Bad debts	3663398	56817	179373	234465	192298	284163	919656	517564	461069	309375	183749	324867
44 Rent paid on business property	41543256	521714	7824434	5033507	4060462	3702740	9693310	3539672	3487574	1248186	881315	1550340
45 Taxes paid	45118979	499922	5409523	4074960	3810053	3990184	10373140	5683451	5108736	2437548	1490344	2241118
46 Interest paid	21312114	213377	918011	991944	1204817	1417950	4808324	2898346	2940252	1641378	1366817	2910898
47 Amortization	2144884	50026	117979	148470	139768	119000	524017	189340	195030	247556	151205	262492
48 Depreciation	33488290	287366	2072999	1967467	2094867	2544181	7840799	4583231	4735586	2431578	1938964	2991250
49 Depletion	206670	*2444	*16204	*7081	-	*2058	16746	27688	40729	24690	35373	33656
50 Advertising	21055728	186967	2106636	1488375	1274168	1654341	4070369	2716294	2798965	1620657	1174846	1964110
51 Pension, prof sh, stock, annuity	8343677	59261	1183868	711463	704663	682080	1759376	912232	922180	508699	342190	557664
52 Employee benefit programs	15478934	101481	927192	890081	850141	1165786	3763394	2206763	2292724	1149259	811792	1320321
53 Net loss, noncapital assets	202263	*2632	10095	9054	*16261	24017	65637	19188	17106	19837	5827	12610
54 Other deductions	183205417	3005098	34040884	19167080	16214980	15758970	39707054	16378070	15658794	8365666	4940413	9968407
55 Total receipts less total deducts	155390689	3792761	22738895	11986362	11991928	12738889	32608690	16881224	16911269	8988818	6445256	10306596
56 Total 1120S corporation net income (less deficit)	173993855	8684202	23330795	12698146	12610799	13712063	35663082	19098419	18649959	10220097	7065446	12260847
57 1120S corporation net income	174168467	8685091	23331956	12710979	12633164	13723184	35695730	19117125	18656767	10237327	7111558	12265586
58 1120S corporation deficit	174612	*888	*1162	*12833	*22364	*11121	32648	*18706	*6808	*17231	46112	4739
59 Net income from a trade or business	154704647	3787862	22737500	11977123	11982865	12709036	32524626	16812282	16828957	8869995	6328516	10145887
60 Portfolio income (less deficit) distributed to shareholders:	18185297	4815935	539150	722096	614611	936955	2922430	2101556	1693039	1179874	689666	1969987
61 Dividend income	757092	7389	19790	18701	50726	64403	179688	90790	85713	53603	50418	135873
62 Interest income	5949767	98843	162059	232798	272105	405055	1470462	863029	878712	493887	367735	705084
63 Royalty income (less loss)	141891	*4633	*35	*27	*16913	*5028	19848	10478	23346	13660	23909	24014
64 Net S-T capital gain (less loss)	351674	506	14239	-8015	-8829	14356	121833	32159	75176	29993	5936	74322
65 Net L-T capital gain (les loss)	10946468	4702855	345258	478467	282356	443124	1124518	1102746	617450	584567	240947	1024182
66 Other portfolio income (net)	38404	*1709	*-2230	*119	*1340	*4989	6081	2354	12641	4165	722	6513
67 Real estate rental net income (less deficit)	905142	10053	42294	-3784	33331	54325	191963	198590	114346	151948	38924	73152
68 Net income	1215052	10868	49510	29167	60496	104698	277744	219144	147364	182729	50909	82421
69 Deficit	309910	*815	*7216	32951	27165	50373	85781	20554	33019	30781	11985	9270
70 Net income (less deficit) from other rental activity	198769	*70353	*11851	*2711	-20007	11747	24064	-14009	13618	18280	8340	71821
71 Net income	343464	*73166	*13179	*6726	*5957	14757	49760	31914	21097	25013	20167	81726
72 Deficit	144695	*2813	*1328	*4015	*25964	*3010	25696	45924	7480	*6733	11827	9905
73 Total income tax before credits	183749	25019	*5754	*4851	*1195	8136	18130	24557	18766	24728	15176	37436
74 Built-in gains tax	132718	23722	5754	4851	191	7728	14096	18003	10329	16111	10276	21656
75 Recapture taxes	*1042	-	-	-	-	-	*445	-	-	*187	-	410
76 Excess net passive income tax	2580	-	-	-	1004	270	214	-	677	-	-	415

1997 Corporation Source Book of Statistics of Income,
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Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 10
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	47949	*2106	23872	8649	6688	3333	2932	188	118	46	***	***
2 Total assets	19100680	-	784495	1375536	2348358	2348210	5611932	1350834	1744790	1476528	***	***
3 Cash	1906245	-	206120	225023	320492	247678	339925	178974	142847	96791	***	***
4 Notes and accounts receivable	2177004	-	*12995	171239	107399	238979	442670	316077	321216	180152	***	***
5 Less: Allowance for bad debts	7741	-	*773	-	*532	*2515	*1248	*700	*752	*169	***	***
6 Inventories	1732615	-	*34429	94522	157999	125992	611470	242716	143988	*67034	***	***
7 U.S. govt. obligations, total	*33407	-	-	-	-	*580	*9437	*61	*16978	*6351	***	***
8 Tax-exempt securities	*189014	-	-	-	*11728	*20210	-	-	*67404	*53225	***	***
9 Other current assets	961499	-	*13688	34932	101526	132309	256634	86154	20479	128598	***	***
10 Loans to stockholders	346690	-	37596	*37190	*58281	74076	91243	*20817	*8151	*2739	***	***
11 Mortgage and real estate loans	235592	-	-	-	*16643	*13839	*144789	-	*19970	*18597	***	***
12 Other investments	1386836	-	*17109	*24021	138935	69616	383185	*48112	231916	218630	***	***
13 Depreciable assets	18020494	-	1735937	2539306	2713944	2431030	4324373	799489	1180103	1058737	***	***
14 Less: Accumulated depreciation	11925924	-	1353600	2029776	1913225	1690997	2626400	473051	615416	594530	***	***
15 Depletable assets	*7145	-	*1091	-	*3137	-	*2355	*517	*45	-	***	***
16 Less: Accumulated depletion	*1506	-	*58	-	-	-	*1402	-	*45	-	***	***
17 Land	3280117	-	*52104	157032	442841	598051	1447550	125954	172406	186995	***	***
18 Intangible assets (Amortizable)	213796	-	7496	83545	52393	11158	22959	*1312	*3602	*2272	***	***
19 Less: Accumulated amortization	39587	-	1505	12213	10765	4491	2889	*246	*2690	*1143	***	***
20 Other assets	584982	-	21865	50714	147562	82694	167280	*4650	34589	52247	***	***
21 Total liabilities	19100680	-	784495	1375536	2348358	2348210	5611932	1350834	1744790	1476528	***	***
22 Accounts payable	1005738	-	*22804	*77236	115213	109410	210306	99680	161826	32184	***	***
23 Mort, notes, and bonds under 1 yr	3085772	-	196449	103979	356474	262481	948529	225856	281165	227033	***	***
24 Other current liabilities	872377	-	39216	97388	62893	66897	260009	192219	27982	34759	***	***
25 Loans from stockholders	1900140	-	85157	570096	267275	220884	453498	-	243646	*23991	***	***
26 Mort, notes, bonds, 1 yr or more	4289168	-	186730	381129	491481	518226	1281191	302103	314220	326763	***	***
27 Other liabilities	345767	-	*9241	*4207	*689	*8397	174230	*59813	*3725	*-7793	***	***
28 Net worth	7601718	-	244896	141501	1054334	1161914	2284170	471162	712226	839589	***	***
29 Capital stock	1892135	-	105152	254907	395747	362315	623092	96750	33165	14315	***	***
30 Paid-in or capital surplus	2009940	-	80768	233927	412928	274029	646007	*72952	63795	159863	***	***
31 Retained earnings-unappropriated	4203575	-	58976	-210311	335680	574007	1092424	316780	677189	711530	***	***
32 Less: Cost of treasury stock	503933	-	-	*137022	*90023	*48437	77353	*15320	*61923	*46118	***	***
33 Total receipts	36829836	*136613	4073390	4322853	4843483	5130308	8267276	1959567	2351533	1772022	***	***
34 Business receipts	34307614	*62631	3952638	4082564	4227269	4712113	7598888	1906388	2203656	1692608	***	***
35 Interest on govt. obligations	20206	-	-	*2	*2640	*1591	*884	-	*7848	*3159	***	***
36 Net gain, noncapital assets	302504	*35586	*15544	*61610	27024	40051	59744	*20969	39012	1883	***	***
37 Other receipts	2199511	*38397	105209	178676	586550	376553	607760	32210	101016	74372	***	***
38 Total deductions	33589811	*76871	3549140	3974765	4353519	4615333	7668246	1785586	2168468	1622714	***	***
39 Cost of goods sold	18537122	*23892	1299814	2181453	1912248	2220912	4123032	1289619	1450151	1077372	***	***
40 Compensation of officers	1113438	*838	281962	164579	193354	113443	239616	*38892	37895	*23964	***	***
41 Salaries and wages	2836757	*7216	438693	300581	391355	343668	759272	119541	106608	128375	***	***
42 Repairs	735604	*2484	113554	104502	145983	102519	162235	20718	29522	18458	***	***
43 Bad debts	38925	-	*650	*11658	*10797	*5847	4992	*537	1847	*977	***	***
44 Rent paid on business property	1001087	*10618	218447	141482	117541	131356	290179	10852	33330	10367	***	***
45 Taxes paid	682403	*3397	95598	104947	112388	92077	162873	20339	40391	28595	***	***
46 Interest paid	643478	*6335	48184	75170	112162	71993	175672	35314	45717	28653	***	***
47 Amortization	13181	*251	684	*1896	3623	1105	1335	*149	1683	*85	***	***
48 Depreciation	1228657	*2689	125678	136366	184432	204036	314854	54976	65694	65789	***	***
49 Depletion	*798	-	*97	-	-	-	-	*676	*26	-	***	***
50 Advertising	157573	31	23874	22187	11620	18948	20310	30366	6824	5978	***	***
51 Pension, prof sh, stock, annuity	67988	868	*3137	-	*18355	*4964	18278	*8811	*5936	*3281	***	***
52 Employee benefit programs	185409	358	16869	10223	19725	9303	55625	*6600	6721	*5303	***	***
53 Net loss, noncapital assets	5104	*159	-	*61	-	*1751	*2999	*108	*12	*12	***	***
54 Other deductions	6342284	*17736	881898	719658	1119940	1293412	1336974	148087	336112	225506	***	***
55 Total receipts less total deducts	3240025	*59742	524250	348088	489965	514975	599030	173981	183064	149308	***	***
56 Total 1120S corporation net income (less deficit)	4214316	*777515	531193	356144	521078	586647	659749	186023	196872	178860	***	***
57 1120S corporation net income	4214316	*777515	531193	356144	521078	586647	659749	186023	196872	178860	***	***
58 1120S corporation deficit	-	-	-	-	-	-	-	-	-	-	***	***
59 Net income from a trade or business	3219819	*59742	524250	348086	487325	513384	598146	173981	175216	146149	***	***
60 Portfolio income (less deficit) distributed to shareholders:	960085	*717773	5461	8190	31395	66571	44899	10100	21540	28939	***	***
61 Dividend income	16118	213	*69	*132	*3700	*1698	5954	*21	*1021	*2304	***	***
62 Interest income	140158	*772	3365	7985	10626	16670	31578	10079	17319	20412	***	***
63 Royalty income (less loss)	12394	-	-	-	*8078	-	*3338	-	*512	*436	***	***
64 Net S-T capital gain (less loss)	1785	-6	*61	*71	*186	*-11	*818	-	*-527	*1196	***	***
65 Net L-T capital gain (les loss)	789432	*716794	*1966	*2	*8781	*48214	3184	-	*3214	*4457	***	***
66 Other portfolio income (net)	*198	-	-	-	*24	-	27	-	-	*135	***	***
67 Real estate rental net income (less deficit)	30955	-	*1483	*-131	*805	*6690	16288	*1942	*184	*3772	***	***
68 Net income	34108	-	*1483	-	*3098	*6690	16729	*1942	*336	*3772	***	***
69 Deficit	3153	-	-	*131	*2294	-	*441	-	*153	-	***	***
70 Net income (less deficit) from other rental activity	3457	-	-	-	*1553	*2	*416	-	*-67	-	***	***
71 Net income	*3602	-	-	-	*1553	*2	*416	-	*77	-	***	***
72 Deficit	*145	-	-	-	-	-	-	-	*145	-	***	***
73 Total income tax before credits	2197	-	-	-	-	*349	*802	-	*114	*48	***	***
74 Built-in gains tax	2197	-	-	-	-	349	802	-	114	48	***	***
75 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***
76 Excess net passive income tax	-	-	-	-	-	-	-	-	-	-	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 20
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
					Size of Total Assets							
1 Number of returns	8173	*372	3610	*1210	*657	813	1124	155	186	*22	***	***
2 Total assets	12954152	-	149815	*194691	*243564	577740	2231075	1097908	2813820	*708599	***	***
3 Cash	1690910	-	60343	*25574	*59033	161033	450219	151514	479141	*52199	***	***
4 Notes and accounts receivable	1532297	-	*18859	*80690	*53491	67912	339014	*130332	424033	*98118	***	***
5 Less: Allowance for bad debts	8821	-	-	-	-	-	*1528	*1225	*903	*263	***	***
6 Inventories	292018	-	*4689	-	*32901	*2147	*16364	*59937	68864	*13047	***	***
7 U.S. govt. obligations, total	312678	-	-	-	-	-	*142100	*1830	*98528	*43122	***	***
8 Tax-exempt securities	*100176	-	-	-	-	-	*28203	*55196	*16751	-	***	***
9 Other current assets	497809	-	*568	*17752	*11167	*34310	88372	*115683	141021	*8504	***	***
10 Loans to stockholders	236515	-	*10896	-	*6009	*60031	*32144	*87638	*26356	-	***	***
11 Mortgage and real estate loans	725	-	-	-	-	-	-	-	-	-	***	***
12 Other investments	3661224	-	-	-	*4867	*29535	360737	*162516	376557	*243125	***	***
13 Depreciable assets	6703726	-	175183	*82936	*63812	422413	1386153	715802	1612978	*335430	***	***
14 Less: Accumulated depreciation	4266989	-	126344	*63172	*28311	320742	922839	489974	985764	*154530	***	***
15 Depletable assets	2896090	-	*49430	*111860	*84237	*176500	357619	*106552	694335	*74467	***	***
16 Less: Accumulated depletion	1499410	-	*47215	*77543	*62800	*111099	202020	*70287	302285	*37702	***	***
17 Land	293156	-	-	-	-	*15799	56976	*51620	51933	*19688	***	***
18 Intangible assets (Amortizable)	245057	-	*39544	*258	*218	*89633	54568	*1001	38808	*118	***	***
19 Less: Accumulated amortization	139409	-	*36301	*258	*206	*50987	28077	*676	17386	-	***	***
20 Other assets	406398	-	*162	*16594	*19146	*1256	73070	*20450	90852	*13276	***	***
21 Total liabilities	12954152	-	149815	*194691	*243564	577740	2231075	1097908	2813820	*708599	***	***
22 Accounts payable	880710	-	*1564	*5675	*68333	*15971	148897	*60635	347811	*35258	***	***
23 Mort, notes, and bonds under 1 yr	803296	-	*2869	*7642	*29399	*19757	242934	*13996	92677	*17007	***	***
24 Other current liabilities	867599	-	*37864	*4972	*8909	131434	209812	63359	182979	*16348	***	***
25 Loans from stockholders	426630	-	*32369	*44436	*62981	*16494	129002	*11	*115023	-	***	***
26 Mort, notes, bonds, 1 yr or more	1726523	-	*38267	*7021	*46537	*29429	303496	*121351	471237	*94207	***	***
27 Other liabilities	382704	-	*-0	*48177	-	*1184	*25190	*958	88089	*12260	***	***
28 Net worth	7866690	-	36882	*76769	*27406	363472	1171743	837598	1516004	*533519	***	***
29 Capital stock	309459	-	22693	*34521	*86577	19139	71831	14400	21499	*6722	***	***
30 Paid-in or capital surplus	1253595	-	*11828	*22850	*31129	*17788	341341	119399	219340	*159464	***	***
31 Retained earnings-unappropriated	6468433	-	2362	*19398	*-86790	344449	779322	746911	1335385	*368386	***	***
32 Less: Cost of treasury stock	164797	-	-	-	3511	*17906	*20751	*43111	60221	1052	***	***
33 Total receipts	11819713	*156237	368033	*761049	*415029	1072957	2928447	1006977	2784956	*576485	***	***
34 Business receipts	10743448	*78506	326796	*758313	*383338	1048883	2813035	974905	2442098	*552055	***	***
35 Interest on govt. obligations	8075	*64	-	-	-	-	*1128	*2675	*1759	*875	***	***
36 Net gain, noncapital assets	240207	*64310	*103	*159	13038	*2753	38621	*5885	77755	*390	***	***
37 Other receipts	827984	*13357	*41134	*2577	*18653	*21321	75663	23512	263344	*23165	***	***
38 Total deductions	9393942	*76531	235946	*657208	*333010	791208	2467934	747552	2254927	*497992	***	***
39 Cost of goods sold	4765707	*39576	*50477	*5700	*221099	*333804	1488366	364713	1119482	*362797	***	***
40 Compensation of officers	250122	*613	*17180	*13550	*12283	*36052	77315	*22816	49816	*5473	***	***
41 Salaries and wages	836123	*12263	*25562	*211580	*6768	*83695	128086	*79196	211387	*6970	***	***
42 Repairs	268922	*884	*5531	*77499	*3025	*15750	43219	*51271	64353	*255	***	***
43 Bad debts	11609	*29	-	-	-	*88	*1305	*2205	5705	*437	***	***
44 Rent paid on business property	241680	*53	*13535	*87554	*5731	*23264	29282	*12594	55052	*448	***	***
45 Taxes paid	401450	*9107	15714	*35317	*14827	33983	95050	27535	103409	*20434	***	***
46 Interest paid	211317	*163	*3624	*4373	*7229	*2973	46677	8070	52706	*5669	***	***
47 Amortization	18515	-	*297	-	7	*19	8249	*1972	2402	*801	***	***
48 Depreciation	546131	*1780	*14495	*7201	*9550	37008	133278	50876	157530	*27827	***	***
49 Depletion	114656	*1825	*4215	-	-	*2058	*12952	*7298	34756	*17228	***	***
50 Advertising	19472	*29	*421	*658	*1197	*754	4889	*4814	3726	*648	***	***
51 Pension, prof sh, stock, annuity	45048	*670	-	-	-0	*2961	*9447	*3697	12194	*2796	***	***
52 Employee benefit programs	166164	*1357	*8	-	*1189	*5263	68645	*3977	20161	*20546	***	***
53 Net loss, noncapital assets	*1482	*50	*991	*11	*297	*12	-	*38	*15	-	***	***
54 Other deductions	1495543	*8130	83895	*213766	*49808	213523	321173	106482	362233	*25662	***	***
55 Total receipts less total deducts	2425771	*79707	132087	*103841	*82018	281750	460513	259425	530028	*78492	***	***
56 Total 1120S corporation net income (less deficit)	2918206	*130252	133309	*106015	*93185	293134	574679	282003	597268	*96174	***	***
57 1120S corporation net income	2921854	*130252	133309	*106015	*93185	293134	574679	282003	600916	*96174	***	***
58 1120S corporation deficit	*3649	-	-	-	-	-	-	-	*3649	-	***	***
59 Net income from a trade or business	2417696	*79643	132087	*103841	*82018	281750	459385	256750	528270	*77617	***	***
60 Portfolio income (less deficit) distributed to shareholders:	489865	*50594	*1222	*2173	*11093	10292	108456	23669	71761	*17684	***	***
61 Dividend income	39132	*410	-	-	*213	*559	2952	*5357	6762	*825	***	***
62 Interest income	143095	*794	*1222	*2173	*800	*4369	34851	8749	32377	*10957	***	***
63 Royalty income (less loss)	39115	-	-	-	*5671	*4733	*8335	*1181	*2960	*1265	***	***
64 Net S-T capital gain (less loss)	34349	*787	-	-	*-248	*263	*7950	*716	14564	*880	***	***
65 Net L-T capital gain (les loss)	232693	*48602	-	-	*4657	*369	*53818	*7666	15098	*3231	***	***
66 Other portfolio income (net)	1481	-	-	-	-	-	*549	-	*-1	*526	***	***
67 Real estate rental net income (less deficit)	7524	*15	-	-	-	-	*6838	*1571	-3528	*873	***	***
68 Net income	15636	*15	-	-	-	-	*6865	*1571	*3838	*1488	***	***
69 Deficit	*8112	-	-	-	-	-	*27	-	*7365	*615	***	***
70 Net income (less deficit) from other rental activity	3121	-	-	-	*74	*1092	-	*13	*765	-	***	***
71 Net income	3399	-	-	-	*352	*1092	-	*13	*765	-	***	***
72 Deficit	*278	-	-	-	*278	-	-	-	-	-	***	***
73 Total income tax before credits	*151	-	-	-	-	-	-	-	*14	-	***	***
74 Built-in gains tax	151	-	-	-	-	-	-	-	14	-	***	***
75 Recapture taxes	-	-	-	-	-	-	-	-	-	-	***	***
76 Excess net passive income tax	-	-	-	-	-	-	-	-	-	-	***	***

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Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction

DIVISION 30
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
					Size of Total Assets							
1 Number of returns	177669	8239	105505	23337	14396	10681	12001	2372	844	205	68	21
2 Total assets	92367986	-	3024770	3808826	5187777	7549167	25323895	15882450	12321742	6830227	4602844	7836288
3 Cash	14990605	-	871795	727642	905625	1406446	3636307	2341612	1862381	740140	598862	1899795
4 Notes and accounts receivable	30275174	-	394127	661382	1131904	1738630	8007235	6440191	5138054	2638636	1746090	2378925
5 Less: Allowance for bad debts	186659	-	*1572	*14425	*4664	*6007	20699	37401	16338	9965	4321	71266
6 Inventories	11774612	-	171747	509881	960168	1220218	4261368	1880740	1208595	960818	492483	108593
7 U.S. govt. obligations, total	515248	-	-	-	-	*1494	*124301	155197	*128600	*70172	31114	4369
8 Tax-exempt securities	250909	-	-	-	*1380	-	45808	*41051	*54984	*8417	27340	71930
9 Other current assets	9494459	-	72199	144250	407941	819005	2965028	1660503	1375108	904056	411403	734966
10 Loans to stockholders	1585102	-	329741	278128	171536	153286	301946	122642	111499	24448	29899	61977
11 Mortgage and real estate loans	468470	-	-	*61430	*21511	*73812	191192	76233	15863	*15154	11011	2265
12 Other investments	5500885	-	48467	*26992	90768	300961	1064495	536830	605816	474721	401983	1949851
13 Depreciable assets	37698779	-	4231771	3267981	3078810	4325672	9009953	5282742	3893207	2017958	1554856	1035829
14 Less: Accumulated depreciation	23661235	-	3140345	2163254	1837925	2726811	5436779	3184685	2437275	1226707	971072	536382
15 Depletable assets	93466	-	*1827	-	-	-	*3239	*29394	*6590	*12733	25159	14524
16 Less: Accumulated depletion	23637	-	*1827	-	-	-	*1645	*7732	*1276	*1023	6604	3530
17 Land	2002147	-	*30049	173919	149931	183841	700969	265728	198044	114484	149416	35766
18 Intangible assets (Amortizable)	346241	-	79759	68531	35694	7064	85437	19755	8316	33279	4365	4040
19 Less: Accumulated amortization	116056	-	32028	17107	22039	4498	16337	6036	5467	9369	2064	1113
20 Other assets	1359477	-	-30940	83478	97137	56053	402076	265687	175040	62275	102923	145749
21 Total liabilities	92367986	-	3024770	3808826	5187777	7549167	25323895	15882450	12321742	6830227	4602844	7836288
22 Accounts payable	20824896	-	338834	327779	735827	1042334	4716844	3742330	3452184	1923678	1325135	3219953
23 Mort, notes, and bonds under 1 yr	10026645	-	393139	592106	768506	992784	3282335	1467126	1187917	785486	372516	184730
24 Other current liabilities	14069763	-	372882	220681	464545	958035	3804551	2719546	2164537	953923	640867	1770197
25 Loans from stockholders	3669886	-	624006	235128	340629	425845	1268015	417712	167965	78455	11401	100731
26 Mort, notes, bonds, 1 yr or more	9705694	-	724406	1024504	982975	979735	2306332	993978	698586	670475	344552	980150
27 Other liabilities	1579532	-	12153	22770	*89297	107879	449505	228590	247479	157476	135518	128864
28 Net worth	32491570	-	559349	1385857	1805998	3042555	9496313	6313169	4403075	2260733	1772856	1451665
29 Capital stock	1710076	-	333711	170344	152229	172460	475629	177191	101174	60968	29915	36455
30 Paid-in or capital surplus	3323783	-	176010	219140	303637	398347	953776	329584	311063	157589	57346	417291
31 Retained earnings-unappropriated	28400119	-	187099	1004156	1423614	2566619	8224150	5982025	4191491	2126363	1692606	1001997
32 Less: Cost of treasury stock	942408	-	137471	*7782	*73482	94871	157243	175630	200652	84187	7011	4079
33 Total receipts	270398289	3490653	31167564	18347217	18462599	23701049	63958129	41335223	30876042	16362554	9621540	13075719
34 Business receipts	268149270	3395138	31056652	18182088	18380838	23586885	63342260	41119761	30712357	16232409	9495333	12645548
35 Interest on govt. obligations	46775	*47	-	-	*257	*4806	6189	9480	8853	6786	4524	5834
36 Net gain, noncapital assets	252940	*9166	51331	15796	32372	33170	46024	24004	18636	9756	8897	3789
37 Other receipts	1949304	86302	59581	149333	49131	76188	563657	181978	136196	113604	112786	420547
38 Total deductions	254266098	3153961	28270382	16945149	17074445	22276083	60399827	39160276	29434960	15672805	9250774	12627436
39 Cost of goods sold	202364099	2102508	16980310	11610015	12204873	16861577	49354103	33847041	25802117	13971258	8444659	11185637
40 Compensation of officers	8723587	141898	2341672	1022026	763624	890302	1801878	868894	536979	206835	86515	62964
41 Salaries and wages	12351387	297586	2478817	1339042	1093218	1309851	2588964	1270125	895600	416247	229640	432299
42 Repairs	1091291	11923	272241	95447	92869	133762	271132	97522	68677	30415	11067	6237
43 Bad debts	323734	*9584	40731	27194	22556	28028	107102	41345	21758	18034	3049	4352
44 Rent paid on business property	2074396	49921	569463	239823	187708	230133	410250	156002	111210	39484	21558	58844
45 Taxes paid	4860860	75561	826487	491886	420889	569646	1101009	676855	400067	193406	66714	38342
46 Interest paid	1441239	10281	177851	133155	134895	151618	366419	181613	131831	92261	37807	23508
47 Amortization	39613	*80	5955	4827	4825	1422	9715	4401	1912	3606	1862	1009
48 Depreciation	3535297	19720	372130	261273	305325	408306	883998	469357	375169	206696	137016	96308
49 Depletion	11834	*465	-	-	-	-	-	*3730	*458	*3209	3788	183
50 Advertising	663091	10937	159271	67550	71695	82730	129848	49946	43859	27212	9253	10790
51 Pension, prof sh, stock, annuity	955071	*5192	63747	41369	53820	81498	266829	124999	161939	62132	29735	63811
52 Employee benefit programs	2083643	14572	235394	149255	70266	204403	460423	417697	318460	107416	36441	69316
53 Net loss, noncapital assets	16977	*56	*3099	*661	-	*1926	2303	4122	395	*4405	9	-
54 Other deductions	13729979	403679	3743214	1461625	1647881	1320882	2645855	946628	564528	290188	131663	573836
55 Total receipts less total deducts	16132191	336692	2897182	1402069	1388154	1424966	3558302	2174947	1441082	689750	370766	448283
56 Total 1120S corporation net income (less deficit)	17149737	350334	2906898	1426018	1415603	1500630	3927181	2317166	1583478	745840	449554	527035
57 1120S corporation net income	17153450	350334	2907031	1426939	1415603	1500630	3929840	2317166	1583478	745840	449554	527035
58 1120S corporation deficit	*3713	-	*133	*921	-	-	*2660	-	-	-	-	-
59 Net income from a trade or business	16085416	336645	2897182	1402069	1387897	1420160	3552113	2165467	1432229	682964	366242	442449
60 Portfolio income (less deficit) distributed to shareholders:	1036438	13669	11565	23454	27413	75364	370570	138479	150209	62357	81200	82157
61 Dividend income	92877	*9	*1315	*559	3928	8314	20281	9880	10972	3817	2994	30808
62 Interest income	644168	4865	8273	22112	21029	58458	183893	111571	106145	47684	42369	37770
63 Royalty income (less loss)	*8292	-	-	-	-	-	-	*3505	*3	*993	7	3783
64 Net S-T capital gain (less loss)	16182	-	*1162	-	*-119	*147	3279	2710	2244	2936	2680	1143
65 Net L-T capital gain (les loss)	270626	8796	*815	*783	*2628	8445	162818	10702	29625	6927	33151	5937
66 Other portfolio income (net)	4293	-	-	-	*-52	-	*298	*112	*1221	-	-1	2715
67 Real estate rental net income (less deficit)	22371	*20	*-1849	*-1561	*293	*2267	4135	13203	1311	334	2178	2039
68 Net income	38161	*20	-	*320	*2733	*2841	9016	13779	2402	550	3601	2899
69 Deficit	15790	-	*1849	*1881	*2440	*574	4881	*576	*1091	*216	1423	860
70 Net income (less deficit) from other rental activity	5513	-	-	*2056	-	*2839	*363	*17	*-273	185	-66	391
71 Net income	8255	-	-	*2056	-	*2839	*363	*17	*1907	185	496	391
72 Deficit	*2742	-	-	-	-	-	-	-	*2179	-	562	-
73 Total income tax before credits	13458	*2565	-	-	-	-	*821	*5868	1997	1310	456	441
74 Built-in gains tax	10503	2138	-	-	-	-	821	4819	1732	447	344	202
75 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax	-	-	-	-	-	-	-	-	-	-	-	-

Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 40
RETURNS WITH NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	96672	3241	36849	11350	12064	9418	15925	4462	2288	685	242	148
2 Total assets	186603509	-	1008105	1925691	4348822	6753682	37041917	30723479	35352608	23634422	16721891	29092893
3 Cash	18239462	-	240373	476366	731312	1026731	4725109	3108013	3155085	1782364	1027464	1966644
4 Notes and accounts receivable	48776878	-	197101	385389	1298300	1960660	10359955	8776600	9226407	5940566	4065320	6566580
5 Less: Allowance for bad debts	843475	-	-	*6087	*9900	23909	106193	123950	198670	115277	83923	175566
6 Inventories	40062348	-	124242	339712	735319	1304488	7823735	7125930	8185792	5334803	3800037	5288290
7 U.S. govt. obligations, total	1064039	-	-	-	-	*26874	*46893	130526	163225	278787	170307	247426
8 Tax-exempt securities	849698	-	-	-	*5540	*39786	157174	62953	211423	144295	167143	61384
9 Other current assets	6457359	-	15900	34532	73126	171512	1151110	937178	1133734	827425	692771	1420070
10 Loans to stockholders	1821432	-	59423	*29843	113266	219274	446912	235497	346461	128597	62280	179879
11 Mortgage and real estate loans	312208	-	-	*21589	-	*16032	*52126	26944	47947	40359	11959	95251
12 Other investments	11595853	-	*1063	*18239	84442	116814	1650792	1326214	2207523	1744709	1127673	3318383
13 Depreciable assets	119159815	-	1155195	1816854	3472995	5282130	24946933	19889829	22382869	14469481	10327106	15416422
14 Less: Accumulated depreciation	70662729	-	827221	1260900	2383598	3588031	15613114	12228915	12840567	8332599	5666906	7920878
15 Depletable assets	998588	-	*74348	*14065	-	-	*440	*21292	*63008	*3423	177818	644193
16 Less: Accumulated depletion	282765	-	*60151	*2993	-	-	*440	*1079	*32540	*1187	25873	158503
17 Land	2925340	-	*3905	*29540	35593	78433	605674	501165	506067	449976	277156	437831
18 Intangible assets (Amortizable)	4150046	-	54886	43688	136495	114664	756945	696561	461073	786484	344051	755199
19 Less: Accumulated amortization	1321422	-	48163	22611	35595	36741	239933	244676	169448	227348	77485	219423
20 Other assets	3300835	-	17204	8463	91527	44964	277799	483396	503217	379562	324991	1169710
21 Total liabilities	186603509	-	1008105	1925691	4348822	6753682	37041917	30723479	35352608	23634422	16721891	29092893
22 Accounts payable	24134192	-	251689	215762	678481	1090874	5140549	4535720	4488122	2684719	1935060	3113215
23 Mort, notes, and bonds under 1 yr	15778746	-	65081	126259	384488	465725	3309848	3201425	3230897	2091908	1275487	1627629
24 Other current liabilities	15910845	-	109379	126807	352915	382029	3083259	2404630	2973301	2098887	1458304	2921334
25 Loans from stockholders	6384447	-	266137	300623	368241	622985	1791565	1070842	764091	486368	298676	414919
26 Mort, notes, bonds, 1 yr or more	26620684	-	212683	285280	790161	1235744	5301773	3506429	4616679	3445327	2323239	4903369
27 Other liabilities	4019491	-	-13276	*44398	83140	37646	332811	523873	497182	698540	377536	1437640
28 Net worth	93755105	-	116412	826562	1691396	2918679	18082113	15480559	18782336	12128672	9053589	14674786
29 Capital stock	4623927	-	199613	355602	267915	273574	1318573	892804	580505	286039	151307	297995
30 Paid-in or capital surplus	6829108	-	147553	337650	233227	443865	1555645	918733	995315	941465	468815	786840
31 Retained earnings-unappropriated	85919398	-	-215504	207589	1238195	2419552	16027762	14276082	18009041	11304067	8754844	13897770
32 Less: Cost of treasury stock	3617328	-	*15250	*74279	47942	218312	819867	607060	802524	402900	321377	307818
33 Total receipts	416836280	4431067	6506458	6309267	15594476	19212232	98367968	71168818	73570850	48462811	30529402	42682929
34 Business receipts	412554254	4103348	6443881	6225740	15535513	19076672	97606662	70617507	72776192	47971748	30292395	41904596
35 Interest on govt. obligations	130525	*119	-	-	*886	*4033	10785	12494	30924	23599	18616	29069
36 Net gain, noncapital assets	781672	272718	*18005	*35716	*22031	81499	97084	70297	53114	57983	16462	56761
37 Other receipts	3369829	54882	44572	47810	36046	50029	653436	468520	710620	409481	201929	692504
38 Total deductions	383143953	3750273	5711897	5672390	14351607	17432177	90894994	66101434	67375793	44980137	27727158	39146094
39 Cost of goods sold	280529335	2624669	2900720	2786289	8971854	12020006	66949356	50009036	50697511	34086896	21151227	28331771
40 Compensation of officers	12663471	116268	496334	473059	1015428	1088428	3800617	2343516	1795367	770204	384342	379909
41 Salaries and wages	28051166	293979	617581	778540	1486161	1214412	6232375	4552379	4942832	3125756	1785103	3022048
42 Repairs	1913723	26827	62372	72066	128911	108715	478143	278342	242471	190822	105893	219160
43 Bad debts	744904	8375	*19457	13323	19432	52186	169360	124604	125634	86028	50522	75983
44 Rent paid on business property	3765080	42046	257045	259835	392250	345781	946233	512116	440296	199771	136929	232778
45 Taxes paid	8231822	91400	185870	223896	432303	455596	2040610	1341044	1388355	894814	519529	658406
46 Interest paid	3895788	40139	52083	58392	129044	182856	838515	665065	710102	473056	282395	464139
47 Amortization	381917	8523	2231	2347	10419	13648	83772	52381	56734	66741	32612	52509
48 Depreciation	9048036	86476	84128	136984	288701	401266	1930136	1514180	1743416	1026563	764006	1072180
49 Depletion	59035	-	*11204	-	-	-	*253	*15314	*5421	*4203	18252	4387
50 Advertising	3639352	23008	38005	85248	74606	88484	594160	394699	518153	600625	526108	696257
51 Pension, prof sh, stock, annuity	1929729	18232	*14044	*18540	68295	99633	404475	327943	336628	248611	165038	228290
52 Employee benefit programs	4144394	31719	33098	46834	125986	168710	947770	708069	761576	501195	333968	485469
53 Net loss, noncapital assets	26700	*2365	*863	*283	*59	*260	7191	3044	2519	2043	2924	5149
54 Other deductions	24119500	336248	936861	716754	1208157	1192197	5472029	3259703	3608775	2702809	1468309	3217658
55 Total receipts less total deducts	33692327	680794	794561	636877	1242870	1780055	7472974	5067384	6195057	3482675	2802244	3536836
56 Total 1120S corporation net income (less deficit)	37873389	1911720	819859	669771	1254028	1859323	8103594	5760615	6476548	4021654	2946887	4049390
57 1120S corporation net income	37875275	1911720	819859	669771	1254028	1859323	8103594	5762156	6476548	4021654	2946887	4049735
58 1120S corporation deficit	*1886	-	-	-	-	-	-	*1540	-	-	-	345
59 Net income from a trade or business	33561802	680675	794561	636877	1241984	1776023	7462188	5054890	6164134	3459076	2783628	3507767
Portfolio income (less deficit)												
60 distributed to shareholders:	4219426	1231855	24695	32696	11383	80479	615816	685842	299067	551652	154150	531790
61 Dividend income	136586	*831	-	*226	*1359	3836	30680	21760	21705	15346	18364	22479
62 Interest income	1127010	28723	2865	30883	14668	35111	212869	190537	198765	141025	93176	178388
63 Royalty income (less loss)	37870	*1419	-	-	-	-	*1092	*4468	4202	7215	14299	5174
64 Net S-T capital gain (less loss)	8695	*-181	*-1622	-	*-939	*2355	6230	-10204	-2210	3844	2627	8797
65 Net L-T capital gain (les loss)	2903187	1199357	*23453	*1587	*-3705	*39177	364574	479259	74131	383427	25082	316846
66 Other portfolio income (net)	6077	*1707	-	-	-	-	*371	*21	*2476	*793	602	107
Real estate rental net income												
67 (less deficit)	63260	*-810	*512	*198	*662	2813	21071	8726	10764	6298	6567	6460
68 Net income	74466	*3	*512	*198	*662	*5343	21685	9991	14644	7026	7458	6945
69 Deficit	11207	*813	-	-	-	*2529	*614	1266	3880	*728	891	485
Net income (less deficit) from												
70 other rental activity	28902	-	*91	-	-	*8	*4519	*11158	2583	4629	2542	3373
71 Net income	30913	-	*91	-	-	*8	*4519	*11785	2971	5211	2955	3374
72 Deficit	2011	-	-	-	-	-	-	*627	*388	*582	413	1
73 Total income tax before credits	55690	8183	-	-	-	*144	4116	4908	8353	9632	4902	15451
74 Built-in gains tax	31065	7365	-	-	-	144	3237	1617	5177	7433	1847	4246
75 Recapture taxes	*597	-	-	-	-	-	-	-	-	*187	-	410
76 Excess net passive income tax	415	-	-	-	-	-	-	-	-	-	-	415

DIVISION 50
RETURNS WITH NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	56819	1682	33789	8286	5346	2649	3785	766	370	81	36	30
2 Total assets	35919911	-	1217133	1382437	1870781	1837883	7759999	5378534	5953220	2823411	2549902	5146609
3 Cash	3733083	-	340312	234875	263302	216379	850054	599458	442940	164289	324428	297048
4 Notes and accounts receivable	7240988	-	58381	162713	303527	473169	1922248	1311157	1222892	557734	483432	745735
5 Less: Allowance for bad debts	100577	-	-	-	-	*3594	18404	22569	19494	14773	9057	12686
6 Inventories	658612	-	*3202	*33797	*6113	*52364	178321	154991	83907	69269	15567	61081
7 U.S. govt. obligations, total	267995	-	-	-	-	*2173	*80604	-	*95629	*13957	201	75432
8 Tax-exempt securities	*202591	-	-	-	-	-	*7500	*62484	*41728	*42024	1003	47852
9 Other current assets	2190907	-	76189	47176	68532	62937	506922	285603	416409	292711	193854	240574
10 Loans to stockholders	1013399	-	99180	*59927	102994	*116775	175556	165674	98256	*57221	36581	101234
11 Mortgage and real estate loans	102597	-	-	-	-	*5484	*5737	*37391	*175	*5952	1335	46524
12 Other investments	3297161	-	*28046	*57040	77183	142075	650557	491017	515444	366237	285726	683836
13 Depreciable assets	31874303	-	1863502	1668404	2143450	2150673	6760719	3912629	5240194	2062239	2107823	3964669
14 Less: Accumulated depreciation	17812291	-	1352113	1095770	1378804	1501211	3956358	2067348	2731885	1025246	1048698	1654858
15 Depletable assets	*120445	-	-	*44562	-	-	*49967	-	*11810	*7770	6202	134
16 Less: Accumulated depletion	*75900	-	-	*24388	-	-	*30995	-	*11575	*6207	2649	86
17 Land	799567	-	*35165	-	*47503	*36989	169841	104941	140725	50623	56861	156919
18 Intangible assets (Amortizable)	1634748	-	64866	*48652	26010	76423	314328	300164	458665	110890	51238	183512
19 Less: Accumulated amortization	546197	-	34814	*1222	17678	27913	125305	113959	137828	17238	18712	51528
20 Other assets	1318480	-	35217	146671	228651	35160	218707	156902	85229	85960	64767	261217
21 Total liabilities	35919911	-	1217133	1382437	1870781	1837883	7759999	5378534	5953220	2823411	2549902	5146609
22 Accounts payable	3963175	-	139677	126092	198558	211956	935227	806054	509368	284095	257456	494692
23 Mort, notes, and bonds under 1 yr	3013666	-	65567	97579	257175	162631	708635	685281	565044	136383	124504	210867
24 Other current liabilities	2865720	-	80229	102430	103569	100299	639561	366436	460610	205243	304553	502792
25 Loans from stockholders	1434363	-	281086	170750	176693	167369	411594	*53325	126665	*14760	21825	10296
26 Mort, notes, bonds, 1 yr or more	9601795	-	422589	409396	703884	611177	1671176	1068872	1544893	702187	1031202	1436419
27 Other liabilities	1348759	-	37869	*2943	*-17662	*189296	284687	188648	248525	86797	84923	242733
28 Net worth	13692434	-	190116	473247	448564	395155	3109119	2209919	2498116	1393947	725440	2248810
29 Capital stock	1033677	-	128256	94137	170629	185671	158976	122244	60491	35031	41958	36285
30 Paid-in or capital surplus	2220242	-	164443	*66547	448530	105895	449927	306513	324562	247436	18490	87898
31 Retained earnings-unappropriated	11118755	-	-89624	315733	-106904	114652	2689356	1904747	2169134	1138012	667645	2316004
32 Less: Cost of treasury stock	680241	-	*12958	*3169	*63691	*11064	189140	123585	56071	*26532	2653	191378
33 Total receipts	80509331	988657	10125877	4745136	5889377	6083440	18584863	10872579	8997177	4705516	4075184	5441525
34 Business receipts	78578056	932204	9828246	4681949	5687640	5952847	18251124	10669723	8777310	4544574	3993945	5258494
35 Interest on govt. obligations	26375	-	-	*480	*186	*276	*2407	*4122	4813	*3145	150	10795
36 Net gain, noncapital assets	465374	*28786	69858	*5034	*26082	37188	106895	68447	88440	8141	10036	16467
37 Other receipts	1439526	*27667	227773	57673	175469	93129	224438	130287	126614	149656	71053	155768
38 Total deductions	74234790	882935	9329744	4206680	5290701	5611879	17199096	10142663	8330908	4418569	3862924	4958690
39 Cost of goods sold	32532227	*442655	3912026	1231273	2608423	2269279	6913165	5130748	3699072	2503228	1860875	1961484
40 Compensation of officers	2159026	*4317	437848	256052	199043	204991	554196	229986	125473	38210	46094	62818
41 Salaries and wages	11087156	70017	971508	727309	696365	809631	2790170	1635533	1239357	532332	631179	983755
42 Repairs	1205797	*17045	187414	107784	106258	80271	223532	174568	136376	36628	55572	80347
43 Bad debts	189491	*654	*603	*5229	*4363	16768	47494	33985	18640	37336	12660	11761
44 Rent paid on business property	3222611	13703	313629	132023	149132	133868	1439924	205768	547167	78419	125517	83461
45 Taxes paid	2323227	12957	215931	129332	179670	206335	627474	279274	294410	78324	126280	173240
46 Interest paid	996840	*6614	58535	47530	78167	82622	214597	108365	148269	72909	63086	116145
47 Amortization	191837	*777	8587	*1723	3125	5091	25304	19706	30654	8386	31603	56880
48 Depreciation	3177347	9928	198325	220977	234150	200648	686470	392358	527361	164498	190891	351741
49 Depletion	*154	*154	-	-	-	-	-	-	-	-	-	-
50 Advertising	500412	*606	76904	21424	21767	64517	70250	99126	40089	20553	36084	49091
51 Pension, prof sh, stock, annuity	263419	*137	*3619	*11194	21760	16990	73905	27830	46889	13085	11560	36451
52 Employee benefit programs	766816	*6838	53940	17063	27301	48405	213932	89225	123216	38379	61022	87495
53 Net loss, noncapital assets	17582	-	*1403	*293	-	*14981	*45	*111	*185	*563	-	-
54 Other deductions	15600849	296535	2889471	1297473	961177	1457483	3318639	1716079	1353750	795718	610501	904024
55 Total receipts less total deducts	6274541	105721	796132	538456	598676	471561	1385768	729916	666268	286947	212261	482834
56 Total 1120S corporation net income (less deficit)	7112317	158639	1011617	553173	622111	487697	1523404	806409	770894	346062	236790	595522
57 1120S corporation net income	7112317	158639	1011617	553173	622111	487697	1523404	806409	770894	346062	236790	595522
58 1120S corporation deficit	-	-	-	-	-	-	-	-	-	-	-	-
59 Net income from a trade or business	6248166	105721	796132	537976	598490	471284	1383361	725794	661455	283802	212110	472039
Portfolio income (less deficit)												
60 distributed to shareholders:	810175	53114	215484	14275	23620	16921	125839	77520	102191	45322	23651	112236
61 Dividend income	29315	*640	-	*193	*1139	*9	6795	4549	3131	4318	1005	7535
62 Interest income	293393	7576	5339	3827	21990	12424	62286	54618	44631	26547	22590	31564
63 Royalty income (less loss)	*1772	-	-	-	-	-	-	-	61	*1674	2	35
64 Net S-T capital gain (less loss)	10365	*-2083	-	-	-	-	3159	*108	4088	*1037	61	3994
65 Net L-T capital gain (les loss)	471932	*46981	*210145	*10255	*492	*4488	52702	17042	48859	11873	-8	69102
66 Other portfolio income (net)	3398	-	-	-	-	-	*896	*1202	*1421	*-126	-	6
Real estate rental net income												
67 (less deficit)	50243	*117	-	*921	-	*2472	11520	9229	5020	*17568	214	3183
68 Net income	53407	*117	-	*921	-	*2472	11520	*9267	*5606	*17613	2671	3220
69 Deficit	3164	-	-	-	-	-	-	*38	*587	*45	2457	37
Net income (less deficit) from												
70 other rental activity	3733	*-314	-	-	-	*-2981	*2684	*-6134	2227	*-628	815	8064
71 Net income	23476	-	-	-	-	-	*2684	*5721	6084	*9	815	8163
72 Deficit	*19744	*314	-	-	-	*2981	-	*11855	*3857	*637	-	99
73 Total income tax before credits	10179	-	*5660	-	-	-	*394	*1099	*63	*753	129	2081
74 Built-in gains tax	10179	-	5660	-	-	-	394	1099	63	753	129	2081
75 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax	-	-	-	-	-	-	-	-	-	-	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 60
RETURNS WITH NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	336168	14498	143848	68237	40696	26007	31043	7345	3413	696	252	133
2 Total assets	289013048	-	6003067	11431530	14365616	18131626	70146528	51339408	50848471	23181725	16809568	26755508
3 Cash	28616902	-	1407664	1861635	2293117	2918230	7772417	4429875	3761254	1458141	931311	1783257
4 Notes and accounts receivable	65263170	-	621856	1557318	2610791	3315981	16434093	11910846	12346443	6200628	4263663	6001551
5 Less: Allowance for bad debts	834241	-	*1430	*1603	*2448	27062	133496	124371	187902	107011	78071	170846
6 Inventories	107542618	-	1692778	3489615	4410212	5554307	26286837	22559299	20983231	8041952	5754271	8770118
7 U.S. govt. obligations, total	831002	-	-	-	*15380	*27698	229902	*97523	177720	*59737	92479	130563
8 Tax-exempt securities	580101	-	*34	*7602	*48229	*43556	96098	*137412	96575	50964	10217	89414
9 Other current assets	9786870	-	124119	298667	349414	607131	1840094	1752975	1709133	1043746	561547	1500044
10 Loans to stockholders	3488450	-	307437	387052	307120	307105	889198	500329	429172	165949	62649	132438
11 Mortgage and real estate loans	662574	-	*22905	*84087	*27281	*83009	80888	109404	79857	70918	76444	27780
12 Other investments	12277934	-	53494	247207	400485	858770	2787226	1391196	2229295	1232700	1182758	1894801
13 Depreciable assets	107075727	-	5259332	6038845	7213443	8594433	26394783	15470188	14807807	7606461	5671910	10018524
14 Less: Accumulated depreciation	61175204	-	3821015	3570712	4327765	5280368	15780905	8753774	7926299	3924611	2724413	5065342
15 Depletable assets	232104	-	*11953	*8700	*2098	*23062	*170	*9336	*31011	-	41754	104019
16 Less: Accumulated depletion	120543	-	*659	-	*416	*8322	*36	*7	*45	-	18963	92094
17 Land	6142064	-	49519	131928	331266	498404	1520370	916445	947394	644900	380735	721103
18 Intangible assets (Amortizable)	7871087	-	399698	990117	890255	535886	2017073	846062	1023691	512180	327753	328373
19 Less: Accumulated amortization	2970212	-	219440	381411	304088	132382	858582	296474	403284	144346	104388	125816
20 Other assets	3742646	-	94822	282483	101244	212189	570400	383144	743416	269417	377914	707619
21 Total liabilities	289013048	-	6003067	11431530	14365616	18131626	70146528	51339408	50848471	23181725	16809568	26755508
22 Accounts payable	51474882	-	710640	1531360	2736713	3387859	13378628	8361918	8700937	4215017	3126267	5325542
23 Mort, notes, and bonds under 1 yr	57442527	-	405325	723536	960950	1354525	12733162	15189507	14537394	5039955	2987839	3510335
24 Other current liabilities	20398358	-	531391	597936	878583	1284261	4313528	3780882	3840079	1650510	1362027	2159161
25 Loans from stockholders	16076907	-	1660997	2090300	1795058	1881580	3519282	2124106	1815222	609355	286154	294852
26 Mort, notes, bonds, 1 yr or more	36574773	-	953747	1965272	2514052	2691542	8589813	5399548	5533686	2732565	2414926	3779622
27 Other liabilities	3304990	-	93979	114582	152206	170641	850611	435879	448672	242661	271254	524504
28 Net worth	103740610	-	1646989	4408544	5328053	7361218	26761504	16047568	15972481	8691660	6361100	11161492
29 Capital stock	8528451	-	834122	1236542	862720	870019	2403851	1014778	794572	218210	137578	156057
30 Paid-in or capital surplus	10575359	-	563545	939263	1091597	736515	2436240	1758977	1149441	556428	464603	878751
31 Retained earnings-unappropriated	89076557	-	305418	2420041	3736125	6146323	23459730	13885900	14537446	8288517	5851745	10445310
32 Less: Cost of treasury stock	4439756	-	56097	187301	362389	391639	1538317	612087	508979	371494	92826	318626
33 Total receipts	1078474534	8079025	41780416	59712585	56662007	66989146	267362042	196071135	188763198	74973280	47338090	70743610
34 Business receipts	1065272310	7704196	41246581	59067948	56153964	66229707	264612271	193660292	186352152	73955589	46637296	69652314
35 Interest on govt. obligations	153543	*853	-	*929	*1882	4875	32315	15615	14076	40789	20551	21657
36 Net gain, noncapital assets	1026375	199325	45985	103540	19691	117682	212255	81788	82094	48311	46282	69423
37 Other receipts	12022306	174652	487849	540168	486471	636882	2505201	2313439	2314876	928590	633961	1000216
38 Total deductions	1039702873	7425712	38693040	56804858	53810720	63870283	258363661	190981940	183747681	72338759	45631636	68034583
39 Cost of goods sold	824762851	5663210	23724686	41349423	37199242	45490701	206697246	158741632	154135028	59558090	37053861	55149732
40 Compensation of officers	20439911	98868	2337374	1950156	2153110	2205756	5470235	2787499	2046779	715002	351810	323322
41 Salaries and wages	74412818	540106	3392289	4052074	5166770	5954491	18485594	12413696	11597061	5028419	3184124	4598194
42 Repairs	4615045	32788	388784	368385	328391	424494	1108384	647058	591972	241726	199724	283338
43 Bad debts	1471694	13569	60527	114276	85282	105136	371850	218146	180561	108581	77356	136411
44 Rent paid on business property	17137570	191000	2066826	1972970	1813545	1698192	3833528	1903518	1750922	710811	478839	717418
45 Taxes paid	14642864	105680	1089263	1196668	1200194	1182294	3196549	2423624	2060055	850528	549103	788904
46 Interest paid	7142283	40744	150490	275665	380541	473539	1703948	1386030	1293005	509329	406985	522006
47 Amortization	570327	5879	34892	44923	69964	34852	135931	66101	61002	31958	30774	54052
48 Depreciation	8320937	50076	350056	437985	453071	565025	1937344	1250664	1196274	652119	543465	884860
49 Depletion	*18635	-	-	*7081	-	-	*3397	-	*68	-	3454	4636
50 Advertising	10848374	70625	488000	627062	663168	891886	2277029	1841245	1826626	819959	541510	801264
51 Pension, prof sh, stock, annuity	1907816	11445	67871	113240	118978	155637	521356	316194	260007	126318	90941	125829
52 Employee benefit programs	4008740	15070	67958	149483	185985	257614	963482	652595	748854	318705	265088	383906
53 Net loss, noncapital assets	42488	-	-	*1621	*6627	*1416	12835	3480	8793	3112	963	3641
54 Other deductions	49360521	586652	4474024	4143847	3985852	4429250	11644953	6330458	5990674	2664103	1853639	3257070
55 Total receipts less total deducts	38771661	653313	3087375	2907727	2851287	3118863	8998381	5089195	5015517	2634521	1706455	2709027
56 Total 1120S corporation net income (less deficit)	42659415	1865045	3110634	2977200	2942311	3324810	9670652	5570652	5397862	2857612	1884169	3058468
57 1120S corporation net income	42665534	1865733	3110634	2977200	2942311	3324810	9672988	5570652	5397862	2857670	1884169	3061505
58 1120S corporation deficit	*6119	*689	-	-	-	-	*2336	-	-	*57	-	3037
59 Net income from a trade or business	38618119	652460	3087375	2906799	2849405	3113989	8966066	5073580	5001441	2593731	1685903	2687370
60 Portfolio income (less deficit) distributed to shareholders:	3762467	1208123	17115	70401	67052	204435	659775	461857	365779	234002	169879	304049
61 Dividend income	157078	*193	2241	1777	8426	16453	40413	16523	17067	8383	9256	36346
62 Interest income	1487264	17077	16047	42420	49926	97534	359116	237159	272993	134315	88413	172264
63 Royalty income (less loss)	22025	*621	-	-	*196	-	*2694	*559	*8754	*1536	2829	4836
64 Net S-T capital gain (less loss)	106496	*687	*-2619	*-8794	*-1362	507	41026	15847	5084	-1294	47668	9747
65 Net L-T capital gain (les loss)	1981393	1189545	*1446	*34998	9843	89348	213264	190719	60342	89894	21713	80282
66 Other portfolio income (net)	8209	-	-	-	*24	*593	*3262	*1051	*1538	*1168	-0	574
67 Real estate rental net income (less deficit)	189443	*4462	*457	-	21808	5848	39873	31080	24587	22300	13603	25426
68 Net income	216836	*4462	*2362	-	*22135	*8702	47696	34917	29224	26006	14952	26380
69 Deficit	27393	-	*1905	-	*327	*2855	7823	3837	4637	*3706	1349	955
70 Net income (less deficit) from other rental activity	89387	-	*5687	-	*4046	*539	4938	4135	6056	7580	14783	41624
71 Net income	117679	-	*5687	-	*4046	*539	18024	10490	6966	7928	14813	49186
72 Deficit	28292	-	-	-	-	-	*13085	*6355	*911	*348	30	7563
73 Total income tax before credits	48164	*5174	*94	*2018	*1186	*4852	7787	4982	5787	6795	4629	4861
74 Built-in gains tax	26948	5122	94	2018	182	4734	4846	3448	1251	1241	2917	1096
75 Recapture taxes	*445	-	-	-	-	-	*445	-	-	-	-	-
76 Excess net passive income tax	1221	-	-	-	1004	-	-	-	216	-	-	-

DIVISION 61
RETURNS WITH NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	104151	3327	43336	17497	10293	8693	15105	3577	1658	418	161	85
2 Total assets	140695816	-	1696657	2928057	3748445	6118833	34193994	24942494	25173511	13929730	10790420	17173676
3 Cash	12364389	-	473315	543228	622051	940426	3637871	2342104	1567536	690407	525438	1022013
4 Notes and accounts receivable	45813615	-	325498	700325	1327916	1977329	11844487	8507703	8450225	4799592	3439210	4441330
5 Less: Allowance for bad debts	580762	-	*1424	*52	*1068	23489	99821	82740	136878	80226	66213	88851
6 Inventories	45364594	-	427175	659948	1051759	1664121	10571192	8461314	8315345	4513164	3566214	6134363
7 U.S. govt. obligations, total	545640	-	-	-	-	*6941	*170859	*78424	159452	*42708	37979	49278
8 Tax-exempt securities	339234	-	-	-	-	-	*46238	*104724	*52851	*45814	192	89414
9 Other current assets	4851546	-	52663	75101	123915	206637	874247	814647	957699	662008	342669	741959
10 Loans to stockholders	1366532	-	106465	161459	68125	108020	373967	185373	164932	74174	38653	85363
11 Mortgage and real estate loans	235508	-	-	*42654	*881	*4736	22635	56952	28008	*4111	52076	23455
12 Other investments	7263271	-	*12511	*88025	97878	329090	1382513	795511	1452755	853017	903307	1348663
13 Depreciable assets	42668051	-	1077943	1077718	1162395	2284896	10932627	7478119	6885155	3699343	2842300	5227555
14 Less: Accumulated depreciation	25138008	-	774215	618107	805403	1560906	6800895	4514061	3922268	2016820	1400155	2725179
15 Depletable assets	193823	-	-	*8700	-	*24	*131	*9336	*31011	-	41463	103157
16 Less: Accumulated depletion	110558	-	-	-	-	*24	*22	*7	*45	-	18942	91519
17 Land	2014696	-	*8131	*32212	*19305	106125	518477	326518	344086	214511	157263	288066
18 Intangible assets (Amortizable)	2904646	-	21554	145752	122334	47779	717812	306121	768421	375709	249616	149546
19 Less: Accumulated amortization	1023231	-	8429	20066	53606	13484	288906	96859	323485	93172	71408	53816
20 Other assets	1622829	-	-24531	31159	11962	40611	290580	169315	378709	145388	150757	428879
21 Total liabilities	140695816	-	1696657	2928057	3748445	6118833	34193994	24942494	25173511	13929730	10790420	17173676
22 Accounts payable	32471684	-	204829	435756	1093079	1435408	8725097	5808583	6008039	3024144	2312807	3423942
23 Mort, notes, and bonds under 1 yr	19850207	-	153966	243919	208007	475271	3627936	4067027	3814718	2520660	1905845	2832858
24 Other current liabilities	9587090	-	153652	127413	231221	388604	2018792	1908017	1777645	947769	827086	1206890
25 Loans from stockholders	6045007	-	300846	475488	308536	526925	1761046	1064709	896622	386479	145963	178392
26 Mort, notes, bonds, 1 yr or more	15369869	-	163174	426041	462300	595904	3324600	2466329	2681591	1413860	1380253	2455819
27 Other liabilities	1538030	-	*15623	*26995	*52213	40558	362157	265388	281055	114729	171710	207603
28 Net worth	55833929	-	704566	1192445	1393089	2656164	14374366	9362442	9713841	5522089	4046755	6868172
29 Capital stock	2780619	-	179034	177219	265991	245131	905535	366655	291933	125843	108252	115025
30 Paid-in or capital surplus	4365212	-	164549	179127	257236	207485	1000534	792278	418569	303897	309686	731851
31 Retained earnings-unappropriated	50870203	-	383935	864824	1066435	2323465	13334993	8494000	9214458	5323784	3690113	6174196
32 Less: Cost of treasury stock	2182105	-	*22952	*28725	*196573	119918	866696	290491	211119	231435	61296	152900
33 Total receipts	487163060	3392159	12000858	14335198	17818189	23792085	131351621	84173038	83734724	42091966	29540054	44933167
34 Business receipts	482184981	3322870	11872883	14002321	17571513	23533143	130291310	83564569	82926052	41700083	29141304	44258934
35 Interest on govt. obligations	108310	*183	-	*533	*458	*1039	13793	13620	10603	38326	16515	13242
36 Net gain, noncapital assets	399577	44382	*10179	*44090	*9027	71391	59649	48067	29864	17852	15253	49824
37 Other receipts	4470192	24724	117797	288255	237192	186513	986869	546782	768205	335706	366982	611167
38 Total deductions	467631785	3129439	10875735	13485180	16912855	22653457	126449810	81354741	80692748	40409638	28416206	43251977
39 Cost of goods sold	384273968	2456426	7179554	10677401	13036912	17486742	103877586	67536016	67487534	33864765	24000134	36670898
40 Compensation of officers	10102365	38185	842012	540589	753747	917805	3207352	1637505	1214030	508032	236248	206860
41 Salaries and wages	28438322	204838	576707	518830	1153386	1550252	7849220	4943782	5111537	2599337	1597404	2333027
42 Repairs	1593293	8557	109946	43545	41831	104221	403319	264461	263352	108965	86017	159081
43 Bad debts	822364	6287	49579	34033	30088	52513	227368	146593	124213	72866	41217	37606
44 Rent paid on business property	4366248	38158	338851	232429	262709	269285	1232715	624877	635807	261652	173237	296527
45 Taxes paid	5862800	31993	211089	167786	249360	314624	1331734	1312447	1068184	443962	294488	437131
46 Interest paid	3154367	21888	39578	67099	96653	126630	712245	585792	603901	297031	251356	352195
47 Amortization	217447	2094	5618	6223	8402	2143	50099	27957	39313	23583	20709	31306
48 Depreciation	3549372	27747	74760	97717	78902	151825	877247	593905	542653	315267	264359	524991
49 Depletion	*10377	-	-	-	-	-	*3397	-	-	-	3454	3527
50 Advertising	2463413	16334	81033	81030	95242	142005	444904	416430	485274	260093	219220	221848
51 Pension, prof sh, stock, annuity	1178719	4220	35519	45572	50568	82986	352163	208641	168082	95324	61810	73833
52 Employee benefit programs	1683031	5794	15738	18585	44404	96175	406840	241187	337283	159484	141944	215599
53 Net loss, noncapital assets	18040	-	-	*81	*89	*887	8490	1065	1953	2436	426	2613
54 Other deductions	19897661	266919	1315750	954260	1010562	1355362	5465131	2814082	2609632	1396843	1024183	1684936
55 Total receipts less total deducts	19531275	262720	1125123	850018	905334	1138629	4901811	2818297	3041976	1682328	1123848	1681190
56 Total 1120S corporation net income (less deficit)	21808326	1181328	1137113	870133	926652	1192812	5289583	3089889	3237425	1759585	1214522	1909284
57 1120S corporation net income	21808326	1181328	1137113	870133	926652	1192812	5289583	3089889	3237425	1759585	1214522	1909284
58 1120S corporation deficit	-	-	-	-	-	-	-	-	-	-	-	-
59 Net income from a trade or business	19422965	262537	1125123	849485	904876	1137590	4888019	2804677	3031373	1644002	1107333	1667948
60 Portfolio income (less deficit) distributed to shareholders:	2218627	918759	3942	20648	21140	51659	373429	260373	187690	102997	86034	191957
61 Dividend income	90214	*22	*1118	*559	*3408	5228	22175	12390	11205	6990	8079	19040
62 Interest income	725487	7281	5365	20160	17533	25854	167080	123321	128106	67550	58343	104894
63 Royalty income (less loss)	12836	457	-	-	*196	-	*2694	-	*3696	*1517	2823	1454
64 Net S-T capital gain (less loss)	42837	*171	*-2541	-	-	*-269	31411	1279	3416	169	1128	8073
65 Net L-T capital gain (les loss)	1340373	*910828	-	*-71	-	*20253	146812	123383	39729	25603	15661	58176
66 Other portfolio income (net)	6880	-	-	-	*3	*593	*3257	-	*1538	*1168	-0	320
67 Real estate rental net income (less deficit)	89515	*32	*2362	-	*237	*3408	22948	15732	14928	10511	9393	9965
68 Net income	97951	*32	*2362	-	*245	*3409	25563	17218	17127	11553	9802	10642
69 Deficit	8435	-	-	-	*8	*1	*2615	*1486	*2199	*1042	409	677
70 Net income (less deficit) from other rental activity	77218	-	*5687	-	*399	*154	5187	*9107	*3434	*2075	11761	39415
71 Net income	88347	-	*5687	-	*399	*154	15331	*9107	*3434	*2423	11761	40052
72 Deficit	*11129	-	-	-	-	-	*10144	-	-	*348	-	637
73 Total income tax before credits	32793	*5174	-	*2018	*4	*3668	1712	4199	4756	4264	2403	4594
74 Built-in gains tax	18090	5122	-	2018	4	3668	438	2961	1154	1204	691	829
75 Recapture taxes	*445	-	-	-	-	-	*445	-	-	-	-	-
76 Excess net passive income tax	-	-	-	-	-	-	-	-	-	-	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 62
RETURNS WITH NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	230735	11171	99951	50207	30329	17314	15846	3753	1751	***	***	48
2 Total assets	147646436	-	4298084	8420035	10587140	12012793	35776197	26254373	25599283	***	***	9581832
3 Cash	16210201	-	933262	1306025	1662167	1977804	4121678	2087476	2192006	***	***	761244
4 Notes and accounts receivable	19319650	-	296358	847462	1264802	1338651	4548926	3388419	3864851	***	***	1560221
5 Less: Allowance for bad debts	252379	-	*6	*1552	*1381	*3573	33676	40731	51023	***	***	81995
6 Inventories	61858781	-	1260798	2806515	3358099	3890186	15643894	13982785	12630957	***	***	2635756
7 U.S. govt. obligations, total	285362	-	-	-	*15380	*20757	*59042	*19099	*18269	***	***	81285
8 Tax-exempt securities	240867	-	*34	*7602	*48229	*43556	*49859	*32688	*43724	***	***	-
9 Other current assets	4923631	-	71457	223565	225499	400494	960187	937869	748313	***	***	758085
10 Loans to stockholders	2119229	-	200972	225593	238995	199085	512543	314956	264240	***	***	47075
11 Mortgage and real estate loans	427066	-	*22905	*41433	*26400	*78273	*58253	*52452	51850	***	***	4326
12 Other investments	5001402	-	40983	159183	302607	529681	1391540	595685	776540	***	***	546138
13 Depreciable assets	64221909	-	4177513	4927889	6041601	6309537	15421731	7973024	7921787	***	***	4790969
14 Less: Accumulated depreciation	35952384	-	3045359	2925351	3515621	3719462	8964637	4228203	4003480	***	***	2340163
15 Depletable assets	38280	-	*11953	-	*2098	*23037	*39	-	-	***	***	862
16 Less: Accumulated depletion	*9984	-	*659	-	*416	*8298	*15	-	-	***	***	575
17 Land	4125594	-	41388	99715	311961	392279	1001892	589927	603308	***	***	433037
18 Intangible assets (Amortizable)	4904471	-	378144	792198	767920	488107	1294754	535557	255270	***	***	178827
19 Less: Accumulated amortization	1923936	-	211011	341565	250482	118898	569563	196737	79800	***	***	71999
20 Other assets	2108676	-	119353	251323	89281	171578	279750	210108	362471	***	***	278740
21 Total liabilities	147646436	-	4298084	8420035	10587140	12012793	35776197	26254373	25599283	***	***	9581832
22 Accounts payable	18892841	-	505811	1089569	1635962	1952451	4618312	2544580	2688819	***	***	1901600
23 Mort, notes, and bonds under 1 yr	37427537	-	251359	479617	751706	879254	9031643	11119859	10669616	***	***	677477
24 Other current liabilities	10789426	-	377739	470523	646499	895657	2286077	1868444	2061293	***	***	952270
25 Loans from stockholders	9916135	-	1360150	1527306	1486522	1354655	1751718	1038709	917708	***	***	116460
26 Mort, notes, bonds, 1 yr or more	21135128	-	790573	1539231	2048482	2095638	5265213	2911098	2842182	***	***	1323803
27 Other liabilities	1712707	-	78356	87587	99994	130084	488454	117532	167602	***	***	316901
28 Net worth	47772663	-	934097	3226202	3917975	4705055	12334780	6654151	6252062	***	***	4293320
29 Capital stock	5708458	-	654967	1035996	595226	624888	1490386	641757	502637	***	***	41032
30 Paid-in or capital surplus	6177568	-	398996	760136	834361	529030	1406070	966482	730872	***	***	146900
31 Retained earnings-unappropriated	38134292	-	-86721	1588647	2654205	3822858	10099950	5367508	5316414	***	***	4271114
32 Less: Cost of treasury stock	2247655	-	*33144	158576	165816	271722	661625	321596	297860	***	***	165726
33 Total receipts	589561113	4686866	29685699	45146795	38727973	43197061	135464485	111684558	104782187	***	***	25810443
34 Business receipts	581351860	4381326	29279840	44837695	38466606	42696565	133777621	109886796	103179813	***	***	25393381
35 Interest on govt. obligations	45233	*670	-	*396	*1424	*3836	18523	1995	3473	***	***	8415
36 Net gain, noncapital assets	626734	154943	35807	*59451	10664	46291	152606	33721	52230	***	***	19598
37 Other receipts	7537285	149928	370052	249254	249279	450369	1515736	1762047	1546671	***	***	389050
38 Total deductions	570417713	4296274	27736600	43105601	36805232	41216826	131403804	109414626	102810093	***	***	24782606
39 Cost of goods sold	439245129	3206784	16476393	30554626	24110663	28003959	102412432	91070040	86431014	***	***	18478834
40 Compensation of officers	10297839	60683	1491699	1401742	1387908	1287951	2258058	1144437	829722	***	***	116463
41 Salaries and wages	45871007	335268	2815338	3525188	4000564	4404239	10603550	7443383	6472403	***	***	2265167
42 Repairs	3016603	24231	278838	323480	286452	320273	703160	382142	328620	***	***	124257
43 Bad debts	648085	7282	10948	80243	55194	52623	144082	71045	56348	***	***	98805
44 Rent paid on business property	12735814	152843	1727975	1724926	1550396	1428907	2589297	1273023	1114503	***	***	420891
45 Taxes paid	8760499	73687	878088	1026789	945416	867671	1860330	1106284	991262	***	***	351773
46 Interest paid	3966477	18857	110784	208567	283462	346909	989912	793230	683653	***	***	169811
47 Amortization	352204	3784	29274	38700	61562	32708	85682	37662	21689	***	***	22746
48 Depreciation	4743816	22329	275037	339267	372141	413200	1051899	655573	653499	***	***	359869
49 Depletion	*8259	-	-	*7081	-	-	-	-	*68	***	***	1109
50 Advertising	8371468	54291	406939	538215	567846	749881	1829228	1423848	1341086	***	***	579416
51 Pension, prof sh, stock, annuity	725179	*7225	30887	66494	67810	72650	168981	107240	91924	***	***	51997
52 Employee benefit programs	2320943	9277	52221	130873	141582	161439	554774	408761	411571	***	***	168307
53 Net loss, noncapital assets	24448	-	-	*1540	*6538	*529	4344	2415	6840	***	***	1028
54 Other deductions	29329945	319733	3152179	3137870	2967699	3073888	6148076	3495545	3375892	***	***	1572134
55 Total receipts less total deducts	19143400	390593	1949099	2041194	1922741	1980234	4060681	2269933	1972094	***	***	1027837
56 Total 1120S corporation net income (less deficit)	20751811	683716	1960367	2090384	1992426	2131999	4344559	2479549	2158990	***	***	1149184
57 1120S corporation net income	20757930	684405	1960367	2090384	1992426	2131999	4346895	2479549	2158990	***	***	1152221
58 1120S corporation deficit	*6119	*689	-	-	-	-	*2336	-	-	***	***	3037
59 Net income from a trade or business	19098167	389922	1949099	2040799	1921317	1976398	4042158	2267937	1968621	***	***	1019422
Portfolio income (less deficit)												
60 distributed to shareholders:	1541589	289364	13173	49586	45891	152775	285724	201236	178089	***	***	112092
61 Dividend income	66864	*171	*1123	*1218	5018	11225	18238	4133	5862	***	***	17306
62 Interest income	759527	9797	10682	22092	32372	71680	191415	113589	144888	***	***	67370
63 Royalty income (less loss)	9189	*164	-	-	-	-	-	*559	*5058	***	***	3382
64 Net S-T capital gain (less loss)	63659	*516	*-78	*-8794	*-1362	776	9614	14567	1668	***	***	1674
65 Net L-T capital gain (les loss)	641020	*278717	*1446	*35069	9843	69095	66452	67336	20613	***	***	22106
66 Other portfolio income (net)	1329	-	-	-	*21	-	*4	*1051	-	***	***	253
Real estate rental net income												
67 (less deficit)	99927	*4430	*-1905	-	*21572	*2440	16925	15348	9659	***	***	15460
68 Net income	118885	*4430	-	-	*21891	*5293	22134	17699	12097	***	***	15739
69 Deficit	18958	-	*1905	-	*319	*2853	5209	*2351	2439	***	***	278
Net income (less deficit) from												
70 other rental activity	12128	-	-	-	*3646	*385	-248	*-4972	2622	***	***	2209
71 Net income	29291	-	-	-	*3646	*385	2693	*1384	3532	***	***	9135
72 Deficit	17163	-	-	-	-	-	*2941	*6355	*911	***	***	6926
73 Total income tax before credits	15371	-	*94	-	*1183	*1184	*6075	*783	*1030	***	***	266
74 Built-in gains tax	8859	-	94	-	179	1066	4407	486	97	***	***	266
75 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	-
76 Excess net passive income tax	1221	-	-	-	1004	-	-	-	216	***	***	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade not allocable

DIVISION 63
RETURNS WITH NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	Size of Total Assets 1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	1282	-	*561	*532	*73	-	*91	*15	*5	***	***	-
2 Total assets	670796	-	*8326	*83438	*30031	-	*176337	*142541	*75678	***	***	-
3 Cash	42312	-	*1087	*12383	*8899	-	*12867	*295	*1712	***	***	-
4 Notes and accounts receivable	129904	-	-	*9532	*18073	-	*40680	*14724	*31366	***	***	-
5 Less: Allowance for bad debts	*1100	-	-	-	-	-	-	*899	-	***	***	-
6 Inventories	*319243	-	*4805	*23153	*353	-	*71750	*115200	*36929	***	***	-
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	***	***	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	***	-
9 Other current assets	*11693	-	-	-	-	-	*5660	*459	*3121	***	***	-
10 Loans to stockholders	*2689	-	-	-	-	-	*2689	-	-	***	***	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	***	***	-
12 Other investments	*13261	-	-	-	-	-	*13173	-	-	***	***	-
13 Depreciable assets	185766	-	*3875	*33238	*9447	-	*40426	*19045	*864	***	***	-
14 Less: Accumulated depreciation	84811	-	*1442	*27254	*6741	-	*15372	*11509	*551	***	***	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	***	-
17 Land	*1773	-	-	-	-	-	-	-	-	***	***	-
18 Intangible assets (Amortizable)	*61971	-	-	*52167	-	-	*4506	*4385	-	***	***	-
19 Less: Accumulated amortization	*23045	-	-	*19780	-	-	*113	*2879	-	***	***	-
20 Other assets	*11140	-	-	-	-	-	*70	*3720	*2235	***	***	-
21 Total liabilities	670796	-	*8326	*83438	*30031	-	*176337	*142541	*75678	***	***	-
22 Accounts payable	*110357	-	-	*6036	*7672	-	*35219	*8755	*4079	***	***	-
23 Mort, notes, and bonds under 1 yr	*164783	-	-	-	*1237	-	*73582	*2621	*53060	***	***	-
24 Other current liabilities	*21842	-	-	-	*863	-	*8660	*4421	*1141	***	***	-
25 Loans from stockholders	*115765	-	-	*87505	-	-	*6519	*20689	*892	***	***	-
26 Mort, notes, bonds, 1 yr or more	*69776	-	-	-	*3271	-	-	*22121	*9914	***	***	-
27 Other liabilities	*54253	-	-	-	-	-	-	*52959	*15	***	***	-
28 Net worth	134018	-	*8326	*-10103	*16990	-	*52357	*30975	*6577	***	***	-
29 Capital stock	39374	-	*122	*23327	*1504	-	*7930	*6366	*2	***	***	-
30 Paid-in or capital surplus	*32580	-	-	-	-	-	*29636	*217	-	***	***	-
31 Retained earnings-unappropriated	72061	-	*8204	*-33430	*15486	-	*24787	*24392	*6575	***	***	-
32 Less: Cost of treasury stock	*9996	-	-	-	-	-	*9996	-	-	***	***	-
33 Total receipts	1750361	-	*93858	*230592	*115845	-	*545936	*213539	*246287	***	***	-
34 Business receipts	1735468	-	*93858	*227932	*115845	-	*543340	*208928	*246287	***	***	-
35 Interest on govt. obligations	-	-	-	-	-	-	-	-	-	***	***	-
36 Net gain, noncapital assets	*64	-	-	-	-	-	-	-	-	***	***	-
37 Other receipts	*14829	-	-	*2659	-	-	*2596	*4611	-	***	***	-
38 Total deductions	1653374	-	*80705	*214077	*92633	-	*510047	*212574	*244840	***	***	-
39 Cost of goods sold	1243754	-	*68739	*117396	*51667	-	*407227	*135576	*216480	***	***	-
40 Compensation of officers	*39707	-	*3663	*7825	*11455	-	*4826	*5556	*3027	***	***	-
41 Salaries and wages	103490	-	*244	*8055	*12820	-	*32824	*26531	*13120	***	***	-
42 Repairs	5149	-	-	*1360	*108	-	*1906	*455	-	***	***	-
43 Bad debts	*1246	-	-	-	-	-	*400	*507	-	***	***	-
44 Rent paid on business property	35508	-	-	*15614	*441	-	*11517	*5618	*612	***	***	-
45 Taxes paid	19565	-	*86	*2093	*5418	-	*4485	*4893	*609	***	***	-
46 Interest paid	*21439	-	*128	-	*427	-	*1791	*7008	*5451	***	***	-
47 Amortization	*677	-	-	-	-	-	*150	*483	-	***	***	-
48 Depreciation	27749	-	*258	*1000	*2028	-	*8199	*1186	*122	***	***	-
49 Depletion	-	-	-	-	-	-	-	-	-	***	***	-
50 Advertising	13493	-	*27	*7817	*80	-	*2897	*967	*267	***	***	-
51 Pension, prof sh, stock, annuity	*3918	-	*1465	*1174	*600	-	*212	*313	-	***	***	-
52 Employee benefit programs	*4766	-	-	*25	-	-	*1868	*2647	-	***	***	-
53 Net loss, noncapital assets	-	-	-	-	-	-	-	-	-	***	***	-
54 Other deductions	132915	-	*6095	*51717	*7590	-	*31745	*20832	*5151	***	***	-
55 Total receipts less total deducts	96987	-	*13153	*16515	*23212	-	*35889	*965	*1447	***	***	-
56 Total 1120S corporation net income (less deficit)	99278	-	*13153	*16683	*23233	-	*36511	*1214	*1447	***	***	-
57 1120S corporation net income	99278	-	*13153	*16683	*23233	-	*36511	*1214	*1447	***	***	-
58 1120S corporation deficit	-	-	-	-	-	-	-	-	-	***	***	-
59 Net income from a trade or business	96987	-	*13153	*16515	*23212	-	*35889	*965	*1447	***	***	-
60 Portfolio income (less deficit) distributed to shareholders:	*2250	-	-	*168	*21	-	*621	*249	-	***	***	-
61 Dividend income	-	-	-	-	-	-	-	-	-	***	***	-
62 Interest income	*2250	-	-	*168	*21	-	*621	*249	-	***	***	-
63 Royalty income (less loss)	-	-	-	-	-	-	-	-	-	***	***	-
64 Net S-T capital gain (less loss)	-	-	-	-	-	-	-	-	-	***	***	-
65 Net L-T capital gain (les loss)	-	-	-	-	-	-	-	-	-	***	***	-
66 Other portfolio income (net)	-	-	-	-	-	-	-	-	-	***	***	-
67 Real estate rental net income (less deficit)	-	-	-	-	-	-	-	-	-	***	***	-
68 Net income	-	-	-	-	-	-	-	-	-	***	***	-
69 Deficit	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income (less deficit) from other rental activity	*41	-	-	-	-	-	-	-	-	***	***	-
71 Net income	*41	-	-	-	-	-	-	-	-	***	***	-
72 Deficit	-	-	-	-	-	-	-	-	-	***	***	-
73 Total income tax before credits	-	-	-	-	-	-	-	-	-	***	***	-
74 Built-in gains tax	-	-	-	-	-	-	-	-	-	***	***	-
75 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	-
76 Excess net passive income tax	-	-	-	-	-	-	-	-	-	***	***	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 70
RETURNS WITH NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	138130	6524	80648	17269	11280	9574	9867	1305	825	421	233	184
2 Total assets	141316193	-	2250083	2710511	4050541	6740859	20783615	9109279	12559429	14729077	16408374	51974426
3 Cash	13230790	-	850019	794391	748091	1164708	2478978	834647	1037152	1072009	771754	3479040
4 Notes and accounts receivable	43204293	-	135437	190035	498989	739887	3105607	1380961	3159784	5705253	7615183	20673158
5 Less: Allowance for bad debts	553840	-	*123	*138	*419	*499	*7999	37010	39189	69731	124941	273790
6 Inventories	5667247	-	*6548	*50656	*168641	634006	1844234	875736	515226	582921	314628	674652
7 U.S. govt. obligations, total	10349040	-	-	*36272	-	*27412	*12899	*101693	359246	1509442	2173777	6128299
8 Tax-exempt securities	2324828	-	-	-	-	*974	*118374	*18517	132226	420125	461716	1172896
9 Other current assets	9237001	-	132310	199780	356160	656779	2086017	802247	1301535	817989	815475	2068710
10 Loans to stockholders	1901192	-	210209	238238	158980	237135	524321	131672	77828	112755	79898	130156
11 Mortgage and real estate loans	14202489	-	*3806	*87666	*155957	278482	1103305	988869	934661	569482	952403	9127857
12 Other investments	20144630	-	200033	151231	683188	769847	3454248	1572240	2526739	2475784	2181289	6130031
13 Depreciable assets	22202551	-	1667884	1386480	1585235	2518380	5402673	2107227	2331439	1742517	1108544	2352171
14 Less: Accumulated depreciation	9527553	-	1157108	713487	725079	1237975	2089137	559629	855171	842611	418931	928426
15 Depletable assets	79639	-	*7351	-	-	-	*147	-	*941	15	69384	1801
16 Less: Accumulated depletion	*56103	-	*823	-	-	-	-	-	*724	15	53093	1449
17 Land	5025121	-	*39209	190988	290450	454133	1778005	655650	675618	315823	191967	433277
18 Intangible assets (Amortizable)	1930983	-	273191	146369	102247	187891	568102	56407	126043	147719	65789	257225
19 Less: Accumulated amortization	891048	-	210318	77486	11522	69766	260592	26206	39136	102790	22889	70344
20 Other assets	2844933	-	92459	29516	39624	379465	664432	206257	315210	272388	226422	619160
21 Total liabilities	141316193	-	2250083	2710511	4050541	6740859	20783615	9109279	12559429	14729077	16408374	51974426
22 Accounts payable	12813824	-	80158	144510	241717	599576	1602463	623772	848631	1052913	1552854	6067231
23 Mort, notes, and bonds under 1 yr	11584931	-	124099	126618	176787	564652	2501253	1191520	1634926	1084823	1027483	3152770
24 Other current liabilities	50107935	-	249388	278801	227508	559457	1407329	898328	1876148	6080890	8875517	29654566
25 Loans from stockholders	6194857	-	865412	221210	464398	832006	2330442	656429	414735	289820	70260	50144
26 Mort, notes, bonds, 1 yr or more	18865070	-	359766	539350	836918	1386612	5108276	1605552	3155143	1457340	1186448	3229664
27 Other liabilities	4981116	-	63248	181931	135203	178999	832637	225673	343532	534554	338930	2146409
28 Net worth	36768460	-	508011	1218091	1968009	2619557	7001214	3908004	4286314	4228737	3356882	7673641
29 Capital stock	2927945	-	373356	254499	304972	395688	804645	120131	256057	156994	91877	169726
30 Paid-in or capital surplus	9646940	-	627992	655037	499745	726248	2223907	913025	1557017	746309	849035	848625
31 Retained earnings-unappropriated	25336552	-	-486923	470591	1226217	1619422	4206244	2936249	2573442	3359586	2499350	6932375
32 Less: Cost of treasury stock	1142977	-	*6414	*162036	*62924	121802	233581	61402	100201	34152	83379	277085
33 Total receipts	80229968	1198636	14075863	6347149	6456797	9081332	17199497	6246229	5818961	3595716	2551782	7658007
34 Business receipts	70775360	825319	13734309	5979354	6252096	8183657	15981484	5603209	5099803	2745829	1696782	4673517
35 Interest on govt. obligations	219180	3416	-	*452	*1152	*2637	11284	9222	9715	35843	64970	80489
36 Net gain, noncapital assets	446238	91766	*42807	*17143	20394	60597	46386	16540	26111	22800	39739	61957
37 Other receipts	8789190	278135	298747	350200	183154	834442	1160343	617258	683332	791245	750291	2842044
38 Total deductions	65262325	707763	11244458	5422824	5483565	7674641	14159155	5217746	4773845	2702694	2017556	5858079
39 Cost of goods sold	17104122	*14665	1524299	1284055	1833087	1694500	4786692	1810692	1631498	746980	474291	1303364
40 Compensation of officers	7011635	60522	2012074	820143	555068	859181	1290085	304435	324848	207604	126485	451190
41 Salaries and wages	15734674	192237	2703001	978454	1406021	2226343	3700845	1505482	1107459	557309	403821	953703
42 Repairs	577757	9874	165228	38810	42762	55279	96032	31571	33540	25200	21371	58089
43 Bad debts	356722	1107	*2253	*8470	8296	32841	58282	55961	56635	15842	30678	86357
44 Rent paid on business property	1984057	29216	490531	208961	225272	285697	358969	105951	110166	50356	34696	84241
45 Taxes paid	1965294	35064	313655	179791	182149	253638	455182	131273	119613	73380	54383	167167
46 Interest paid	3448790	20441	69166	68147	54361	120685	406850	147454	255975	333057	458672	1513982
47 Amortization	185546	923	14543	14854	3873	18018	34935	10024	10311	6027	4595	67444
48 Depreciation	877105	10172	100091	63118	77422	86289	190355	63483	65637	65881	45749	108908
49 Depletion	*1508	-	*688	-	-	-	*144	*670	-	-	2	3
50 Advertising	1199128	34988	342673	100017	95038	122254	166341	64471	122486	24508	27269	99084
51 Pension, prof sh, stock, annuity	554763	*1761	148256	65863	69094	58625	102964	27186	23140	14941	8663	34269
52 Employee benefit programs	632822	8200	73629	42593	57530	98037	149622	58038	34312	24003	29067	57792
53 Net loss, noncapital assets	11714	2	-	-	*44	*16	*2945	*107	*868	4122	1650	1960
54 Other deductions	13616686	288590	3284371	1549547	873549	1763237	2358910	900949	877359	553484	296165	870525
55 Total receipts less total deducts	14967644	490874	2831404	924324	973231	1406691	3040342	1028483	1045116	893023	534226	1799928
56 Total 1120S corporation net income (less deficit)	18503126	1305901	2912236	979918	1220143	1598165	3604138	1448138	1475993	1093000	656428	2209066
57 1120S corporation net income	18579055	1305901	2912236	983206	1232810	1609286	3623826	1453333	1479152	1110173	658708	2210422
58 1120S corporation deficit	75929	-	-	*3288	*12667	*11121	19689	*5195	*3159	*17173	2281	1357
59 Net income from a trade or business	14748463	487457	2831404	923873	972080	1404055	3029058	1019261	1035401	857180	469256	1719439
60 Portfolio income (less deficit) distributed to shareholders:	3307777	812292	59280	40416	238712	193091	498947	327756	370211	137654	173122	456296
61 Dividend income	124539	*2359	3863	3802	7257	15317	27227	7765	15055	14361	11209	16325
62 Interest income	1035005	15117	21928	30865	56695	80877	300881	126291	103419	62509	74596	161826
63 Royalty income (less loss)	962	-	*35	-	-	-	*315	*2	*197	*62	3	347
64 Net S-T capital gain (less loss)	195413	*692	*15258	*1180	*-12744	4301	46537	5950	49770	18011	30030	36428
65 Net L-T capital gain (les loss)	1940002	794122	*20557	*4569	187504	88372	123842	187780	195944	41541	57095	238676
66 Other portfolio income (net)	11856	2	*-2360	-	-	*4224	*145	*-32	*5825	*1171	188	2693
67 Real estate rental net income (less deficit)	442470	*6151	20552	15629	9500	-1644	76230	100944	69314	100866	14516	30410
68 Net income	614713	*6153	*22791	*20503	*24355	39577	133310	113459	76321	121719	20019	36508
69 Deficit	172243	1	*2238	*4874	14855	41221	57080	12515	7006	20852	5503	6098
70 Net income (less deficit) from other rental activity	4415	-	*999	-	*-149	*2664	*-98	*177	*1066	*-2700	-466	2920
71 Net income	13637	-	*1158	-	*5	*2664	*1752	*701	*1066	*1252	112	4925
72 Deficit	9222	-	*159	-	*154	-	*1850	*524	-	*3952	578	2005
73 Total income tax before credits	28243	190	-	-	-	*303	*1549	*1017	2033	6124	3848	13180
74 Built-in gains tax	26954	190	-	-	-	14	1334	934	1572	6124	3827	12959
75 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax	945	-	-	-	-	270	214	-	460	-	-	-

1997 Corporation Source Book of Statistics of Income, Services
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 80
RETURNS WITH NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	537801	28430	369267	72354	31536	17405	15750	1995	796	174	56	38
2 Total assets	118449086	-	9913004	11133809	11053769	11884319	32186975	13403756	11743908	5715681	3907537	7506329
3 Cash	21100086	-	3534129	2988235	2809146	2179870	4603610	2083963	1386727	700420	345703	468284
4 Notes and accounts receivable	20993401	-	608522	1406406	1502401	1982723	6306414	2883179	2773313	1519348	984407	1026689
5 Less: Allowance for bad debts	257952	-	*1136	*139	*3126	14031	96787	25736	75107	14879	13439	13571
6 Inventories	4425968	-	363947	429065	362019	525902	1265850	360817	623107	203322	118187	173752
7 U.S. govt. obligations, total	276446	-	*22	*7391	*34305	*9087	157771	3589	*46696	-	17586	-
8 Tax-exempt securities	187360	-	*9113	*4872	*22657	-	*78818	*22031	*23326	*3791	22752	-
9 Other current assets	7235753	-	442151	512707	516910	784856	1862996	854695	837708	257876	342125	823728
10 Loans to stockholders	4394915	-	804607	1017015	640339	399817	762558	301801	197417	141480	53470	76411
11 Mortgage and real estate loans	698508	-	*179066	*65075	*4676	*56411	212115	*137971	*11516	*26928	2539	2212
12 Other investments	10624337	-	328285	505725	795598	945920	2392067	1274238	1343518	661408	653422	1724155
13 Depreciable assets	88101040	-	12898902	10018937	8614895	8509154	23078185	9013253	6822630	3000533	1919415	4225136
14 Less: Accumulated depreciation	49735502	-	9623019	6940350	5244492	4744119	11398323	4400901	3205007	1429229	910037	1840024
15 Depletable assets	91844	-	*7676	-	*36692	*9723	*37492	*13	*248	-	-	-
16 Less: Accumulated depletion	17648	-	*4983	-	*6535	-	*6117	*13	-	-	-	-
17 Land	4585841	-	60461	185694	379124	557979	1823570	508518	536404	137477	144383	252230
18 Intangible assets (Amortizable)	5470593	-	704801	1125737	679056	557447	1086507	294828	318141	368713	111816	223546
19 Less: Accumulated amortization	2227184	-	384302	474458	181783	128377	626810	93002	102782	116501	20580	98589
20 Other assets	2501279	-	-15237	281895	91888	251956	647060	184514	206053	254994	135788	462368
21 Total liabilities	118449086	-	9913004	11133809	11053769	11884319	32186975	13403756	11743908	5715681	3907537	7506329
22 Accounts payable	9981863	-	494467	625015	746149	1009795	2493765	1437656	1368291	662651	295853	848221
23 Mort, notes, and bonds under 1 yr	10307589	-	784992	1163083	943510	859198	2880535	1042642	1253126	627239	289299	463964
24 Other current liabilities	13202920	-	1381208	1230363	1349793	900906	2948206	1529796	1555178	735557	631284	940629
25 Loans from stockholders	9151496	-	1853089	1613338	1517552	716265	2279536	321886	370298	190140	81274	208118
26 Mort, notes, bonds, 1 yr or more	27912782	-	1763684	1948855	2333122	2819716	8857082	3829553	2578976	1118077	750423	1913293
27 Other liabilities	3980352	-	64396	242769	194415	396071	1032149	377919	273744	510223	380737	507928
28 Net worth	43912083	-	3571166	4310384	3969227	5182367	11695702	4864303	4344296	1871794	1478667	2624176
29 Capital stock	4772180	-	979446	748706	485875	714937	1110490	281556	182042	147985	82273	38869
30 Paid-in or capital surplus	9767917	-	1300607	1368683	956083	881534	2368752	846216	821594	212166	603689	408593
31 Retained earnings-unappropriated	31170115	-	1607012	2349693	2664917	3785098	8859268	3930462	3414322	1539486	808222	2211636
32 Less: Cost of treasury stock	1798129	-	315898	156698	137649	199201	642808	193931	73662	*27843	15517	34923
33 Total receipts	338117296	5646792	77919960	51769228	36312787	33345330	71052552	21721068	19819004	8710200	4156232	7664143
34 Business receipts	328725096	5050288	76340560	50679943	35298346	32366367	69359115	21198738	19130763	8419145	3989222	6892609
35 Interest on govt. obligations	81362	*401	*1395	7376	2060	11635	19072	15333	4326	4626	5556	9582
36 Net gain, noncapital assets	1274686	335850	225343	35817	57373	132419	205546	43192	95221	35985	31211	76730
37 Other receipts	8036152	260254	1352662	1046091	955008	834910	1468819	463804	588695	250444	130243	685222
38 Total deductions	298244592	4260873	66254224	46647906	31947060	29605303	63959171	19363175	17983869	7936097	3517901	6769013
39 Cost of goods sold	93957964	1115061	14615321	13510997	9574353	11669510	20193169	7494877	8290253	3556962	1508142	2429320
40 Compensation of officers	32682251	425958	11642817	6921534	4181633	2936183	4403384	951229	605038	244795	162121	207559
41 Salaries and wages	63790232	870980	11521036	10410311	7018428	6480157	15602510	4519347	3625326	1682064	653388	1406684
42 Repairs	2982875	86087	575730	365944	370142	293772	757311	196561	171858	68690	23613	73168
43 Bad debts	526318	23498	55151	54316	41573	43269	159271	40782	50290	42141	7630	8397
44 Rent paid on business property	12115148	185156	3893331	1990859	1169283	854450	2384946	632872	439429	158530	65092	341199
45 Taxes paid	12010964	166757	2667004	1713029	1267634	1196615	2694394	783508	702435	298068	150610	370910
46 Interest paid	3532379	88660	358076	329511	308418	331664	1055645	366436	302647	126445	76500	188379
47 Amortization	743947	33594	50789	77899	43932	44846	224776	34605	30331	129952	48755	24467
48 Depreciation	6753498	106525	826813	703564	542216	641605	1764364	787337	604506	222204	191402	362961
49 Depletion	*49	-	*-0	-	-	-	-	-	-	*49	-	-
50 Advertising	4028324	46743	977489	564230	335077	384768	807541	231627	237200	121175	32844	289631
51 Pension, prof sh, stock, annuity	2619844	20956	883194	461257	354361	261773	362122	75573	75448	37535	32740	54885
52 Employee benefit programs	3490946	23368	446297	474630	362161	374050	903895	270562	279425	133711	79221	143625
53 Net loss, noncapital assets	80216	-	*3737	*6123	*9235	*3655	37320	*8177	*4318	*5580	211	1860
54 Other deductions	58929635	1067529	17737438	9063703	6368615	4088987	12608522	2969684	2565363	1108196	485632	865966
55 Total receipts less total deducts	39872704	1385919	11665735	5121322	4365727	3740027	7093381	2357893	1835136	774103	638331	895130
56 Total 1120S corporation net income (less deficit)	43548468	2184797	11894807	5625268	4542340	4061656	7599686	2727413	2151045	880894	646261	1234302
57 1120S corporation net income	43631784	2184997	11895836	5633891	4552037	4061656	7607650	2739384	2151045	880894	690092	1234302
58 1120S corporation deficit	83316	200	*1029	*8624	*9697	-	*7964	*11971	-	-	43831	-
59 Net income from a trade or business	39791342	1385519	11664341	5113945	4363667	3728392	7074309	2342559	1830810	769478	632775	885548
60 Portfolio income (less deficit) distributed to shareholders:	3598009	728514	204253	529509	203942	289801	498129	376334	312281	102265	22063	330919
61 Dividend income	161446	*2735	12302	12012	24704	18217	45385	24935	10000	4249	5778	1129
62 Interest income	1078618	23918	102946	91551	96372	99612	284987	124025	103063	50438	29719	71988
63 Royalty income (less loss)	19461	2592	-	*27	*2969	*295	*4073	763	*6658	479	132	1474
64 Net S-T capital gain (less loss)	-21611	610	*2000	-473	6398	6794	12833	17032	2162	3383	-79373	7022
65 Net L-T capital gain (les loss)	2357203	698659	86876	426272	72156	164711	150316	209579	190236	43217	65874	249306
66 Other portfolio income (net)	2892	-	*130	*119	*1344	*172	*534	*-0	*163	*499	-68	-0
67 Real estate rental net income (less deficit)	98876	*98	*21139	-18841	262	35879	16009	31896	6694	-62	1460	4344
68 Net income	167724	*98	*22363	*7225	*7513	39073	30924	34218	14993	*4557	1599	5162
69 Deficit	68848	-	*1224	*26066	*7250	*3194	14915	*2322	*8300	*4620	139	818
70 Net income (less deficit) from other rental activity	60241	*70668	*5074	*655	*-25531	*7584	11240	*-23376	*1261	*9214	-10037	13491
71 Net income	142502	*73166	*6243	*4670	-	*7614	22001	*3186	*1261	*10428	207	13727
72 Deficit	82262	2498	*1170	*4015	*25531	*29	*10761	*26562	-	*1214	10244	236
73 Total income tax before credits	25666	*8908	-	*2833	*9	*2488	*2661	*6683	*406	*66	1086	527
74 Built-in gains tax	24721	8908	-	2833	9	2488	2661	6087	406	66	1086	178
75 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax	-	-	-	-	-	-	-	-	-	-	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 90
RETURNS WITH NET INCOME

		Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	*697	-	*406	*291	-	-	-	-	-	-	-	-
2 Total assets	*64354	-	*23269	*41085	-	-	-	-	-	-	-	-
3 Cash	*54483	-	*13397	*41085	-	-	-	-	-	-	-	-
4 Notes and accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-
6 Inventories	-	-	-	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	-	-	-	-	-	-	-	-	-	-	-	-
10 Loans to stockholders	-	-	-	-	-	-	-	-	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	-	-	-	-	-	-	-	-	-	-	-	-
13 Depreciable assets	*11372	-	*11372	-	-	-	-	-	-	-	-	-
14 Less: Accumulated depreciation	*1500	-	*1500	-	-	-	-	-	-	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	-	-	-	-	-	-	-	-	-	-	-	-
18 Intangible assets (Amortizable)	-	-	-	-	-	-	-	-	-	-	-	-
19 Less: Accumulated amortization	-	-	-	-	-	-	-	-	-	-	-	-
20 Other assets	-	-	-	-	-	-	-	-	-	-	-	-
21 Total liabilities	*64354	-	*23269	*41085	-	-	-	-	-	-	-	-
22 Accounts payable	*436	-	-	*436	-	-	-	-	-	-	-	-
23 Mort, notes, and bonds under 1 yr	-	-	-	-	-	-	-	-	-	-	-	-
24 Other current liabilities	*95	-	-	*95	-	-	-	-	-	-	-	-
25 Loans from stockholders	*5211	-	*5211	-	-	-	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	-	-	-	-	-	-	-	-	-	-	-	-
27 Other liabilities	-	-	-	-	-	-	-	-	-	-	-	-
28 Net worth	*58613	-	*18058	*40555	-	-	-	-	-	-	-	-
29 Capital stock	*841	-	*811	*29	-	-	-	-	-	-	-	-
30 Paid-in or capital surplus	*8380	-	*8380	-	-	-	-	-	-	-	-	-
31 Retained earnings-unappropriated	*49392	-	*8866	*40525	-	-	-	-	-	-	-	-
32 Less: Cost of treasury stock	-	-	-	-	-	-	-	-	-	-	-	-
33 Total receipts	*29647	-	*25189	*4458	-	-	-	-	-	-	-	-
34 Business receipts	*29647	-	*25189	*4458	-	-	-	-	-	-	-	-
35 Interest on govt. obligations	-	-	-	-	-	-	-	-	-	-	-	-
36 Net gain, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-
37 Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
38 Total deductions	*15823	-	*15021	*801	-	-	-	-	-	-	-	-
39 Cost of goods sold	-	-	-	-	-	-	-	-	-	-	-	-
40 Compensation of officers	*2401	-	*2401	-	-	-	-	-	-	-	-	-
41 Salaries and wages	-	-	-	-	-	-	-	-	-	-	-	-
42 Repairs	-	-	-	-	-	-	-	-	-	-	-	-
43 Bad debts	-	-	-	-	-	-	-	-	-	-	-	-
44 Rent paid on business property	*1625	-	*1625	-	-	-	-	-	-	-	-	-
45 Taxes paid	*95	-	-	*95	-	-	-	-	-	-	-	-
46 Interest paid	-	-	-	-	-	-	-	-	-	-	-	-
47 Amortization	-	-	-	-	-	-	-	-	-	-	-	-
48 Depreciation	*1282	-	*1282	-	-	-	-	-	-	-	-	-
49 Depletion	-	-	-	-	-	-	-	-	-	-	-	-
50 Advertising	-	-	-	-	-	-	-	-	-	-	-	-
51 Pension, prof sh, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-
52 Employee benefit programs	-	-	-	-	-	-	-	-	-	-	-	-
53 Net loss, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-
54 Other deductions	*10419	-	*9712	*707	-	-	-	-	-	-	-	-
55 Total receipts less total deducts	*13825	-	*10168	*3657	-	-	-	-	-	-	-	-
56 Total 1120S corporation net income (less deficit)	*14881	-	*10242	*4639	-	-	-	-	-	-	-	-
57 1120S corporation net income	*14881	-	*10242	*4639	-	-	-	-	-	-	-	-
58 1120S corporation deficit	-	-	-	-	-	-	-	-	-	-	-	-
59 Net income from a trade or business	*13825	-	*10168	*3657	-	-	-	-	-	-	-	-
60 Portfolio income (less deficit) distributed to shareholders:	*1056	-	*75	*982	-	-	-	-	-	-	-	-
61 Dividend income	-	-	-	-	-	-	-	-	-	-	-	-
62 Interest income	*1056	-	*75	*982	-	-	-	-	-	-	-	-
63 Royalty income (less loss)	-	-	-	-	-	-	-	-	-	-	-	-
64 Net S-T capital gain (less loss)	-	-	-	-	-	-	-	-	-	-	-	-
65 Net L-T capital gain (les loss)	-	-	-	-	-	-	-	-	-	-	-	-
66 Other portfolio income (net)	-	-	-	-	-	-	-	-	-	-	-	-
67 Real estate rental net income (less deficit)	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income	-	-	-	-	-	-	-	-	-	-	-	-
69 Deficit	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income (less deficit) from other rental activity	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income	-	-	-	-	-	-	-	-	-	-	-	-
72 Deficit	-	-	-	-	-	-	-	-	-	-	-	-
73 Total income tax before credits	-	-	-	-	-	-	-	-	-	-	-	-
74 Built-in gains tax	-	-	-	-	-	-	-	-	-	-	-	-
75 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax	-	-	-	-	-	-	-	-	-	-	-	-

Form 1120S Returns with total 1120S corporation net income

1997 Corporation Source Book of Statistics of Income, U. S. Total
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

ALL INDUSTRIES
RETURNS WITH TOTAL 1120S NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
	Size of Total Assets											
1 Number of returns	1555396	74580	852278	239600	146137	98623	109402	20886	9745	2517	1001	628
2 Total assets	1018672574	-	26396000	38834681	51897146	68546088	235772158	144292765	147229341	85655984	68546013	151502397
3 Cash	113917105	-	7839749	8013294	9060499	10474004	27726412	14860761	13426889	6745354	4551589	11218554
4 Notes and accounts receivable	231101346	-	2190580	4746220	7851717	11132666	49556884	34815662	36570882	23756505	20394595	40085634
5 Less: Allowance for bad debts	2928989	-	5034	*23175	21983	78309	393304	425346	567840	352081	329595	732322
6 Inventories	177009791	-	2415888	4976893	6975517	9625375	43433013	34363865	32767284	15706210	11098659	15647085
7 U.S. govt. obligations, total	16667508	-	*2648	*43663	*91847	142741	1116718	664204	1372123	2141770	2555078	8536715
8 Tax-exempt securities	5393928	-	*9147	*12474	104888	153851	679757	529577	881812	791872	779336	1451213
9 Other current assets	54533929	-	1039514	1424047	2172938	3949184	13088581	7467940	7939369	5028085	3564656	8859615
10 Loans to stockholders	18084443	-	1997067	2312149	1843945	1889897	4101933	2002841	1773862	768853	592184	801712
11 Mortgage and real estate loans	21268427	-	301463	634232	724060	1060927	2785152	1965420	1418909	1046488	1164215	10167559
12 Other investments	89827918	-	996656	1476162	3240020	4490517	16669457	9811587	13181035	8882115	7895465	23184905
13 Depreciable assets	492891310	-	30314761	30478175	34033536	42973155	122474579	65384259	63908329	34581005	25492582	43250930
14 Less: Accumulated depreciation	273893021	-	22223474	19755665	19890748	24517721	65819032	35617471	34120912	18750707	13348041	19849250
15 Depletable assets	4865911	-	201750	*198884	126165	305295	575166	188042	827428	100003	935143	1408037
16 Less: Accumulated depletion	2216257	-	120020	*116187	*69751	167846	292363	89141	353771	46207	442710	518262
17 Land	38821220	-	490399	1969490	3132736	4633676	13355538	4444545	4256121	2171765	1570160	2796790
18 Intangible assets (Amortizable)	23403322	-	1699068	2533166	2017129	1728356	5342257	2479339	2603665	2072161	984831	1943350
19 Less: Accumulated amortization	8771227	-	1008993	1001770	617411	535394	2328483	850062	951414	642285	254409	581007
20 Other assets	18695909	-	254833	912628	1122042	1285714	3699888	2296744	2295569	1655079	1342274	3831138
21 Total liabilities	1018672574	-	26396000	38834681	51897146	68546088	235772158	144292765	147229341	85655984	68546013	151502397
22 Accounts payable	131998848	-	2062371	3080867	5628646	7690113	30199798	20686692	20704456	11584564	9171037	21190305
23 Mort, notes, and bonds under 1 yr	122396030	-	2103810	3201670	4397879	5546085	29091337	24840705	24018350	10745764	6964564	11485867
24 Other current liabilities	127702829	-	2903090	2800023	3851428	4940824	18253187	12731240	13879479	12213934	13821460	42308165
25 Loans from stockholders	55797751	-	6650675	6171656	6240605	6607173	15757544	5471248	4778425	1956047	931033	1233346
26 Mort, notes, bonds, 1 yr or more	171129205	-	4946263	7549984	10936693	15192219	46546644	21464007	22914438	11941114	9218659	20419185
27 Other liabilities	25557660	-	380691	975979	1123696	1629125	5628178	2721564	2642285	2601018	1866549	5988576
28 Net worth	384090251	-	7349101	15054503	19718199	26940549	90295470	56377311	58291910	34613544	26572713	48876953
29 Capital stock	33612414	-	3433239	3944293	3769135	4130751	8994622	3967930	2597248	1017222	600961	1157012
30 Paid-in or capital surplus	64195312	-	3690125	4619638	5187319	5588915	16369072	7765381	7735591	4193360	3139241	5906669
31 Retained earnings-unappropriated	301038349	-	739370	7384233	11702141	18578005	69168358	46598438	49989778	30460397	23407129	43010500
32 Less: Cost of treasury stock	14755822	-	513634	893661	940397	1357122	4236581	1954438	2030707	1057435	574617	1197229
33 Total receipts	2393589923	25815408	191309155	153344058	148550700	167982791	567804472	365774198	343158398	164566000	108685570	156599173
34 Business receipts	2347208788	23706376	188189354	150678809	145819597	164469272	559129397	360769885	337412649	161229601	106239497	149564351
35 Interest on govt. obligations	816487	20236	5321	10343	13277	37011	105856	82588	99433	132426	120519	189477
36 Net gain, noncapital assets	5026520	1069633	469901	287986	234997	521218	885417	380785	492679	207575	162446	313885
37 Other receipts	40538128	1019163	2644578	2366920	2482830	2955289	7683802	4540941	5153638	2996399	2163108	6531460
38 Total deductions	2241516528	22476082	168782101	141507036	136784003	155470099	535896639	349275658	326555966	155772579	102464996	146531369
39 Cost of goods sold	1525662198	12927686	65098798	74412359	76706196	93979993	372768284	269621518	253990449	119890631	79162710	107103573
40 Compensation of officers	89391084	946162	20935363	11679568	9398391	8528229	18919211	7944162	5889264	2311299	1261072	1578363
41 Salaries and wages	219392089	2634513	24104954	18982790	17700618	19135097	53023377	27814049	24722821	11879105	7535541	11859223
42 Repairs	13874102	194518	1841581	1240872	1241219	1253146	3263259	1569430	1407089	645736	446965	770287
43 Bad debts	3886180	64480	179893	239945	194674	294755	968906	558490	476510	337968	194541	376018
44 Rent paid on business property	43035555	556808	8007936	5063415	4155311	3838674	10029193	3800763	3757186	1316782	930638	1578847
45 Taxes paid	46973862	560602	5671058	4099989	3955795	4129743	10828914	5965313	5308495	2523530	1622341	2308083
46 Interest paid	22687280	251440	933043	1006780	1255983	1489835	5056510	3095301	3082811	1746222	1434839	3334514
47 Amortization	2295708	51235	121130	150078	145549	121174	540387	212219	271697	256504	153365	272369
48 Depreciation	34608054	337551	2089305	1983746	2151668	2624233	8137202	4781879	4858836	2549599	2010376	3083659
49 Depletion	211633	*2444	*16204	*7081	-	*2225	16746	30789	41048	24690	36676	33729
50 Advertising	21962219	196439	2214878	1514885	1291706	1858085	4256619	2843667	2892868	1698940	1213569	1980563
51 Pension, prof sh, stock, annuity	8952730	69772	1547255	707344	735883	695843	1836215	949841	953453	520998	372239	563887
52 Employee benefit programs	16193063	115466	1015658	896660	977370	1193628	3929521	2332878	2346711	1186609	856546	1342016
53 Net loss, noncapital assets	243186	21657	10095	11069	16274	32279	66847	20718	17574	20681	5862	20132
54 Other deductions	192147585	3545309	34994948	19510454	16857365	16293158	42255449	17734641	16539153	8863286	5227715	10326106
55 Total receipts less total deducts	152073395	3339327	22527054	11837022	11766697	12512692	31907832	16498539	16602432	8793421	6220574	10067803
56 Total 1120S corporation net income	192122074	13374926	25096155	13682340	13708822	14796928	39747828	20270500	20085991	10757722	7655113	12945750
57 Net income (less deficit) from a trade or business	151256908	3319090	22521733	11826679	11753421	12475681	31801976	16415952	16502999	8660995	6100055	9878326
58 Net income	154605010	3785497	22735589	11948210	11979459	12699528	32512989	16790844	16826911	8865105	6319609	10141270
59 Deficit	3348103	466407	213856	121531	226038	223847	711013	374892	323912	204110	219554	262944
60 Portfolio income (less deficit) distributed to shareholders:	34938205	9976880	1998567	1083618	1398296	1556080	6359570	3217534	3303480	1825945	1440127	2778108
61 Dividend income	1341751	56734	22706	25564	137614	98768	247118	161465	146909	76123	89244	279507
62 Interest income	8230825	140852	297625	298298	434864	609952	1992164	1171100	1198712	603540	551979	931740
63 Royalty income (less loss)	789568	*6539	*82264	*72	65067	*5969	257683	121042	69075	14573	88908	78375
64 Net S-T capital gain (less loss)	1297395	188514	-3055	36436	65904	83695	290366	122853	59544	134135	202420	116582
65 Net L-T capital gain (less loss)	23098916	9581247	1527847	723129	692789	747271	3537066	1635829	1804981	990645	493390	1364723
66 Other portfolio income (net)	179750	*2994	*71180	*119	*2059	*10425	35173	5245	24258	6929	14186	7182
67 Real estate rental net income (less deficit)	5084640	4392	490710	663416	506948	702142	1345057	598465	253515	244119	77348	198528
68 Net income	5383626	65727	496447	670502	529505	740201	1407027	615449	298465	259116	89611	211576
69 Deficit	298986	*61335	5737	7086	22557	38059	61970	16984	44950	14997	12264	13047
70 Net income (less deficit) from other rental activity	842321	*74563	85144	108626	50157	63024	241225	38550	25997	26663	37583	90788
71 Net income	948440	*74877	86473	112642	65111	66034	259386	84954	33483	30340	39174	95966
72 Deficit	106119	*314	*1328	*4015	*14955	*3010	18161	46404	7486	*3677	1590	5178
73 Total income tax before credits	243668	41495	*8936	*5703	*2736	12467	20246	28125	22087	30827	16440	54606
74 Built-in gains tax	178420	37459	5754	5042	712	11264	15119	20661	11415	22211	11004	37779
75 Recapture taxes	*1042	-	-	-	-	-	*445	-	-	*187	-	410
76 Excess net passive income tax	16253	2739	3182	661	1830	1065	1081	910	2880	-	442	1463

DIVISION 10
RETURNS WITH TOTAL 1120S NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	52681	3725	24713	9446	7157	3623	3574	232	136	58	12	6
2 Total assets	21653601	-	806393	1487760	2525794	2528439	6679269	1658421	1995803	1911724	843429	1216569
3 Cash	2053935	-	209284	227703	357689	254815	381426	189262	147747	137613	89540	58856
4 Notes and accounts receivable	2331258	-	*12995	193194	107559	252416	474816	327020	328194	248786	187992	198287
5 Less: Allowance for bad debts	7741	-	*773	-	*532	*2515	*1248	*700	*752	*169	15	1036
6 Inventories	1821081	-	*34429	94522	157999	125992	655402	242716	147835	107721	103848	150618
7 U.S. govt. obligations, total	*33447	-	-	-	-	*580	*9478	*61	*16978	*6351	-	-
8 Tax-exempt securities	*189014	-	-	-	*11728	*20210	-	-	*67404	*53225	36448	-
9 Other current assets	1100983	-	*13688	37195	102138	170428	271902	90740	30646	197068	88934	98245
10 Loans to stockholders	447796	-	37596	*37190	58334	74076	134512	*31843	*31973	*25675	7399	9197
11 Mortgage and real estate loans	320351	-	-	-	*55371	*13839	190821	-	*19970	*18597	9601	12152
12 Other investments	1769462	-	*21123	*31825	157902	69616	504723	157495	277087	294381	101574	153737
13 Depreciable assets	19560790	-	1786874	2591569	2799708	2548756	4935138	970232	1382465	1308474	341407	896168
14 Less: Accumulated depreciation	12895537	-	1398874	2067146	1990310	1752339	3052176	521949	708868	774943	184544	444385
15 Depletable assets	*18506	-	*1091	*1333	*3137	-	*12380	*517	*49	-	-	-
16 Less: Accumulated depletion	*2362	-	*58	*856	-	-	*1402	-	*45	-	-	-
17 Land	4085484	-	*61162	218027	515882	662670	1943194	163453	213701	210212	46543	50640
18 Intangible assets (Amortizable)	219269	-	7496	83545	52393	12571	23879	*1727	*5676	2926	143	28913
19 Less: Accumulated amortization	41653	-	1505	12213	10765	5370	3341	*287	*3122	*1404	70	3576
20 Other assets	649516	-	21865	51873	147562	82694	199768	*6293	38868	77212	14629	8752
21 Total liabilities	21653601	-	806393	1487760	2525794	2528439	6679269	1658421	1995803	1911724	843429	1216569
22 Accounts payable	1048992	-	*22804	*77236	115417	109674	238575	100103	161990	46115	106141	70937
23 Mort, notes, and bonds under 1 yr	3337003	-	196449	117087	356474	262481	997980	271060	320817	330849	220240	263566
24 Other current liabilities	925334	-	39216	97388	62893	66908	272218	197295	52649	45753	19221	71794
25 Loans from stockholders	2171219	-	104749	579096	267275	405085	490003	*1517	262585	*25315	15572	20020
26 Mort, notes, bonds, 1 yr or more	4807802	-	186730	381129	491481	523076	1436925	413543	470635	416959	153056	334270
27 Other liabilities	531322	-	*9241	*4207	19750	*8397	291608	*103095	*4669	-2902	32707	60550
28 Net worth	8831928	-	247203	231616	1212504	1152818	2951961	571808	722460	1049634	296492	395432
29 Capital stock	2187927	-	105607	260540	467652	374368	810275	111424	34311	17059	4451	2240
30 Paid-in or capital surplus	2819864	-	103258	331001	589497	382939	970226	*72952	125916	178403	35934	29737
31 Retained earnings-unappropriated	4334496	-	38338	-222903	245378	443948	1253051	402774	624155	902455	262722	384578
32 Less: Cost of treasury stock	510357	-	-	*137022	*90023	*48437	81591	*15342	*61923	*48283	6615	21123
33 Total receipts	37964683	137106	4073390	4333727	4951515	5132850	8574830	2209731	2461056	2117688	1338451	2634339
34 Business receipts	35354050	*63186	3952638	4087655	4333854	4714213	7885359	2103772	2311110	2033404	1284333	2584526
35 Interest on govt. obligations	22901	-	-	*2	*2772	*2063	*1298	-	*7848	*4836	1849	2233
36 Net gain, noncapital assets	310069	*35586	*15544	*67288	27024	40051	59971	21381	39050	3092	684	398
37 Other receipts	2277663	*38335	105209	178781	587866	376522	628201	84578	103048	76356	51585	47183
38 Total deductions	34810557	83037	3549878	3992459	4465931	4619443	8004419	2043216	2285570	1991435	1275135	2500033
39 Cost of goods sold	19154893	*23892	1299814	2181453	1988625	2221512	4260888	1458464	1452618	1308997	1098754	1859876
40 Compensation of officers	1135413	*838	281962	164579	193354	113443	250992	*41952	41503	27895	3311	15584
41 Salaries and wages	2945847	*8314	438693	303024	397262	350762	794105	126710	137202	148325	45210	196239
42 Repairs	773748	*3415	113554	107673	147997	103339	172979	26180	35837	27144	8275	27354
43 Bad debts	38958	-	*650	*11658	*10797	*5847	5020	*537	1847	*981	453	1168
44 Rent paid on business property	1017956	*10783	218447	141691	117581	131356	295050	11367	40731	14036	8201	28714
45 Taxes paid	719800	*3863	95618	105435	114081	94810	175622	25013	45905	37654	9463	12337
46 Interest paid	691743	*6335	48184	75992	112165	71993	198955	39326	58874	35639	22361	21918
47 Amortization	13987	*251	684	*2087	3623	1342	1429	*155	1815	*232	126	2243
48 Depreciation	1297123	*4710	125678	140347	187008	206080	331060	70531	76404	81162	24082	50060
49 Depletion	*798	-	*97	-	-	-	-	*676	*26	-	-	-
50 Advertising	159401	31	23874	22187	11620	18948	21794	30500	6852	6160	673	16763
51 Pension, prof sh, stock, annuity	70733	868	*3137	-	*18355	*4964	19707	*8937	*5936	4471	1349	3010
52 Employee benefit programs	192645	358	16869	10223	19725	9303	60654	*7793	7167	*5871	2041	52641
53 Net loss, noncapital assets	5155	*159	-	*61	-	*1751	*3042	*108	*20	*12	2	-
54 Other deductions	6592356	*19221	882616	726048	1143739	1283992	1413121	194968	372835	292855	50835	212126
55 Total receipts less total deducts	3154126	54069	523512	341268	485585	513407	570410	166515	175485	126253	63316	134306
56 Total 1120S corporation net income	4371253	785454	533419	360394	524038	596880	767381	197245	197687	188520	70608	149627
57 Net income (less deficit) from a trade or business	3131225	54069	523512	341266	482813	511343	569112	166515	167637	121417	61467	132073
58 Net income	3219819	*59742	524250	348086	487325	513384	598146	173981	175216	146149	61467	132073
59 Deficit	88594	*5673	*738	*6820	*4512	*2041	29034	*7466	*7579	*24732	-	-
60 Portfolio income (less deficit) distributed to shareholders:	1156974	*729785	6613	9425	38867	73697	154519	28788	30599	59463	9276	15943
61 Dividend income	21904	213	*69	*140	4156	3899	7627	*182	2205	2405	203	805
62 Interest income	178909	*2192	3791	9167	15340	20237	46839	12645	19791	27553	8109	13244
63 Royalty income (less loss)	12827	-	-	*45	*8277	-	*3526	-	*512	*436	-	31
64 Net S-T capital gain (less loss)	14440	-6	*-2122	*71	*186	*-11	2399	*11903	*829	1195	-36	32
65 Net L-T capital gain (less loss)	926269	*727385	*4875	*2	*10882	*49571	94102	*1650	*7247	27735	1001	1820
66 Other portfolio income (net)	*2625	-	-	-	*24	-	27	*2408	*15	*139	-	11
67 Real estate rental net income (less deficit)	68020	-	*3294	*6314	*805	*6690	42521	*1942	*-482	7013	-135	57
68 Net income	73372	-	*3294	*6445	*3098	*6690	42962	*1942	*1853	7029	-	57
69 Deficit	5352	-	-	*131	*2294	-	*441	-	*2335	16	135	-
70 Net income (less deficit) from other rental activity	15034	*1600	-	*3389	*1553	*5150	*1228	-	*-67	*628	-	1553
71 Net income	15179	*1600	-	*3389	*1553	*5150	*1228	-	*77	*628	-	1553
72 Deficit	*145	-	-	-	-	-	-	-	*145	-	-	-
73 Total income tax before credits	2434	-	-	-	-	*349	*924	-	*229	*48	37	847
74 Built-in gains tax	2312	-	-	-	-	349	802	-	229	48	37	847
75 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax	122	-	-	-	-	-	122	-	-	-	-	-

DIVISION 20
RETURNS WITH TOTAL 1120S NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	8905	*375	3996	*1210	*694	901	1268	203	202	27	20	9
2 Total assets	14721973	-	159489	*194691	*259986	628681	2550610	1421789	3027672	872499	1363920	4242635
3 Cash	1945776	-	61876	*25574	*73918	173700	530433	171383	532424	56306	61500	258662
4 Notes and accounts receivable	1698836	-	*18859	*80690	*54991	90659	357452	221283	435291	110467	153896	175248
5 Less: Allowance for bad debts	9398	-	-	-	-	-	*1528	*1225	*903	*263	5244	234
6 Inventories	314114	-	*4689	-	*32901	*2147	19742	*74696	71044	*13136	49310	46450
7 U.S. govt. obligations, total	432898	-	-	-	-	-	*181460	*1830	*101085	*118358	30165	-
8 Tax-exempt securities	129703	-	-	-	-	-	*48664	*55196	*24922	*895	-	26
9 Other current assets	567753	-	*568	*17752	*11167	*34310	89843	125616	141109	*9167	115991	22229
10 Loans to stockholders	256721	-	*10896	-	*6009	*60031	43244	*94578	*28352	*169	5856	7586
11 Mortgage and real estate loans	*2594	-	-	-	-	-	*1869	-	-	-	725	-
12 Other investments	4434016	-	*8141	-	*4867	*35326	417281	268452	492303	*254018	269392	2684235
13 Depreciable assets	7463638	-	175183	*82936	*63812	557805	1558735	904488	1671742	445675	815379	1187882
14 Less: Accumulated depreciation	4796008	-	126344	*63172	*28311	449950	1027271	624536	1034336	209120	536493	696476
15 Depletable assets	2949657	-	*49430	*111860	*84237	*179718	357619	*127489	712754	*74467	609523	642559
16 Less: Accumulated depletion	1522265	-	*47215	*77543	*62800	*112390	202020	*80310	307098	*37702	333187	262000
17 Land	319471	-	-	-	-	*17071	70495	57456	48265	*23485	83093	19606
18 Intangible assets (Amortizable)	246741	-	*39544	*258	*255	*89654	54594	*2537	38814	*145	9381	11557
19 Less: Accumulated amortization	140232	-	*36301	*258	*206	*51008	28103	*1409	17392	*8	3661	1886
20 Other assets	427959	-	*162	*16594	*19146	*1606	78102	*24264	89297	*13303	38293	147192
21 Total liabilities	14721973	-	159489	*194691	*259986	628681	2550610	1421789	3027672	872499	1363920	4242635
22 Accounts payable	1015029	-	*1564	*5675	*68385	*15971	158109	145049	378318	38766	95723	107469
23 Mort, notes, and bonds under 1 yr	829519	-	*3427	*7642	*30952	*19757	246965	*35520	82432	*17007	34540	351277
24 Other current liabilities	960805	-	*37864	*4972	*8909	131434	233279	69055	188875	*22985	53799	209634
25 Loans from stockholders	511695	-	*32369	*44436	*62981	*36380	129700	*3346	*141983	*40	38466	21994
26 Mort, notes, bonds, 1 yr or more	1951270	-	*38267	*7021	*59821	*53131	350139	*205908	479999	*123429	224593	408962
27 Other liabilities	527131	-	*-0	*48177	-	*1184	*25190	*958	72525	*20549	18739	339808
28 Net worth	8926523	-	45997	*76769	*28938	370824	1407230	961953	1683540	649723	898059	2803491
29 Capital stock	376015	-	22731	*34521	*86614	20012	75677	15351	75392	6813	15185	23719
30 Paid-in or capital surplus	1457983	-	*20905	*22850	*31129	*17788	489693	119399	231417	*163390	108616	252795
31 Retained earnings-unappropriated	7371668	-	2362	*19398	*-85294	350930	954147	892308	1437766	480572	792494	2526986
32 Less: Cost of treasury stock	279142	-	-	-	3511	*17906	*112288	*65105	61035	1052	18236	10
33 Total receipts	12923864	*156237	368033	*761049	*427672	1257113	3020344	1639081	2811940	678470	750077	1053849
34 Business receipts	11797676	*78506	326796	*758313	*395981	1229541	2880475	1599899	2468236	*653805	694297	711826
35 Interest on govt. obligations	11243	*64	-	-	-	-	*2043	*3821	*2028	*930	629	1729
36 Net gain, noncapital assets	249279	*64310	*103	*159	13038	*6251	38716	*11091	77961	*404	7756	29490
37 Other receipts	865666	*13357	*41134	*2577	*18653	*21321	99110	24270	263714	23330	47396	310804
38 Total deductions	10607355	*88807	235946	*657208	*371301	1004832	2579931	1382980	2292673	604487	634279	754910
39 Cost of goods sold	5540279	*39576	*50477	*5700	*221099	*423749	1512737	920759	1118834	*430954	411360	405032
40 Compensation of officers	270930	*613	*17180	*13550	*12283	*36052	81827	*30534	54731	*8400	13337	2422
41 Salaries and wages	922423	*12263	*25562	*211580	*6768	141941	138315	*84487	219273	*9847	39291	33095
42 Repairs	274751	*884	*5531	*77499	*3025	*15750	48478	*51560	64508	*307	5060	2148
43 Bad debts	15402	*29	-	-	-	*3653	*1305	*2434	5705	*437	1402	438
44 Rent paid on business property	243986	*53	*13535	*87554	*5731	*23264	29316	*13891	56028	*448	10482	3685
45 Taxes paid	436392	*9107	15714	*35317	*14932	42944	100023	36095	106137	27552	16490	32081
46 Interest paid	258424	*163	*3624	*4373	*20431	*19267	52464	17304	52288	*7551	20138	60820
47 Amortization	19144	-	*297	-	*279	*19	8249	*2278	2402	*810	922	3888
48 Depreciation	597385	*1780	*14495	*7201	*9550	41549	148515	68427	159130	36238	45947	64553
49 Depletion	119318	*1825	*4215	-	-	*2058	*12952	*10399	34995	*17228	11181	24465
50 Advertising	19919	*29	*421	*658	*1197	*754	4903	*5079	3726	*761	1162	1231
51 Pension, prof sh, stock, annuity	47649	*670	-	-	-0	*3114	*9447	*4604	13248	*3078	2345	11141
52 Employee benefit programs	188450	*1357	*8	-	*1189	*15620	69427	*4120	21524	*27936	6800	40469
53 Net loss, noncapital assets	*1471	*50	*991	*11	*297	*12	-	*38	-	-	72	-
54 Other deductions	1651431	*20407	83895	*213766	*74520	235086	361973	130973	380143	32939	48289	69441
55 Total receipts less total deducts	2316509	*67430	132087	*103841	*56370	252280	440412	256100	519267	73983	115798	298939
56 Total 1120S corporation net income	3219960	*130715	145748	*106015	*94681	308656	742527	291378	609868	100656	242907	446810
57 Net income (less deficit) from a trade or business	2305266	*67367	132087	*103841	*56370	252280	438370	252280	517239	73053	115169	297210
58 Net income	2416555	*79643	132087	*103841	*82018	281750	459385	256750	527128	*77617	117134	299201
59 Deficit	111289	*12276	-	-	*25648	*29470	*21015	*4470	*9889	*4564	1965	1990
60 Portfolio income (less deficit) distributed to shareholders:	881352	*63278	*1222	*2173	*38237	55284	296961	36401	87965	26651	125219	147960
61 Dividend income	46678	*410	-	-	*213	*559	3602	*7003	6582	*849	2786	24675
62 Interest income	175854	*3432	*1222	*2173	*800	4917	42846	9577	39939	15061	14295	41591
63 Royalty income (less loss)	124561	*1662	-	-	*5671	*5673	*65849	*2240	*11350	*1265	21832	9020
64 Net S-T capital gain (less loss)	81870	*9567	-	-	*26896	*263	*8175	*7553	14709	*4436	2662	7609
65 Net L-T capital gain (less loss)	450553	*48207	-	-	*4657	*43871	175939	*10029	15377	*4515	83646	64312
66 Other portfolio income (net)	1837	-	-	-	-	-	*549	-	*9	*526	-0	753
67 Real estate rental net income (less deficit)	16244	*70	-	-	-	-	*7197	*1421	3622	*953	1749	1233
68 Net income	17356	*70	-	-	-	-	*7224	*1571	*3838	*1568	1836	1250
69 Deficit	*1112	-	-	-	-	-	*27	*150	*215	*615	87	17
70 Net income (less deficit) from other rental activity	17098	-	*12439	-	*74	*1092	-	*1276	*1041	-	770	407
71 Net income	17377	-	*12439	-	*352	*1092	-	*1276	*1041	-	770	407
72 Deficit	*278	-	-	-	*278	-	-	-	-	-	-	-
73 Total income tax before credits	*1797	-	-	-	-	-	-	-	*176	-	109	1512
74 Built-in gains tax	749	-	-	-	-	-	-	-	176	-	109	464
75 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax	1048	-	-	-	-	-	-	-	-	-	-	1048

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction

DIVISION 30
RETURNS WITH TOTAL 1120S NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	182159	8648	106720	24399	14976	11171	12514	2535	888	211	73	23
2 Total assets	96813765	-	3072308	3999408	5371212	7830359	26394328	17007321	13059081	7079960	4895588	8104199
3 Cash	15693244	-	900443	770702	975634	1471793	3864944	2442060	1911116	756012	671376	1929162
4 Notes and accounts receivable	31082307	-	383312	690157	1151946	1751579	8140293	6720423	5339588	2665835	1806922	2432253
5 Less: Allowance for bad debts	189413	-	*1572	*14425	*4664	*6007	22421	37624	16845	9965	4623	71266
6 Inventories	12350421	-	169113	539526	1005200	1275702	4538168	1953951	1254790	996252	505045	112674
7 U.S. govt. obligations, total	519624	-	-	-	-	*1494	*124301	155197	132977	*70172	31114	4369
8 Tax-exempt securities	252121	-	-	-	*1380	-	45808	*41051	56196	*8417	27340	71930
9 Other current assets	9936405	-	72308	154880	411064	821752	3025346	1800044	1457320	997221	437441	759028
10 Loans to stockholders	1679573	-	329741	293786	190583	153699	321917	124669	130992	27439	44751	61997
11 Mortgage and real estate loans	580594	-	-	*61430	*33689	*79493	192112	149630	31550	*15154	15271	2265
12 Other investments	6094969	-	40003	*42894	91583	315782	1205491	701124	727640	487160	466085	2017207
13 Depreciable assets	39373584	-	4307923	3287644	3121920	4548698	9379715	5663625	4206881	2103251	1593132	1160795
14 Less: Accumulated depreciation	24707808	-	3178009	2175808	1870119	2870715	5702206	3416312	2642365	1274643	992274	585358
15 Depletable assets	93466	-	*1827	-	-	-	*3239	*29394	*6590	*12733	25159	14524
16 Less: Accumulated depletion	23637	-	*1827	-	-	-	*1645	*7732	*1276	*1023	6604	3530
17 Land	2311243	-	31948	213547	152161	228740	751373	307400	281980	131372	170078	42642
18 Intangible assets (Amortizable)	361854	-	79661	68707	35765	8131	89780	20243	17746	33288	4492	4040
19 Less: Accumulated amortization	121989	-	31944	17108	22067	5565	17010	6263	9478	9377	2064	1113
20 Other assets	1527209	-	-30619	83478	97137	55783	455123	366439	173680	70662	102946	152580
21 Total liabilities	96813765	-	3072308	3999408	5371212	7830359	26394328	17007321	13059081	7079960	4895588	8104199
22 Accounts payable	21394091	-	319680	327779	740935	1049454	4850436	3940434	3566802	1949460	1381751	3267361
23 Mort, notes, and bonds under 1 yr	10672075	-	385872	570993	818834	1062914	3538828	1665187	1252456	802327	379559	195106
24 Other current liabilities	14415520	-	371015	220590	465220	960073	3913703	2779595	2235925	965137	669530	1834732
25 Loans from stockholders	4022292	-	632481	352337	348407	450842	1355189	464969	226320	78484	11401	101863
26 Mort, notes, bonds, 1 yr or more	10247094	-	766366	1050659	985990	1047196	2414850	1068922	833793	701848	362082	1015387
27 Other liabilities	1861969	-	18046	48351	89767	116569	449505	417750	299691	157476	135950	128864
28 Net worth	34200724	-	578848	1428700	1922059	3143311	9871818	6670464	4644094	2425228	1955316	1560886
29 Capital stock	1840917	-	329244	183872	173648	182328	524086	186417	119786	66688	31591	43259
30 Paid-in or capital surplus	3565644	-	176010	313842	329270	398411	1019871	354980	326885	159492	68057	418826
31 Retained earnings-unappropriated	29795895	-	211065	938769	1494971	2657443	8502761	6307121	4424698	2293507	1862679	1102880
32 Less: Cost of treasury stock	1001732	-	137471	*7782	*75829	94871	174900	178054	227275	94458	7011	4079
33 Total receipts	276760967	3552413	31018295	18390310	18703179	23926314	66171181	43193431	31847717	16613131	10013893	13331103
34 Business receipts	274441993	3456898	30908794	18217815	18621214	23812028	65546741	42961830	31666178	16482302	9877632	12890563
35 Interest on govt. obligations	48856	*47	-	-	*257	*4806	6415	10068	9670	6919	4840	5834
36 Net gain, noncapital assets	269576	*9166	51331	22901	32372	33170	48944	27239	21151	9808	9305	4189
37 Other receipts	2000542	86303	58170	149594	49335	76311	569081	194294	150718	114102	122117	430517
38 Total deductions	260768521	3268922	28125894	16998322	17318575	22511596	62630751	41031482	30421320	15925172	9647048	12889440
39 Cost of goods sold	207734250	2162690	16895717	11657358	12404915	16955283	51192382	35407994	26646877	14190035	8796920	11424079
40 Compensation of officers	8897481	141898	2319693	1024975	770000	908811	1886580	920440	555398	209413	93210	67061
41 Salaries and wages	12591912	312002	2459884	1340705	1094609	1325838	2684558	1334868	945279	420428	238369	435371
42 Repairs	1112160	12030	272572	95787	94560	141067	275233	101602	70549	30730	11375	6654
43 Bad debts	328619	*9584	40731	27194	22556	28124	109127	41642	22555	19521	3232	4352
44 Rent paid on business property	2108102	50023	573638	235273	189403	236888	420131	161138	118145	39947	22622	60895
45 Taxes paid	4957392	78578	824070	492292	424736	576181	1133323	707764	413055	198906	69211	39276
46 Interest paid	1515293	11300	172602	133796	143038	155671	394325	199235	142539	94249	40451	28086
47 Amortization	40278	*80	5935	4827	4839	1422	10043	4673	1935	3646	1868	1009
48 Depreciation	3647887	19787	371353	260551	307710	429754	919939	498665	384839	215565	140547	99177
49 Depletion	11834	*465	-	-	-	-	-	*3730	*458	*3209	3788	183
50 Advertising	681144	10979	159271	67560	72411	83535	140544	53564	44373	27533	10564	10811
51 Pension, prof sh, stock, annuity	973072	*5249	63747	41369	57299	81498	272979	129772	164135	62303	30856	63866
52 Employee benefit programs	2122932	14579	235185	149255	72272	205410	468513	444002	319527	108178	36643	69369
53 Net loss, noncapital assets	29980	*12970	*3099	*661	-	*1926	2303	4122	395	*4493	9	-
54 Other deductions	14016186	426708	3728397	1466719	1660227	1380187	2720770	1018271	591260	297015	147383	579249
55 Total receipts less total deducts	15992445	283491	2892401	1391989	1384604	1414718	3540430	2161948	1426398	687959	366845	441663
56 Total 1120S corporation net income	17347415	395800	2909344	1431132	1418329	1524512	3963314	2332504	1597061	757203	489447	528769
57 Net income (less deficit) from a trade or business	15943590	283444	2892401	1391989	1384347	1409913	3534015	2151881	1416728	681039	362005	435829
58 Net income	16082675	336645	2895466	1401229	1387897	1420160	3551928	2165467	1432229	682964	366242	442449
59 Deficit	139085	*53201	*3065	*9240	*3550	*10247	17913	13586	15502	*1924	4237	6620
60 Portfolio income (less deficit) distributed to shareholders:	1331715	112336	15694	36835	33689	92823	417632	161135	172490	75761	121115	92205
61 Dividend income	106726	*9	*2151	*612	4899	9091	23435	13142	11539	6238	2994	32616
62 Interest income	725892	5111	9320	35440	26333	65583	198363	123574	118474	51596	49695	42403
63 Royalty income (less loss)	*8292	-	-	-	-	-	-	*3505	*3	*993	7	3783
64 Net S-T capital gain (less loss)	25755	-	*1162	-	*-119	*1696	4957	4087	4142	5702	2639	1489
65 Net L-T capital gain (less loss)	460235	*107216	*3062	*783	*2628	16453	190582	16715	36626	11191	65780	9200
66 Other portfolio income (net)	4815	-	-	-	*-52	-	*295	*112	*1706	*40	-1	2715
67 Real estate rental net income (less deficit)	66391	*20	*1249	*252	*293	18938	11304	17701	8116	218	6382	1918
68 Net income	76440	*20	*1249	*372	*2733	*19512	13339	18422	9206	883	7806	2899
69 Deficit	10050	-	-	*120	*2440	*574	*2035	*721	*1091	*665	1423	981
70 Net income (less deficit) from other rental activity	5720	-	-	*2056	-	*2839	*363	*1788	*-273	185	-55	-1183
71 Net income	10057	-	-	*2056	-	*2839	*363	*1788	*1907	185	507	411
72 Deficit	*4337	-	-	-	-	-	-	-	*2179	-	562	1595
73 Total income tax before credits	18111	*6894	-	-	-	-	942	*5868	2055	1455	456	441
74 Built-in gains tax	15034	6466	-	-	-	-	821	4819	1791	592	344	202
75 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax	121	-	-	-	-	-	121	-	-	-	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 40
RETURNS WITH TOTAL 1120S NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	99616	3363	37526	11894	12418	9776	16543	4640	2344	707	252	153
2 Total assets	192788064	-	1009322	2029257	4492276	6988661	38585305	31983225	36301641	24344256	17334051	29720070
3 Cash	18996335	-	241590	501315	770349	1105110	4960691	3259340	3215157	1830445	1091688	2020650
4 Notes and accounts receivable	50066058	-	197101	385389	1327733	1991814	10595312	9013868	9563563	6114939	4210723	6665615
5 Less: Allowance for bad debts	901596	-	-	*6087	*10362	23909	107240	171128	201033	117145	88764	175929
6 Inventories	40891531	-	124242	339712	753766	1318836	8018009	7286215	8291814	5404074	3888908	5465956
7 U.S. govt. obligations, total	1173907	-	-	-	-	*26874	*54424	232863	163225	278787	170307	247426
8 Tax-exempt securities	872109	-	-	-	*5540	*39786	172550	69989	211423	144295	167143	61384
9 Other current assets	6840566	-	15900	35308	73539	188614	1260169	1080162	1150094	842461	730816	1463502
10 Loans to stockholders	2151732	-	59423	*32642	113266	255383	545810	260590	471241	165026	66639	181712
11 Mortgage and real estate loans	416325	-	-	*21589	-	*16032	*68855	132850	48854	40359	11959	75827
12 Other investments	12878046	-	*1063	*63815	101087	160675	1975222	1491174	2395908	1893354	1277724	3518023
13 Depreciable assets	121902169	-	1155195	1879868	3577091	5322356	25818421	20377786	22649833	14917618	10591033	15612967
14 Less: Accumulated depreciation	72499580	-	827221	1294448	2449928	3621464	16258595	12521193	13011076	8635430	5818087	8062139
15 Depletable assets	1004940	-	*74348	*14065	-	-	*5198	*21292	*63008	*5017	177818	644193
16 Less: Accumulated depletion	282839	-	*60151	*2993	-	-	*440	*1079	*32540	*1261	25873	158503
17 Land	3017037	-	*3905	*29540	37594	78433	646955	507408	513095	482741	283366	434000
18 Intangible assets (Amortizable)	4270043	-	54886	43688	136495	129709	833956	706250	462608	798621	348540	755290
19 Less: Accumulated amortization	1396132	-	48163	22611	35595	50444	289584	250855	169795	230327	79245	219513
20 Other assets	3387414	-	17204	8464	91701	50853	285594	487692	516262	410680	329354	1189609
21 Total liabilities	192788064	-	1009322	2029257	4492276	6988661	38585305	31983225	36301641	24344256	17334051	29720070
22 Accounts payable	24928428	-	251689	215762	703743	1216162	5303142	4634857	4615614	2792039	1978703	3216717
23 Mort, notes, and bonds under 1 yr	16426845	-	65081	126259	393769	703022	3363724	3290260	3291835	2178156	1309922	1704819
24 Other current liabilities	16473653	-	109379	126953	361206	556678	3164309	2515017	3010531	2127635	1503720	2998226
25 Loans from stockholders	6770925	-	266137	300623	374044	622985	2014880	1122739	837564	499520	330745	401689
26 Mort, notes, bonds, 1 yr or more	27607996	-	212683	285280	798494	1262119	5577298	3671679	4669584	3556609	2390395	5183853
27 Other liabilities	4503921	-	-13276	*44398	83140	37646	530898	590504	657666	752332	383740	1436873
28 Net worth	96076296	-	117629	929983	1777880	2590049	18631054	16158169	19218848	12437966	9436824	14777892
29 Capital stock	4789269	-	199639	381247	283047	281315	1364062	911454	643842	296724	152436	275502
30 Paid-in or capital surplus	8026836	-	150587	411513	244514	532046	2236454	1197436	1009437	952929	500266	791655
31 Retained earnings-unappropriated	87120004	-	-217347	213685	1298261	2140845	15908347	14678854	18372695	11597652	9108459	14018553
32 Less: Cost of treasury stock	3859814	-	*15250	*76462	47942	364157	877808	629576	807126	409339	324336	307818
33 Total receipts	425580248	4586246	6506213	6327542	15810537	19470922	100756617	72880583	74491811	49482109	31349210	43918458
34 Business receipts	421174658	4216168	6443881	6242577	15750362	19334636	99978556	72319514	73690709	48969738	31081839	43146677
35 Interest on govt. obligations	134534	*119	-	-	*929	*4033	12807	13282	31176	24176	18895	29116
36 Net gain, noncapital assets	820693	287522	*18005	*35716	*22031	81499	104076	71739	54275	72149	17989	55690
37 Other receipts	3450364	82437	44327	49248	37215	50754	661177	476048	715651	416045	230487	686975
38 Total deductions	392282211	3976409	5726141	5719555	14573056	17693487	93380761	67883234	68322628	46020487	28590941	40395511
39 Cost of goods sold	286791333	2669330	2900720	2786289	9139241	12193138	68520702	51131788	51356760	34896184	21783655	29413526
40 Compensation of officers	13032683	145540	496334	473059	1030237	1115033	3968016	2381192	1872087	779140	389446	382600
41 Salaries and wages	28786727	372924	629658	778540	1489172	1234058	6508657	4731898	5002780	3180839	1878901	2979300
42 Repairs	1951059	27463	62372	72066	131453	110072	492550	283421	243384	196185	106634	225458
43 Bad debts	792402	11172	*19457	13323	19974	52186	176579	144459	126406	96013	52167	80667
44 Rent paid on business property	3888977	46406	257045	259835	397857	353874	982745	558149	447902	207231	141214	236718
45 Taxes paid	8489945	105391	187095	224171	445109	458089	2136283	1384440	1411732	907173	551460	679002
46 Interest paid	4035755	40681	52088	58856	130257	185466	873598	695085	724199	493346	290293	491887
47 Amortization	398297	8523	2231	2347	10419	14031	87224	59620	56883	68673	33003	55342
48 Depreciation	9228656	90814	84128	137147	293758	404002	1967661	1549210	1763391	1063142	776076	1099329
49 Depletion	59035	-	*11204	-	-	-	*253	*15314	*5421	*4203	18252	4387
50 Advertising	3720201	23476	38005	85248	74839	88844	611728	429776	523301	603942	543517	697526
51 Pension, prof sh, stock, annuity	1981748	24698	*14044	*18540	68295	102253	417349	335893	349320	252225	167744	231388
52 Employee benefit programs	4244752	33817	33098	46834	127759	168739	974583	727501	774318	514117	343449	500538
53 Net loss, noncapital assets	28778	*2365	*863	*492	*59	*260	7580	4519	2519	2044	2924	5152
54 Other deductions	24851863	373809	937799	762809	1214628	1213442	5655254	3450970	3662224	2756030	1512207	3312691
55 Total receipts less total deducts	33298038	609837	780072	607987	1237481	1777435	7375856	4997349	6169183	3461622	2758269	3522947
56 Total 1120S corporation net income	39303105	2125211	891841	712992	1258511	1868067	8859630	5843297	6618388	4035640	3006867	4082664
Net income (less deficit) from 57 a trade or business	33163504	609718	780072	607987	1236552	1773403	7363049	4984067	6138007	3437445	2739374	3493831
58 Net income	33542825	680675	794561	636877	1241984	1776023	7462188	5037358	6164134	3459076	2783628	3506322
59 Deficit	379320	*70957	*14489	*28891	*5432	*2620	99140	53291	26126	*21630	44254	12491
Portfolio income (less deficit) 60 distributed to shareholders:	5968295	1516274	111165	94387	13537	91843	1440212	821466	466046	580326	254078	578961
61 Dividend income	165525	851	-	*366	*1359	7103	39448	33004	24365	17094	19728	22208
62 Interest income	1290429	30079	10456	31005	16822	39235	252981	217806	231800	147696	121651	190897
63 Royalty income (less loss)	91956	*1419	-	-	-	-	*48274	*4468	8091	7215	17314	5174
64 Net S-T capital gain (less loss)	154846	*117676	*-1622	*1047	*-939	*3089	7033	11374	-2069	7148	2836	9273
65 Net L-T capital gain (less loss)	4253802	1363257	*97892	*61969	*-3705	42416	1092104	554792	201383	400380	91947	351368
66 Other portfolio income (net)	11736	*2992	*4440	-	-	-	*371	*21	*2476	*794	602	41
Real estate rental net income 67 (less deficit)	130241	*-782	*512	*10618	*3491	2813	51778	23376	11752	13241	6989	6452
68 Net income	142258	*32	*512	*10618	*3491	*5343	52392	25348	15719	13984	7881	6937
69 Deficit	12016	*813	-	-	-	*2529	*614	1972	3967	*744	891	485
Net income (less deficit) from 70 other rental activity	41065	-	*91	-	*4931	*8	4591	14388	2583	4629	6426	3419
71 Net income	43388	-	*91	-	*4931	*8	4904	*15015	2971	5211	6838	3421
72 Deficit	2324	-	-	-	-	-	*312	*627	*388	*582	413	1
73 Total income tax before credits	59387	8183	-	-	-	*144	4424	7529	8736	9632	5287	15451
74 Built-in gains tax	34384	7365	-	-	-	144	3545	3860	5559	7433	2232	4246
75 Recapture taxes	*597	-	-	-	-	-	-	-	-	*187	-	410
76 Excess net passive income tax	793	-	-	-	-	-	-	379	-	-	-	415

DIVISION 50
RETURNS WITH TOTAL 1120S NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	60211	1686	35440	8286	5847	3452	4071	872	389	90	41	38
2 Total assets	40476078	-	1244179	1382437	2024363	2420283	8441067	6253079	6233077	3140492	2875401	6461699
3 Cash	4270348	-	350717	234875	270252	349560	930814	685754	464363	192153	347758	444103
4 Notes and accounts receivable	7795510	-	60622	162713	335752	538830	2003006	1440722	1321316	575220	550519	806811
5 Less: Allowance for bad debts	106194	-	-	-	*431	*3635	18404	22569	19671	15638	9057	16790
6 Inventories	671492	-	*3202	*33797	*6113	*63909	178321	154991	84753	69269	16057	61081
7 U.S. govt. obligations, total	278704	-	-	-	-	*2173	*80604	-	*95629	*13957	387	85955
8 Tax-exempt securities	218038	-	-	-	-	*9627	*7500	*62484	*42902	*42024	1003	52498
9 Other current assets	2620760	-	76189	47176	97513	126087	589411	370931	478142	335145	197772	302394
10 Loans to stockholders	1199443	-	99519	*59927	145032	*134496	180937	178273	104867	*58785	42522	195085
11 Mortgage and real estate loans	155837	-	-	-	*8849	*5484	*23984	*37391	*175	*6114	1335	72506
12 Other investments	4266502	-	*28115	*57040	77183	197999	701998	833931	556209	500415	362668	950943
13 Depreciable assets	34557762	-	1933041	1668404	2218229	2647514	7143569	4395962	5327802	2161807	2446073	4615363
14 Less: Accumulated depreciation	19252384	-	1407805	1095770	1438798	1852692	4110549	2377678	2781874	1036955	1258485	1891779
15 Depletable assets	*120445	-	-	*44562	-	-	*49967	-	*11810	*7770	6202	134
16 Less: Accumulated depletion	*75900	-	-	*24388	-	-	*30995	-	*11575	*6207	2649	86
17 Land	993830	-	*35165	-	*50095	87283	230819	147382	150133	50812	62049	180093
18 Intangible assets (Amortizable)	1739260	-	65188	*48652	45740	116128	318353	300164	460740	115418	52794	216083
19 Less: Accumulated amortization	589924	-	34991	*1222	22367	58120	127676	113959	139801	18929	19488	53371
20 Other assets	1612548	-	35217	146671	231203	55642	289407	159300	87160	89331	77942	440675
21 Total liabilities	40476078	-	1244179	1382437	2024363	2420283	8441067	6253079	6233077	3140492	2875401	6461699
22 Accounts payable	4196971	-	139677	126092	200672	213325	989274	939260	513923	289350	264245	521153
23 Mort, notes, and bonds under 1 yr	3350154	-	66587	97579	301034	206928	715839	743250	570878	137723	202488	307847
24 Other current liabilities	3342448	-	80506	102430	198706	176066	712180	385768	531008	270941	314882	569961
25 Loans from stockholders	1753991	-	282773	170750	195101	248429	548040	74258	126665	*14760	21825	71389
26 Mort, notes, bonds, 1 yr or more	10780720	-	425140	409396	750998	744564	1862317	1403113	1561669	727220	1148133	1748169
27 Other liabilities	1679730	-	37869	*2943	*1587	238947	376730	301234	247618	91553	90977	290273
28 Net worth	15372064	-	211627	473247	376265	592024	3236687	2406196	2681316	1608944	832851	2952907
29 Capital stock	1297404	-	129911	94137	185340	259828	167817	243617	99634	35072	42409	39639
30 Paid-in or capital surplus	2576187	-	164847	*66547	507384	141264	548991	326757	335484	326962	46413	111538
31 Retained earnings-unappropriated	12236941	-	-70172	315733	-252768	211139	2709019	1984121	2302901	1275179	747740	3014049
32 Less: Cost of treasury stock	738467	-	*12958	*3169	*63691	*20207	189140	148300	56704	*28269	3712	212318
33 Total receipts	83317693	999403	10125877	4745136	6007826	6424182	19207500	11488283	9288823	4887734	4375502	5767428
34 Business receipts	81288611	942450	9828246	4681949	5791315	6280080	18872439	11244321	9062297	4723262	4293165	5569087
35 Interest on govt. obligations	30805	*67	-	*480	*186	*707	*2407	*4122	4866	*4397	222	13351
36 Net gain, noncapital assets	523889	*28786	69858	*5034	*37313	49314	106895	102130	88860	8141	10374	17186
37 Other receipts	1474388	*28099	227773	57673	179013	94080	225760	137709	132800	151934	71741	167804
38 Total deductions	77135009	893902	9329838	4206680	5413972	5966988	17826108	10788278	8637398	4604348	4172803	5294694
39 Cost of goods sold	33573781	*442655	3912026	1231273	2616901	2339937	6988282	5596029	3713594	2617825	1958510	2156750
40 Compensation of officers	2234697	*4317	437848	256052	204213	225130	560985	240207	134271	43498	56495	71680
41 Salaries and wages	11610418	70017	971508	727309	719065	912693	2897341	1673433	1363051	551002	721158	1003840
42 Repairs	1248099	*17045	187414	107784	108707	87457	246493	176226	143138	37013	56198	80624
43 Bad debts	204317	*658	*603	*5229	4793	17389	48401	46034	18852	37399	12660	12300
44 Rent paid on business property	3274759	13703	313629	132023	151397	144064	1443552	212839	560816	80569	134798	87367
45 Taxes paid	2436953	13165	215961	129332	184435	229686	656674	289638	315672	80634	142455	179300
46 Interest paid	1056624	*7485	58535	47530	79011	95173	217261	117500	150990	78126	75560	129453
47 Amortization	205330	*777	8651	*1723	3296	5193	25304	29223	31247	8444	31752	59721
48 Depreciation	3293899	11893	198325	220977	243791	229176	690774	400905	533815	168831	206122	389289
49 Depletion	*154	*154	-	-	-	-	-	-	-	-	-	-
50 Advertising	514983	*651	76904	21424	22171	68592	70390	101452	40815	23439	36761	52384
51 Pension, prof sh, stock, annuity	291671	*137	*3619	*11194	21760	20564	74694	32376	48165	13561	27897	37703
52 Employee benefit programs	795906	*6838	53940	17063	27301	56139	217985	90455	127647	39992	70029	88517
53 Net loss, noncapital assets	17642	-	*1403	*293	-	*14981	*45	*111	*246	*563	-	-
54 Other deductions	16375775	304407	2889471	1297473	1027133	1520814	3687926	1781849	1455079	823452	642408	945764
55 Total receipts less total deducts	6182684	105501	796039	538456	593854	457194	1381392	700005	651425	283386	202698	472734
56 Total 1120S corporation net income	7560131	166155	1030731	553173	643881	533314	1625417	877978	904015	359552	243663	622252
57 Net income (less deficit) from a trade or business	6151879	105434	796039	537976	593668	456486	1378986	695883	646559	278989	202477	459383
58 Net income	6248166	105721	796132	537976	598490	471284	1383361	725794	661455	283802	212110	472039
59 Deficit	96287	*288	*94	-	*4822	*14798	*4375	*29911	*14896	*4812	9634	12656
60 Portfolio income (less deficit) distributed to shareholders:	1229811	60918	215788	14275	49871	45940	202468	155271	248077	63624	34655	138924
61 Dividend income	41488	*1079	-	*193	*1139	*2764	6949	9118	3241	6341	1006	9658
62 Interest income	376963	8453	5643	3827	26510	29873	73966	61729	52717	35111	33621	45513
63 Royalty income (less loss)	*1772	-	-	-	-	-	-	-	61	*1674	2	35
64 Net S-T capital gain (less loss)	20221	*-1856	-	-	-	-	3159	1308	4275	*4763	61	8510
65 Net L-T capital gain (less loss)	785898	*53242	*210145	*10255	*22222	*13303	117498	81914	186362	15861	-35	75132
66 Other portfolio income (net)	3468	-	-	-	-	-	*896	*1202	*1421	*-126	-0	76
67 Real estate rental net income (less deficit)	81257	*117	-	*921	-	*8833	23331	11619	7151	*17568	369	11348
68 Net income	84450	*117	-	*921	-	*8833	23331	11657	*7738	*17613	2855	11385
69 Deficit	3193	-	-	-	-	-	-	*38	*587	*45	2486	37
70 Net income (less deficit) from other rental activity	97183	*-314	*18905	-	*341	*22055	*20633	*15205	2227	*-628	6163	12596
71 Net income	116927	-	*18905	-	*341	*25036	*20633	*27060	6084	*9	6163	12695
72 Deficit	*19744	*314	-	-	-	*2981	-	*11855	*3857	*637	-	99
73 Total income tax before credits	13688	*2664	*5660	-	-	-	*394	*1099	*63	*753	129	2925
74 Built-in gains tax	13688	2664	5660	-	-	-	394	1099	63	753	129	2925
75 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax	-	-	-	-	-	-	-	-	-	-	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 60
RETURNS WITH TOTAL 1120S NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	349620	15550	150022	70118	42009	27091	32421	7697	3572	738	267	135
2 Total assets	301804224	-	6304169	11763246	14814105	18847704	73314995	53740282	53318204	24637957	17882463	27181099
3 Cash	30168887	-	1451677	1934017	2354088	3054608	8223857	4615367	3987820	1643039	1051825	1852590
4 Notes and accounts receivable	67495001	-	697921	1572118	2675366	3361832	17067202	12209846	12682714	6561826	4489758	6176418
5 Less: Allowance for bad debts	863671	-	*1430	*1603	*2448	27062	136072	125794	190213	123690	82050	173309
6 Inventories	110555223	-	1701901	3489615	4427843	5674168	26847998	23370240	21755676	8328761	6024163	8934858
7 U.S. govt. obligations, total	939645	-	-	-	*15380	*30295	271132	*97523	242535	*59737	92479	130563
8 Tax-exempt securities	648539	-	*34	*7602	*48229	*52140	151146	*137412	99936	52409	10217	89414
9 Other current assets	10501994	-	155098	334933	391786	609472	2089452	1912174	1757770	1138743	591117	1521449
10 Loans to stockholders	3934026	-	331077	461277	347159	326897	921745	620500	529075	178278	86682	131336
11 Mortgage and real estate loans	843580	-	*46134	*94315	*45183	*136300	146116	109837	86800	73938	77176	27780
12 Other investments	13814986	-	80675	281115	493546	987378	3056998	1661765	2478389	1491950	1420271	1862899
13 Depreciable assets	112076573	-	5301259	6201226	7304918	8853289	28130849	16388540	15823255	8077785	5942125	10053328
14 Less: Accumulated depreciation	64143142	-	3847848	3685790	4383270	5466750	16905457	9268939	8427016	4212996	2865914	5079162
15 Depletable assets	257139	-	*35973	*8700	*2098	*23062	*170	*9336	*32028	-	41754	104019
16 Less: Accumulated depletion	121010	-	*659	-	*416	*8322	*36	*7	*512	-	18963	92094
17 Land	6650303	-	49519	169386	365437	573794	1608445	1006520	1060716	687604	398639	730242
18 Intangible assets (Amortizable)	8090468	-	429525	999510	919689	535919	2051648	890999	1048250	556772	329764	328391
19 Less: Accumulated amortization	3044116	-	236285	385725	308393	132415	876425	305441	419733	147904	105962	125833
20 Other assets	3999800	-	109598	282550	117911	263099	666227	410404	770715	271705	399383	708209
21 Total liabilities	301804224	-	6304169	11763246	14814105	18847704	73314995	53740282	53318204	24637957	17882463	27181099
22 Accounts payable	53182564	-	711870	1531949	2736974	3408774	13870804	8543062	9023965	4467158	3391355	5496654
23 Mort, notes, and bonds under 1 yr	59857294	-	431185	723556	968012	1367785	13027263	16030802	15159274	5335796	3192614	3621007
24 Other current liabilities	21057219	-	562745	598448	881187	1309499	4550510	3877897	3972630	1711341	1414059	2178904
25 Loans from stockholders	16828351	-	1762643	2232589	1795265	1924036	3544606	2260357	2026220	701117	286315	295203
26 Mort, notes, bonds, 1 yr or more	38102014	-	1013127	1994973	2577739	2822901	8963508	5661848	5854144	2984138	2500122	3729513
27 Other liabilities	3716672	-	113719	138438	200672	221081	1051758	437509	491926	256100	279739	525729
28 Net worth	109060111	-	1708881	4543293	5654257	7793627	28306547	16928807	16790045	9182308	6818258	11334089
29 Capital stock	9160692	-	916452	1280824	893971	913206	2539324	1178266	862629	241268	164784	169967
30 Paid-in or capital surplus	11731095	-	632894	978608	1135237	941099	2942436	1855193	1306029	572307	484872	882419
31 Retained earnings-unappropriated	92800301	-	217695	2472016	3987438	6337543	24440895	14547726	15189609	8739431	6267618	10600329
32 Less: Cost of treasury stock	4631976	-	58161	188156	362389	398222	1616109	652379	568222	370699	99015	318626
33 Total receipts	1112029763	8539475	42077584	60145122	56741891	68034484	275962957	204671979	195258124	77380989	49562380	73654778
34 Business receipts	1098266978	8122375	41543310	59499497	56228325	67262823	273109551	202140208	192751822	76245790	48799573	72563703
35 Interest on govt. obligations	161423	*2594	-	*968	*1952	5367	37183	15653	14296	40926	20828	21657
36 Net gain, noncapital assets	1083030	214640	46055	103540	24218	117917	244019	84091	84236	49422	47709	67183
37 Other receipts	12518332	199867	488219	541116	487396	648377	2572203	2432026	2407770	1044852	694271	1002235
38 Total deductions	1073818130	8029440	39028186	57262820	53914305	64950091	267074691	199681535	190274665	74777976	47864569	70959852
39 Cost of goods sold	851812543	5941117	23848786	41645423	37225405	46233475	213527456	165627431	159550619	61419237	38801401	57992192
40 Compensation of officers	21234349	142054	2337374	1950587	2161601	2257366	5797505	2983942	2157973	755082	359659	331206
41 Salaries and wages	76753920	622311	3434964	4105493	5178543	6066670	19039279	13130064	11992156	5197061	3383602	4603777
42 Repairs	4789231	36194	430652	370971	330553	431903	1149619	672108	619028	254207	210792	283203
43 Bad debts	1548243	15841	61000	119323	86515	105482	396512	224667	185272	124048	85041	144541
44 Rent paid on business property	17554941	204462	2081057	1982117	1821687	1735013	3933715	2030204	1794967	751237	502238	718244
45 Taxes paid	15088483	123405	1110016	1204409	1204952	1205627	3304978	2539833	2123642	875924	601108	794588
46 Interest paid	7478599	49202	159567	286418	387019	479161	1789440	1466238	1350646	547500	428619	534790
47 Amortization	599312	6635	36574	46466	74146	34852	145874	68871	62950	37402	31490	54052
48 Depreciation	8647492	86022	356371	443948	459119	571995	2038423	1307985	1249689	683757	563866	886318
49 Depletion	*18635	-	-	*7081	-	-	*3397	-	*68	-	3454	4636
50 Advertising	11188452	76746	499088	647465	664681	904624	2331881	1915088	1904066	885237	558394	801183
51 Pension, prof sh, stock, annuity	1970281	11965	67871	113322	120212	160873	547674	326801	267434	131692	95660	126776
52 Employee benefit programs	4156956	15802	67958	151256	186071	263654	1003961	701682	772288	326103	283708	384472
53 Net loss, noncapital assets	53136	-	-	*3426	*6627	*9615	12851	3480	8793	3729	963	3651
54 Other deductions	50923559	697684	4536907	4185114	4007175	4489782	12052126	6683140	6235072	2785761	1954574	3296224
55 Total receipts less total deducts	38211633	510036	3049398	2882302	2827586	3084392	8888265	4990444	4983459	2603013	1697812	2694926
56 Total 1120S corporation net income	47154079	5509039	3237302	3091589	2990949	3376546	9868477	5720867	5442217	2901723	1906388	3108982
57 Net income (less deficit) from a trade or business	38050209	507442	3049398	2881334	2825634	3079026	8851083	4974790	4969163	2562087	1676984	2673269
58 Net income	38611826	652332	3087375	2906799	2849405	3113989	8964604	5073580	5001441	2592175	1685903	2684223
59 Deficit	561616	144890	37977	*25465	23771	34963	113521	98789	32278	30088	8920	10954
60 Portfolio income (less deficit) distributed to shareholders:	8640676	5058102	173450	193546	118318	281350	881749	666781	416642	290250	198094	362393
61 Dividend income	227611	*35226	2241	1782	10091	23315	47413	26958	17920	12266	14052	36346
62 Interest income	1741691	31490	30085	49137	67148	116402	417722	288489	307402	152834	103913	177068
63 Royalty income (less loss)	134966	*464	*36812	-	*196	-	*21191	*559	12090	2450	2829	58376
64 Net S-T capital gain (less loss)	120610	*-162	*-2619	*-8794	-1201	-5154	46813	22783	8722	764	49710	9747
65 Net L-T capital gain (less loss)	6407431	4991083	106931	151420	42060	146042	345349	326941	68970	120763	27588	80282
66 Other portfolio income (net)	8368	-0	-	-	*24	*745	*3262	*1051	*1538	*1173	2	574
67 Real estate rental net income (less deficit)	262372	*-56505	*457	*4618	25682	15631	80176	74358	39424	37412	15744	25374
68 Net income	351777	*4015	*2362	*4618	26009	18485	87728	78976	44888	41118	17250	26329
69 Deficit	89406	*60520	*1905	-	*327	*2855	7552	4618	5463	*3706	1506	955
70 Net income (less deficit) from other rental activity	200822	-	*13998	*12092	*21315	*539	55469	4937	16987	11974	15566	47946
71 Net income	220811	-	*13998	*12092	*21315	*539	66573	11293	17898	12322	15596	49186
72 Deficit	19989	-	-	-	-	-	*11104	*6355	*911	*348	30	1241
73 Total income tax before credits	52977	*7270	*94	*2209	*1186	*5681	8241	5514	6483	6808	4629	4861
74 Built-in gains tax	29283	7218	94	2209	182	4768	4846	3448	1251	1254	2917	1096
75 Recapture taxes	*445	-	-	-	-	-	*445	-	-	-	-	-
76 Excess net passive income tax	3442	-	-	-	1004	795	229	532	882	-	-	-

DIVISION 61
RETURNS WITH TOTAL 1120S NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
						Size of Total Assets						
1 Number of returns	107431	3456	44918	17503	10657	8910	15825	3720	1740	443	***	***
2 Total assets	146929319	-	1790758	2929101	3860761	6250367	35969156	25818951	26346834	14838310	***	***
3 Cash	13091212	-	485096	544077	644856	955391	3940925	2409535	1665608	810011	***	***
4 Notes and accounts receivable	47192097	-	326048	700325	1327916	1980502	12244886	8675165	8665968	5044517	***	***
5 Less: Allowance for bad debts	599231	-	*1424	*52	*1068	23489	102876	83409	139174	86438	***	***
6 Inventories	46510915	-	427940	659948	1051880	1664121	10894444	8550403	8525376	4649412	***	***
7 U.S. govt. obligations, total	652435	-	-	-	-	*7691	212089	*78424	224267	*42708	***	***
8 Tax-exempt securities	399966	-	-	-	-	*878	*101287	*104724	56212	*47258	***	***
9 Other current assets	5288838	-	83641	75291	148892	206738	1049429	902183	977621	711552	***	***
10 Loans to stockholders	1451384	-	120750	161459	76956	121601	377302	226480	165769	77050	***	***
11 Mortgage and real estate loans	270437	-	-	*42654	*881	*4736	53812	56952	28008	*7132	***	***
12 Other investments	8197051	-	*23933	*88026	130268	377670	1495784	992155	1621059	1048442	***	***
13 Depreciable assets	45173902	-	1078779	1077750	1165505	2346603	11808341	7875403	7520119	4046317	***	***
14 Less: Accumulated depreciation	26600254	-	774809	618135	807834	1594945	7424335	4710710	4230465	2231673	***	***
15 Depletable assets	217843	-	*24020	*8700	-	*24	*131	*9336	*31011	-	***	***
16 Less: Accumulated depletion	110558	-	-	-	-	*24	*22	*7	*45	-	***	***
17 Land	2218155	-	*8131	*32212	*41818	120933	580998	337388	399527	237512	***	***
18 Intangible assets (Amortizable)	2940087	-	21732	145752	122334	47779	739900	306887	772615	383271	***	***
19 Less: Accumulated amortization	1036021	-	8548	20066	53606	13484	297161	96962	324317	96437	***	***
20 Other assets	1671062	-	-24531	31160	11962	47642	294223	185004	387675	147676	***	***
21 Total liabilities	146929319	-	1790758	2929101	3860761	6250367	35969156	25818951	26346834	14838310	***	***
22 Accounts payable	33474653	-	204829	435756	1093079	1435837	9018197	5888539	6172105	3162431	***	***
23 Mort, notes, and bonds under 1 yr	20707075	-	153966	243939	208007	475271	3780988	4135765	3925504	2737608	***	***
24 Other current liabilities	9893091	-	153662	127780	232873	392601	2152383	1932165	1832298	983950	***	***
25 Loans from stockholders	6173294	-	300846	475488	308536	528291	1784618	1129022	925398	396226	***	***
26 Mort, notes, bonds, 1 yr or more	16132155	-	163174	426041	462300	620558	3516820	2638049	2878895	1534661	***	***
27 Other liabilities	1608051	-	*15623	*26995	*52213	40558	408606	265388	285178	128035	***	***
28 Net worth	58941001	-	798656	1193101	1503753	2757251	15307545	9830024	10327456	5895398	***	***
29 Capital stock	3052494	-	182802	179116	267383	248103	1004083	425438	343282	146009	***	***
30 Paid-in or capital surplus	4737194	-	201023	179127	297106	208876	1166454	844152	468023	312230	***	***
31 Retained earnings-unappropriated	53489280	-	439847	863644	1135837	2420190	14061798	8882329	9786346	5669959	***	***
32 Less: Cost of treasury stock	2337967	-	*25016	*28786	*196573	119918	924791	321895	270195	232800	***	***
33 Total receipts	503784203	3593034	12013167	14576196	17838299	24069050	136767285	86446806	85908460	43909718	***	***
34 Business receipts	498620394	3503633	11884995	14243053	17591552	23809418	135661130	85799982	85085041	43504148	***	***
35 Interest on govt. obligations	113941	*1544	-	*572	*528	*1106	17542	13658	10776	38458	***	***
36 Net gain, noncapital assets	417237	58618	*10179	*44090	*9027	71391	61213	48202	30296	18902	***	***
37 Other receipts	4632632	29239	117993	288480	237192	187136	1027399	584964	782347	348209	***	***
38 Total deductions	484499095	3389190	10899095	13740390	16935130	22932603	131910893	83685696	82888611	42246107	***	***
39 Cost of goods sold	398115490	2616514	7188900	10906175	13042487	17714808	108385079	69131252	69256841	35378613	***	***
40 Compensation of officers	10471855	47563	842012	541020	758686	931308	3409954	1688241	1268968	527225	***	***
41 Salaries and wages	29527595	240694	576707	522481	1153787	1566515	8116577	5322328	5264038	2716244	***	***
42 Repairs	1641145	8999	110023	43709	41877	106055	415282	270760	274802	118710	***	***
43 Bad debts	865820	6810	49579	39081	30117	52513	233576	151632	128164	79857	***	***
44 Rent paid on business property	4488572	44094	339777	233992	263663	270826	1283176	645345	643068	283134	***	***
45 Taxes paid	6081629	41693	211848	168664	250567	317517	1388058	1371152	1089720	462412	***	***
46 Interest paid	3303266	28214	40584	70895	96655	126726	756465	610207	621922	318165	***	***
47 Amortization	229648	2851	5654	6425	8441	2143	59015	28054	39900	24582	***	***
48 Depreciation	3715159	29579	74920	98089	79417	152737	935528	626391	576404	340744	***	***
49 Depletion	*10377	-	-	-	-	-	*3397	-	-	-	***	***
50 Advertising	2519426	17540	81033	82463	95252	142294	456378	430802	501626	268181	***	***
51 Pension, prof sh, stock, annuity	1223794	4491	35519	45654	51803	86983	374278	214875	173278	98019	***	***
52 Employee benefit programs	1748078	6526	15738	18585	44490	97842	416114	267275	345949	164169	***	***
53 Net loss, noncapital assets	20417	-	-	*1886	*89	*887	8507	1065	1953	2980	***	***
54 Other deductions	20536825	293621	1326800	961271	1017800	1363448	5669510	2926317	2701977	1463072	***	***
55 Total receipts less total deducts	19285109	203844	1114072	835806	903169	1136447	4856391	2761110	3019850	1663611	***	***
56 Total 1120S corporation net income	24284843	3314979	1174602	871807	942619	1201279	5334871	3208057	3263031	1790998	***	***
57 Net income (less deficit) from a trade or business	19171168	202301	1114072	835233	902641	1135341	4838849	2747451	3009074	1625152	***	***
58 Net income	19422965	262537	1125123	849485	904876	1137590	4888019	2804677	3031373	1644002	***	***
59 Deficit	251797	*60237	*11051	*14252	*2235	*2249	49169	57225	22300	*18850	***	***
60 Portfolio income (less deficit) distributed to shareholders	4926507	3173167	52481	36574	39341	61323	432993	420618	212438	148405	***	***
61 Dividend income	144214	*35103	*1118	*564	*4371	6215	25729	22490	11437	9870	***	***
62 Interest income	844748	20162	8058	20168	18823	27064	195891	147894	147673	82305	***	***
63 Royalty income (less loss)	107366	*464	*25400	-	*196	-	*17364	-	*3696	*2430	***	***
64 Net S-T capital gain (less loss)	53865	*-658	*-2541	-	*254	*-6405	36019	8215	5613	2124	***	***
65 Net L-T capital gain (less loss)	3769428	3118095	*20447	*15842	*15695	*33856	154733	242018	42482	50504	***	***
66 Other portfolio income (net)	6887	-0	-	-	*3	*593	*3257	-	*1538	*1173	***	***
67 Real estate rental net income (less deficit)	84508	*-60488	*2362	-	*237	*4461	44013	30880	29328	13294	***	***
68 Net income	153704	*32	*2362	-	*245	*4462	46627	32366	31767	14336	***	***
69 Deficit	69196	*60520	-	-	*8	*1	*2615	*1486	2439	*1042	***	***
70 Net income (less deficit) from other rental activity	102660	-	*5687	-	*399	*154	19016	*9107	12192	*4147	***	***
71 Net income	113789	-	*5687	-	*399	*154	29160	*9107	12192	*4495	***	***
72 Deficit	*11129	-	-	-	-	-	*10144	-	-	*348	***	***
73 Total income tax before credits	33923	*5174	-	*2209	*4	*3668	1941	4199	5453	4278	***	***
74 Built-in gains tax	18294	5122	-	2209	4	3668	438	2961	1154	1217	***	***
75 Recapture taxes	*445	-	-	-	-	-	*445	-	-	-	***	***
76 Excess net passive income tax	894	-	-	-	-	-	229	-	665	-	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 62
RETURNS WITH TOTAL 1120S NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	240908	12094	104542	52083	31279	18182	16505	3962	1827	***	***	***
2 Total assets	154204109	-	4505086	8750707	10923313	12597337	37169502	27778789	26895693	***	***	***
3 Cash	17035362	-	965495	1377557	1700333	2099217	4270064	2205537	2320500	***	***	***
4 Notes and accounts receivable	20173000	-	371872	862262	1329378	1381331	4781635	3519957	3985379	***	***	***
5 Less: Allowance for bad debts	263341	-	*6	*1552	*1381	*3573	33196	41486	51040	***	***	***
6 Inventories	63725065	-	1269156	2806515	3375609	4010047	15881803	14704637	13193370	***	***	***
7 U.S. govt. obligations, total	287210	-	-	-	*15380	*22605	*59042	*19099	*18269	***	***	***
8 Tax-exempt securities	248573	-	*34	*7602	*48229	*51262	*49859	*32688	*43724	***	***	***
9 Other current assets	5201463	-	71457	259642	242894	402734	1034363	1009532	777028	***	***	***
10 Loans to stockholders	2479953	-	210327	299817	270202	205296	541755	394020	363306	***	***	***
11 Mortgage and real estate loans	573142	-	*46134	*51661	*44302	*131564	92304	52885	58793	***	***	***
12 Other investments	5604675	-	56742	193089	363278	609708	1548041	669609	857330	***	***	***
13 Depreciable assets	66716905	-	4218605	5090238	6129966	6506685	16282083	8494092	8302271	***	***	***
14 Less: Accumulated depreciation	37458076	-	3071596	3040401	3568694	3871805	9465749	4546719	4196001	***	***	***
15 Depletable assets	39296	-	*11953	-	*2098	*23037	*39	-	*1016	***	***	***
16 Less: Accumulated depletion	10452	-	*659	-	*416	*8298	*15	-	*467	***	***	***
17 Land	4430375	-	41388	137174	323619	452862	1027447	669132	661190	***	***	***
18 Intangible assets (Amortizable)	5088410	-	407793	801591	797355	488140	1307242	579727	275636	***	***	***
19 Less: Accumulated amortization	1985050	-	227738	345879	254787	118931	579151	205601	95415	***	***	***
20 Other assets	2317598	-	134129	251390	105949	215457	371934	221679	380805	***	***	***
21 Total liabilities	154204109	-	4505086	8750707	10923313	12597337	37169502	27778789	26895693	***	***	***
22 Accounts payable	19597554	-	507041	1090156	1636223	1972937	4817387	2645768	2847781	***	***	***
23 Mort, notes, and bonds under 1 yr	38985436	-	277219	479617	758768	892514	9172693	11892416	11180711	***	***	***
24 Other current liabilities	11142286	-	409083	470668	647451	916898	2389467	1941312	2139191	***	***	***
25 Loans from stockholders	10539292	-	1461797	1669595	1486729	1395745	1753469	1110646	1099929	***	***	***
26 Mort, notes, bonds, 1 yr or more	21900083	-	849953	1568933	2112169	2202343	5446689	3001678	2965335	***	***	***
27 Other liabilities	2054368	-	98095	111442	148460	180523	643152	119162	206734	***	***	***
28 Net worth	49985092	-	901899	3360295	4133514	5036376	12946645	7067807	6456012	***	***	***
29 Capital stock	6068824	-	733528	1078381	625084	665103	1527311	746462	519344	***	***	***
30 Paid-in or capital surplus	6961321	-	431871	799482	838131	732223	1746346	1010825	838006	***	***	***
31 Retained earnings-unappropriated	39238960	-	-230356	1641802	2836115	3917354	10354309	5641005	5396689	***	***	***
32 Less: Cost of treasury stock	2284013	-	*33144	159370	165816	278304	681322	330484	298027	***	***	***
33 Total receipts	606495198	4946442	29970558	45338335	38787747	43965434	138649736	118011634	109103377	***	***	***
34 Business receipts	597911116	4618742	29564456	45028511	38520928	43453405	136905081	116131298	107420494	***	***	***
35 Interest on govt. obligations	47483	*1050	-	*396	*1424	*4261	19641	1995	3521	***	***	***
36 Net gain, noncapital assets	665729	156022	35877	*59451	15191	46527	182806	35890	53940	***	***	***
37 Other receipts	7870870	170627	370225	249977	250204	461241	1542208	1842451	1625423	***	***	***
38 Total deductions	587665661	4640250	28048386	43308353	36886543	42017489	134653751	115783266	107141214	***	***	***
39 Cost of goods sold	452453299	3324603	16591147	30621851	24131251	28518668	104735150	96360603	90077299	***	***	***
40 Compensation of officers	10722787	94491	1491699	1401742	1391461	1326058	2382724	1290146	885977	***	***	***
41 Salaries and wages	47122836	381617	2858013	3574956	4011936	4500155	10889878	7781205	6714998	***	***	***
42 Repairs	3142937	27195	320629	325901	288567	325848	732432	400893	344226	***	***	***
43 Bad debts	681177	9031	11421	80243	56399	52969	162535	72528	57107	***	***	***
44 Rent paid on business property	13030860	160367	1741280	1732511	1557584	1464187	2639022	1379240	1151288	***	***	***
45 Taxes paid	8987289	81712	898082	1033653	948967	888110	1912436	1163788	1033312	***	***	***
46 Interest paid	4153895	20988	118855	215523	289938	352435	1031184	849023	723273	***	***	***
47 Amortization	368987	3784	30920	40041	65705	32708	86709	40335	23051	***	***	***
48 Depreciation	4904583	56442	281192	344859	377673	419258	1094697	680408	673163	***	***	***
49 Depletion	*8259	-	-	*7081	-	-	-	-	*68	***	***	***
50 Advertising	8655534	59206	418027	557184	569349	762330	1872606	1483318	1402173	***	***	***
51 Pension, prof sh, stock, annuity	742569	*7474	30887	66494	67810	73890	173183	111613	94156	***	***	***
52 Employee benefit programs	2404112	9277	52221	132646	141582	165812	585979	431760	426339	***	***	***
53 Net loss, noncapital assets	32719	-	-	*1540	*6538	*8727	4344	2415	6840	***	***	***
54 Other deductions	30253819	404063	3204013	3172126	2981784	3126334	6350871	3735991	3527944	***	***	***
55 Total receipts less total deducts	18829537	306192	1922172	2029982	1901205	1947945	3995985	2228369	1962163	***	***	***
56 Total 1120S corporation net income	22769958	2194060	2049547	2203100	2025097	2175267	4497095	2511596	2177739	***	***	***
57 Net income (less deficit) from a trade or business	18782054	305142	1922172	2029586	1899780	1943685	3976344	2226373	1958642	***	***	***
58 Net income	19091874	389794	1949099	2040799	1921317	1976398	4040696	2267937	1968621	***	***	***
59 Deficit	309819	*84653	26927	*11213	*21536	32714	64352	41564	9979	***	***	***
60 Portfolio income (less deficit) distributed to shareholders:	3711919	1884935	120969	156804	78956	220028	448135	245914	204205	***	***	***
61 Dividend income	83397	*123	*1123	*1218	5720	17101	21684	4467	6484	***	***	***
62 Interest income	894692	11328	22027	28801	48304	89338	221209	140346	159729	***	***	***
63 Royalty income (less loss)	27600	-	*11413	-	-	-	*3827	*559	*8394	***	***	***
64 Net S-T capital gain (less loss)	66745	*495	*-78	*-8794	*-1454	1251	10794	14567	3109	***	***	***
65 Net L-T capital gain (less loss)	2638004	1872988	*86484	135578	26366	112186	190617	84923	26489	***	***	***
66 Other portfolio income (net)	1481	-	-	-	*21	*152	*4	*1051	-	***	***	***
67 Real estate rental net income (less deficit)	177864	3984	*-1905	*4618	25446	11169	36163	43477	10097	***	***	***
68 Net income	198074	3984	-	*4618	*25765	*14023	41101	46610	13121	***	***	***
69 Deficit	20210	-	*1905	-	*319	*2853	4937	*3132	3024	***	***	***
70 Net income (less deficit) from other rental activity	98121	-	*8311	*12092	*20915	*385	36453	*-4170	4796	***	***	***
71 Net income	106981	-	*8311	*12092	*20915	*385	37413	*2186	5706	***	***	***
72 Deficit	8860	-	-	-	-	-	*960	*6355	*911	***	***	***
73 Total income tax before credits	19054	2096	*94	-	*1183	*2013	*6300	*1314	*1030	***	***	***
74 Built-in gains tax	10989	2096	94	-	179	1099	4407	486	97	***	***	***
75 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	***
76 Excess net passive income tax	2548	-	-	-	1004	795	-	532	216	***	***	***

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade not allocable

DIVISION 63
RETURNS WITH TOTAL 1120S NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	1282	-	*561	*532	*73	-	*91	*15	*5	***	***	-
2 Total assets	670796	-	*8326	*83438	*30031	-	*176337	*142541	*75678	***	***	-
3 Cash	42312	-	*1087	*12383	*8899	-	*12867	*295	*1712	***	***	-
4 Notes and accounts receivable	129904	-	-	*9532	*18073	-	*40680	*14724	*31366	***	***	-
5 Less: Allowance for bad debts	*1100	-	-	-	-	-	-	*899	-	***	***	-
6 Inventories	*319243	-	*4805	*23153	*353	-	*71750	*115200	*36929	***	***	-
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	***	***	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	***	***	-
9 Other current assets	*11693	-	-	-	-	-	*5660	*459	*3121	***	***	-
10 Loans to stockholders	*2689	-	-	-	-	-	*2689	-	-	***	***	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	***	***	-
12 Other investments	*13261	-	-	-	-	-	*13173	-	-	***	***	-
13 Depreciable assets	185766	-	*3875	*33238	*9447	-	*40426	*19045	*864	***	***	-
14 Less: Accumulated depreciation	84811	-	*1442	*27254	*6741	-	*15372	*11509	*551	***	***	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	***	***	-
17 Land	*1773	-	-	-	-	-	-	-	-	***	***	-
18 Intangible assets (Amortizable)	*61971	-	-	*52167	-	-	*4506	*4385	-	***	***	-
19 Less: Accumulated amortization	*23045	-	-	*19780	-	-	*113	*2879	-	***	***	-
20 Other assets	*11140	-	-	-	-	-	*70	*3720	*2235	***	***	-
21 Total liabilities	670796	-	*8326	*83438	*30031	-	*176337	*142541	*75678	***	***	-
22 Accounts payable	*110357	-	-	*6036	*7672	-	*35219	*8755	*4079	***	***	-
23 Mort, notes, and bonds under 1 yr	*164783	-	-	-	*1237	-	*73582	*2621	*53060	***	***	-
24 Other current liabilities	*21842	-	-	-	*863	-	*8660	*4421	*1141	***	***	-
25 Loans from stockholders	*115765	-	-	*87505	-	-	*6519	*20689	*892	***	***	-
26 Mort, notes, bonds, 1 yr or more	*69776	-	-	-	*3271	-	-	*22121	*9914	***	***	-
27 Other liabilities	*54253	-	-	-	-	-	-	*52959	*15	***	***	-
28 Net worth	134018	-	*8326	*-10103	*16990	-	*52357	*30975	*6577	***	***	-
29 Capital stock	39374	-	*122	*23327	*1504	-	*7930	*6366	*2	***	***	-
30 Paid-in or capital surplus	*32580	-	-	-	-	-	*29636	*217	-	***	***	-
31 Retained earnings-unappropriated	72061	-	*8204	*-33430	*15486	-	*24787	*24392	*6575	***	***	-
32 Less: Cost of treasury stock	*9996	-	-	-	-	-	*9996	-	-	***	***	-
33 Total receipts	1750361	-	*93858	*230592	*115845	-	*545936	*213539	*246287	***	***	-
34 Business receipts	1735468	-	*93858	*227932	*115845	-	*543340	*208928	*246287	***	***	-
35 Interest on govt. obligations	-	-	-	-	-	-	-	-	-	***	***	-
36 Net gain, noncapital assets	*64	-	-	-	-	-	-	-	-	***	***	-
37 Other receipts	*14829	-	-	*2659	-	-	*2596	*4611	-	***	***	-
38 Total deductions	1653374	-	*80705	*214077	*92633	-	*510047	*212574	*244840	***	***	-
39 Cost of goods sold	1243754	-	*68739	*117396	*51667	-	*407227	*135576	*216480	***	***	-
40 Compensation of officers	*39707	-	*3663	*7825	*11455	-	*4826	*5556	*3027	***	***	-
41 Salaries and wages	103490	-	*244	*8055	*12820	-	*32824	*26531	*13120	***	***	-
42 Repairs	5149	-	-	*1360	*108	-	*1906	*455	-	***	***	-
43 Bad debts	*1246	-	-	-	-	-	*400	*507	-	***	***	-
44 Rent paid on business property	35508	-	-	*15614	*441	-	*11517	*5618	*612	***	***	-
45 Taxes paid	19565	-	*86	*2093	*5418	-	*4485	*4893	*609	***	***	-
46 Interest paid	*21439	-	*128	-	*427	-	*1791	*7008	*5451	***	***	-
47 Amortization	*677	-	-	-	-	-	*150	*483	-	***	***	-
48 Depreciation	27749	-	*258	*1000	*2028	-	*8199	*1186	*122	***	***	-
49 Depletion	-	-	-	-	-	-	-	-	-	***	***	-
50 Advertising	13493	-	*27	*7817	*80	-	*2897	*967	*267	***	***	-
51 Pension, prof sh, stock, annuity	*3918	-	*1465	*1174	*600	-	*212	*313	-	***	***	-
52 Employee benefit programs	*4766	-	-	*25	-	-	*1868	*2647	-	***	***	-
53 Net loss, noncapital assets	-	-	-	-	-	-	-	-	-	***	***	-
54 Other deductions	132915	-	*6095	*51717	*7590	-	*31745	*20832	*5151	***	***	-
55 Total receipts less total deducts	96987	-	*13153	*16515	*23212	-	*35889	*965	*1447	***	***	-
56 Total 1120S corporation net income	99278	-	*13153	*16683	*23233	-	*36511	*1214	*1447	***	***	-
Net income (less deficit) from												
57 a trade or business	96987	-	*13153	*16515	*23212	-	*35889	*965	*1447	***	***	-
58 Net income	96987	-	*13153	*16515	*23212	-	*35889	*965	*1447	***	***	-
59 Deficit	-	-	-	-	-	-	-	-	-	***	***	-
Portfolio income (less deficit)												
60 distributed to shareholders:	*2250	-	-	*168	*21	-	*621	*249	-	***	***	-
61 Dividend income	-	-	-	-	-	-	-	-	-	***	***	-
62 Interest income	*2250	-	-	*168	*21	-	*621	*249	-	***	***	-
63 Royalty income (less loss)	-	-	-	-	-	-	-	-	-	***	***	-
64 Net S-T capital gain (less loss)	-	-	-	-	-	-	-	-	-	***	***	-
65 Net L-T capital gain (less loss)	-	-	-	-	-	-	-	-	-	***	***	-
66 Other portfolio income (net)	-	-	-	-	-	-	-	-	-	***	***	-
Real estate rental net income												
67 (less deficit)	-	-	-	-	-	-	-	-	-	***	***	-
68 Net income	-	-	-	-	-	-	-	-	-	***	***	-
69 Deficit	-	-	-	-	-	-	-	-	-	***	***	-
Net income (less deficit) from												
70 other rental activity	*41	-	-	-	-	-	-	-	-	***	***	-
71 Net income	*41	-	-	-	-	-	-	-	-	***	***	-
72 Deficit	-	-	-	-	-	-	-	-	-	***	***	-
73 Total income tax before credits	-	-	-	-	-	-	-	-	-	***	***	-
74 Built-in gains tax	-	-	-	-	-	-	-	-	-	***	***	-
75 Recapture taxes	-	-	-	-	-	-	-	-	-	***	***	-
76 Excess net passive income tax	-	-	-	-	-	-	-	-	-	***	***	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 70
RETURNS WITH TOTAL 1120S NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
					Size of Total Assets							
1 Number of returns	240955	10539	112062	39008	28817	23903	21792	2532	1321	491	272	218
2 Total assets	221156059	-	3444538	6422536	10347750	16582411	44450912	17653333	20001225	17212000	18959352	66082001
3 Cash	18262413	-	997647	1170898	1279731	1747422	3754474	1328390	1613399	1295581	898177	4176691
4 Notes and accounts receivable	48237404	-	203559	241175	674395	1108442	3918324	1827202	3986456	5854391	7978681	22444779
5 Less: Allowance for bad debts	560298	-	*123	*138	*419	*1149	8259	38576	39284	69745	125478	277126
6 Inventories	5839355	-	*8685	*50656	228452	637853	1896244	910165	520592	582921	315381	688405
7 U.S. govt. obligations, total	12867513	-	*2626	*36272	*42163	*30377	169027	*173141	538058	1594408	2213040	8068402
8 Tax-exempt securities	2889397	-	-	-	*15355	*32088	175270	*135133	355704	486817	513070	1175960
9 Other current assets	14700829	-	223021	255071	536303	1198043	3548191	1087924	1849014	1197105	1031741	3774416
10 Loans to stockholders	3855023	-	300573	428640	285944	485381	1118194	389086	278533	162917	267407	138350
11 Mortgage and real estate loans	17910909	-	*51894	391824	435682	753367	1914563	1389196	1109143	845517	1045610	9974114
12 Other investments	33758620	-	415807	456553	1398072	1696805	5884332	3130855	4497655	3166203	3211141	9901197
13 Depreciable assets	63418482	-	2486426	4352406	5886027	9242923	20655557	6674082	5208501	2294488	1590139	5027935
14 Less: Accumulated depreciation	22113981	-	1693595	2209497	2250986	3310292	6290483	1826504	1764563	1057216	624299	1086547
15 Depletable assets	310744	-	*31405	*1	-	*92791	*109102	-	*941	15	74687	1801
16 Less: Accumulated depletion	159589	-	*5127	-	-	*47134	*49706	-	*724	15	55434	1449
17 Land	16326618	-	248185	1136243	1531351	2273270	6155342	1731137	1426743	382694	366452	1075202
18 Intangible assets (Amortizable)	2732755	-	312197	162432	137115	276259	844558	154900	204165	195420	72596	373113
19 Less: Accumulated amortization	1145669	-	231215	87699	30068	103786	354491	62327	60140	117322	22290	76333
20 Other assets	4025533	-	92573	37700	178636	469750	1010673	649529	277032	397820	208729	703091
21 Total liabilities	221156059	-	3444538	6422536	10347750	16582411	44450912	17653333	20001225	17212000	18959352	66082001
22 Accounts payable	15425543	-	119391	165501	288456	662365	1967601	818431	958430	1189244	1629132	7626993
23 Mort, notes, and bonds under 1 yr	16481058	-	138305	343467	435269	1035075	4036350	1582214	2032505	1217380	1243671	4416822
24 Other current liabilities	56301361	-	277527	356944	357163	828109	2145384	1280983	2227899	6306746	9121907	33398698
25 Loans from stockholders	13711627	-	1552291	854644	1563032	2019298	5127012	1204763	726494	446671	104353	113070
26 Mort, notes, bonds, 1 yr or more	47823256	-	547759	1465295	2898995	5600589	16620099	4958692	6043942	2146597	1577458	5963828
27 Other liabilities	7988033	-	148242	472745	386049	522641	1627618	405682	524679	719904	517644	2662828
28 Net worth	63425182	-	661023	2763939	4418785	5914334	12926847	7402568	7487276	5185460	4765186	11899763
29 Capital stock	8715652	-	684982	896581	1085592	1340627	2256820	1017571	571231	197105	104609	560535
30 Paid-in or capital surplus	21664284	-	1059987	1039651	1373673	2204235	5233034	2162835	3344624	1174439	1351079	2720727
31 Retained earnings-unappropriated	34895776	-	-1073673	1097517	2116699	2567762	5958194	4292569	3744185	3883580	3396695	8912247
32 Less: Cost of treasury stock	1850530	-	*10272	269810	157180	198290	521201	70407	172764	69664	87197	293746
33 Total receipts	85635811	1412228	14134355	6405883	6584249	10270834	18894321	7068932	5879164	3796018	2724397	8465429
34 Business receipts	75176688	1025452	13761956	6032985	6398446	9351075	17358267	6370269	5119826	2806484	1844111	5107816
35 Interest on govt. obligations	304298	6642	*3927	*1054	5120	8400	19260	19888	23910	43642	67677	104776
36 Net gain, noncapital assets	483785	92678	*42807	*17143	19825	60597	71573	16862	31533	28558	39767	62443
37 Other receipts	9671039	287455	325666	354701	160858	850762	1445222	661912	703895	917334	772842	3190393
38 Total deductions	72003974	1014616	11378157	5511359	5688416	8976522	16158525	6150501	4962447	3001908	2315994	6845529
39 Cost of goods sold	17796873	*186259	1525564	1283941	1909512	1942464	4889752	1851635	1622286	745161	492738	1347561
40 Compensation of officers	7545356	63753	2012074	820143	564641	917823	1567001	361473	339774	229113	170160	499400
41 Salaries and wages	17794154	199137	2716609	1006656	1416690	2569907	4476353	1942132	1121674	625979	528018	1190998
42 Repairs	625921	10117	165952	39099	45356	68915	105444	35849	35170	26343	22435	71241
43 Bad debts	410472	1107	*2253	*8607	8296	38806	61459	56189	62519	16145	31784	123306
44 Rent paid on business property	2170433	29984	494063	213264	226496	356528	407041	130762	112168	58518	40713	100897
45 Taxes paid	2201781	40875	319683	182429	199629	318446	500168	163871	124686	88976	63629	199388
46 Interest paid	4010313	42141	69269	69870	68288	140780	458432	177957	282403	351178	476724	1873272
47 Amortization	194186	1646	14960	14854	4365	19050	35101	10845	10663	6602	4901	71199
48 Depreciation	959692	12989	100325	65841	82798	96371	208585	73535	68436	67923	52717	130174
49 Depletion	1809	-	*688	-	-	*167	*144	*670	*80	-	2	58
50 Advertising	1427014	35066	342749	101619	95947	306494	188625	67027	122369	28309	28444	110366
51 Pension, prof sh, stock, annuity	579359	*2162	148256	65863	82845	59688	108361	28894	23711	15588	9183	34807
52 Employee benefit programs	670726	9349	73629	46620	58591	100352	158092	68860	34297	26683	32635	61620
53 Net loss, noncapital assets	20580	*476	-	-	*44	*80	*3663	*162	893	4122	1678	9463
54 Other deductions	15595305	379554	3392084	1592553	924918	2040651	2990304	1180640	1001319	711268	360234	1021780
55 Total receipts less total deducts	13631837	397612	2756198	894525	895833	1294312	2735796	918431	916717	794109	408403	1619900
56 Total 1120S corporation net income	26888171	1510990	4095844	1660786	1978457	2363239	5908497	2119706	2055484	1510695	939657	2744815
57 Net income (less deficit) from a trade or business	13327539	390970	2752272	893470	890713	1285912	2716536	898543	892806	750467	340726	1515124
58 Net income	14724204	487457	2831404	923833	969986	1394546	3023556	1016614	1034497	853845	469051	1719415
59 Deficit	1396665	*96487	79133	30363	79273	108634	307020	118071	141690	103378	128325	204291
60 Portfolio income (less deficit) distributed to shareholders:	9365274	1077065	891171	143261	626386	492039	2107427	809851	985303	596712	553825	1082234
61 Dividend income	548580	13924	5380	8053	89000	33268	70052	43207	69330	26506	41948	147913
62 Interest income	2335293	21164	80332	72008	137427	218547	610464	288633	286367	107821	173601	338931
63 Royalty income (less loss)	79262	-	*2942	-	*26	-	*12067	*32720	*30311	*62	668	467
64 Net S-T capital gain (less loss)	864929	*57604	-735	*8267	34684	68711	198387	45686	107976	107587	163063	73699
65 Net L-T capital gain (less loss)	5467613	984372	805612	54933	364531	162005	1192494	399167	474386	350852	160895	518365
66 Other portfolio income (net)	69596	2	*-2360	-	*718	*9508	23964	*438	16932	*3884	13650	2859
67 Real estate rental net income (less deficit)	4136611	42955	442378	619370	454862	579581	1055725	412711	176272	163112	45109	144537
68 Net income	4272377	42957	445417	624763	465109	608487	1096305	419609	198559	166833	50047	154291
69 Deficit	135766	1	3039	*5394	10247	28906	40579	6898	22287	3721	4938	9755
70 Net income (less deficit) from other rental activity	58748	-	*10024	*4686	*6497	*5708	28809	*-1398	*1103	*404	-3	2920
71 Net income	70033	-	*10183	*4686	*6651	*5708	34164	*726	*1109	*1299	582	4925
72 Deficit	11285	-	*159	-	*154	-	*5355	*2125	*6	*895	585	2005
73 Total income tax before credits	62670	*2928	*3182	*22	*1246	*3129	*2358	*1432	3847	12015	4474	28035
74 Built-in gains tax	52429	190	-	-	520	2839	1748	1349	1941	12015	4012	27814
75 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax	9703	2739	3182	22	532	270	610	-	1906	-	442	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services

DIVISION 80
RETURNS WITH TOTAL 1120S NET INCOME

			Size of Total Assets									
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	559962	30694	380940	74948	34088	18704	17219	2175	889	194	64	45
2 Total assets	129042608	-	10332166	11514260	12007484	12719549	35355670	14575315	13195130	6457096	4391810	8494127
3 Cash	22450441	-	3612949	3107126	2978836	2316995	5079774	2169204	1533787	834205	339725	477840
4 Notes and accounts receivable	22381147	-	616210	1420784	1523976	2037094	7000481	3055297	2899934	1625041	1016105	1186224
5 Less: Allowance for bad debts	290678	-	*1136	*921	*3126	14031	98132	27730	99138	15467	14365	16630
6 Inventories	4557162	-	369628	429065	363243	526767	1279130	370892	631370	204075	195947	187044
7 U.S. govt. obligations, total	421769	-	*22	*7391	*34305	*50947	226292	3589	*81637	-	17586	-
8 Tax-exempt securities	195006	-	*9113	*4872	*22657	-	*78818	*28313	*23326	*3791	24116	-
9 Other current assets	8263965	-	482743	541732	549296	800478	2214267	1000348	1074731	311175	370844	918351
10 Loans to stockholders	4560128	-	828242	998687	697619	399935	835574	303302	198828	150564	70928	76448
11 Mortgage and real estate loans	1038237	-	*203435	*65075	*145287	*56411	246833	*146516	*122418	*46809	2539	2914
12 Other investments	12811319	-	401730	542920	915780	1026935	2923412	1566791	1755844	794633	786609	2096664
13 Depreciable assets	94514891	-	13157488	10414121	9061832	9251813	24852597	10009544	7625803	3271906	2173295	4696493
14 Less: Accumulated depreciation	53476253	-	9742278	7164035	5479026	5193519	12472294	5060361	3743986	1549404	1067946	2003404
15 Depletable assets	111015	-	*7676	*18364	*36692	*9723	*37492	*13	*248	-	-	806
16 Less: Accumulated depletion	28655	-	*4983	*10407	*6535	-	*6117	*13	-	-	-	600
17 Land	5063192	-	60514	202747	426174	712414	1948915	523788	561487	202846	159940	264366
18 Intangible assets (Amortizable)	5742932	-	710570	1126374	689677	559984	1125489	402518	365666	369571	167120	225963
19 Less: Accumulated amortization	2291511	-	388590	474934	187950	128686	631853	109520	131953	117014	21629	99382
20 Other assets	3018501	-	8833	285298	238747	306288	714993	192823	295127	324365	170998	481030
21 Total liabilities	129042608	-	10332166	11514260	12007484	12719549	35355670	14575315	13195130	6457096	4391810	8494127
22 Accounts payable	10735795	-	495696	630437	774065	1014388	2821857	1565496	1414415	812432	323985	883023
23 Mort, notes, and bonds under 1 yr	11404236	-	816904	1215087	1060645	888125	3164389	1222411	1303196	726527	381530	625423
24 Other current liabilities	14222915	-	1424838	1292203	1516145	912057	3261605	1625630	1656483	763397	724341	1046216
25 Loans from stockholders	10013592	-	2012021	1637181	1625651	900118	2548113	339298	430596	190140	122356	208118
26 Mort, notes, bonds, 1 yr or more	29809054	-	1756190	1956230	2373174	3138642	9321508	4080302	3000671	1284312	862820	2035204
27 Other liabilities	4740378	-	66850	216720	342731	482658	1274871	464831	335006	606007	407053	543651
28 Net worth	48116638	-	3759667	4566401	4315074	5383560	12963326	5277347	5054763	2074281	1569726	3152492
29 Capital stock	5242080	-	1043862	812541	593140	759067	1256561	303830	188936	156493	85497	42152
30 Paid-in or capital surplus	12345038	-	1373257	1455626	976616	971132	2928366	1675829	1055798	665439	544003	698972
31 Retained earnings-unappropriated	32413324	-	1622069	2509493	2885151	3868395	9441944	3492964	3885687	1288019	968722	2450878
32 Less: Cost of treasury stock	1883803	-	279522	211259	139834	215034	663545	195276	75658	35670	28495	39510
33 Total receipts	359203086	6432300	82980219	52230829	39323831	33466093	75216723	22622179	20975603	9609862	8571659	7773788
34 Business receipts	349535604	5801340	81398544	51153558	38300101	32484877	73498008	22030072	20199589	9314815	8364547	6990152
35 Interest on govt. obligations	102427	*10703	*1395	7838	2060	11635	24444	15753	5638	6600	5580	10781
36 Net gain, noncapital assets	1286199	336945	226199	36204	59176	132419	211223	46251	95613	36000	28863	77306
37 Other receipts	8278855	283311	1354081	1033230	962494	837163	1483048	530102	674763	252446	172669	695549
38 Total deductions	319929658	5120950	71393039	47157832	35038446	29747140	68241453	20314431	19213976	8846765	7964226	6891400
39 Cost of goods sold	103134955	1462167	14665695	13620923	11200499	11670434	21876085	7627418	8405569	4282236	5819373	2504557
40 Compensation of officers	35031727	447148	13030497	6976623	4462062	2954570	4806306	984422	727479	258757	175453	208411
41 Salaries and wages	67981164	1037544	13428075	10509482	7398511	6533228	16484770	4790458	3935880	1745623	700992	1416601
42 Repairs	3098985	87368	603533	369993	379569	294642	772463	222483	195327	73806	26197	73604
43 Bad debts	547768	26089	55198	54611	41743	43269	170503	42528	53355	43424	7802	9246
44 Rent paid on business property	12772600	201394	4054897	2011659	1245159	857686	2517643	682414	624255	164798	70369	342327
45 Taxes paid	12642308	186218	2902901	1726510	1367920	1203960	2821844	818657	766953	306711	168524	372111
46 Interest paid	3640528	94133	369175	329945	315774	342326	1072034	382655	320872	138635	80692	194287
47 Amortization	825173	33324	51797	77773	44583	45266	227162	36554	103801	130695	49303	24916
48 Depreciation	6933289	109555	837348	707735	567933	645305	1832245	812621	621784	232982	201019	364760
49 Depletion	*49	-	*-0	-	-	-	-	-	-	*49	-	-
50 Advertising	4251105	49461	1074568	568724	348841	386294	886754	241183	247368	123558	34055	290299
51 Pension, prof sh, stock, annuity	3038217	24024	1246581	457057	367116	262889	386003	82565	81504	38080	37205	55194
52 Employee benefit programs	3820696	33368	534972	475409	484464	374411	976306	288464	289944	137728	81242	144389
53 Net loss, noncapital assets	86445	*5637	*3737	*6123	*9248	*3655	37362	*8177	*4707	*5718	215	1866
54 Other deductions	62124648	1323519	18534067	9265266	6805027	4129204	13373974	3293831	2835178	1163966	511786	888831
55 Total receipts less total deducts	39273428	1311350	11587180	5072997	4285385	3718953	6975270	2307747	1761628	763097	607433	882388
56 Total 1120S corporation net income	46255320	2751562	12241674	5761620	4792363	4225712	8012586	2887525	2661138	903731	755576	1261833
57 Net income (less deficit) from a trade or business	39171001	1300646	11585785	5065160	4283325	3707318	6950826	2291994	1755989	756497	601853	871607
58 Net income	39745117	1383282	11664146	5085912	4362355	3728392	7069821	2341300	1830810	769478	624073	885548
59 Deficit	574116	82636	78360	*20752	79030	*21074	118995	*49306	74820	*12981	22220	13942
60 Portfolio income (less deficit) distributed to shareholders	6354165	1359122	583380	588735	471778	423104	858602	537841	895094	133158	143865	359487
61 Dividend income	183239	*5023	12866	14418	26757	18769	48591	28850	11726	4425	6527	5286
62 Interest income	1403465	38930	156692	94559	144483	115157	348983	168647	140959	65868	47094	82093
63 Royalty income (less loss)	335932	2994	*42510	*27	*50898	*295	*106776	*77549	*6658	479	46256	1489
64 Net S-T capital gain (less loss)	14724	*5690	*2881	35844	6398	15102	19443	18160	-79042	2539	-18514	6222
65 Net L-T capital gain (less loss)	4339500	1306485	299331	443767	241898	273609	328999	244620	814630	59347	62570	264243
66 Other portfolio income (net)	77305	-	*69100	*119	*1344	*172	5809	*13	*163	*500	-68	153
67 Real estate rental net income (less deficit)	323504	*18516	42820	21323	21814	69657	73026	55337	7658	4604	1140	7608
68 Net income	365596	*18516	43613	22764	29065	72851	83748	57923	16664	10089	1937	8426
69 Deficit	42092	-	*793	*1442	*7250	*3194	10721	*2587	9006	*5485	797	818
70 Net income (less deficit) from other rental activity	406651	*73277	29689	86403	*15446	*25634	130132	2354	2396	*9471	8718	23131
71 Net income	454670	*73277	*30858	90419	*29968	*25663	131521	*27796	2396	*10686	8718	23367
72 Deficit	48019	-	*1170	*4015	*14523	*29	*1389	*25443	-	*1214	-	236
73 Total income tax before credits	32605	*13556	-	*3471	*303	*3164	*2963	*6683	*498	*116	1318	533
74 Built-in gains tax	30541	13556	-	2833	9	3164	2963	6087	406	116	1224	184
75 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax	1024	-	-	639	294	-	-	-	91	-	-	-

1997 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1997 Through June 1998--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Nature of business not allocable

DIVISION 90
RETURNS WITH TOTAL 1120S NET INCOME

	Total	Zero Assets	1 under 100	100 under 250	250 under 500	Size of Total Assets 500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 or more
1 Number of returns	*1286	-	*859	*291	*132	-	-	-	*5	-	-	-
2 Total assets	*216204	-	*23436	*41085	*54175	-	-	-	*97508	-	-	-
3 Cash	*75727	-	*13565	*41085	*2	-	-	-	*21075	-	-	-
4 Notes and accounts receivable	*13825	-	-	-	-	-	-	-	*13825	-	-	-
5 Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-
6 Inventories	*9412	-	-	-	-	-	-	-	*9412	-	-	-
7 U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets	*675	-	-	-	*132	-	-	-	*544	-	-	-
10 Loans to stockholders	-	-	-	-	-	-	-	-	-	-	-	-
11 Mortgage and real estate loans	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments	-	-	-	-	-	-	-	-	-	-	-	-
13 Depreciable assets	*23420	-	*11372	-	-	-	-	-	*12049	-	-	-
14 Less: Accumulated depreciation	*8328	-	*1500	-	-	-	-	-	*6827	-	-	-
15 Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-
17 Land	*54042	-	-	-	*54042	-	-	-	-	-	-	-
18 Intangible assets (Amortizable)	-	-	-	-	-	-	-	-	-	-	-	-
19 Less: Accumulated amortization	-	-	-	-	-	-	-	-	-	-	-	-
20 Other assets	*47430	-	-	-	-	-	-	-	*47430	-	-	-
21 Total liabilities	*216204	-	*23436	*41085	*54175	-	-	-	*97508	-	-	-
22 Accounts payable	*71436	-	-	*436	-	-	-	-	*71000	-	-	-
23 Mort, notes, and bonds under 1 yr	*37847	-	-	-	*32890	-	-	-	*4957	-	-	-
24 Other current liabilities	*3573	-	-	*95	-	-	-	-	*3479	-	-	-
25 Loans from stockholders	*14059	-	*5211	-	*8848	-	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more	-	-	-	-	-	-	-	-	-	-	-	-
27 Other liabilities	*8504	-	-	-	-	-	-	-	*8504	-	-	-
28 Net worth	*80785	-	*18225	*40555	*12437	-	-	-	*9568	-	-	-
29 Capital stock	*2459	-	*811	*29	*132	-	-	-	*1487	-	-	-
30 Paid-in or capital surplus	*8380	-	*8380	-	-	-	-	-	-	-	-	-
31 Retained earnings-unappropriated	*69946	-	*9034	*40525	*12306	-	-	-	*8081	-	-	-
32 Less: Cost of treasury stock	-	-	-	-	-	-	-	-	-	-	-	-
33 Total receipts	*173808	-	*25189	*4458	-	-	-	-	*144161	-	-	-
34 Business receipts	*172529	-	*25189	*4458	-	-	-	-	*142882	-	-	-
35 Interest on govt. obligations	-	-	-	-	-	-	-	-	-	-	-	-
36 Net gain, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-
37 Other receipts	*1279	-	-	-	-	-	-	-	*1279	-	-	-
38 Total deductions	*161113	-	*15021	*801	-	-	-	-	*145290	-	-	-
39 Cost of goods sold	*123291	-	-	-	-	-	-	-	*123291	-	-	-
40 Compensation of officers	*8449	-	*2401	-	-	-	-	-	*6048	-	-	-
41 Salaries and wages	*5526	-	-	-	-	-	-	-	*5526	-	-	-
42 Repairs	*148	-	-	-	-	-	-	-	*148	-	-	-
43 Bad debts	-	-	-	-	-	-	-	-	-	-	-	-
44 Rent paid on business property	*3800	-	*1625	-	-	-	-	-	*2174	-	-	-
45 Taxes paid	*808	-	-	*95	-	-	-	-	*714	-	-	-
46 Interest paid	-	-	-	-	-	-	-	-	-	-	-	-
47 Amortization	-	-	-	-	-	-	-	-	-	-	-	-
48 Depreciation	*2630	-	*1282	-	-	-	-	-	*1348	-	-	-
49 Depletion	-	-	-	-	-	-	-	-	-	-	-	-
50 Advertising	-	-	-	-	-	-	-	-	-	-	-	-
51 Pension, prof sh, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-
52 Employee benefit programs	-	-	-	-	-	-	-	-	-	-	-	-
53 Net loss, noncapital assets	-	-	-	-	-	-	-	-	-	-	-	-
54 Other deductions	*16462	-	*9712	*707	-	-	-	-	*6043	-	-	-
55 Total receipts less total deducts	*12695	-	*10168	*3657	-	-	-	-	*-1130	-	-	-
56 Total 1120S corporation net income	*22638	-	*10251	*4639	*7615	-	-	-	*134	-	-	-
57 Net income (less deficit) from a trade or business	*12695	-	*10168	*3657	-	-	-	-	*-1130	-	-	-
58 Net income	*13825	-	*10168	*3657	-	-	-	-	-	-	-	-
59 Deficit	*1130	-	-	-	-	-	-	-	*1130	-	-	-
Portfolio income (less deficit)												
60 distributed to shareholders:	*9943	-	*84	*982	*7615	-	-	-	*1263	-	-	-
61 Dividend income	-	-	-	-	-	-	-	-	-	-	-	-
62 Interest income	*2329	-	*84	*982	-	-	-	-	*1263	-	-	-
63 Royalty income (less loss)	-	-	-	-	-	-	-	-	-	-	-	-
64 Net S-T capital gain (less loss)	-	-	-	-	-	-	-	-	-	-	-	-
65 Net L-T capital gain (less loss)	*7615	-	-	-	*7615	-	-	-	-	-	-	-
66 Other portfolio income (net)	-	-	-	-	-	-	-	-	-	-	-	-
Real estate rental net income												
67 (less deficit)	-	-	-	-	-	-	-	-	-	-	-	-
68 Net income	-	-	-	-	-	-	-	-	-	-	-	-
69 Deficit	-	-	-	-	-	-	-	-	-	-	-	-
Net income (less deficit) from												
70 other rental activity	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income	-	-	-	-	-	-	-	-	-	-	-	-
72 Deficit	-	-	-	-	-	-	-	-	-	-	-	-
73 Total income tax before credits	-	-	-	-	-	-	-	-	-	-	-	-
74 Built-in gains tax	-	-	-	-	-	-	-	-	-	-	-	-
75 Recapture taxes	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax	-	-	-	-	-	-	-	-	-	-	-	-

Tax forms

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 1997 or tax year beginning ..... , 1997, ending ..... , 19 ...
▶ Instructions are separate. See page 1 for Paperwork Reduction Act Notice.

OMB No. 1545-0123

1997

A Check if a:
1 Consolidated return (attach Form 851) ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (as defined in Temporary Regs. sec. 1.441-4T—see instructions) ☐

Use IRS label. Otherwise, print or type.

Name

Number, street, and room or suite no. (If a P.O. box, see page 5 of instructions.)

City or town, state, and ZIP code

B Employer identification number

C Date incorporated

D Total assets (see page 5 of instructions) $

E Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Change of address

Income	1a	Gross receipts or sales		b Less returns and allowances	c Bal ▶	1c	(36)
	2	Cost of goods sold (Schedule A, line 8)				2	(48)
	3	Gross profit. Subtract line 2 from line 1c				3	
	4	Dividends (Schedule C, line 19)				4	(44 + 45 + 66) *
	5	Interest				5	(37)
	6	Gross rents				6	(39)
	7	Gross royalties				7	(40)
	8	Capital gain net income (attach Schedule D (Form 1120))				8	(41 + 42)
	9	Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)				9	(43 or 63)
	10	Other income (see page 6 of instructions—attach schedule)				10	*
	11	**Total income.** Add lines 3 through 10 ▶				11	
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)				12	(49)
	13	Salaries and wages (less employment credits)				13	(50)
	14	Repairs and maintenance				14	(51)
	15	Bad debts				15	(52)
	16	Rents				16	(53)
	17	Taxes and licenses				17	(54)
	18	Interest				18	(55)
	19	Charitable contributions (see page 8 of instructions for 10% limitation)				19	(56)
	20	Depreciation (attach Form 4562)	20				
	21	Less depreciation claimed on Schedule A and elsewhere on return	21a			21b	(58)
	22	Depletion				22	(59)
	23	Advertising				23	(60)
	24	Pension, profit-sharing, etc., plans				24	(61)
	25	Employee benefit programs				25	(62)
	26	Other deductions (attach schedule)				26	(57 + 64)
	27	**Total deductions.** Add lines 12 through 26 ▶				27	
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11				28	(68 or 69)
	29	**Less:** a Net operating loss deduction (see page 9 of instructions)	29a	(74)			
		b Special deductions (Schedule C, line 20)	29b	(75 + 76)		29c	(73)
Tax and Payments	30	**Taxable income.** Subtract line 29c from line 28				30	(77)
	31	**Total tax** (Schedule J, line 10)				31	
	32	**Payments:** a 1996 overpayment credited to 1997	32a				
		b 1997 estimated tax payments	32b				
		c Less 1997 refund applied for on Form 4466	32c	( )	d Bal ▶	32d	
		e Tax deposited with Form 7004				32e	
		f Credit for tax paid on undistributed capital gains (attach Form 2439)				32f	
		g Credit for Federal tax on fuels (attach Form 4136). See instructions				32g	32h
	33	Estimated tax penalty (see page 10 of instructions). Check if Form 2220 is attached ▶ ☐				33	
	34	**Tax due.** If line 32h is smaller than the total of lines 31 and 33, enter amount owed				34	
	35	**Overpayment.** If line 32h is larger than the total of lines 31 and 33, enter amount overpaid				35	
	36	Enter amount of line 35 you want: **Credited to 1998 estimated tax** ▶ **Refunded** ▶				36	

Sign Here

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.

▶ Signature of officer | Date | ▶ Title

Paid Preparer's Use Only

Preparer's signature ▶ | Date | Check if self-employed ☐ | Preparer's social security number

Firm's name (or yours if self-employed) and address ▶ | EIN ▶ | ZIP code ▶

Schedule A Cost of Goods Sold (See page 10 of instructions.)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Additional section 263A costs (attach schedule)	4		
5	Other costs (attach schedule)	5		
6	**Total.** Add lines 1 through 5	6		
7	Inventory at end of year	7		
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on page 1, line 2	8	(48)	

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.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶ ☐

c 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 — 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

Schedule C Dividends and Special Deductions (See page 11 of instructions.)

		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction		80	
8	Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))		100	
9	**Total.** Add lines 1 through 8. See page 12 of instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1))		100	
12	Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))		100	
13	Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up (section 78)			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			(76)
19	**Total dividends.** Add lines 1 through 17. Enter here and on line 4, page 1 ▶			
20	**Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1 ▶			(75 + 76)

Schedule E Compensation of Officers (See instructions for line 12, page 1.)

Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1, Form 1120) are $500,000 or more.

	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned (d) Common	Percent of corporation stock owned (e) Preferred	(f) Amount of compensation
1			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	

2	Total compensation of officers	
3	Compensation of officers claimed on Schedule A and elsewhere on return	
4	Subtract line 3 from line 2. Enter the result here and on line 12, page 1	

Schedule J Tax Computation (See page 12 of instructions.)

1	Check if the corporation is a member of a controlled group (see sections 1561 and 1563) . . . . ▶ ☐ **Important:** Members of a controlled group, see instructions on page 12.				
2a	If the box on line 1 is checked, enter the corporation's share of the $50,000, $25,000, and $9,925,000 taxable income brackets (in that order): (1) $ (2) $ (3) $				
b	Enter the corporation's share of: (1) Additional 5% tax (not more than $11,750) $ (2) Additional 3% tax (not more than $100,000) $				
3	Income tax. Check this box if the corporation is a qualified personal service corporation as defined in section 448(d)(2) (see instructions on page 13) . . . . ▶ ☐			3	(79)
4a	Foreign tax credit (attach Form 1118) . . .	4a	(83)		
b	Possessions tax credit (attach Form 5735) . . .	4b	(84)		
c	Check: ☐ Nonconventional source fuel credit ☐ QEV credit (attach Form 8834)	4c			
d	General business credit. Enter here and check which forms are attached: ☐ 3800 ☐ 3468 ☐ 5884 ☐ 6478 ☐ 6765 ☐ 8586 ☐ 8830 ☐ 8826 ☐ 8835 ☐ 8844 ☐ 8845 ☐ 8846 ☐ 8820 ☐ 8847 ☐ 8861	4d	(86)		
e	Credit for prior year minimum tax (attach Form 8827) . . .	4e	(87)		
5	**Total credits.** Add lines 4a through 4e . . .			5	
6	Subtract line 5 from line 3 . . .			6	
7	Personal holding company tax (attach Schedule PH (Form 1120)) . . .			7	(80)
8	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611 . . .			8	(81)
9	Alternative minimum tax (attach Form 4626) . . .			9	(82)
10	**Total tax.** Add lines 6 through 9. Enter here and on line 31, page 1 . . .			10	(88)

Schedule K Other Information (See page 14 of instructions.)

		Yes	No
1	Check method of accounting: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶		
2	See page 16 of the instructions and state the principal:		
a	Business activity code no. ▶		
b	Business activity ▶		
c	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 schedule showing: **(a)** name and identifying number, **(b)** percentage owned, and **(c)** taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . If "Yes," enter employer identification number and name of the parent corporation ▶		
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).) . . . If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in **4** above.) Enter percentage owned ▶		
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See secs. 301 and 316.) . . . If "Yes," file Form 5452. If this is a consolidated return, answer here for the parent corporation and on **Form 851,** Affiliations Schedule, for each subsidiary.		
7	Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) . . . If "Yes," attach Form 5471 for each such corporation. Enter number of Forms 5471 attached ▶		
8	At any time during the 1997 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? If "Yes," the corporation may have to file Form TD F 90-22.1. If "Yes," enter name of foreign country ▶		
9	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," see page 15 of the instructions for other forms the corporation may have to file . . .		
10	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,"		
a	Enter percentage owned ▶		
b	Enter owner's country ▶		
c	The corporation may have to file Form 5472. Enter number of Forms 5472 attached ▶		
11	Check this box if the corporation issued publicly offered debt instruments with original issue discount . . ▶ ☐ If so, the corporation may have to file Form 8281.		
12	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $		
13	If there were 35 or fewer shareholders at the end of the tax year, enter the number ▶		
14	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐		
15	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ $		

Schedule L Balance Sheets per Books	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
Assets				
1 Cash				(3)
2a Trade notes and accounts receivable			(4)	
b Less allowance for bad debts	( )		((5))	
3 Inventories				(6)
4 U.S. government obligations				(7)
5 Tax-exempt securities (see instructions)				(8)
6 Other current assets (attach schedule)				(9)
7 Loans to stockholders				(10)
8 Mortgage and real estate loans				(11)
9 Other investments (attach schedule)				(12)
10a Buildings and other depreciable assets			(13)	
b Less accumulated depreciation	( )		((14))	
11a Depletable assets			(15)	
b Less accumulated depletion	( )		((16))	(17)
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)			(18)	
b Less accumulated amortization	( )		((19))	
14 Other assets (attach schedule)				(20)
15 Total assets				(2)
Liabilities and Stockholders' Equity				
16 Accounts payable				(22)
17 Mortgages, notes, bonds payable in less than 1 year				(23)
18 Other current liabilities (attach schedule)				(24)
19 Loans from stockholders				(25)
20 Mortgages, notes, bonds payable in 1 year or more				(26)
21 Other liabilities (attach schedule)				(27)
22 Capital stock: a Preferred stock				
b Common stock				(29)
23 Additional paid-in capital				(30)
24 Retained earnings—Appropriated (attach schedule)				(31)
25 Retained earnings—Unappropriated				(32)
26 Adjustments to shareholders' equity (attach schedule)				(32)
27 Less cost of treasury stock		( )		((34))
28 Total liabilities and stockholders' equity				(21)

Note: *You are not required to complete Schedules M-1 and M-2 below if the total assets on line 15, column (d) of Schedule L are less than $25,000.*

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (See page 15 of instructions.)

1	Net income (loss) per books	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $ (38)
2	Federal income tax		
3	Excess of capital losses over capital gains		
4	Income subject to tax not recorded on books this year (itemize):	8	Deductions on this return not charged against book income this year (itemize):
5	Expenses recorded on books this year not deducted on this return (itemize):	a	Depreciation $
a	Depreciation $	b	Contributions carryover $
b	Contributions carryover $	9	Add lines 7 and 8
c	Travel and entertainment $	10	Income (line 28, page 1)—line 6 less line 9
6	Add lines 1 through 5		

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	5	Distributions: a Cash
2	Net income (loss) per books		b Stock
3	Other increases (itemize):		c Property
		6	Other decreases (itemize):
4	Add lines 1, 2, and 3	7	Add lines 5 and 6
		8	Balance at end of year (line 4 less line 7)

Form **1120S**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

► **Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.**

► **See separate instructions.**

OMB No. 1545-0130

1997

For calendar year 1997, or tax year beginning , 1997, and ending , 19

A Date of election as an S corporation	**Use IRS label. Otherwise, please print or type.**	Name	**C Employer identification number**
		Number, street, and room or suite no. (If a P.O. box, see page 9 of the instructions.)	**D** Date incorporated
B Business code no. (see Specific Instructions)		City or town, state, and ZIP code	**E** Total assets (see Specific Instructions) $

F Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Change in address (4) ☐ Amended return

G Enter number of shareholders in the corporation at end of the tax year ►

Caution: *Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.*

Income	**1a** Gross receipts or sales		**b** Less returns and allowances	**c** Bal ►	**1c** (34)
	2 Cost of goods sold (Schedule A, line 8)				**2** (39)
	3 Gross profit. Subtract line 2 from line 1c				**3**
	4 Net gain (loss) from Form 4797, Part II, line 18 *(attach Form 4797)*				**4** (36 or 53)
	5 Other income (loss) *(attach schedule)*				**5** (37)
	6 **Total income (loss).** Combine lines 3 through 5 ►				**6**
Deductions (see page 10 of the instructions for limitations)	**7** Compensation of officers				**7** (40)
	8 Salaries and wages (less employment credits)				**8** (41)
	9 Repairs and maintenance				**9** (42)
	10 Bad debts				**10** (43)
	11 Rents				**11** (44)
	12 Taxes and licenses				**12** (45)
	13 Interest				**13** (46)
	14a Depreciation *(if required, attach Form 4562)*	**14a**			
	b Depreciation claimed on Schedule A and elsewhere on return	**14b**			**14c** (48)
	c Subtract line 14b from line 14a				**15** (49)
	15 Depletion **(Do not deduct oil and gas depletion.)**				**16** (50)
	16 Advertising				**17** (51)
	17 Pension, profit-sharing, etc., plans				**18** (52)
	18 Employee benefit programs				**19** (54 + 47)
	19 Other deductions *(attach schedule)*				**20**
	20 **Total deductions.** Add the amounts shown in the far right column for lines 7 through 19 ►				**21** (60 + 61)
	21 Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6				
Tax and Payments	**22** **Tax:** **a** Excess net passive income tax *(attach schedule)*	**22a** (78)			
	b Tax from Schedule D (Form 1120S) (77)	**22b** (76)			**22c**
	c Add lines 22a and 22b (see pages 12 and 13 of the instructions for additional taxes)				
	23 **Payments:** **a** 1997 estimated tax payments and amount applied from 1996 return	**23a**			
	b Tax deposited with Form 7004	**23b**			
	c Credit for Federal tax paid on fuels *(attach Form 4136)*	**23c**			**23d**
	d Add lines 23a through 23c				**24**
	24 Estimated tax penalty. Check if Form 2220 is attached ► ☐				**25**
	25 **Tax due.** If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See page 4 of the instructions for depository method of payment ►				**26**
	26 **Overpayment.** If line 23d is larger than the total of lines 22c and 24, enter amount overpaid ►				**27**
	27 Enter amount of line 26 you want: **Credited to 1998 estimated tax** ►		**Refunded** ►		

Please Sign Here

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.

► Signature of officer | Date | ► Title

Paid Preparer's Use Only

Preparer's signature ►	Date	Check if self-employed ► ☐	Preparer's social security number
Firm's name (or yours if self-employed) and address ►		EIN ►	
		ZIP code ►	

Schedule A Cost of Goods Sold (see page 13 of the instructions)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Additional section 263A costs *(attach schedule)*	4		
5	Other costs *(attach schedule)*	5		
6	**Total.** Add lines 1 through 5	6		
7	Inventory at end of year	7		
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on page 1, line 2	8	(39)	

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) ▶ .....

b Check if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) ▶ ☐

c 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 — 9d

e Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation. ☐ Yes ☐ No

Schedule B Other Information

		Yes	No
1	Check method of accounting: **(a)** ☐ Cash **(b)** ☐ Accrual **(c)** ☐ Other (specify) ▶		
2	Refer to the list on page 23 of the instructions and state the corporation's principal: **(a)** Business activity ▶ ..... **(b)** Product or service ▶		
3	Did the corporation at the end of the tax year 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, address, and employer identification number and **(b)** percentage owned.		
4	Was the corporation a member of a controlled group subject to the provisions of section 1561?		
5	At any time during calendar year 1997, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See page 14 of the instructions for exceptions and filing requirements for Form TD F 90-22.1.) If "Yes," enter the name of the foreign country ▶		
6	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 Form 3520 or 926. See page 14 of the instructions		
7	Check this box if the corporation has filed or is required to file **Form 8264,** Application for Registration of a Tax Shelter ▶ ☐		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If so, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
9	If the corporation: **(a)** filed its election to be an S corporation after 1986, **(b)** 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, and **(c)** 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 (see page 14 of the instructions) ▶ $		
10	Check this box if the corporation had accumulated earnings and profits at the close of the tax year (see page 14 of the instructions) ▶ ☐		

Schedule K Shareholders' Shares of Income, Credits, Deductions, etc.

		(a) Pro rata share items		(b) Total amount
Income (Loss)	1	Ordinary income (loss) from trade or business activities (page 1, line 21)	1	
	2	Net income (loss) from rental real estate activities *(attach Form 8825)*	2	(70 or 71)
	3a	Gross income from other rental activities	3a	
	b	Expenses from other rental activities *(attach schedule)*	3b	
	c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	(73 or 74)
	4	Portfolio income (loss):		
	a	Interest income	4a	(64)
	b	Dividend income	4b	(63)
	c	Royalty income	4c	(65)
	d	Net short-term capital gain (loss) *(attach Schedule D (Form 1120S))*	4d	(66)
	e	Net long-term capital gain (loss) *(attach Schedule D (Form 1120S))*:		
	(1)	28% rate gain (loss) ▶ (2) Total for year ▶	4e(2)	(67)
	f	Other portfolio income (loss) *(attach schedule)*	4f	(68)
	5	Net section 1231 gain (loss) (other than due to casualty or theft) *(attach Form 4797)*:		
	a	28% rate gain (loss) ▶ b Total for year ▶	5b	
	6	Other income (loss) *(attach schedule)*	6	
Deductions	7	Charitable contributions *(attach schedule)*	7	
	8	Section 179 expense deduction *(attach Form 4562)*	8	
	9	Deductions related to portfolio income (loss) (itemize)	9	
	10	Other deductions *(attach schedule)*	10	
Investment Interest	11a	Interest expense on investment debts	11a	
	b (1)	Investment income included on lines 4a, 4b, 4c, and 4f above	11b(1)	
	(2)	Investment expenses included on line 9 above	11b(2)	
Credits	12a	Credit for alcohol used as a fuel *(attach Form 6478)*	12a	
	b	Low-income housing credit:		
	(1)	From partnerships to which section 42(j)(5) applies for property placed in service before 1990	12b(1)	
	(2)	Other than on line 12b(1) for property placed in service before 1990	12b(2)	
	(3)	From partnerships to which section 42(j)(5) applies for property placed in service after 1989	12b(3)	
	(4)	Other than on line 12b(3) for property placed in service after 1989	12b(4)	
	c	Qualified rehabilitation expenditures related to rental real estate activities *(attach Form 3468)*	12c	
	d	Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	
	e	Credits related to other rental activities	12e	
	13	Other credits	13	
Adjustments and Tax Preference Items	14a	Depreciation adjustment on property placed in service after 1986	14a	
	b	Adjusted gain or loss	14b	
	c	Depletion (other than oil and gas)	14c	
	d (1)	Gross income from oil, gas, or geothermal properties	14d(1)	
	(2)	Deductions allocable to oil, gas, or geothermal properties	14d(2)	
	e	Other adjustments and tax preference items *(attach schedule)*	14e	
Foreign Taxes	15a	Type of income ▶		
	b	Name of foreign country or U.S. possession		
	c	Total gross income from sources outside the United States *(attach schedule)*	15c	
	d	Total applicable deductions and losses *(attach schedule)*	15d	
	e	Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	15e	
	f	Reduction in taxes available for credit *(attach schedule)*	15f	
	g	Other foreign tax information *(attach schedule)*	15g	
Other	16	Section 59(e)(2) expenditures: a Type ▶ b Amount ▶	16b	
	17	Tax-exempt interest income	17	
	18	Other tax-exempt income	18	
	19	Nondeductible expenses	19	
	20	Total property distributions (including cash) other than dividends reported on line 22 below	20	
	21	Other items and amounts required to be reported separately to shareholders *(attach schedule)*		
	22	Total dividend distributions paid from accumulated earnings and profits	22	
	23	**Income (loss).** (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15e, and 16b	23	

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash				(3)
2a Trade notes and accounts receivable			(4)	
b Less allowance for bad debts			(5)	
3 Inventories				(6)
4 U.S. Government obligations				(7)
5 Tax-exempt securities				(8)
6 Other current assets *(attach schedule)*				(9)
7 Loans to shareholders				(10)
8 Mortgage and real estate loans				(11)
9 Other investments *(attach schedule)*				(12)
10a Buildings and other depreciable assets			(13)	
b Less accumulated depreciation			(14)	
11a Depletable assets			(15)	
b Less accumulated depletion			(16)	
12 Land (net of any amortization)				(17)
13a Intangible assets (amortizable only)			(18)	
b Less accumulated amortization			(19)	
14 Other assets *(attach schedule)*				(20)
15 Total assets				(2)
Liabilities and Shareholders' Equity				
16 Accounts payable				(22)
17 Mortgages, notes, bonds payable in less than 1 year				(23)
18 Other current liabilities *(attach schedule)*				(24)
19 Loans from shareholders				(25)
20 Mortgages, notes, bonds payable in 1 year or more				(26)
21 Other liabilities *(attach schedule)*				(27)
22 Capital stock				(29)
23 Additional paid-in capital				(30)
24 Retained earnings				(31)
25 Adjustments to shareholders' equity (attach schedule)				(31)
26 Less cost of treasury stock		( )		((32))
27 Total liabilities and shareholders' equity				(21)

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than $25,000.)

1 Net income (loss) per books		5 Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize): a Tax-exempt interest $ (35)	
2 Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):		6 Deductions included on Schedule K, lines 1 through 11a, 15e, and 16b, not charged against book income this year (itemize): a Depreciation $	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15e, and 16b (itemize): a Depreciation $ b Travel and entertainment $		7 Add lines 5 and 6	
4 Add lines 1 through 3		8 Income (loss) (Schedule K, line 23). Line 4 less line 7	

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see page 21 of the instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable 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			