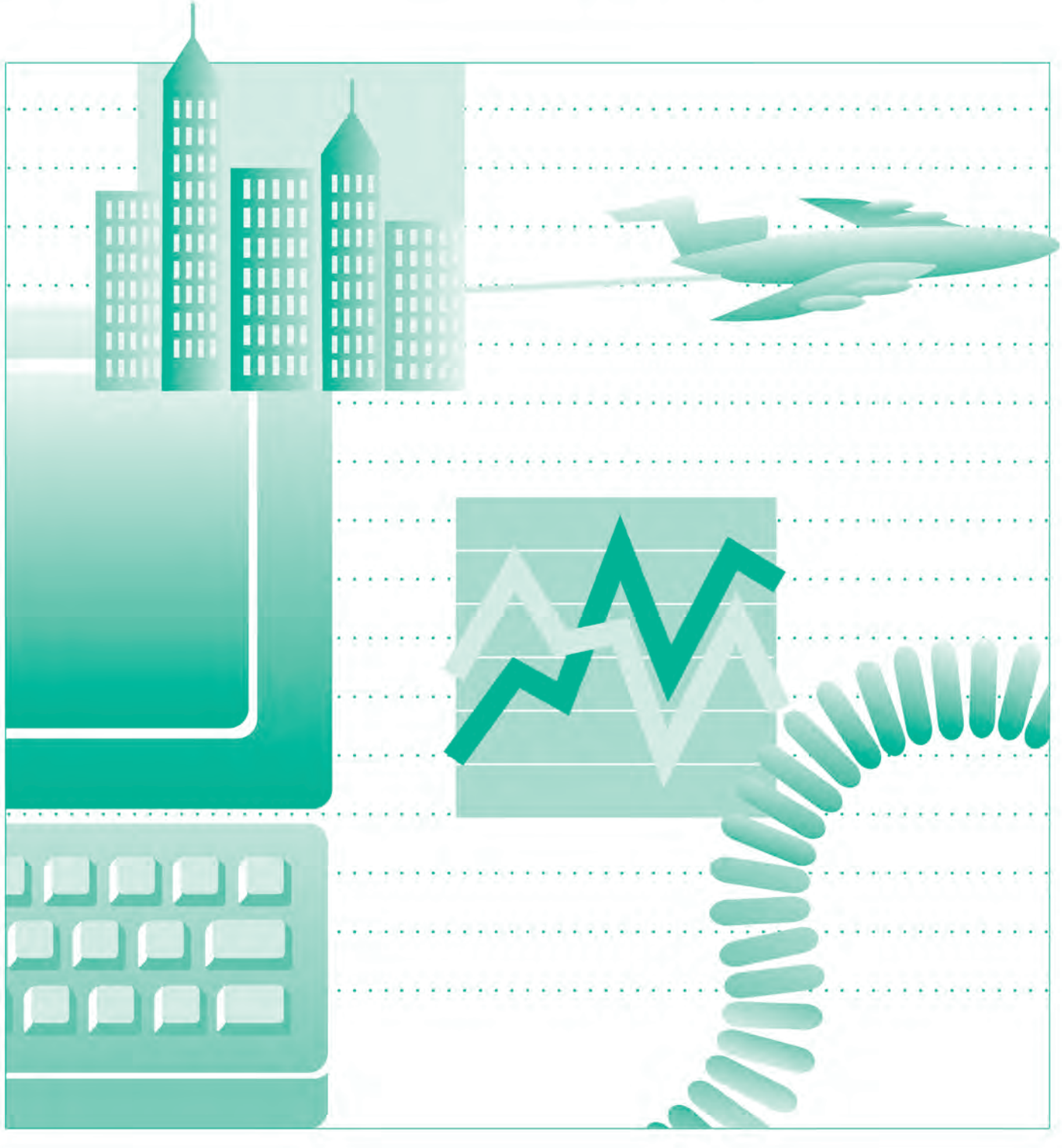
2008

Statistics of Income

Corporation Income Tax Returns



2008 Statistics of Income **Corporation Income Tax Returns** 2008 Publication 16

2008
Statistics of Income

Corporation Income Tax Returns

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This report contains data by industry on assets, liabilities, receipts, deductions, net income, income subject to tax, tax, and credits. Data are also classified by size of total assets, by size of business receipts, and by size of income tax after credits. Other classifications include returns with net income, return types and other selected subjects. More detailed statistics for the industries shown in Table 1 of this report are available in Publication 1053, ***Source Book of Statistics of Income - 2008***. A general description of the Source Book, including ordering information, is available from the Director, Statistics of Income Division, Internal Revenue Service, P.O. Box 2608, Washington, DC 20013-2608.

In addition, special Statistics of Income tabulations based on corporation income tax returns for 2008 can be produced upon request on a reimbursable basis. Requests for this service should be addressed to the Director, Statistics of Income Division, at the address shown above.

Suggested Citation
Internal Revenue Service
Statistics of Income - 2008
Corporation Income Tax Returns
Washington, DC 2011

For sale by Superintendent of Documents,
U.S. Government Printing Office
Washington, DC 20402

Library of Congress Card
No. 61-37568

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Section 1 Introduction

This report presents statistical estimates based on a stratified sample of more than 105,500 unaudited returns selected from the nearly 5.8 million active corporate returns filed for Tax Year 2008 (defined to include accounting periods ending July 2008 through June 2009).

The report is divided into 6 sections. Section 1 provides statistics summarizing overall corporate activity for Tax Year 2008. Section 2 discusses changes in laws and regulations between this report and that for Tax Year 2007. Section 3 describes in detail the sample of income tax returns upon which the statistics are based, as well as the method of estimation used, the sampling variability of the data, and other limitations. Section 4 presents tables containing detailed statistics on assets, liabilities, receipts, deductions, net income, income tax liability, tax credits, and other financial data for 2008. This section also includes data on Form 1120S returns, unless specifically excluded by table. Form 1120S data are also shown separately toward the end of the section. These statistics are presented by industry, asset size, business receipts size, tax form type, accounting period ended, and other selected classifiers. Section 5 contains detailed explanations of the terms used in this report. In most instances, the explanations include definitions of terms used, as well as adjustments made in preparing the statistics and any limitations inherent in the data. Section 6 consists of the key corporation tax return forms.

The industry classification used in this report is based on the North American Industry Classification System (NAICS), which replaced the Standard Industrial Classification (SIC) system used in years prior to 1998. For this Statistics of Income report, the data are listed under 22 industrial sectors, 81 major industries, and 196 minor industries. Table 1 which begins on page 19, presents selected financial data for all minor industries.

The statistics in this publication present data primarily by major industries, sectors, return types, and specific categories. The statistics in the *2008 Corporation Source Book of Statistics of Income* differ from this report by providing data by minor industry and size of total assets for balance sheet, income statement, tax, and selected other items.

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

Overall Corporate Summary

Figure A presents corporation summary statistics for Tax Years 2007 and 2008 for number of returns, total assets, total receipts, net income (less deficit), income subject to tax, total income tax before credits, and total income tax after credits.

The number of active corporate tax returns filed for Tax Year 2008 decreased by approximately 0.3 percent over the previous tax year. In Tax Year 2007, approximately 1,253,000 corporations filed their taxes electronically. The number of electronically filed corporate returns reached an all-time high of 1,713,000 for Tax Year 2008, an increase of 37 percent.

The **total assets** reported for active corporations decreased approximately 5.8 percent from Tax Year 2007 to $76.8 trillion. The largest net decrease was in the Finance and Insurance sector, which decreased from $39.5 trillion to $33.9 trillion, or 14.1 percent. The largest percent change of 20.4 percent was in the Information sector, which recorded an decrease in total assets of $633 billion [1].

The **total receipts** from operations and investments decreased from $28.8 trillion to $28.6 trillion, a decrease of 0.6 percent. This decrease occurred despite an increase in business receipts, which increased by 2.07 percent from $24.2 trillion to $24.7 trillion. Offsetting this increase in business receipts were large decreases in investment income Interest received decreased from $2.6 billion to $2.1 billion, a reduction of 17.9 percent. Likewise, net capital gains decreased from $291.9 million to $131.3 million, a reduction of 55.0 percent. The Finance and Insurance sector experienced the largest decrease in total receipts, falling $459.1 billion, or 11.1 percent.

Overall **total deductions** rose from $27 trillion to $27.7 trillion, an increase of 2.6 percent. Cost of goods sold, a component of total deductions, grew from $15.5 trillion to $16.1 trillion in 2008, an increase of 3.7 percent.

Corporate **pre-tax profits**, also known as net income (less deficit), decreased by 46.4 percent, from $1.84 trillion to $984.3 billion (Figure B). When excluding pass-through entities from the total, pre-tax profits decreased from $1.06 trillion to $388.7 billion, a drop of 63.4 percent.

Income subject to tax (the tax base), shrank from $1.25 trillion in 2007 to $978.2 billion in 2008, a decrease of 21.6 percent. Total income tax before

credits decreased from $437.1 billion to $342.4 billion, a decrease of 21.7 percent. Income tax decreased 21.6 percent from Tax Year 2007 to 2008, a decrease from $433.5 billion to $339.7 billion. Total income tax after credits, the amount paid to the U.S. Government, decreased by $102.9 billion or 31.0 percent from $331.4 billion to $228.5 billion.

From the 5.8 million active corporations for Tax Year 2008, approximately 4.1 million were pass-through entities. These pass-through entities include: regulated investment companies (RICs), real estate investment trust (REITs) and S corporations [2]. These entities pay little or no Federal income tax at the corporate level. Instead, they are required by law to pass any profits or losses to their shareholders, where they are taxed at the individual rate. Pass-through entities showed a decrease in pretax profits of 23.2 percent or $180.4 billion during 2008 (Figure C).

Figure A. --Returns of Active Corporations: Number of Returns, Total Assets, Total Receipts, Net Income (Less Deficit), Income Subject to Tax, Total Income Tax Before Credits, Total Income Tax After Credits, by Size of Total Assets, Tax Years 2007 and 2008

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

Year and size of total assets	Number of returns	Total assets	Total receipts	Net income (less deficit) [1]	Income subject to tax [2]	Total income tax before credits [3]	Total income tax after credits [4]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
2007							
Total.....	**5,868,849**	**81,486,345,776**	**28,762,923,553**	**1,836,782,896**	**1,248,285,457**	**437,076,428**	**331,374,445**
Zero assets.....	1,016,101	-	534,980,416	7,732,299	26,279,748	9,076,466	8,592,528
$1 under $500,000.....	3,870,625	391,511,961	1,953,319,647	84,376,384	8,205,017	1,622,276	1,582,281
$500,000 under $1,000,000.....	383,182	269,068,601	650,900,856	20,702,870	4,292,444	1,056,323	1,017,402
$1,000,000 under $5,000,000.....	426,320	898,589,290	1,894,492,226	47,844,992	15,577,355	4,762,487	4,627,693
$5,000,000 under $10,000,000.....	72,892	507,045,618	1,038,870,587	25,244,070	10,007,728	3,405,901	3,299,232
$10,000,000 under $25,000,000.....	47,154	724,091,890	1,333,505,031	33,276,069	16,649,770	5,733,544	5,546,787
$25,000,000 under $50,000,000.....	17,151	600,928,851	866,032,816	22,456,331	13,139,491	4,562,877	4,347,273
$50,000,000 under $100,000,000.....	10,916	772,217,595	782,883,911	23,959,217	16,621,333	5,780,676	5,391,943
$100,000,000 under $250,000,000.....	9,757	1,552,979,711	1,053,104,519	40,302,173	27,976,890	9,822,816	9,099,752
$250,000,000 under $500,000,000.....	5,155	1,860,632,251	952,199,785	50,724,516	35,045,520	12,309,113	10,875,796
$500,000,000 under $2,500,000,000...	6,749	7,689,360,943	3,208,364,224	222,573,097	145,943,986	51,556,746	44,586,100
$2,500,000,000 or more.....	2,848	66,219,919,067	14,494,269,537	1,257,590,879	928,546,175	327,387,202	232,407,658
2008							
Total.....	**5,847,221**	**76,799,143,905**	**28,589,771,221**	**984,342,037**	**978,152,640**	**342,380,874**	**228,522,752**
Zero assets.....	1,018,193	-	414,392,604	-56,034,859	13,372,615	4,566,580	3,869,521
$1 under $500,000.....	3,857,014	386,755,782	1,887,020,613	72,034,206	7,413,676	1,438,909	1,406,292
$500,000 under $1,000,000.....	379,165	266,298,395	647,987,277	15,695,452	3,777,723	925,796	889,230
$1,000,000 under $5,000,000.....	425,523	904,463,356	1,901,621,923	35,013,523	12,785,010	3,917,946	3,782,846
$5,000,000 under $10,000,000.....	69,873	484,420,349	955,888,408	13,324,477	7,845,619	2,664,062	2,569,279
$10,000,000 under $25,000,000.....	45,781	707,506,699	1,283,009,748	17,400,322	11,898,352	4,087,687	3,893,161
$25,000,000 under $50,000,000.....	16,928	593,044,185	857,522,956	13,763,958	10,343,012	3,580,869	3,366,340
$50,000,000 under $100,000,000.....	10,899	771,190,115	801,650,331	11,566,452	12,766,442	4,456,892	4,099,804
$100,000,000 under $250,000,000.....	9,903	1,578,763,807	1,096,062,135	20,636,563	23,043,201	8,183,736	7,444,825
$250,000,000 under $500,000,000.....	5,125	1,847,844,726	962,600,459	30,604,975	30,685,008	10,824,675	9,179,637
$500,000,000 under $2,500,000,000...	6,235	7,017,405,281	3,162,833,808	139,801,079	107,714,630	38,094,550	31,934,897
$2,500,000,000 or more.....	2,582	62,241,451,211	14,619,180,959	670,535,888	736,507,352	259,639,171	156,086,921

[1] Includes taxable income before net operating loss deduction and special deductions.
[2] Includes taxable income less net operating loss deduction and special deductions.
[3] Includes the following: income tax, personal holding company tax, recapture taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and tax under sections 856(c)(7), 856(g)(5), 857(b)(7)(A) (Form 1120-REIT), Sch J, line 36, tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, total tax, and other taxes which are not shown separately.
[4] Credits include foreign tax credit, American Samoa economic development credit, credit to holders of tax credit bonds, credit for employer Social Security and Medicare taxes, clean renewable energy bond credit, qualified electric vehicle credit, general business credit, prior year minimum tax credit, and qualified zone academy bond credit. Credits may or may not be shown separately.

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

Figure B.-- Corporate Pretax Profits by North American Industry Classification System (NAICS) Sector, Tax Years 2007 and 2008

[Money amounts are in thousands of dollars]

Industrial sector	Pre-tax Profits [1],[2]			
	2007	2008	Difference	Percentage Change
	(1)	(2)	(3)	(4)
All industries	1,836,782,896	984,342,037	-852,440,859	-46.41%
Agriculture, forestry, fishing, and hunting	4,403,343	797,400	-3,605,943	-81.89%
Mining	54,033,366	49,623,083	-4,410,283	-8.16%
Utilities	43,448,466	6,519,453	-36,929,013	-84.99%
Construction	53,530,261	26,617,383	-26,912,878	-50.28%
Manufacturing	468,292,587	396,595,721	-71,696,866	-15.31%
Wholesale and retail trade	211,340,035	137,427,787	-73,912,248	-34.97%
Wholesale trade	112,976,953	79,137,385	-33,839,568	-29.95%
Retail trade	98,366,839	58,290,402	-40,076,437	-40.74%
Wholesale and retail trade not allocable	-3,757	-199	3,558	-94.70%
Transportation and warehousing	14,890,177	12,639,284	-2,250,893	-15.12%
Information	92,867,527	55,770,265	-37,097,262	-39.95%
Finance and insurance	600,925,994	158,541,501	-442,384,493	-73.62%
Real estate and rental and leasing	55,218,385	18,992,947	-36,225,438	-65.60%
Professional, scientific, and technical services	36,751,728	35,881,845	-869,883	-2.37%
Management of companies (holding companies)	118,227,658	18,954,841	-99,272,817	-83.97%
Administrative and support, and waste management and remediation services	19,946,845	15,776,146	-4,170,699	-20.91%
Educational services	2,332,671	3,075,643	742,972	31.85%
Health care and social assistance	29,479,927	30,158,021	678,094	2.30%
Arts, entertainment, and recreation	3,963,857	2,183,692	-1,780,165	-44.91%
Accommodation and food services	20,059,884	10,811,816	-9,248,068	-46.10%
Other services	7,098,792	4,009,713	-3,089,079	-43.52%
Not allocable	-28,606	-34,305	-5,699	19.92%

[1] Pretax profits are net income (less deficit) in the statistics.
[2] Excludes net long-term capital gain reduced by net short-term capital loss of regulated investment companies and portfolio income (including capital gains) for S corporations (qualifying corporations electing to be taxed through their shareholders).
NOTE: Detail may not add to totals because of rounding.

The remaining 1.7 million corporate returns reported total receipts of $21.9 trillion, a decrease of 0.4 percent from 2007 to 2008. Income subject to tax decreased from $1.25 trillion to $976.7 billion, a 21.6 percent decrease; while total income tax after credits decreased 31.0 percent from $330.3 billion to $227.8 billion. Excluding the pass-through entities [3], approximately 0.85 million corporations reported net income for Tax Year 2008 and 63.3 percent of those corporations had a tax liability, compared to 17.0 percent of all corporations with net income.

The number of returns with total assets of $2.5 billion or more represented only 0.04 percent of the total number of returns, but 81.0 percent of total assets (Figure A). These 2,582 returns for 2008 accounted for 51.1 percent of the total receipts; 68.1 percent of net income (less deficit); 75.3 percent of income subject to tax; 75.8 percent of total income tax before credits; and 68.3 percent of total income tax after credits. Approximately 52.3 percent of all returns with net income and total assets greater than $2.5 billion had a tax liability for 2008. Excluding pass-through entities, this percentage increases to 89.1 percent.

Activities Covered

The estimates in this report encompass corporate business activities in the United States, as well as certain foreign activities as reported on returns of domestic corporations, and foreign corporations with U.S. business activities. The term domestic corporation refers to companies incorporated in the United States, but does not necessarily imply that all their activities are domestic. For instance, data for a U.S. corporation conducting business abroad through foreign subsidiaries may include dividends remitted from those subsidiaries and, to a certain extent, their undistributed earnings. The effect of foreign activity on the statistics varies by type of industry and by size of assets [4]. For foreign corporations (defined as those incorporated abroad) engaged in trade or business in the United States, only income that was considered effectively connected with the conduct of a trade or business in the United States was included in the statistics; any investment income from U.S. sources was excluded from the data. Most foreign corporations are concentrated in the "Finance and Insurance" and "Real Estate and Rental and Leasing" sectors. Other foreign corporations, incorporated abroad and not engaged in trade or business in the U.S., were liable for tax only on investment income from U.S. sources, and these returns were excluded from this report.

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

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

Time Period Employed

The estimates in this report are based on data from returns with accounting periods that coincided with the calendar year and returns with accounting periods that were for noncalendar years ending during the span of months July 2008 through June 2009**.** This span, in effect, defines the tax year in such a way that the noncalendar year accounting periods are centered at the calendar year ended in December.

There are 12 accounting periods covered in this report. Code section 441 specified that, in general, a taxpayer's accounting period ends on the last day of the month. There is a span of 23 months between the first-included accounting period, which began on August 1, 2007, and closed on July 31, 2008, and the end of the last-included accounting period, which began on July 1, 2008, and closed on June 30, 2009. This report, therefore, shows income received or expenses incurred during any or all of the months in the 23-month span. For balance sheet items, the report shows a corporation's position only at the end of its accounting period. Corporations were required by Code section 441 to file returns for the accounting period customarily used in keeping their books.

Figure C. -- Pretax profits and Pretax profits with certain inclusions for All Corporations, Regulated Investment Companies, and S Corporations, Tax Years 2007 and 2008

[Money amounts are in thousands of dollars]

Item	Tax Year	All Corporations	Regulated Investment Companies	S Corporations
Pretax profits [1].....	2008	984,342,037	310,028,820	240,026,386
	2007	1,836,782,896	412,414,408	287,198,354
Pretax profits with certain inclusions [2].....	2008	1,136,462,357	385,084,989	317,090,537
	2007	2,377,486,124	839,585,726	400,730,264

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

Figure D shows that calendar year returns made up 88.9 percent of the number of returns and 62.9 percent of net income (less deficit) for 2008. In addition, these returns accounted for 76.3 percent of the total assets, 76.4 percent of the total receipts, 76.8 percent of the income subject to tax, 77.0 percent of the total income tax before credits, and 73.7 percent of total income tax after credits. Corporations were usually required to file within two-and-one-half months after the close of the corporate accounting period. However, in accordance with Code section 6081, most corporations could receive filing extensions of an additional 6 months. In addition to returns with accounting periods that spanned 12 months, the total number of active corporations includes returns with accounting periods of shorter duration. Such returns are referred to as part-year returns and were filed, for the most part, by continuing corporations changing their accounting periods, to include corporations in existence less than 12 months, merging corporations, and liquidating corporations.

Figure D. --Returns of Active Corporations: Number of Returns, Total Assets, Total Receipts, Net Income (Less Deficit), Income Subject to Tax, Total Income Tax Before Credits, and Total Income Tax After Credits, by Ending Accounting Period for Tax Year 2008

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

Ending Accounting Period [1]	Number of returns	Total assets	Total receipts	Net income (less deficit) [2]	Income subject to tax [3]	Total income tax before credits [4]	Total income tax after credit [5]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total.....	**5,847,221**	**76,799,143,905**	**28,589,771,221**	**984,342,037**	**978,152,640**	**342,380,874**	**228,522,752**
December.....	5,196,771	58,615,890,720	21,830,351,874	618,681,575	751,607,743	263,542,607	168,447,469
Non-calendar year total……..	**650,450**	**18,183,253,185**	**6,759,419,347**	**365,660,462**	**226,544,897**	**78,838,266**	**60,075,283**
July.....	41,648	917,685,368	244,164,129	22,687,890	10,572,873	3,652,475	3,033,434
August.....	42,767	1,655,962,802	395,730,898	48,835,390	14,393,517	4,988,678	4,085,738
September.....	129,036	2,420,991,895	1,225,181,498	66,242,261	40,293,065	13,943,204	11,433,197
October.....	62,654	2,313,779,005	521,441,920	69,478,384	19,437,902	6,740,985	3,092,123
November.....	32,739	3,787,358,892	343,984,335	12,069,988	7,642,776	3,065,691	2,511,665
January.....	34,810	1,108,946,496	1,183,336,582	43,575,918	37,799,168	13,195,024	11,559,441
February.....	30,403	1,160,937,021	360,854,659	22,734,981	9,428,041	3,259,147	2,978,065
March.....	80,048	2,424,113,957	1,040,133,987	21,990,379	22,803,094	7,908,613	6,765,313
April.....	35,451	564,690,397	217,071,267	11,722,657	5,580,459	1,908,607	1,507,571
May.....	38,515	601,440,780	333,451,820	15,991,333	17,270,331	5,888,247	3,465,439
June.....	122,380	1,227,346,572	894,068,252	30,331,281	41,323,671	14,287,596	9,643,296

[1] Includes full and part-year returns.
[2] Includes taxable income before net operating loss deduction and special deductions.
[3] Includes taxable income less net operating loss deduction and special deductions.
[4] Includes the following: income tax, personal holding company tax, recapture taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and tax under sections 856(c)(7), 856(g)(5), 857(b)(7)(A) (Form 1120-REIT), Sch J, line 36, tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, total tax, and other taxes which are not shown separately.
[5] Credits include foreign tax credit, American Samoa economic development, credit to holders of tax credit bonds, credit for employer Social Security and Medicare taxes, clean renewable energy bond credit, qualified electric vehicle credit, general business credit, prior year minimum tax, credit, and qualified zone academy bond credit. Credits may or may not be shown separately.

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

Notes and References

[1] Excludes sectors “Wholesale and Retail Trade Not Allocable” and “Not Allocable.”

[2] For more detailed information on S corporations, see Parisi, Heather, "S Corporation Returns, 2006, "*Statistics of Income Bulletin*, Volume 29, Number 1, Summer 2009, pp. 92 - 100.

[3] Includes returns filed on Forms 1120, 1120-F, 1120-L and 1120-PC.

[4] For more detailed information, see Masters and Oh, "Controlled Foreign Corporations, 2002," *Statistics of Income Bulletin*, Volume 25, Number 4, Spring 2006, pp. 193-232.

Section 2

Changes in Law and Regulations

The statistics in this report reflect, in general, changes in law and regulations that became effective during the 2008 accounting periods covered. Depending on the accounting period used and effective date of the change in law, the changes may have been fully applicable for some corporations, only partially applicable for others, and not applicable at all for still others.

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

Agricultural Chemical Security Credit

The agricultural chemicals security credit has been added as part of the general business credit. The credit is 30% of the qualified agricultural chemicals security cost paid or incurred during the tax year. See Form 8931, Agricultural Chemicals Security Credit.

Alcohol and Cellulosic Biofuels Fuels Credit

For credits claimed on returns filed after May 14, 2008, one cannot claim alcohol and cellulosic biofuel or biodiesel and renewable diesel fuel credits for alcohol or fuel produced outside of the US for use as fuel outside of the US. See Form 6478, Alcohol and Cellulosic Biofuel Fuels Credit and Form 8864, Biodiesel and Renewable Diesel Fuels Credit.

Changes that apply to the biodiesel and renewable diesel fuel credits for 2008:

- For ethanol sold or used after 2008, the credit rate is lowered.
- For fuel produced, and sold or used, after 2008, the credit is expanded to include the cellulosic biofuel producer credit.
- For fuel sold or used after 2008, the percentage of denaturants included in the volume of alcohol used to figure the credit is lowered.
- For fuel produced, and sold or used, after October 3, 2009, renewable diesel does not include any fuel derived from co-processing biomass with feedstock that is not biomass.

Capital Gain Tax Rate Reduction for Corporations with Qualified Timber Gain

For tax years ending after May 22, 2008 and beginning before May 23, 2009, if a corporation has both a net capital gain and a qualified timber gain, a maximum 15% capital gains tax rate may apply for part of the tax year. The reduced tax rate applies for both regular tax and alternative minimum tax purposes. See the Instructions for Schedule D (Form 1120) and the Instructions for Form 4626, Part II, for details.

Carbon Dioxide Sequestration Credit

Carbon Dioxide captured after October 3, 2008, from an industrial source may be eligible for a credit. See Form 8933, Carbon Dioxide Sequestration Credit.

Depreciation and Section 179 Deduction

The Section 179 deduction limit has increased for tax years that begin in 2008 to $250,000 for qualified Section 179 property. There are also special depreciation allowances for qualified property of an additional deduction of 50% of the property's depreciation basis. See Chapter 2& 3 of Publication 946 for more information.

- Qualified recovery assistance property acquired after May 4, 2007, and placed in service in the Kansas disaster area.
- Certain qualified property acquired after 2007 and placed in services before 2010.
- Qualified reuse and recycling period after August 31, 2008.
- Qualified cellulosic biofuel plant property placed in service after October 3, 2008, and before 2013.
- Qualified disaster assistance property placed in service in federally declared disaster areas in which the disaster occurred after 2007.

Election to Accelerate Certain Credits in Lieu of the Special Depreciation Allowance

In lieu of claiming the special depreciation allowance for certain eligible qualified property acquired after March 31, 2008, and placed in service before January 1, 2010, corporations and certain

automotive partnerships can elect to accelerate pre-2006 unused research credit or minimum tax credits. See Chapter 3 of Publication 946 and Form 3800, General Business Credit and Form 8827, Credit for Prior Year Minimum Tax.

Low-Income Housing Credit

The low-income housing credit attributable to buildings placed in service after 2007 is allowed against both the regular tax and the AMT. See Form 8586, Low-Income Housing Credit.

Section 3 Description of the Sample and Limitations of the Data

This section describes the 2008 Corporate sample design, sample selection, data capture, data cleaning, and data completion. The techniques used to produce estimates as well as an assessment of the data limitations, including sampling and non-sampling errors, are also discussed.

Background

From Tax Year 1916 through Tax Year 1950, data were extracted for the Statistics of Income (SOI) program from each corporate return filed. Stratified probability sampling was introduced for Tax Year 1951. Since that time, the sample size has generally decreased while the population has increased. For example, for Tax Year 1951 the sample comprised 41.5 percent of the entire population, or 285,000 of the 687,000 total returns filed. In comparison, for 2008, the sample proportion was about 1.8 percent of the total population of almost 6.4 million. This population count differs from the estimated population count cited elsewhere in this publication because the sampling frame includes out-of-scope and duplicate returns.

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

Target Population

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

Survey Population

The survey population includes the returns that filed one of the 1120 forms selected for the SOI study and posted to the IRS Business Master File (BMF). Amended returns and returns for which the tax liabilities changed because of a tax audit are excluded. Figure E gives the number of corporate returns by form type that were subject to sampling during Tax Years 2005 through 2008.

Bertrand Überall, Richard Collins, and Lance Harris were responsible for the sample design and estimation of the SOI 2008 Corporation Program under the direction of Tamara Rib, Chief, Mathematical Statistics Section, Statistical Computing Branch.

Figure E.--Population Counts by Corporate Form Type, Tax Years 2005-2008

	Tax Year			
Form Type	**2005**	**2006**	**2007**	**2008**
1120	2,010,496	2,036,881	2,151,182	2,001,930
1120-A	194,757	187,180	-	-
1120S	3,893,471	4,164,612	4,292,077	4,293,544
1120-L	1,089	1,089	1,001	891
1120-PC	5,863	6,458	7,254	7,828
1120-RIC	11,066	11,571	12,192	13,221
1120-REIT	1,264	1,437	1,664	1,679
1120-F	28,329	31,016	30,532	30,620
Total	6,146,335	6,440,244	6,495,902	6,349,713

Note: Beginning in SOI 2007, 1120-A returns are included in the counts for Form Type 1120. Also, beginning in SOI 2008, older returns with very early accounting periods are excluded from the sampling frame.

Sample Design

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

The design process began with projected population totals that were derived from IRS administrative workload estimates, adjusted according to the distribution by strata of the population from several previous survey years. Using projected population totals by sample strata, an optimal allocation, based on stratum standard errors, was carried out to assign sample sizes to each stratum such that the overall targeted sample size was approximately 112,000. A Bernoulli sample was selected independently from each stratum with sampling rates ranging from 0.25 percent to 100 percent. Figure F on the following page shows the stratum boundaries, sampling rates, and frame population and sample counts from the BMF for each form type. This table also shows the population and sample counts after adjustments for missing returns, outliers, and weight trimming. The total realized sample for Tax Year 2008, including inactive and non-eligible corporations, is 112,688 returns.

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

Sample class number	Description of sample selection classes: Size of total assets	Size of proceeds*	Sampling Rates (%)	Number of returns: BMF counts: Population	BMF counts: Sample	After adjustments**: Population	After adjustments**: Sample
	All Returns, Total			**6,349,713**	**112,688**	**6,349,720**	**112,374**
	Form 1120 (no Form 5735 attached), Total ***			**1,995,822**	**53,010**	**1,995,828**	**52,919**
1	Under $50,000	Under $25,000	0.40	829,903	3,353	829,903	3,348
2	$50,000 - $100,000	$25,000 - $50,000	0.40	220,734	896	220,734	895
3	$100,000 - $250,000	$50,000 - $100,000	0.40	294,565	1,173	294,565	1,173
4	$250,000 - $500,000	$100,000 - $250,000	1.09	219,823	2,467	219,823	2,463
5	$500,000 - $1,000,000	$250,000 - $500,000	1.81	161,988	2,938	161,988	2,934
6	$1,000,000 - $2,500,000	$500,000 - $1,000,000	3.48	130,090	4,510	130,090	4,505
7	$2,500,000 - $5,000,000	$1,000,000 - $1,500,000	5.94	53,311	3,239	53,311	3,238
8	$5,000,000 - $10,000,000	$1,500,000 - $2,500,000	10.55	32,163	3,400	32,164	3,395
9	$10,000,000 - $25,000,000	$2,500,000 - $5,000,000	27.00	23,142	6,284	23,142	6,270
10	$25,000,000 - $50,000,000	$5,000,000 - $10,000,000	50.00	10,734	5,381	10,734	5,368
11	$50,000,000 - $100,000,000	$10,000,000 - $15,000,000	100.00	6,435	6,435	6,444	6,421
12	$100,000,000 - $250,000,000	$15,000,000 or more	100.00	6,724	6,724	6,722	6,701
13	$250,000,000 - $500,000,000		100.00	2,615	2,615	2,618	2,618
14	$500,000,000 or more		100.00	3,595	3,595	3,590	3,590
	Form 1120S, Total ***			**4,292,432**	**34,525**	**4,292,433**	**34,501**
15	Under $50,000	Under $25,000	0.25	1,636,035	4,083	1,636,035	4,079
16	$50,000 - $100,000	$25,000 - $50,000	0.25	631,192	1,553	631,192	1,552
17	$100,000 - $250,000	$50,000 - $100,000	0.25	739,954	1,870	739,954	1,868
18	$250,000 - $500,000	$100,000 - $250,000	0.31	546,616	1,682	546,616	1,680
19	$500,000 - $1,000,000	$250,000 - $500,000	0.56	316,498	1,732	316,498	1,729
20	$1,000,000 - $2,500,000	$500,000 - $1,000,000	0.99	226,302	2,261	226,302	2,260
21	$2,500,000 - $5,000,000	$1,000,000 - $1,500,000	1.56	89,228	1,256	89,228	1,252
22	$5,000,000 - $10,000,000	$1,500,000 - $2,500,000	2.52	53,374	1,352	53,374	1,350
23	$10,000,000 - $25,000,000	$2,500,000 - $5,000,000	20.00	33,467	6,700	33,467	6,696
24	$25,000,000 - $50,000,000	$5,000,000 - $10,000,000	30.00	10,871	3,141	10,871	3,141
25	$50,000,000 - $100,000,000	$10,000,000 - $15,000,000	100.00	4,455	4,455	4,455	4,454
26	$100,000,000 - $250,000,000	$15,000,000 or more	100.00	3,265	3,265	3,264	3,263
27	$250,000,000 or more		100.00	1,175	1,175	1,177	1,177
	Form 1120-L, Total			**736**	**392**	**736**	**380**
28	Under $10,000,000		43.00	546	202	545	194
29	$10,000,000 - $50,000,000		100.00	97	97	98	94
30	$50,000,000 - $250,000,000		100.00	45	45	45	44
31	$250,000,000 or more		100.00	48	48	48	48
	Form 1120-F, Total			**30,549**	**4,612**	**30,549**	**4,489**
32	Under $10,000,000		13.00	28,780	3,670	28,778	3,555
33	$10,000,000 - $50,000,000		13.00	954	127	954	126
34	$50,000,000 - $250,000,000		100.00	486	486	487	478
35	$250,000,000 or more		100.00	329	329	330	330
	Form 1120-PC, Total			**7,482**	**1,840**	**7,482**	**1,807**
36	Under $2,500,000		10.00	5,130	503	5,130	490
37	$2,500,000 - $10,000,000		25.00	1,352	337	1,352	328
38	$10,000,000 - $50,000,000		100.00	792	792	792	785
39	$50,000,000 - $250,000,000		100.00	196	196	196	192
40	$250,000,000 or more		100.00	12	12	12	12
	Form 1120-REIT, Total			**1,650**	**1,359**	**1,650**	**1,359**
41	Under $10,000,000		25.00	390	99	384	93
42	$10,000,000 - $50,000,000		100.00	347	347	347	347
43	$50,000,000 - $250,000,000		100.00	391	391	391	391
44	$250,000,000 or more		100.00	522	522	528	528
	Form 1120-RIC, Total			**13,081**	**8,989**	**13,081**	**8,978**
45	Under $10,000,000		15.00	3,006	474	3,003	466
46	$10,000,000 - $50,000,000		30.00	2,156	596	2,156	595
47	$50,000,000 - $100,000,000		100.00	1,424	1,424	1,424	1,421
48	$100,000,000 - $250,000,000		100.00	2,101	2,101	2,098	2,096
49	$250,000,000 - $500,000,000		100.00	1,513	1,513	1,514	1,514
50	$500,000,000 or more		100.00	2,881	2,881	2,886	2,886
51	**Special Studies** (All Form Types)****		100.00	**7,961**	**7,961**	**7,961**	**7,941**[†]

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

** Includes adjustments for missing returns, undercoverage, outliers, and weight trimming.

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

**** Includes Form 1120 returns with Form 5735 (Possessions) attached.

[†] The adjusted sample count is lower than the adjusted population count due to returns unavailable for processing.

Sample Selection

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

Sample selection for Tax Year 2008 occurred over the period of July 2008 through June 2010. A 24-month sampling period is needed for two reasons. First, approximately 11.1 percent of all corporations had noncalendar year accounting periods. In order to take these filings into consideration, the 2008 statistics represent all corporations filing returns with accounting periods ending between July 2008 and June 2009. Also, many corporations, including some of the largest, request six-month filing extensions. The combination of noncalendar year filing and filing extensions means that the last Tax Year 2008 returns that the IRS received (those with accounting periods ending in June 2009, which must therefore be filed by October 2009) could be timely filed as late as March 2010, taking into account the six-month extension of the October 2009 due date. Normal administrative processing time lags required that the sample selection process remain open for the 2008 study until the end of June, 2010. However, a few very large returns for Tax Year 2008 were added to the sample as late as August 2010.

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

The algorithm for generating the TTIN does not change from year to year, so any corporation selected into the sample in a given year will be selected again the next year, providing that the corporation files a return using the same EIN in the two years and that it falls into a stratum with the same or higher sampling rate. If the corporation falls into a stratum with a lower rate, the probability of selection will be the ratio of the second year sampling rate to the first year sampling rate. If the corporation files with a new EIN, the probability of selection will be independent from the prior year selection [2].

Data Capture

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

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

To help SOI editors overcome these complexities and differences due to taxpayer reporting, SOI staff prepares detailed editing instructions for the SOI editing units at the IRS Submission Processing Centers each tax year. For Tax Year 2008, these instructions consisted of almost 1,000 pages covering standard and straightforward procedures and instructions for exceptions that might be encountered.

Data Cleaning

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

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

Data Completion

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

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

A ratio-based imputation procedure is used to estimate missing balance sheet items for all 1120 forms except those with less than 12-month accounting periods. The ratios are determined using the most recent data available, either the corporation's Tax Year 2007 return if the corporation filed a return for 2007 and the balance sheet was not already imputed for 2007, or the Tax Year 2006 aggregate data for the corporation's minor industrial group, which are the most recent aggregate data available at the time that editing for Tax Year 2008 begins (which is in mid-June of Calendar Year 2008). If the reported balance sheet items do not balance (i.e., the sum of asset items does not equal the sum of liability and shareholders' equity items), then the missing items are imputed. If the total assets amount is among the missing items, this item is imputed first based on the ratio of total assets to business receipts (or total receipts) from either the corporation's Tax Year 2007 return, or the Tax Year 2006 aggregate data for the corporation's minor industry. The other missing items are then imputed based on the ratios so that the total of all asset items and the total of all liability items are both equal to the total assets amount, whether this amount was reported or imputed. A description of the balance sheet imputation process is given in reference [3]. The following chart shows the number of sampled returns that had balance sheet items imputed, as well as the percentages they represent of the total sample sizes, for Tax Years 2005 through 2008.

Returns with imputations	Tax Year			
	2005	2006	2007	2008
Number of imputed returns	62	56	42	52
Percent imputed	0.05	0.05	0.04	0.05

For Tax Year 2008, the total assets from returns which had imputed total assets represent only a negligible fraction of the total estimated assets for all active returns in the Tax Year 2008 sample.

Data for unavailable critical corporations are imputed in various ways, depending on what information is available at the time the SOI database is produced. Critical corporations are identified from the previous year's sample using a combination of assets and receipts. Supplementary critical corporations may be identified to ensure industry coverage. For critical corporations selected for the sample but unavailable for statistical processing through the regular procedures, electronically filed data are used. For Tax Year 2008, there are 79 returns that meet these criteria. For critical corporations not selected for the sample, if the current tax return is not located and no other current tax data are available, data from the previous year's return are used, with adjustments for tax law changes if needed. There are no returns derived from prior year returns in the Tax Year 2008 data.

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

Figure G below displays the number of inactive sampled returns that were excluded from tabulations, as well as the percentages they represent of the total sample sizes, for Tax Years 2005 through 2008.

Figure G.--Number of Inactive Sampled Returns for Tax Years 2005-2008

Type of inactive return	Tax Year 2005	2006	2007	2008
No Income or Deductions	1,433	1,580	1,603	1,480
Duplicate*	1,046	1,194	211	83
Other**	3,668	4,640	6,351	5,284
Total	6,147	7,414	8,165	6,847
Percent of sample	5.29	6.66	7.12	6.09

* Duplicate returns are those that appear more than once in the sample.
** Includes prior-year returns.

Estimates of the number of active corporations by form type for Tax Years 2005 through 2008 are provided in Figure H below. For Forms 1120-L and 1120-PC, these estimates may be different than the population counts in Figure E due to changes made during the data capture and data cleaning processes.

Figure H.--Estimated Number of Active Returns for Tax Years 2005-2008

Form Type	Tax Year 2005	2006	2007	2008
1120	1,799,530	1,791,344	1,846,134	1,762,483
1120-A	157,640	145,220	-	-
1120S	3,684,086	3,872,766	3,989,893	4,049,943
1120-L	1,145	1,128	1,027	945
1120-PC	5,916	6,314	7,174	7,670
1120-RIC	10,959	11,477	12,083	13,140
1120-REIT	1,251	1,409	1,641	1,660
1120-F*	10,730	11,140	10,896	11,379
Total	5,671,257	5,840,799	5,868,849	5,847,221

* Foreign Insurance Companies file on Forms 1120-L and 1120-PC, but are counted in Form 1120-F Tables 10 and 11.
Note: Beginning in SOI 2007,1120-A returns are included in the counts for Form Type 1120 because Form Type 1120-A is becoming obsolete.
Detail may not add to total due to rounding.

Estimation

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

Under the one-step process, the weights are assigned as the reciprocal of the realized sampling rate, adjusted for unavailable returns, outliers, and weight trimming. These weights, referred to as the "national weights", are used to produce the estimates published in this report for Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, 1120-REIT and Form 1120 with Form 5735 attached, as well as for Form 1120 and 1120S returns that were sampled with certainty.

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

Data Limitations and Measures of Variability

Several extensive quality review processes are used to improve data quality, beginning at the sample selection stage with weekly monitoring to ensure that the proper number of returns is being selected, especially in the certainty strata. They continue through the data collection, data cleaning, and data completion procedures with consistency testing. Part of the review process includes extensive comparisons between the 2008 and 2007 data. A great amount of effort is made at every stage of processing to ensure data integrity.

Sampling Error

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

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

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

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

$$\begin{aligned} SE(X) &= X \bullet CV(X) \\ &= 148{,}272 \times 3.56/100 \\ &= 5{,}278 \end{aligned}$$

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

$$\begin{aligned} X \pm 2 \bullet SE(X) &= 148{,}272 \pm (2 \times 5{,}278) \\ &= 148{,}272 \pm 10{,}556 \end{aligned}$$

The interval estimate is 137,716 returns to 158,828 returns. This means that if all possible samples were selected under the same general conditions and sample design, and if an estimate and its estimated standard error were calculated from each sample, then approximately 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the average estimate derived from all possible samples. Thus, for a particular sample, it can be said with 95-percent confidence that the average of all possible samples is included in the constructed interval. This average of the estimates derived from all possible samples would be equal to or near the value obtained from a census.

Nonsampling Error

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

Nonsampling errors include coverage errors, nonresponse errors, processing errors, or response errors. These errors can be the result of the inability to obtain information about all returns in the sample, differing interpretations of tax concepts or instructions by the taxpayer, inability to provide accurate information at the time of filing (data are collected before auditing), inability to obtain all tax schedules and attachments, errors in recording or coding the data, errors in collecting or cleaning the data, errors made in estimating for missing data, and failure to represent all population units.

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

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

Nonresponse Errors: Unit nonresponse occurs when a sampled return is unavailable for SOI processing. For example, other areas of the IRS may have the return at the time it is needed for statistical processing. These returns are termed "unavailable returns." In 2008, there were 293 such unavailable returns in the corporation study, which constituted about 0.26 percent of the total sample. The number of unavailable returns and their percentages of the total sample size for Tax Years 2005 through 2008 are shown in the following chart.

Unavailable returns	Tax Year			
	2005	2006	2007	2008
Number of unavailable returns	282	385	530	293
Percent unavailable	0.24	0.34	0.46	0.26

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

Figure I.--Coefficients of Variation (CVs) for Number of Returns, by Asset Size and Sector, for Tax Year 2008

Sector	All asset sizes	Size of total assets: Zero Assets	$1 under $ 500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000
	(1)	(2)	(3)	(4)	(5)
All industries[1]	**0.19**	**1.58**	**0.47**	**1.10**	**0.61**
Agriculture, forestry, fishing, and hunting	3.15	12.46	5.01	5.65	3.45
Mining	7.00	23.80	10.75	18.80	9.74
Utilities	16.99	63.78	25.37	32.29	19.62
Construction	0.93	4.67	1.56	3.96	2.09
Manufacturing	2.51	9.80	4.15	5.81	2.81
Wholesale and retail trade	1.00	4.30	1.61	2.58	1.42
Transportation and warehousing	2.79	7.58	4.32	9.66	6.33
Information	4.18	11.91	5.75	13.26	7.97
Finance and insurance	2.24	7.75	3.61	7.43	4.52
Real estate and rental and leasing	1.14	4.75	1.95	3.08	1.94
Professional, scientific, and technical services	1.15	4.28	1.62	5.87	4.10
Management of companies (holding companies)	6.17	14.78	12.08	15.81	9.86
Administrative and support and waste management and remediation services	2.73	6.81	3.59	11.14	7.11
Educational services	6.71	16.11	8.38	30.81	19.83
Health care and social assistance	1.12	7.07	1.64	7.61	6.39
Arts, entertainment, and recreation	3.72	10.99	5.13	12.79	10.66
Accommodation and food services	1.55	7.78	2.28	6.14	4.51
Other services	2.04	6.25	2.77	6.44	5.14

Sector	Size of total assets – continued: $5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000
	(6)	(7)	(8)	(9)	(10)
All Industries[1]	**1.04**	**0.49**	**0.59**	**0.07**	**0.08**
Agriculture, forestry, fishing, and hunting	10.20	4.46	6.62	0.34	0.49
Mining	11.56	4.61	4.82	0.31	0.36
Utilities	29.17	10.89	10.54	0.81	0.75
Construction	3.34	1.58	2.35	0.12	0.20
Manufacturing	3.45	1.38	1.50	0.11	0.13
Wholesale and retail trade	2.37	1.00	1.45	0.10	0.14
Transportation and warehousing	10.58	3.87	5.71	0.31	0.37
Information	9.40	3.97	4.27	0.30	0.32
Finance and insurance	5.28	1.91	1.88	0.23	0.11
Real estate and rental and leasing	3.79	1.75	2.38	0.50	1.19
Professional, scientific, and technical services	5.81	2.60	3.05	0.23	0.26
Management of companies (holding companies)	11.59	4.47	3.13	0.12	0.10
Administrative and support and waste management and remediation services	14.40	5.89	7.03	0.37	0.46
Educational services	36.09	14.09	15.01	0.91	0.90
Health care and social assistance	12.54	5.35	6.30	0.45	0.52
Arts, entertainment, and recreation	16.30	6.90	7.32	0.55	0.55
Accommodation and food services	9.05	3.92	6.03	0.39	0.47
Other services	14.96	7.83	9.41	0.71	1.04

[1]Includes returns not allocable by sector.
Note: Returns with assets of $250,000,000 or more are self-representing and thus are not subject to sampling error.

Processing Errors: Errors in recording, coding, or processing the data can cause a return to be sampled in the wrong sampling class. This type of error is called a mis-stratification error. One example of how a return might be mis-stratified is the following: a corporation files a return with total assets of $100,000,023 and net income of $5,000. A processing error causes the last two digits of the total assets to be keyed in as cents, so that the return is classified according to total assets of $1,000,000.23 and net income of $5,000.00. The return would be mis-stratified according to the incorrect value of the total assets stratifier. To adjust for mis-stratification errors, only returns selected in a non-certainty stratum which really belonged in a certainty stratum were moved to this stratum.

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

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

[2] Harte, J. M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *1986 Proceedings of the Section on Survey Research Methods,* American Statistical Association, pp. 603-608.

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Section 4 Basic Tables

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

Table 1- Returns of active corporations: Number of returns, selected receipts, cost of goods sold, net income, deficit, income subject to tax, total income tax before credits, selected credits, total income tax after credits, total assets, net worth, depreciable assets, depreciation deduction, and coefficients of variation, by minor industry, **page 19**

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Table 3 - Returns with net income: Balance sheet, income statement, and selected other items, by size of total assets, **page 41**

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Table 8 - Reserved

Table 9 - Reserved

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Table 15 - Reserved

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Table 23 - Returns of active corporations: Alternative minimum tax: Number of returns, adjustments, tax preferences, and related items, by selected sectors, **page 170**

Table 24 - Returns of active corporations with 50 percent or more foreign ownership: Balance sheet, income statement, tax, and selected other items, by major industry, **page 172**

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Table 26 - Returns of active corporations: Schedule A, cost of goods sold by selected sectors, **page 196**

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Selected Subjects

Accounting periods (figure D, table 18)
Alternative minimum tax (table 23)
Consolidated returns (table 19)
Cost of goods sold (table 26)
Dividend items (table 20)
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Form 1120-F corporations (tables 10,11)
General business credit (table 21)
Investment data including Form 1120S and Form 1120-RIC (table 27).
Returns other than Forms 1120S, 1120-REIT, and 1120-RIC (tables 12,13)
Returns with 50% or more foreign ownership (tables 24,25)
Sample selections (figures E, F)
Size of income tax after credits (table 22)

Notes

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

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

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

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

2008 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income
	Total	With net income	All returns	Returns with net income			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total returns of active corporations	**5,847,221**	**3,183,821**	**28,589,771,221**	**20,788,082,137**	**24,718,121,658**	**16,080,386,856**	**1,806,889,716**
Agriculture, forestry, fishing and hunting	**137,294**	**68,849**	**167,541,457**	**98,150,368**	**150,273,205**	**83,571,990**	**8,762,072**
Agricultural production	99,073	52,313	124,164,603	66,901,620	108,809,500	58,324,970	6,393,533
Forestry and logging	9,942	4,053	13,900,184	8,024,082	13,125,485	7,716,963	604,173
Support activities and fishing, hunting, and trapping	28,278	12,483	29,476,669	23,224,666	28,338,219	17,530,057	1,764,366
Mining	**38,506**	**24,687**	**468,911,425**	**364,611,645**	**421,289,006**	**217,851,505**	**64,079,168**
Oil and gas extraction	20,953	15,237	253,749,202	191,578,465	223,177,375	112,839,209	36,031,197
Coal mining	1,240	487	35,514,560	15,408,076	33,158,083	21,948,628	1,292,397
Metal ore mining	2,031	792	50,099,211	46,682,382	42,929,999	24,387,269	11,242,383
Nonmetallic mineral mining and quarrying	5,243	2,110	29,806,241	22,217,472	28,763,498	18,745,371	1,671,296
Support activities for mining	9,040	6,060	99,742,211	88,725,250	93,260,051	39,931,029	13,841,896
Utilities	**7,238**	**4,045**	**778,635,210**	**449,480,774**	**737,749,331**	**477,213,841**	**22,409,930**
Electric power generation, transmission, and distribution	1,337	807	381,443,430	230,689,626	359,185,861	218,075,173	10,200,497
Natural gas distribution	556	449	133,629,933	93,330,198	122,947,127	90,747,190	5,468,913
Water, sewage, and other systems	5,314	2,773	8,557,820	4,692,664	8,216,562	2,632,373	446,896
Combination gas and electric	31	15	255,004,026	120,768,287	247,399,781	165,759,104	6,293,623
Construction	**766,689**	**441,919**	**1,479,039,340**	**1,143,583,239**	**1,458,878,242**	**1,108,069,870**	**68,033,564**
Construction of buildings	231,765	122,593	585,911,507	441,055,517	578,631,972	499,045,469	18,609,008
Heavy and civil engineering construction and land subdivision	63,354	26,022	258,818,963	212,240,162	251,739,808	196,522,181	13,924,292
Heavy and civil engineering construction	23,150	13,135	229,055,540	197,077,134	224,030,658	173,925,600	11,909,804
Land subdivision	40,204	12,887	29,763,423	15,163,029	27,709,149	22,596,580	2,014,489
Specialty trade contractors	471,570	293,303	634,308,871	490,287,560	628,506,463	412,502,220	35,500,264
Electrical contractors	58,613	36,672	102,780,131	84,905,075	101,449,361	68,696,391	6,386,291
Plumbing, heating, and air-conditioning contractors	77,945	52,063	129,920,533	108,465,039	129,206,344	86,332,711	6,720,040
Other specialty trade contractors	335,013	204,569	401,608,206	296,917,446	397,850,758	257,473,117	22,393,933
Manufacturing	**270,727**	**148,272**	**8,181,480,372**	**6,516,040,300**	**7,555,233,726**	**5,736,752,807**	**512,098,194**
Food manufacturing	15,976	6,580	578,380,721	481,357,265	558,781,454	424,257,072	24,680,243
Animal food manufacturing, grain and oilseed milling	1,528	1,340	138,777,601	128,051,978	133,866,788	112,358,163	5,522,581
Sugar and confectionery product	1,288	573	55,650,675	45,587,380	52,003,129	29,239,759	5,392,137
Fruit and vegetable preserving, and specialty food	925	393	52,241,793	45,577,389	50,060,268	33,800,375	3,378,068
Dairy product	855	180	44,223,146	40,186,242	43,905,936	34,804,645	1,230,347
Meat and seafood processing	3,257	1,821	115,867,047	75,855,365	114,656,621	99,500,224	1,953,737
Bakeries and tortilla manufacturing	3,895	1,025	48,216,250	34,942,054	45,261,656	29,749,474	2,351,016
Other food	4,228	1,247	123,404,209	111,156,857	119,027,056	84,804,433	4,852,358
Beverage and tobacco product manufacturing	2,564	817	161,451,491	132,557,612	145,847,705	71,041,708	21,604,735
Soft drink and ice	225	109	62,093,470	41,357,645	56,660,912	29,638,946	5,591,671
Breweries	257	246	24,661,408	20,494,104	23,435,472	10,062,894	361,393
Wineries and distilleries	2,045	431	24,652,731	21,213,806	23,398,884	12,724,352	1,773,949
Tobacco manufacturing	37	31	50,043,883	49,492,057	42,352,436	18,615,515	13,877,722
Textile mills and textile product mills	3,595	2,063	37,596,816	18,045,095	36,358,593	26,503,220	955,221
Textile mills	1,828	847	11,680,429	5,280,826	11,387,635	8,685,761	412,688
Textile product mills	1,767	1,215	25,916,386	12,764,269	24,970,957	17,817,459	542,533
Apparel manufacturing	10,497	4,376	59,251,349	41,186,405	56,880,535	37,361,026	2,255,351
Apparel knitting mills	190	169	6,756,414	6,348,045	6,666,713	4,820,401	135,742
Cut and sew apparel contractors and manufacturers	6,095	2,051	42,057,546	27,496,339	39,898,245	26,003,314	1,668,250
Apparel accessories and other apparel	4,212	2,156	10,437,389	7,342,021	10,315,577	6,537,311	451,359
Leather and allied product manufacturing	2,035	1,095	8,609,017	7,070,716	8,311,846	5,471,037	417,561
Wood product manufacturing	11,223	5,408	67,324,494	37,114,179	66,253,147	50,937,581	1,716,675
Paper manufacturing	3,228	2,133	206,168,428	150,927,463	189,534,516	144,757,102	12,901,604
Pulp, paper, and paperboard mills	385	226	110,651,751	75,980,801	98,758,295	79,487,983	7,467,994
Converted paper product	2,843	1,907	95,516,677	74,946,661	90,776,221	65,269,119	5,433,610
Printing and related support activities	32,728	17,089	89,604,091	50,411,568	87,977,121	53,881,910	3,356,087
Petroleum and coal products manufacturing	1,281	551	2,334,045,106	2,284,163,368	2,239,849,924	2,025,896,072	146,856,207
Petroleum refineries (including integrated)	569	150	2,317,367,592	2,272,108,356	2,223,596,695	2,013,900,803	145,966,007
Asphalt paving, roofing, other petroleum and coal products	712	401	16,677,514	12,055,012	16,253,230	11,995,269	890,199
Chemical manufacturing	10,022	5,722	909,337,971	751,917,402	795,909,336	495,682,317	91,635,015
Basic chemical	1,313	677	212,411,723	136,359,497	196,240,868	157,821,634	9,339,445
Resin, synthetic rubber, and fibers and filaments	1,166	522	48,733,182	35,766,559	44,657,263	34,416,122	2,015,905
Pharmaceutical and medicine	1,240	458	397,844,204	368,144,214	324,628,654	166,341,479	54,138,388
Paint, coating, and adhesive	1,328	886	45,577,544	37,813,467	43,269,924	28,749,977	2,266,479
Soap, cleaning compound, and toilet preparation	2,195	1,089	109,968,818	103,538,120	96,314,912	42,315,728	16,591,287
Other chemical product and preparation	2,780	2,091	94,802,500	70,295,546	90,797,716	66,037,377	7,283,510
Plastics and rubber products manufacturing	10,501	7,242	175,173,141	85,795,189	171,410,062	127,492,133	4,859,054
Plastics product	9,731	6,842	116,913,815	70,507,403	115,107,828	85,966,125	4,014,843
Rubber product	770	400	58,259,326	15,287,785	56,302,233	41,526,007	844,212
Nonmetallic mineral product manufacturing	9,029	4,210	118,656,079	64,390,039	115,089,084	81,069,893	3,555,415
Clay, refractory, and other nonmetallic mineral product	2,042	995	20,959,034	12,238,774	20,005,449	13,475,504	1,264,900
Glass and glass product	2,245	1,228	23,071,159	14,748,639	22,537,346	15,615,194	707,534
Cement, concrete, lime and gypsum product	4,742	1,987	74,625,885	37,402,626	72,546,289	51,979,195	1,582,981
Primary metal manufacturing	6,487	4,434	312,467,335	244,660,423	302,877,203	245,978,538	17,676,272
Iron, steel mills and steel product	4,199	2,903	170,783,797	143,818,529	166,729,018	132,238,356	10,719,776
Nonferrous metal production and processing	773	516	115,029,959	79,687,609	109,911,477	94,017,105	4,957,092

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income
	Total	With net income	All returns	Returns with net income			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Manufacturing--continued							
Foundries	1,515	1,014	26,653,580	21,154,285	26,236,708	19,723,078	1,999,404
Fabricated metal product manufacturing	52,188	33,554	337,621,278	273,243,798	328,720,668	229,491,855	19,916,257
Forging and stamping	2,538	1,567	21,903,421	16,524,727	21,576,574	16,276,464	1,227,830
Cutlery, hardware, spring, and wire: machine shops, nut, bolt	20,654	13,457	72,179,216	56,716,285	70,380,749	45,588,193	4,370,909
Architectural and structural metals	6,631	4,433	54,847,191	39,232,519	54,076,133	39,214,554	2,553,906
Boiler, tank, and shipping container	884	416	23,053,831	17,641,546	22,668,565	17,811,924	1,020,966
Coating, engraving, heat treating, and allied activities	4,253	2,828	20,285,971	16,899,176	19,510,588	12,695,989	1,129,978
Other fabricated metal product	17,228	10,853	145,351,648	126,229,546	140,508,059	97,904,731	9,612,667
Machinery manufacturing	23,009	13,897	424,253,212	346,435,029	400,317,435	277,647,423	30,102,058
Agriculture, construction, and mining machinery	3,950	3,283	157,304,772	147,153,277	144,198,653	103,482,458	15,830,525
Industrial machinery	3,013	1,195	57,126,910	44,717,124	55,346,297	37,376,204	4,591,444
Commercial and service industry machinery	1,715	1,360	42,786,042	28,855,254	38,891,072	23,599,770	1,456,297
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	871	595	37,159,242	25,241,153	36,288,402	26,352,592	1,488,101
Metalworking machinery	6,782	3,801	26,701,048	20,153,520	26,246,888	17,122,612	1,408,031
Engine, turbine and power transmission equipment	475	416	33,582,215	24,363,695	32,245,488	23,201,059	1,036,148
Other general purpose machinery	6,203	3,247	69,592,983	55,951,005	67,100,635	46,512,728	4,291,511
Computer and electronic product manufacturing	14,453	7,156	722,784,307	540,534,424	653,837,958	421,855,067	62,730,736
Computer and peripheral equipment	2,611	826	230,235,974	200,530,060	194,850,172	123,451,994	24,033,514
Communications equipment	1,718	974	142,545,626	83,191,145	136,009,890	90,095,499	9,459,468
Audio and video equipment mfg and reproducing magnetic and optical media	1,370	656	34,479,201	23,428,820	32,615,450	22,035,113	1,217,757
Semiconductor and other electronic component	5,726	3,372	210,632,624	143,388,652	190,901,934	126,190,957	20,685,540
Navigational, measuring, electromedical, and control instruments	3,028	1,329	104,890,881	89,995,748	99,460,512	60,081,505	7,334,457
Electrical equipment, appliance, and component manufacturing	6,399	3,752	402,432,112	371,085,789	263,504,199	181,879,128	20,976,316
Electrical lighting equipment and household appliance	1,547	698	282,156,052	269,784,212	148,134,316	101,957,767	13,124,742
Electrical equipment	1,056	490	50,346,819	44,387,702	47,859,655	33,168,083	3,724,685
Other electrical equipment and component	3,795	2,564	69,929,242	56,913,875	67,510,228	46,753,278	4,126,888
Transportation equipment manufacturing	11,591	5,109	908,826,086	391,292,714	825,250,807	646,366,209	25,146,094
Motor vehicles and parts	5,784	2,733	542,038,832	113,574,678	469,961,860	382,783,055	4,195,517
Aerospace product and parts	2,144	1,035	296,879,881	223,961,128	287,412,269	213,640,189	15,973,692
Ship and boat building	1,668	846	36,926,415	32,309,451	36,542,268	27,831,025	2,919,343
Other transportation equipment and railroad rolling stock	1,995	494	32,980,959	21,447,457	31,334,411	22,111,941	2,057,541
Furniture and related product manufacturing	12,058	6,162	64,093,977	39,129,114	63,053,477	43,070,761	1,754,454
Miscellaneous manufacturing	31,864	16,923	263,403,362	204,722,707	245,468,656	146,112,754	19,002,839
Medical equipment and supplies	8,332	4,800	160,455,453	127,754,892	147,394,273	82,401,823	12,712,595
Other miscellaneous manufacturing	23,532	12,123	102,947,909	76,967,815	98,074,383	63,710,930	6,290,244
Wholesale and retail trade	**986,366**	**528,649**	**7,507,396,192**	**5,593,904,032**	**7,342,883,560**	**5,815,471,119**	**203,415,481**
Wholesale trade	**380,773**	**220,847**	**3,956,695,725**	**2,997,642,697**	**3,881,119,943**	**3,212,145,153**	**112,051,809**
Merchant wholesalers, durable goods	240,688	138,075	1,750,987,283	1,245,069,125	1,720,006,958	1,368,573,411	51,120,014
Motor vehicle and motor vehicle parts and supplies	18,890	10,739	270,293,367	117,004,688	262,653,311	214,646,949	3,456,626
Lumber and other construction materials	16,731	10,255	116,508,038	78,782,161	115,394,579	91,467,245	2,897,828
Professional and commercial equipment and supplies	33,920	22,904	236,742,512	182,252,603	232,448,347	178,440,288	7,486,200
Metal and mineral (except petroleum)	6,513	4,468	153,301,285	122,316,358	151,362,738	130,481,798	5,922,593
Electrical and electronic goods	28,245	15,983	338,120,814	234,186,132	331,760,682	274,483,540	7,045,140
Hardware, plumbing, and heating equipment and supplies	16,507	8,367	100,799,225	87,202,289	99,674,997	71,706,753	3,939,278
Machinery, equipment, and supplies	48,173	30,823	273,013,118	219,189,498	267,675,551	202,257,413	12,072,488
Furniture, sports, toys, recycle, jewelry, and other durable goods	71,709	34,535	262,208,923	204,135,395	259,036,752	205,089,426	8,299,861
Merchant wholesalers, nondurable goods	122,441	70,788	2,199,405,550	1,746,641,377	2,154,938,230	1,843,494,430	60,231,641
Paper and paper product	9,542	6,506	52,205,043	39,452,584	51,792,816	42,897,448	1,236,074
Drugs and druggists' sundries	5,683	2,154	387,727,002	377,490,273	379,236,298	324,266,652	12,907,419
Apparel, piece goods, and notions	19,433	10,991	96,608,864	68,888,235	93,079,240	62,386,031	5,568,596
Grocery and related product	32,509	20,354	580,066,902	473,035,207	562,148,888	457,447,211	19,276,149
Farm product raw material	4,555	3,098	160,146,866	96,279,826	156,556,422	146,593,534	1,795,088
Chemical and allied products	7,929	4,129	86,431,668	72,094,576	85,081,512	67,509,985	3,362,055
Petroleum and petroleum products	8,253	6,578	598,167,592	419,035,855	592,733,517	555,054,152	8,696,433
Beer, wine, and distilled alcoholic beverage	3,446	2,465	79,792,201	70,820,383	77,966,074	59,061,906	2,803,175
Miscellaneous nondurable goods	31,090	14,514	158,259,409	129,544,437	156,343,464	128,277,511	4,586,651
Wholesale electronic markets and agents and brokers	17,644	11,984	6,302,892	5,932,195	6,174,754	*77,313	700,154
Retail trade	**605,102**	**307,801**	**3,550,700,467**	**2,596,261,335**	**3,461,763,618**	**2,603,325,965**	**91,363,672**
Motor vehicle dealers and parts dealers	91,406	42,454	715,301,263	388,320,509	700,655,167	588,038,535	8,035,968
New and used car dealers	48,819	21,671	563,850,542	291,142,908	551,547,534	480,438,917	4,480,442
Other motor vehicle and parts dealers	42,586	20,783	151,450,720	97,177,602	149,107,633	107,599,619	3,555,526
Furniture and home furnishings stores	39,433	19,357	86,984,998	54,881,987	85,765,542	50,767,145	2,216,681
Electronics and appliance stores	30,951	14,206	120,771,464	94,902,033	117,970,225	83,218,695	4,088,568
Building material and garden equipment and supplies dealers	40,110	22,726	237,520,452	192,311,380	231,462,512	158,671,042	10,235,317
Homes centers; paint and wallpaper stores	3,366	1,630	134,561,437	131,721,146	130,232,430	86,488,096	7,720,883
Hardware stores	8,529	5,449	19,444,422	14,570,163	19,175,713	12,099,796	570,404
Other building material dealers	20,010	11,678	66,813,310	35,057,562	65,494,131	47,903,650	1,628,249
Lawn and garden equipment and supplies stores	8,205	3,969	16,701,284	10,962,510	16,560,238	12,179,500	315,780

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income
	Total	With net income	All returns	Returns with net income			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Wholesale and retail trade--continued							
Retail trade--continued							
Food, beverage and liquor stores	93,911	53,514	523,946,208	401,016,363	515,101,735	380,278,642	9,450,753
Food and beverage stores	72,031	39,700	494,911,344	378,650,699	486,632,048	357,857,180	8,806,493
Beer, wine, and liquor stores	21,880	13,814	29,034,864	22,365,664	28,469,687	22,421,462	644,260
Health and personal care stores	40,683	27,183	310,153,816	266,038,936	305,557,878	224,580,190	11,605,297
Gasoline stations	40,942	22,224	340,438,995	210,605,372	338,307,916	309,848,355	2,634,304
Clothing and clothing accessories stores	50,174	26,037	189,065,736	133,686,150	183,701,991	100,208,709	8,189,004
Sporting goods, hobby, book, and music stores	29,155	13,492	84,908,949	63,626,919	82,488,720	50,931,582	1,974,429
General merchandise stores	10,430	4,379	642,930,806	574,762,504	612,097,868	462,332,923	22,481,932
Miscellaneous store retailers	84,139	38,360	123,140,796	76,905,339	120,633,347	76,034,404	3,617,311
Nonstore retailers	53,768	23,869	175,536,983	139,203,842	168,020,717	118,415,742	6,834,111
Wholesale and retail trade not allocable	***492**	**-**	**-**	**-**	**-**	**-**	**-**
Transportation and warehousing	**195,228**	**112,383**	**822,028,563**	**542,248,678**	**794,777,500**	**276,042,729**	**28,409,075**
Air, rail, and water transportation	12,911	5,770	279,503,680	160,573,530	267,308,397	81,626,230	9,290,522
Air transportation	7,442	2,587	174,023,551	70,227,700	167,276,656	54,453,611	1,107,354
Rail transportation	551	503	72,516,745	66,771,749	68,691,317	15,954,216	6,165,148
Water transportation	4,918	2,680	32,963,385	23,574,080	31,340,425	11,218,403	2,018,020
Truck transportation	106,781	66,456	251,450,497	162,966,764	244,875,900	80,566,715	6,959,015
Transit and ground passenger transportation	27,763	14,291	26,191,222	11,903,224	25,437,117	8,349,890	658,602
Pipeline transportation	503	448	11,737,230	9,369,563	11,366,007	7,215,039	942,230
Other transportation and support activities	42,699	23,060	232,980,028	182,935,354	226,279,675	91,909,766	9,661,509
Warehousing and storage	4,571	2,359	20,165,905	14,500,243	19,510,404	6,375,088	897,197
Information	**118,279**	**55,411**	**1,126,107,519**	**920,252,952**	**975,088,046**	**230,848,715**	**88,526,249**
Publishing industries (except Internet)	31,415	13,064	292,987,942	230,114,600	244,034,730	75,608,430	30,736,683
Newspaper publishers	5,432	2,959	45,818,218	33,803,234	41,466,586	11,184,014	3,302,597
Periodical publishers	6,819	2,738	30,271,261	14,983,549	28,137,350	9,699,256	1,231,564
Book publishers	5,857	1,599	40,587,066	31,770,908	36,784,331	12,897,936	2,378,843
Database directory and other publishers	4,319	2,128	24,737,664	18,326,646	22,981,099	7,076,624	1,682,627
Software publishers	8,988	3,641	151,573,734	131,230,263	114,665,363	34,750,600	22,141,052
Motion picture and sound recording industries	32,859	14,863	84,268,912	65,123,770	74,855,064	23,257,374	5,920,287
Motion picture and video industries (except video rental)	25,323	12,150	74,147,813	59,207,517	68,178,218	20,949,001	5,450,494
Sound recording industries	7,536	2,713	10,121,099	5,916,254	6,676,845	2,308,373	469,793
Broadcasting (except Internet)	6,466	2,097	127,217,932	105,731,685	113,498,968	18,632,850	10,132,136
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	17,543	8,794	525,124,563	442,605,967	459,119,836	96,013,124	28,842,822
Data Processing, Hosting, and Related Services	8,927	5,108	47,172,085	34,793,567	40,235,055	7,177,053	5,584,813
Other information services	21,069	11,486	49,336,085	41,883,363	43,344,393	10,159,884	7,309,506
Finance and insurance	**254,092**	**160,360**	**3,675,480,970**	**2,084,675,308**	**1,980,500,244**	**1,211,593,190**	**489,551,958**
Credit intermediation	55,179	26,800	538,328,169	255,888,432	136,851,939	2,634,002	34,238,646
Depository credit intermediation	3,275	2,259	146,442,669	74,686,434	20,081,763	257,332	11,216,515
Commercial banking	1,684	1,014	55,201,094	28,226,244	7,155,932	32,605	4,312,446
Savings institutions, credit unions, and other depository credit intermediation	1,591	1,245	91,241,574	46,460,190	12,925,831	224,727	6,904,069
Nondepository credit intermediation	51,904	24,541	391,885,501	181,201,998	116,770,176	2,376,670	23,022,131
Credit card issuing and other consumer credit	9,224	4,214	102,758,916	72,944,087	58,523,360	435,704	10,768,418
Real estate credit (including mortgage bankers and originators)	13,164	5,626	23,036,521	6,170,908	10,598,357	*536,761	903,030
International, secondary financing, and other nondepository credit intermediation	6,545	3,526	219,170,780	67,626,302	9,005,131	*585,304	4,442,929
Activities related to credit intermediation (loan brokers, check clearing, etc.)	22,971	11,175	46,919,284	34,460,701	38,643,328	818,901	6,907,753
Securities, commodity contracts, other financial investments and related activities	56,867	32,459	504,915,655	169,401,514	204,618,356	3,560,189	32,832,031
Investment banking and securities dealing	3,081	694	175,070,734	10,860,974	34,243,816	2,292,699	1,689,104
Securities brokerage	7,437	4,878	182,495,948	35,404,680	53,216,983	*183,208	6,277,989
Commodity contracts dealing and brokerage	1,370	206	6,886,268	6,171,749	4,383,165	*24,714	1,118,972
Securities, commodity exchanges, and other financial investment activities	44,979	26,680	140,462,706	116,964,110	112,774,392	1,059,568	23,745,967
Insurance carriers and related activities	114,892	83,858	2,118,150,708	1,174,012,041	1,637,389,529	1,205,167,293	73,062,067
Life insurance	945	661	1,076,878,477	404,894,210	722,708,468	608,532,347	16,041,664
Mutual property and casualty companies (Form 1120-PC)	1,503	981	256,118,431	139,407,263	225,884,975	159,530,788	6,980,314
Stock property and casualty companies (Form 1120-PC)	6,167	5,217	670,042,465	546,470,149	578,912,885	428,975,248	37,715,072
Insurance agencies and brokerages	91,398	66,647	70,317,701	50,034,657	66,917,116	1,740,977	8,107,154
Other insurance related activities (including third-party admin. of Ins., etc.)	14,878	10,350	44,793,634	33,205,763	42,966,085	6,387,933	4,217,863
Funds, trusts, and other financial vehicles	27,154	17,243	514,086,438	485,373,321	1,640,420	*231,705	349,419,214
Open-end investment funds (Form 1120-RIC)	13,140	10,740	436,864,480	421,901,101	-	-	316,132,291
Other financial vehicles (including mortgage REITS)	14,014	6,504	77,221,957	63,472,220	1,640,420	*231,705	33,286,923

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income
	Total	With net income	All returns	Returns with net income			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Finance and insurance--continued							
Real estate and rental and leasing	**648,578**	**225,321**	**338,719,718**	**189,538,006**	**235,041,728**	**39,704,339**	**46,219,406**
Real estate	601,503	204,465	208,203,571	141,257,512	121,417,135	8,742,348	41,378,718
Lessors of buildings (including Equity REITs)	218,612	43,788	67,793,180	50,234,656	27,134,588	4,990,068	17,020,644
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REITs)	83,279	23,151	43,239,283	34,646,111	9,477,923	322,658	15,531,394
Offices of real estate agents and brokers	127,192	64,770	47,093,463	23,305,127	44,901,080	2,771,493	3,194,615
Other real estate activities	172,420	72,756	50,077,645	33,071,619	39,903,544	658,129	5,632,065
Rental and leasing services	44,891	19,751	124,952,517	43,920,299	110,759,996	30,714,709	3,615,935
Automotive equipment rental and leasing	7,282	2,884	52,912,464	7,429,159	45,936,472	10,066,446	439,907
Other consumer goods and general rental centers	11,162	6,538	21,504,079	14,280,129	20,818,647	5,596,831	615,336
Commercial and industrial machinery and equipment rental and leasing	26,447	10,329	50,535,974	22,211,011	44,004,878	15,051,432	2,560,692
Lessors of nonfinancial intangible assets (except copyrighted works)	2,184	1,105	5,563,629	4,360,195	2,864,597	247,282	1,224,753
Professional, scientific, and technical services	**845,356**	**527,611**	**1,050,083,307**	**796,673,401**	**1,013,061,955**	**329,603,400**	**78,886,735**
Legal services	112,775	79,208	99,707,835	79,182,800	96,314,187	4,192,418	10,604,719
Accounting, tax preparation, bookkeeping, and payroll services	79,729	58,357	38,232,571	31,119,511	36,958,334	5,261,921	3,111,167
Architectural, engineering, and related services	100,557	62,631	239,139,030	201,780,494	235,552,615	101,769,506	13,390,904
Specialized design services	35,934	21,124	17,340,254	11,938,399	17,161,494	7,498,787	994,626
Computer systems design and related services	130,649	77,715	215,623,649	163,197,683	209,597,814	64,093,464	14,980,892
Management, scientific, and technical consulting services	230,374	135,082	219,312,650	158,738,463	212,325,863	75,368,050	18,260,365
Scientific research and development services	14,182	5,421	48,517,236	30,137,299	38,988,125	10,873,445	5,907,352
Advertising and related services	49,563	29,548	86,499,348	61,015,824	83,317,410	36,110,584	4,764,842
Other professional, scientific, and technical services	91,592	58,525	85,710,734	59,562,929	82,846,113	24,435,226	6,871,869
Management of companies (holding companies)	**45,725**	**17,884**	**1,027,863,905**	**725,996,847**	**174,601,466**	**6,300,377**	**88,435,455**
Offices of bank holding companies	4,917	3,740	1,007,002,761	701,874,224	172,633,278	5,854,867	67,814,474
Offices of other holding companies	40,808	14,144	20,861,144	24,122,623	1,968,188	445,510	20,620,982
Administrative and support and waste management and remediation services	**276,344**	**167,541**	**497,308,276**	**358,453,062**	**485,163,724**	**217,691,881**	**24,157,683**
Administrative and support services	261,481	158,334	434,334,190	309,309,289	423,514,275	193,193,530	20,117,585
Employment services	30,969	15,003	159,081,225	114,144,058	157,157,797	78,146,099	5,339,228
Travel arrangement and reservation services	23,219	12,129	41,431,554	25,403,290	38,955,330	20,228,018	1,642,896
Other administrative and support services	207,292	131,202	233,821,412	169,761,940	227,401,148	94,819,413	13,135,461
Waste management and remediation services	14,863	9,207	62,974,086	49,143,773	61,649,449	24,498,351	4,040,098
Educational services	**52,484**	**27,981**	**47,731,438**	**37,547,185**	**46,497,719**	**6,342,143**	**4,472,703**
Health care and social assistance	**416,101**	**291,036**	**643,838,338**	**456,249,749**	**619,242,822**	**60,855,216**	**39,871,326**
Offices of health practitioners and outpatient care centers	335,940	240,205	405,428,560	288,221,403	393,306,102	36,986,609	27,919,546
Offices of physicians	149,558	99,037	240,088,522	159,718,505	233,206,958	11,167,978	14,707,667
Offices of dentists	73,315	57,604	64,227,049	48,404,200	62,917,269	3,585,513	5,928,182
Offices of other health practitioners	105,275	79,332	63,422,552	48,409,070	61,849,017	11,442,244	5,097,865
Outpatient care centers	7,792	4,231	37,690,438	31,689,627	35,332,857	10,790,874	2,185,831
Miscellaneous health care and social assistance	61,810	41,559	100,318,850	75,351,268	98,109,640	17,582,955	6,596,681
Hospitals, nursing, and residential care facilities	18,351	9,271	138,090,929	92,677,078	127,827,080	6,285,651	5,355,099
Arts, entertainment, and recreation	**122,425**	**58,669**	**104,316,433**	**60,475,161**	**96,184,302**	**19,569,031**	**7,398,900**
Other arts, entertainment, and recreation	70,697	35,193	51,421,587	36,629,917	48,214,306	9,000,903	4,830,943
Amusement, gambling, and recreation industries	51,728	23,476	52,894,846	23,845,244	47,969,997	10,568,128	2,567,957
Accommodation and food services	**292,901**	**131,966**	**468,855,843**	**316,621,470**	**433,983,446**	**160,410,112**	**22,551,348**
Accommodation	35,265	13,763	110,539,839	68,663,516	93,274,449	13,755,587	7,144,925
Food services and drinking places	257,636	118,204	358,316,004	247,957,955	340,708,996	146,654,525	15,406,423
Other services	**371,146**	**190,962**	**204,258,570**	**133,453,672**	**197,512,596**	**82,350,872**	**9,595,253**
Repair and maintenance	165,377	88,905	113,252,550	72,947,788	111,919,439	60,129,129	4,996,030
Automotive repair and maintenance	105,190	54,483	68,121,380	41,038,898	67,655,315	34,887,274	2,586,727
Other repair and maintenance	60,188	34,422	45,131,170	31,908,890	44,264,124	25,241,855	2,409,302
Personal and laundry services	154,800	77,900	76,077,966	51,892,761	73,580,812	20,340,334	4,193,119
Religious, grantmaking, civic, professional, and similar organizations	50,968	24,158	14,928,054	8,613,123	12,012,345	1,881,409	406,104
Not allocable	**1,742**	***276**	**174,345**	***126,290**	***159,041**	***143,721**	***15,218**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Deficit	Income subject to tax	Total income tax before credits [7]	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total returns of active corporations	**822,547,679**	**978,152,640**	**342,380,874**	**100,433,672**	**11,303,583**	**1,934,196**	**228,522,752**
Agriculture, forestry, fishing and hunting	**7,964,672**	**2,152,098**	**609,250**	**3,904**	**10,570**	**3,928**	**590,848**
Agricultural production	6,414,236	1,726,554	474,819	2,471	6,769	1,333	464,246
Forestry and logging	656,989	174,494	56,235	*1,398	282	*1,614	52,941
Support activities and fishing, hunting, and trapping	893,446	251,050	78,197	34	3,520	*981	73,661
Mining	**14,456,085**	**47,434,802**	**16,925,570**	**6,781,627**	**70,464**	**348,308**	**9,725,171**
Oil and gas extraction	9,860,965	25,384,743	9,035,553	4,247,688	20,501	35,303	4,732,061
Coal mining	1,833,669	479,074	208,147	1,850	7,884	16,297	182,116
Metal ore mining	1,071,525	9,879,028	3,576,941	1,604,339	15,300	228,836	1,728,465
Nonmetallic mineral mining and quarrying	515,616	774,402	278,252	2,908	1,353	19,031	254,960
Support activities for mining	1,174,309	10,917,556	3,826,678	924,842	25,426	48,841	2,827,568
Utilities	**15,890,477**	**18,439,528**	**6,544,450**	**223,298**	**199,581**	**144,211**	**5,977,360**
Electric power generation, transmission, and distribution	8,156,515	7,215,886	2,583,858	*52,355	165,921	13,348	2,352,234
Natural gas distribution	1,941,486	5,166,773	1,817,863	*166,168	6,124	130,396	1,515,174
Water, sewage, and other systems	1,021,770	200,556	67,567	-	*206	*468	66,893
Combination gas and electric	4,770,706	5,856,312	2,075,162	4,775	27,329	-	2,043,058
Construction	**41,416,182**	**12,192,983**	**3,924,755**	**159,036**	**53,970**	**17,111**	**3,694,638**
Construction of buildings	23,269,404	3,083,325	1,007,456	8,350	13,229	7,622	978,255
Heavy and civil engineering construction and land subdivision	8,899,385	3,986,482	1,381,598	139,556	17,477	2,847	1,221,717
Heavy and civil engineering construction	2,155,452	3,726,898	1,294,154	127,322	13,342	2,613	1,150,878
Land subdivision	6,743,933	259,585	87,443	12,235	4,135	*234	70,840
Specialty trade contractors	9,247,393	5,123,176	1,535,702	11,131	23,263	6,642	1,494,665
Electrical contractors	980,783	1,075,359	347,903	*283	6,425	1,162	340,033
Plumbing, heating, and air-conditioning contractors	1,205,328	1,087,637	331,459	1,405	2,707	*470	326,877
Other specialty trade contractors	7,061,282	2,960,180	856,339	9,442	14,131	5,010	827,756
Manufacturing	**115,502,473**	**436,123,578**	**152,665,123**	**73,530,080**	**5,029,187**	**543,781**	**73,562,075**
Food manufacturing	3,503,562	19,418,135	6,792,356	1,705,847	121,146	15,420	4,949,943
Animal food manufacturing, grain and oilseed milling	427,765	4,841,820	1,693,281	366,611	32,770	*350	1,293,549
Sugar and confectionery product	386,775	5,037,130	1,762,359	*833,900	4,131	*317	924,011
Fruit and vegetable preserving, and specialty food	230,737	2,755,534	964,544	102,742	17,457	*8,518	835,828
Dairy product	115,807	535,241	188,567	40	1,856	*2,989	183,683
Meat and seafood processing	977,471	899,478	315,058	*1,723	31,783	*2,093	279,459
Bakeries and tortilla manufacturing	520,367	1,703,276	594,966	356,964	3,680	-	234,323
Other food	844,640	3,645,655	1,273,581	43,868	29,469	*1,154	1,199,090
Beverage and tobacco product manufacturing	934,109	20,208,102	7,069,786	2,691,846	21,199	11,645	4,345,096
Soft drink and ice	398,472	5,242,488	1,834,045	998,065	9,744	327	825,909
Breweries	*196,732	*245,065	*84,441	76,974	*213	-	*7,253
Wineries and distilleries	306,305	1,456,489	508,913	49,172	*6,987	194	452,559
Tobacco manufacturing	*32,599	*13,264,061	*4,642,388	1,567,635	*4,254	11,124	*3,059,375
Textile mills and textile product mills	1,017,197	444,858	153,335	4,300	3,555	*273	145,208
Textile mills	397,933	213,205	74,336	2,303	*1,140	*132	70,762
Textile product mills	619,264	231,653	78,999	1,997	*2,415	141	74,446
Apparel manufacturing	1,411,220	1,188,462	411,920	137,403	4,175	1,021	269,321
Apparel knitting mills	*30,312	75,440	25,573	15,071	1,983	-	8,519
Cut and sew apparel contractors and manufacturers	1,070,817	920,450	319,952	122,290	1,585	985	195,092
Apparel accessories and other apparel	310,091	192,572	66,396	42	*608	36	65,710
Leather and allied product manufacturing	374,404	204,610	71,349	15,251	1,019	-	55,078
Wood product manufacturing	3,299,766	324,343	108,379	*3,530	4,227	*190	100,433
Paper manufacturing	2,953,901	8,440,793	2,896,189	1,091,828	80,557	*5,627	1,718,176
Pulp, paper, and paperboard mills	2,098,443	3,970,322	1,328,619	32,003	39,418	3,321	1,253,876
Converted paper product	855,458	4,470,471	1,567,570	1,059,825	41,139	*2,306	464,300
Printing and related support activities	1,993,759	1,034,220	351,678	22,537	4,735	*3,573	320,834
Petroleum and coal products manufacturing	2,021,053	145,277,713	50,849,648	37,926,478	435,770	*38,120	12,449,281
Petroleum refineries (including integrated)	1,904,321	144,807,918	50,685,550	37,924,319	426,263	*23,775	12,311,193
Asphalt paving, roofing, other petroleum and coal products	116,732	469,795	164,099	2,159	9,507	*14,345	138,088
Chemical manufacturing	13,548,327	82,862,704	29,004,580	11,780,188	1,335,984	74,989	15,813,419
Basic chemical	4,710,595	7,240,866	2,544,478	1,517,936	57,995	22,878	945,669
Resin, synthetic rubber, and fibers and filaments	1,002,390	1,686,210	590,158	307,833	48,042	11,769	222,514
Pharmaceutical and medicine	4,721,069	50,497,157	17,647,977	6,998,058	1,055,593	*11,652	9,582,674
Paint, coating, and adhesive	1,052,561	1,403,341	492,076	180,911	66,493	1,037	243,636
Soap, cleaning compound, and toilet preparation	521,935	15,790,581	5,527,831	1,966,432	57,402	*3,781	3,500,215
Other chemical product and preparation	1,539,776	6,244,550	2,202,059	809,018	50,460	23,872	1,318,709
Plastics and rubber products manufacturing	4,580,996	1,675,032	591,670	135,377	17,350	2,768	436,175
Plastics product	2,570,591	1,293,761	450,330	104,811	14,428	2,190	328,901
Rubber product	2,010,405	381,270	141,339	*30,566	2,922	*578	107,273
Nonmetallic mineral product manufacturing	4,925,392	2,179,346	764,992	102,452	6,963	*3,840	651,736
Clay, refractory, and other nonmetallic mineral product	675,170	723,306	255,862	75,734	1,261	3,367	175,501
Glass and glass product	656,197	491,647	170,516	17,654	*3,700	11	149,151
Cement, concrete, lime and gypsum product	3,594,024	964,394	338,613	9,064	2,003	*462	327,085
Primary metal manufacturing	3,981,714	13,961,169	4,987,884	913,767	62,256	28,305	3,983,555
Iron, steel mills and steel product	806,226	8,787,087	3,174,057	15,198	48,349	*675	3,109,834
Nonferrous metal production and processing	2,878,325	3,872,589	1,355,635	847,957	6,519	*26,158	475,000

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Deficit	Income subject to tax	Total income tax before credits [7]	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing--continued							
Foundries	297,163	1,301,494	458,193	50,612	7,388	*1,472	398,721
Fabricated metal product manufacturing	3,673,704	10,105,536	3,488,250	577,487	110,892	25,957	2,773,914
Forging and stamping	431,050	293,372	102,090	2,812	2,947	*1,418	94,912
Cutlery, hardware, spring, and wire: machine shops, nut, bolt	952,750	2,198,794	748,686	136,415	19,218	5,914	587,139
Architectural and structural metals	719,226	970,956	333,730	*39,998	8,301	*364	285,067
Boiler, tank, and shipping container	172,419	636,517	223,610	*9,895	4,232	*644	208,839
Coating, engraving, heat treating, and allied activities	291,498	313,650	105,371	174	122	701	104,375
Other fabricated metal product	1,106,760	5,692,246	1,974,763	388,194	76,072	16,916	1,493,582
Machinery manufacturing	4,852,204	24,576,069	8,586,502	2,726,270	301,240	38,921	5,520,072
Agriculture, construction, and mining machinery	397,233	14,687,559	5,145,135	1,697,929	181,448	*9,937	3,255,821
Industrial machinery	779,334	3,402,468	1,188,531	397,066	36,243	*577	754,646
Commercial and service industry machinery	877,489	1,181,386	409,837	146,814	22,156	*9,745	231,123
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	700,549	977,252	340,253	74,815	7,941	*5,711	251,787
Metalworking machinery	428,920	485,050	165,798	32,212	4,849	*48	128,688
Engine, turbine and power transmission equipment	447,948	838,470	292,047	128,365	6,630	711	156,341
Other general purpose machinery	1,220,731	3,003,883	1,044,901	249,069	41,973	*12,193	741,665
Computer and electronic product manufacturing	18,886,064	51,512,090	18,064,475	7,207,683	1,131,645	35,552	9,689,596
Computer and peripheral equipment	5,897,911	22,375,248	7,836,012	5,592,520	315,503	*14,136	1,913,853
Communications equipment	2,463,750	7,904,349	2,771,227	287,429	235,985	325	2,247,489
Audio and video equipment mfg and reproducing magnetic and optical media	951,203	362,687	133,107	*60,831	9,317	-	62,959
Semiconductor and other electronic component	8,200,746	15,329,639	5,369,849	714,382	455,268	*18,454	4,181,745
Navigational, measuring, electromedical, and control instruments	1,372,455	5,540,166	1,954,281	552,521	115,573	2,638	1,283,550
Electrical equipment, appliance, and component manufacturing	2,867,393	17,705,117	6,189,802	3,647,572	705,833	237,751	1,598,645
Electrical lighting equipment and household appliance	711,597	12,348,943	4,322,511	3,199,316	648,911	213,533	260,751
Electrical equipment	387,347	3,095,632	1,084,052	354,527	18,796	12,672	698,056
Other electrical equipment and component	1,768,449	2,260,541	783,239	93,729	38,125	11,546	639,838
Transportation equipment manufacturing	33,057,903	21,265,116	7,492,676	1,496,111	412,898	6,951	5,576,715
Motor vehicles and parts	30,513,511	2,479,635	880,703	311,228	34,465	*6,176	528,834
Aerospace product and parts	1,340,422	14,574,524	5,133,496	1,088,701	347,627	*267	3,696,902
Ship and boat building	478,834	2,580,161	906,034	72,556	*18,800	399	814,278
Other transportation equipment and railroad rolling stock	725,136	1,630,796	572,442	23,627	12,006	109	536,701
Furniture and related product manufacturing	1,385,736	537,066	188,250	*42,898	9,925	*34	135,394
Miscellaneous manufacturing	6,234,071	13,203,097	4,601,401	1,301,253	257,820	12,844	3,029,484
Medical equipment and supplies	3,685,680	9,662,880	3,385,964	742,479	235,768	9,804	2,397,912
Other miscellaneous manufacturing	2,548,392	3,540,217	1,215,437	558,774	22,052	3,040	631,571
Wholesale and retail trade	**65,987,894**	**125,707,607**	**43,446,644**	**2,934,272**	**834,265**	**157,349**	**39,519,248**
Wholesale trade	**32,914,424**	**62,366,191**	**21,510,604**	**1,497,187**	**428,870**	**145,519**	**19,439,013**
Merchant wholesalers, durable goods	22,851,355	23,040,348	7,874,957	352,401	75,300	29,435	7,417,806
Motor vehicle and motor vehicle parts and supplies	6,991,028	1,843,912	637,387	41,388	2,387	*1,087	592,526
Lumber and other construction materials	1,809,355	544,552	175,863	*3,594	960	*387	170,922
Professional and commercial equipment and supplies	2,852,781	3,781,609	1,306,025	138,313	36,862	5,626	1,125,225
Metal and mineral (except petroleum)	1,059,196	3,351,791	1,174,112	11,529	437	*13,531	1,148,615
Electrical and electronic goods	2,711,306	3,167,642	1,091,297	49,415	22,596	*900	1,018,386
Hardware, plumbing, and heating equipment and supplies	521,822	1,637,742	557,404	*2,541	1,848	*436	552,580
Machinery, equipment, and supplies	2,730,417	5,646,223	1,914,083	38,714	6,325	4,432	1,864,611
Furniture, sports, toys, recycle, jewelry, and other durable goods	4,175,451	3,066,877	1,018,787	66,908	3,885	3,037	944,942
Merchant wholesalers, nondurable goods	9,963,398	39,263,030	13,621,599	1,144,786	353,571	116,083	12,007,159
Paper and paper product	366,756	359,967	122,876	*1,273	130	*44	121,428
Drugs and druggists' sundries	1,349,282	10,288,613	3,671,773	216,334	179,752	62,064	3,213,623
Apparel, piece goods, and notions	1,542,926	3,691,035	1,279,756	448,658	12,968	*513	817,617
Grocery and related product	1,921,309	13,686,085	4,769,451	279,383	129,307	1,462	4,359,299
Farm product raw material	585,135	1,368,228	294,268	38,678	1,443	*12,687	241,460
Chemical and allied products	452,467	1,640,539	567,713	28,579	2,831	*33,589	502,713
Petroleum and petroleum products	2,107,603	5,868,118	2,113,753	84,272	3,180	2,721	2,023,580
Beer, wine, and distilled alcoholic beverage	412,776	641,322	226,701	*4,016	3,805	*1,158	217,722
Miscellaneous nondurable goods	1,225,144	1,719,124	575,308	43,592	20,154	*1,845	509,718
Wholesale electronic markets and agents and brokers	99,671	62,813	14,048	-	-	-	14,048
Retail trade	**33,073,271**	**63,341,417**	**21,936,040**	**1,437,086**	**405,394**	**11,830**	**20,080,235**
Motor vehicle dealers and parts dealers	7,352,364	2,708,148	901,726	13,661	12,682	1,217	872,670
New and used car dealers	5,336,112	912,104	299,751	*182	2,132	1,068	294,873
Other motor vehicle and parts dealers	2,016,252	1,796,043	601,975	*13,479	10,550	*149	577,797
Furniture and home furnishings stores	2,055,972	1,099,467	365,262	7,571	3,044	*30	354,617
Electronics and appliance stores	1,676,016	2,750,289	951,511	17,916	13,970	3,963	915,663
Building material and garden equipment and supplies dealers	2,852,709	7,412,378	2,557,020	*132,735	29,062	*138	2,395,086
Homes centers; paint and wallpaper stores	203,829	6,878,116	2,403,709	*132,730	26,440	-	2,244,538
Hardware stores	162,619	174,327	51,272	-	425	-	50,846
Other building material dealers	2,132,918	297,300	86,996	*5	1,413	*132	85,446
Lawn and garden equipment and supplies stores	353,343	62,635	15,044	-	*782	6	14,256

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	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade--continued							
Retail trade--continued							
Food, beverage and liquor stores	3,127,813	5,730,202	1,973,426	*10,986	54,369	*595	1,907,476
Food and beverage stores	2,853,437	5,600,978	1,942,360	*10,986	54,322	*595	1,876,457
Beer, wine, and liquor stores	274,377	129,224	31,066	-	47	-	31,019
Health and personal care stores	1,420,612	8,810,155	3,054,615	16,594	17,124	*582	3,020,315
Gasoline stations	1,972,594	543,959	177,233	704	9,347	*631	166,550
Clothing and clothing accessories stores	3,937,971	6,619,386	2,305,645	213,668	29,055	159	2,062,763
Sporting goods, hobby, book, and music stores	1,068,974	1,009,521	343,127	88,525	15,199	1,163	238,240
General merchandise stores	1,816,889	21,995,065	7,709,975	644,363	202,798	*1,102	6,861,712
Miscellaneous store retailers	2,833,824	1,040,425	337,559	*4,778	6,091	187	326,502
Nonstore retailers	2,957,533	3,622,420	1,258,942	285,584	12,653	2,065	958,640
Wholesale and retail trade not allocable	***199**	**-**	**-**	**-**	**-**	**-**	**-**
Transportation and warehousing	**15,769,790**	**17,208,876**	**5,955,463**	**361,665**	**121,766**	**17,913**	**5,454,120**
Air, rail, and water transportation	7,874,561	7,332,805	2,566,122	78,518	38,866	978	2,447,760
Air transportation	6,501,503	406,899	149,494	*12,767	2,584	479	133,665
Rail transportation	752,126	5,914,793	2,069,431	12,172	33,064	-	2,024,196
Water transportation	620,932	1,011,114	347,196	53,580	3,219	498	289,899
Truck transportation	3,223,561	1,808,328	589,963	*800	6,696	4,110	578,357
Transit and ground passenger transportation	670,150	149,893	44,729	2,163	1,309	-	41,258
Pipeline transportation	*124,482	636,005	222,484	-	208	*67	222,210
Other transportation and support activities	3,529,453	6,944,517	2,417,366	280,131	71,554	*646	2,065,034
Warehousing and storage	347,583	337,327	114,800	*53	3,133	*12,112	99,501
Information	**32,755,984**	**65,319,179**	**23,014,898**	**4,788,392**	**904,213**	**305,815**	**17,016,477**
Publishing industries (except Internet)	12,927,218	23,845,913	8,351,405	2,984,742	569,230	6,288	4,791,145
Newspaper publishers	1,490,829	2,118,425	741,636	26,432	3,928	-	711,276
Periodical publishers	4,122,173	649,553	225,017	13,535	12,742	-	198,740
Book publishers	1,249,502	1,546,748	543,774	65,260	*2,609	-	475,905
Database directory and other publishers	1,017,187	1,187,631	417,211	46,205	468	75	370,462
Software publishers	5,047,526	18,343,556	6,423,767	2,833,308	549,484	6,213	3,034,762
Motion picture and sound recording industries	2,609,686	3,619,527	1,331,199	258,665	12,393	-	1,060,141
Motion picture and video industries (except video rental)	2,424,079	3,564,747	1,312,563	254,678	12,393	-	1,045,492
Sound recording industries	185,607	*54,780	18,636	*3,987	-	-	*14,649
Broadcasting (except Internet)	4,186,097	8,837,690	3,101,261	333,794	15,320	*31,899	2,720,247
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	8,301,724	19,526,681	6,904,620	699,475	187,016	265,871	5,752,257
Data Processing, Hosting, and Related Services	1,918,257	4,877,601	1,704,270	447,961	22,773	-	1,233,537
Other information services	2,813,002	4,611,767	1,622,144	63,755	97,481	1,757	1,459,151
Finance and insurance	**331,010,456**	**115,962,088**	**41,756,339**	**4,269,682**	**670,703**	**279,906**	**36,530,941**
Credit intermediation	104,745,821	25,013,394	8,879,034	468,109	267,198	11,285	8,127,899
Depository credit intermediation	86,199,589	8,085,534	2,873,755	8,651	62,506	9,213	2,788,844
Commercial banking	45,479,569	2,623,504	941,702	8,622	18,560	6,699	904,252
Savings institutions, credit unions, and other depository credit intermediation	40,720,019	5,462,031	1,932,054	29	43,946	2,514	1,884,593
Nondepository credit intermediation	18,546,232	16,927,860	6,005,279	459,458	204,692	2,072	5,339,054
Credit card issuing and other consumer credit	5,500,688	7,024,592	2,455,684	204,404	43,907	99	2,207,274
Real estate credit (including mortgage bankers and originators)	8,435,135	491,731	166,430	250	4,881	*1,705	159,592
International, secondary financing, and other nondepository credit intermediation	3,061,625	3,843,444	1,435,467	*3,286	*144,327	124	1,287,729
Activities related to credit intermediation (loan brokers, check clearing, etc.)	1,548,784	5,568,094	1,947,698	251,518	11,577	144	1,684,460
Securities, commodity contracts, other financial investments and related activities	130,029,124	21,131,931	7,980,135	1,094,429	75,390	10,054	6,800,261
Investment banking and securities dealing	61,900,872	1,592,593	950,711	*431,360	38,708	764	479,879
Securities brokerage	58,657,197	4,870,030	1,914,938	180,439	13,724	*2,621	1,718,153
Commodity contracts dealing and brokerage	1,296,283	741,350	258,085	3,908	744	*195	253,239
Securities, commodity exchanges, and other financial investment activities	8,174,772	13,927,958	4,856,400	478,722	22,214	*6,475	4,348,989
Insurance carriers and related activities	83,297,514	63,629,022	22,690,593	2,703,258	303,773	256,106	19,426,891
Life insurance	59,998,082	17,257,147	6,053,502	1,756,779	224,143	17,562	4,054,772
Mutual property and casualty companies (Form 1120-PC)	4,355,974	6,870,951	2,634,115	77,782	19,940	167,428	2,368,647
Stock property and casualty companies (Form 1120-PC)	12,463,622	34,736,812	12,398,714	840,187	46,267	66,210	11,446,050
Insurance agencies and brokerages	2,009,844	1,913,288	610,678	4,835	11,926	*1,613	592,303
Other insurance related activities (including third-party admin. of Ins., etc.)	4,469,992	2,850,824	993,585	23,675	*1,497	*3,294	965,119
Funds, trusts, and other financial vehicles	12,937,997	6,187,741	2,206,577	3,886	24,341	*2,460	2,175,890
Open-end investment funds (Form 1120-RIC)	6,103,471	26,279	27,143	-	-	-	27,143
Other financial vehicles (including mortgage REITS)	6,834,526	6,161,462	2,179,434	3,886	24,341	*2,460	2,148,747

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Deficit	Income subject to tax	Total income tax before credits [7]	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance and insurance--continued							
Real estate and rental and leasing	**27,226,459**	**7,113,980**	**2,396,634**	**80,467**	**28,685**	**13,021**	**2,274,461**
Real estate	20,580,368	5,224,021	1,743,215	18,802	10,195	8,708	1,705,509
Lessors of buildings (including Equity REITs)	4,911,936	2,257,657	721,055	8,871	2,475	3,869	705,840
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REITs)	5,663,999	1,526,535	511,920	8,779	2,178	*1,293	499,671
Offices of real estate agents and brokers	3,014,328	295,708	81,511	205	*602	*234	80,470
Other real estate activities	6,990,106	1,144,121	428,728	*947	4,941	3,313	419,528
Rental and leasing services	6,455,145	1,153,952	396,779	7,921	5,846	4,196	378,816
Automotive equipment rental and leasing	1,992,787	127,240	43,362	596	184	*721	41,860
Other consumer goods and general rental centers	585,809	163,803	56,706	-	3,334	1,606	51,766
Commercial and industrial machinery and equipment rental and leasing	3,876,549	862,909	296,711	7,325	2,327	*1,869	285,190
Lessors of nonfinancial intangible assets (except copyrighted works)	190,946	736,006	256,641	53,743	*12,644	117	190,136
Professional, scientific, and technical services	**43,004,890**	**21,440,854**	**7,342,582**	**668,941**	**261,406**	**17,222**	**6,395,013**
Legal services	1,522,783	687,356	222,204	*47	1,481	*1	220,675
Accounting, tax preparation, bookkeeping, and payroll services	588,274	541,034	179,588	*2,606	3,065	*493	173,424
Architectural, engineering, and related services	2,624,680	4,493,021	1,543,958	208,304	52,940	2,837	1,279,877
Specialized design services	778,047	123,882	31,732	*1,551	*112	*60	30,009
Computer systems design and related services	10,888,201	6,281,032	2,179,750	222,874	111,061	6,487	1,839,328
Management, scientific, and technical consulting services	6,083,765	3,894,373	1,308,116	55,999	17,070	3,359	1,231,687
Scientific research and development services	15,098,530	2,913,373	1,038,881	33,443	69,938	*2,350	933,150
Advertising and related services	2,331,559	1,377,764	473,206	129,339	1,863	*185	341,818
Other professional, scientific, and technical services	3,089,051	1,129,018	365,146	14,779	3,875	*1,449	345,044
Management of companies (holding companies)	**69,480,615**	**71,766,536**	**25,128,056**	**4,535,743**	**2,466,160**	**27,367**	**17,918,740**
Offices of bank holding companies	47,027,220	59,121,048	20,727,098	3,017,613	2,448,192	14,715	15,066,531
Offices of other holding companies	22,453,395	12,645,488	4,400,958	1,518,130	17,967	12,652	2,852,209
Administrative and support and waste management and remediation services	**8,381,537**	**9,493,505**	**3,213,112**	**400,381**	**100,177**	**12,842**	**2,699,712**
Administrative and support services	6,948,326	7,325,635	2,457,028	400,331	82,043	12,842	1,961,813
Employment services	1,201,131	2,638,425	909,018	194,392	32,510	*1,663	680,453
Travel arrangement and reservation services	726,668	963,510	331,812	46,119	*3,712	14	281,966
Other administrative and support services	5,020,526	3,723,699	1,216,199	159,820	45,821	*11,165	999,393
Waste management and remediation services	1,433,211	2,167,870	756,083	50	18,134	-	737,900
Educational services	**1,397,060**	**2,164,405**	**746,909**	**6,180**	**2,344**	**112**	**738,274**
Health care and social assistance	**9,713,305**	**8,485,125**	**2,899,653**	**15,287**	**56,300**	**6,258**	**2,821,802**
Offices of health practitioners and outpatient care centers	4,677,915	2,809,762	954,573	38	6,647	2,360	945,522
Offices of physicians	2,292,615	992,095	325,579	26	2,288	*645	322,620
Offices of dentists	487,253	106,960	35,322	-	*460	-	34,862
Offices of other health practitioners	900,991	298,653	101,614	-	79	*16	101,519
Outpatient care centers	997,056	1,412,054	492,057	12	3,819	*1,699	486,520
Miscellaneous health care and social assistance	2,600,891	2,708,519	925,006	15,036	25,670	*3,760	880,539
Hospitals, nursing, and residential care facilities	2,434,499	2,966,844	1,020,075	213	23,983	137	995,741
Arts, entertainment, and recreation	**5,215,208**	**1,714,485**	**579,339**	**26,222**	**3,649**	***508**	**548,959**
Other arts, entertainment, and recreation	1,980,146	928,589	316,068	25,960	1,650	*307	288,151
Amusement, gambling, and recreation industries	3,235,062	785,896	263,271	263	1,999	201	260,808
Accommodation and food services	**11,739,532**	**13,034,421**	**4,492,488**	**1,605,466**	**478,961**	**38,022**	**2,370,040**
Accommodation	4,835,348	4,869,256	1,707,504	712,734	155,315	*36,296	803,159
Food services and drinking places	6,904,184	8,165,165	2,784,984	892,731	323,646	*1,726	1,566,881
Other services	**5,585,540**	**2,383,408**	**734,565**	**43,031**	**11,182**	***522**	**679,830**
Repair and maintenance	2,757,052	862,409	260,584	*4,106	4,955	*190	251,334
Automotive repair and maintenance	1,874,169	202,878	53,968	489	378	*76	53,023
Other repair and maintenance	882,883	659,531	206,617	*3,617	4,576	*113	198,310
Personal and laundry services	2,362,618	1,227,513	408,135	*38,912	6,201	*333	362,689
Religious, grantmaking, civic, professional, and similar organizations	465,870	293,487	65,846	*13	*26	-	65,807
Not allocable	***49,522**	***15,182**	***5,045**	**-**	**-**	**-**	***5,045**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(15)	(16)	(17)	(18)
Total returns of active corporations	**76,799,143,905**	**25,468,894,496**	**9,466,523,654**	**758,553,811**
Agriculture, forestry, fishing and hunting	**141,892,761**	**42,958,424**	**110,414,037**	**8,851,358**
Agricultural production	108,720,485	31,053,688	87,223,140	6,890,423
Forestry and logging	17,906,348	6,773,491	8,130,366	839,385
Support activities and fishing, hunting, and trapping	15,265,928	5,131,245	15,060,532	1,121,549
Mining	**890,547,131**	**385,045,514**	**271,965,888**	**33,013,951**
Oil and gas extraction	513,351,691	223,764,884	97,887,559	15,713,938
Coal mining	58,904,884	12,303,619	21,713,284	1,836,731
Metal ore mining	137,877,456	66,740,939	42,112,786	2,348,247
Nonmetallic mineral mining and quarrying	38,735,938	16,237,199	27,587,481	2,075,788
Support activities for mining	141,677,163	65,998,873	82,664,778	11,039,247
Utilities	**1,577,295,662**	**388,651,316**	**1,183,730,870**	**53,130,391**
Electric power generation, transmission, and distribution	870,865,659	229,344,522	687,827,705	28,202,948
Natural gas distribution	257,621,621	58,451,114	132,531,265	6,992,536
Water, sewage, and other systems	36,561,438	11,215,422	34,364,469	1,303,464
Combination gas and electric	412,246,944	89,640,258	329,007,430	16,631,442
Construction	**762,606,047**	**222,243,157**	**282,032,779**	**24,339,432**
Construction of buildings	335,745,504	75,623,735	56,018,901	3,872,743
Heavy and civil engineering construction and land subdivision	216,978,497	71,747,471	94,924,381	8,399,720
Heavy and civil engineering construction	122,655,522	51,566,134	77,838,586	7,639,745
Land subdivision	94,322,975	20,181,337	17,085,795	759,975
Specialty trade contractors	209,882,045	74,871,951	131,089,497	12,066,968
Electrical contractors	37,424,038	15,803,167	14,222,961	1,364,431
Plumbing, heating, and air-conditioning contractors	39,433,202	13,012,850	19,068,704	1,560,660
Other specialty trade contractors	133,024,806	46,055,935	97,797,833	9,141,877
Manufacturing	**10,356,934,872**	**3,340,174,561**	**2,705,052,796**	**210,075,034**
Food manufacturing	804,710,059	207,774,417	177,084,483	12,186,437
Animal food manufacturing, grain and oilseed milling	78,231,020	21,994,669	38,212,810	2,188,268
Sugar and confectionery product	87,345,906	16,931,038	21,206,480	1,465,264
Fruit and vegetable preserving, and specialty food	47,900,734	23,453,179	17,609,503	1,261,865
Dairy product	21,394,525	5,759,572	13,316,476	1,071,775
Meat and seafood processing	47,629,406	18,890,205	29,490,808	2,087,333
Bakeries and tortilla manufacturing	29,594,517	10,388,864	18,695,803	1,383,370
Other food	492,613,951	110,356,890	38,552,603	2,728,562
Beverage and tobacco product manufacturing	245,773,439	69,794,266	69,299,388	5,377,291
Soft drink and ice	72,987,963	17,613,450	29,149,351	2,654,576
Breweries	79,175,073	29,420,814	19,552,679	1,072,550
Wineries and distilleries	35,320,470	10,470,778	10,264,058	814,398
Tobacco manufacturing	58,289,932	12,289,224	10,333,300	835,766
Textile mills and textile product mills	29,112,823	11,745,073	18,684,884	1,029,934
Textile mills	9,809,651	4,032,096	6,980,455	325,441
Textile product mills	19,303,172	7,712,977	11,704,429	704,493
Apparel manufacturing	37,774,352	11,957,877	11,557,036	898,777
Apparel knitting mills	4,940,199	653,955	2,001,470	98,918
Cut and sew apparel contractors and manufacturers	27,085,209	9,900,438	7,738,428	676,335
Apparel accessories and other apparel	5,748,944	1,403,484	1,817,139	123,524
Leather and allied product manufacturing	7,596,603	1,948,233	2,013,261	143,173
Wood product manufacturing	45,702,457	18,004,290	34,591,030	2,487,533
Paper manufacturing	275,300,755	93,406,052	143,890,848	7,609,828
Pulp, paper, and paperboard mills	150,874,703	43,343,898	91,259,682	4,391,096
Converted paper product	124,426,051	50,062,154	52,631,166	3,218,732
Printing and related support activities	68,266,822	14,700,320	47,982,035	3,647,137
Petroleum and coal products manufacturing	1,914,419,642	793,040,310	367,329,861	19,203,201
Petroleum refineries (including integrated)	1,903,016,601	790,503,164	362,009,960	18,774,081
Asphalt paving, roofing, other petroleum and coal products	11,403,040	2,537,146	5,319,901	429,120
Chemical manufacturing	1,702,128,079	636,267,941	395,962,799	25,731,212
Basic chemical	329,323,455	85,045,843	127,356,114	6,869,574
Resin, synthetic rubber, and fibers and filaments	110,446,461	50,406,102	37,966,499	2,129,511
Pharmaceutical and medicine	857,525,282	330,702,566	136,807,882	10,541,178
Paint, coating, and adhesive	41,218,252	10,851,914	18,046,699	974,740
Soap, cleaning compound, and toilet preparation	250,063,991	118,613,584	38,904,493	2,547,782
Other chemical product and preparation	113,550,637	40,647,931	36,881,110	2,668,427
Plastics and rubber products manufacturing	140,692,186	41,107,236	84,604,778	5,926,532
Plastics product	93,480,538	30,584,558	56,485,323	4,312,696
Rubber product	47,211,647	10,522,678	28,119,455	1,613,836
Nonmetallic mineral product manufacturing	165,219,345	47,410,129	89,518,516	6,503,059
Clay, refractory, and other nonmetallic mineral product	22,701,822	7,536,947	11,534,668	867,108
Glass and glass product	24,588,673	7,911,309	15,137,220	1,030,215
Cement, concrete, lime and gypsum product	117,928,850	31,961,873	62,846,628	4,605,736
Primary metal manufacturing	308,601,639	110,020,898	118,873,131	7,664,674
Iron, steel mills and steel product	127,681,444	45,667,506	65,174,589	4,208,147
Nonferrous metal production and processing	161,123,564	54,592,728	42,465,083	2,638,167

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

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

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

Minor industry	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(15)	(16)	(17)	(18)
Manufacturing--continued				
Foundries	19,796,632	9,760,664	11,233,460	818,360
Fabricated metal product manufacturing	422,138,340	170,968,345	130,509,612	9,198,151
Forging and stamping	14,319,493	5,953,178	10,302,257	655,473
Cutlery, hardware, spring, and wire: machine shops, nut, bolt	75,034,837	27,598,167	32,712,965	2,324,532
Architectural and structural metals	35,096,349	13,344,214	17,579,895	1,413,438
Boiler, tank, and shipping container	20,573,990	6,656,763	8,535,967	836,750
Coating, engraving, heat treating, and allied activities	16,790,087	5,718,045	8,598,109	600,651
Other fabricated metal product	260,323,584	111,697,977	52,780,419	3,367,308
Machinery manufacturing	485,579,561	153,087,259	129,638,024	12,074,192
Agriculture, construction, and mining machinery	192,328,378	51,580,099	42,700,700	4,625,320
Industrial machinery	64,431,562	29,284,452	17,905,937	1,302,447
Commercial and service industry machinery	56,478,196	12,348,647	17,142,287	2,311,925
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	41,438,604	10,331,470	8,512,418	631,634
Metalworking machinery	24,460,953	9,908,315	14,199,695	905,358
Engine, turbine and power transmission equipment	28,562,492	9,462,282	10,859,041	878,709
Other general purpose machinery	77,879,376	30,171,995	18,317,946	1,418,798
Computer and electronic product manufacturing	1,074,705,643	480,241,207	243,013,379	23,416,390
Computer and peripheral equipment	347,737,021	137,040,909	53,920,642	6,761,713
Communications equipment	185,387,592	74,846,908	36,345,707	3,297,561
Audio and video equipment mfg and reproducing magnetic and optical media	51,169,259	23,349,569	9,374,869	861,742
Semiconductor and other electronic component	299,262,968	150,843,315	118,239,807	10,479,083
Navigational, measuring, electromedical, and control instruments	191,148,803	94,160,506	25,132,353	2,016,291
Electrical equipment, appliance, and component manufacturing	993,860,398	158,110,247	144,987,116	14,255,243
Electrical lighting equipment and household appliance	801,444,387	70,300,627	112,480,587	11,932,751
Electrical equipment	74,296,244	45,507,025	13,612,211	869,164
Other electrical equipment and component	118,119,766	42,302,595	18,894,318	1,453,328
Transportation equipment manufacturing	1,261,226,859	185,383,006	396,373,993	44,037,269
Motor vehicles and parts	865,153,663	84,853,758	284,013,933	34,293,065
Aerospace product and parts	330,344,861	75,503,226	90,229,747	7,451,654
Ship and boat building	32,604,889	12,767,293	8,917,640	558,830
Other transportation equipment and railroad rolling stock	33,123,446	12,258,729	13,212,674	1,733,721
Furniture and related product manufacturing	34,817,939	11,504,215	20,891,776	1,205,956
Miscellaneous manufacturing	339,307,932	123,703,240	78,246,846	7,479,046
Medical equipment and supplies	260,684,592	102,892,914	46,295,321	4,896,111
Other miscellaneous manufacturing	78,623,340	20,810,327	31,951,525	2,582,936
Wholesale and retail trade	**3,604,059,999**	**1,282,086,745**	**1,139,780,988**	**110,208,406**
Wholesale trade	**2,020,855,751**	**782,141,268**	**486,885,374**	**53,131,742**
Merchant wholesalers, durable goods	886,332,764	287,050,261	236,813,897	31,940,087
Motor vehicle and motor vehicle parts and supplies	177,235,784	39,761,515	77,350,906	14,031,962
Lumber and other construction materials	43,945,254	16,788,902	17,985,791	1,331,133
Professional and commercial equipment and supplies	125,021,382	48,597,605	22,505,197	3,424,936
Metal and mineral (except petroleum)	73,504,601	19,716,892	18,159,215	1,435,096
Electrical and electronic goods	167,738,850	60,250,164	28,767,779	3,210,515
Hardware, plumbing, and heating equipment and supplies	46,462,543	18,097,732	10,617,241	842,195
Machinery, equipment, and supplies	142,235,418	47,668,619	40,055,552	5,735,945
Furniture, sports, toys, recycle, jewelry, and other durable goods	110,188,931	36,168,833	21,372,215	1,928,304
Merchant wholesalers, nondurable goods	1,132,567,277	494,184,652	249,368,479	21,105,066
Paper and paper product	16,106,748	3,905,755	4,202,020	360,841
Drugs and druggists' sundries	184,474,823	69,239,316	21,003,700	2,089,221
Apparel, piece goods, and notions	69,791,499	35,531,405	13,393,602	1,257,225
Grocery and related product	486,640,329	258,051,510	104,950,576	8,057,555
Farm product raw material	76,996,291	27,935,198	18,288,101	1,573,824
Chemical and allied products	45,470,505	14,053,776	14,487,136	1,253,688
Petroleum and petroleum products	147,634,067	48,237,480	48,834,115	4,554,934
Beer, wine, and distilled alcoholic beverage	50,520,526	21,053,599	8,162,985	580,654
Miscellaneous nondurable goods	54,932,489	16,176,612	16,046,244	1,377,123
Wholesale electronic markets and agents and brokers	1,955,710	906,356	702,998	86,589
Retail trade	**1,583,203,698**	**499,945,651**	**652,895,614**	**57,076,664**
Motor vehicle dealers and parts dealers	243,702,731	53,544,626	61,263,082	5,526,728
New and used car dealers	169,962,639	34,286,120	35,223,568	3,091,362
Other motor vehicle and parts dealers	73,740,093	19,258,506	26,039,514	2,435,366
Furniture and home furnishings stores	40,682,457	12,346,950	20,028,737	1,344,166
Electronics and appliance stores	44,550,940	13,718,683	16,197,036	1,446,022
Building material and garden equipment and supplies dealers	161,051,017	53,923,680	70,572,112	5,527,604
Homes centers; paint and wallpaper stores	109,892,169	36,949,529	50,674,388	4,119,875
Hardware stores	9,203,298	4,089,728	4,293,520	266,952
Other building material dealers	34,451,534	10,850,507	12,347,279	909,351
Lawn and garden equipment and supplies stores	7,504,017	2,033,916	3,256,925	231,427

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(15)	(16)	(17)	(18)
Wholesale and retail trade--continued				
Retail trade--continued				
Food, beverage and liquor stores	181,350,311	56,846,288	134,393,705	10,129,410
Food and beverage stores	172,684,961	54,230,085	131,423,642	9,958,161
Beer, wine, and liquor stores	8,665,350	2,616,203	2,970,063	171,249
Health and personal care stores	145,665,151	61,957,934	35,006,475	3,740,067
Gasoline stations	48,714,543	12,260,387	37,532,554	3,372,385
Clothing and clothing accessories stores	112,371,761	40,368,963	58,232,487	5,872,135
Sporting goods, hobby, book, and music stores	46,870,631	7,556,662	24,422,821	1,914,788
General merchandise stores	353,783,564	115,432,257	144,695,020	13,597,906
Miscellaneous store retailers	65,434,844	20,089,394	25,589,920	2,064,225
Nonstore retailers	139,025,746	51,899,827	24,961,666	2,541,227
Wholesale and retail trade not allocable	***550**	***-174**	**-**	**-**
Transportation and warehousing	**709,134,090**	**174,868,057**	**583,837,637**	**42,863,082**
Air, rail, and water transportation	413,526,278	85,745,087	354,197,670	20,073,346
Air transportation	196,061,359	11,156,744	139,509,529	9,406,034
Rail transportation	179,109,949	59,785,662	182,678,081	8,242,399
Water transportation	38,354,970	14,802,681	32,010,059	2,424,914
Truck transportation	93,440,724	25,821,302	95,514,283	11,581,357
Transit and ground passenger transportation	19,157,960	3,896,511	13,401,379	1,894,531
Pipeline transportation	20,310,302	5,305,383	14,717,589	674,627
Other transportation and support activities	133,601,358	42,505,326	89,952,416	7,581,086
Warehousing and storage	29,097,469	11,594,448	16,054,299	1,058,135
Information	**2,468,467,797**	**788,385,766**	**938,003,763**	**82,472,051**
Publishing industries (except Internet)	491,909,752	115,092,541	88,285,834	8,652,783
Newspaper publishers	74,739,498	12,937,750	30,636,075	1,888,482
Periodical publishers	48,717,477	3,958,309	8,216,841	711,456
Book publishers	73,772,470	11,468,990	9,669,236	1,644,481
Database directory and other publishers	41,933,912	-2,485,934	6,040,834	534,228
Software publishers	252,746,396	89,213,426	33,722,848	3,874,136
Motion picture and sound recording industries	175,178,460	57,160,008	29,040,758	5,697,556
Motion picture and video industries (except video rental)	150,911,866	44,496,133	27,513,426	5,259,870
Sound recording industries	24,266,594	12,663,876	1,527,332	437,687
Broadcasting (except Internet)	278,583,214	68,764,924	76,270,175	6,642,578
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	1,359,460,280	489,468,513	709,768,467	56,787,764
Data Processing, Hosting, and Related Services	91,230,228	19,389,268	20,755,496	2,651,971
Other information services	72,105,863	38,510,513	13,883,033	2,039,399
Finance and insurance	**33,890,646,518**	**14,638,260,223**	**306,120,167**	**40,021,511**
Credit intermediation	4,686,058,971	233,807,407	85,518,795	15,628,974
Depository credit intermediation	1,682,977,280	129,984,625	29,584,039	2,943,900
Commercial banking	259,747,078	28,255,352	5,992,429	1,084,147
Savings institutions, credit unions, and other depository credit intermediation	1,423,230,202	101,729,273	23,591,610	1,859,752
Nondepository credit intermediation	3,003,081,691	103,822,782	55,934,756	12,685,074
Credit card issuing and other consumer credit	577,518,880	70,999,765	39,766,138	8,962,760
Real estate credit (including mortgage bankers and originators)	97,247,386	20,052,586	2,885,668	394,330
International, secondary financing, and other nondepository credit intermediation	2,188,210,621	-22,668,806	5,182,720	2,127,531
Activities related to credit intermediation (loan brokers, check clearing, etc.)	140,104,804	35,439,236	8,100,230	1,200,454
Securities, commodity contracts, other financial investments and related activities	7,779,927,884	786,342,669	63,218,219	5,753,577
Investment banking and securities dealing	4,589,320,849	355,847,036	18,501,457	1,531,671
Securities brokerage	2,436,477,928	241,663,182	16,997,308	2,042,973
Commodity contracts dealing and brokerage	107,975,686	5,931,825	876,008	87,407
Securities, commodity exchanges, and other financial investment activities	646,153,421	182,900,626	26,843,445	2,091,525
Insurance carriers and related activities	8,148,391,010	1,546,545,043	133,947,447	17,977,509
Life insurance	5,569,999,403	696,334,787	73,644,473	7,525,338
Mutual property and casualty companies (Form 1120-PC)	617,642,998	220,836,654	9,776,754	2,924,253
Stock property and casualty companies (Form 1120-PC)	1,780,489,590	568,278,187	33,846,647	5,997,941
Insurance agencies and brokerages	105,780,021	42,149,390	11,527,245	925,481
Other insurance related activities (including third-party admin. of Ins., etc.)	74,478,999	18,946,025	5,152,328	604,496
Funds, trusts, and other financial vehicles	13,276,268,652	12,071,565,104	23,435,706	661,452
Open-end investment funds (Form 1120-RIC)	12,114,521,863	11,416,439,145	21,848	3,103
Other financial vehicles (including mortgage REITS)	1,161,746,789	655,125,959	23,413,858	658,349

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(15)	(16)	(17)	(18)
Finance and insurance--continued				
Real estate and rental and leasing	**1,470,105,720**	**600,125,633**	**855,859,334**	**48,287,213**
Real estate	1,249,345,063	552,714,464	674,419,717	14,622,154
Lessors of buildings (including Equity REITs)	632,604,491	267,836,496	441,455,573	8,239,465
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REITs)	422,485,602	240,116,202	180,987,613	4,236,835
Offices of real estate agents and brokers	43,132,378	6,307,417	13,203,171	807,831
Other real estate activities	151,122,592	38,454,349	38,773,360	1,338,023
Rental and leasing services	200,768,411	37,359,564	180,100,845	33,475,050
Automotive equipment rental and leasing	78,077,500	11,855,795	70,384,620	16,517,430
Other consumer goods and general rental centers	14,898,916	3,276,410	16,089,635	3,295,689
Commercial and industrial machinery and equipment rental and leasing	107,791,995	22,227,360	93,626,589	13,661,931
Lessors of nonfinancial intangible assets (except copyrighted works)	19,992,247	10,051,606	1,338,773	190,008
Professional, scientific, and technical services	**794,631,006**	**263,692,361**	**170,245,068**	**16,921,744**
Legal services	23,607,132	4,070,439	13,479,778	992,541
Accounting, tax preparation, bookkeeping, and payroll services	29,917,603	5,025,405	5,458,780	524,682
Architectural, engineering, and related services	119,943,447	44,609,069	37,617,493	3,742,134
Specialized design services	5,512,051	557,952	2,513,079	206,085
Computer systems design and related services	221,187,543	78,225,378	32,595,388	3,899,984
Management, scientific, and technical consulting services	130,556,974	38,018,741	27,736,678	2,744,302
Scientific research and development services	86,347,265	33,656,882	17,628,220	1,698,868
Advertising and related services	119,514,513	45,924,300	16,150,962	1,520,071
Other professional, scientific, and technical services	58,044,479	13,604,195	17,064,691	1,593,076
Management of companies (holding companies)	**18,775,836,616**	**3,030,879,586**	**206,520,135**	**35,135,532**
Offices of bank holding companies	18,418,760,516	2,795,660,825	199,720,462	34,865,537
Offices of other holding companies	357,076,100	235,218,761	6,799,672	269,995
Administrative and support and waste management and remediation services	**290,311,946**	**93,050,320**	**122,861,981**	**10,494,582**
Administrative and support services	220,458,486	72,279,123	71,643,457	6,418,732
Employment services	45,208,180	18,386,997	8,303,867	621,432
Travel arrangement and reservation services	32,642,090	9,615,322	5,109,956	465,876
Other administrative and support services	142,608,216	44,276,804	58,229,634	5,331,424
Waste management and remediation services	69,853,459	20,771,197	51,218,524	4,075,850
Educational services	**39,406,001**	**13,658,729**	**12,889,685**	**1,261,804**
Health care and social assistance	**324,958,969**	**62,202,258**	**165,053,677**	**13,050,174**
Offices of health practitioners and outpatient care centers	130,665,730	26,524,606	74,751,805	6,318,616
Offices of physicians	41,014,145	4,058,698	35,520,359	3,243,600
Offices of dentists	16,364,621	1,795,070	19,527,880	1,322,757
Offices of other health practitioners	18,352,583	5,896,108	10,566,986	752,790
Outpatient care centers	54,934,381	14,774,730	9,136,581	999,470
Miscellaneous health care and social assistance	60,802,642	17,598,341	23,965,349	2,577,442
Hospitals, nursing, and residential care facilities	133,490,598	18,079,311	66,336,523	4,154,116
Arts, entertainment, and recreation	**108,055,646**	**19,931,457**	**73,947,845**	**5,233,204**
Other arts, entertainment, and recreation	36,376,105	6,329,324	16,922,712	1,244,748
Amusement, gambling, and recreation industries	71,679,540	13,602,132	57,025,132	3,988,456
Accommodation and food services	**474,149,261**	**89,181,000**	**270,426,886**	**17,784,889**
Accommodation	261,014,639	42,772,966	127,512,737	6,780,043
Food services and drinking places	213,134,622	46,408,034	142,914,149	11,004,846
Other services	**119,946,102**	**33,443,065**	**67,754,116**	**5,403,545**
Repair and maintenance	47,834,389	9,649,746	28,908,536	2,227,657
Automotive repair and maintenance	24,191,999	4,079,922	20,434,481	1,387,268
Other repair and maintenance	23,642,390	5,569,824	8,474,054	840,389
Personal and laundry services	56,178,162	13,684,998	33,577,654	2,936,137
Religious, grantmaking, civic, professional, and similar organizations	15,933,551	10,108,321	5,267,926	239,751
Not allocable	***157,761**	***56,325**	***26,000**	***5,910**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Coefficient of variation (Percent)								
	Number of returns		Total receipts						Income
	Total	With net income	All returns	Returns with net income	Business receipts	Cost of goods sold	Net income	Deficit	subject to tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Total returns of active corporations	**0.19**	**0.64**	**0.19**	**0.23**	**0.22**	**0.27**	**0.15**	**0.23**	**0.06**
Agriculture, forestry, fishing and hunting	**3.15**	**4.93**	**3.29**	**4.79**	**3.62**	**4.90**	**4.72**	**4.82**	**3.90**
Agricultural production	3.36	5.27	3.43	5.19	3.84	5.27	5.29	5.28	4.28
Forestry and logging	15.93	23.76	13.15	18.70	13.79	14.25	19.92	13.23	14.96
Support activities and fishing, hunting, and trapping	8.84	13.99	10.26	12.01	10.60	14.19	11.77	17.90	12.07
Mining	**7.00**	**9.14**	**0.86**	**0.74**	**0.96**	**1.48**	**0.76**	**1.01**	**0.22**
Oil and gas extraction	9.89	12.05	1.26	0.77	1.43	2.50	1.05	0.99	0.33
Coal mining	39.27	46.26	3.73	4.78	3.96	3.67	9.58	2.17	4.77
Metal ore mining	38.89	63.58	0.46	0.49	0.49	0.81	0.37	5.63	0.21
Nonmetallic mineral mining and quarrying	20.95	27.96	5.86	7.57	6.00	6.61	10.86	8.64	2.36
Support activities for mining	16.50	19.79	1.71	1.78	1.81	1.73	2.07	6.86	0.58
Utilities	**16.99**	**23.08**	**0.19**	**0.25**	**0.20**	**0.27**	**0.60**	**0.50**	**0.12**
Electric power generation, transmission, and distribution	37.60	56.86	0.26	0.14	0.27	0.40	0.50	0.57	0.20
Natural gas distribution	47.15	57.74	0.76	1.05	0.80	1.00	0.86	2.25	0.26
Water, sewage, and other systems	20.58	27.82	6.08	10.23	6.26	7.14	26.02	4.62	4.68
Combination gas and electric	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]
Construction	**0.93**	**1.88**	**1.14**	**1.43**	**1.14**	**1.23**	**1.59**	**1.57**	**1.79**
Construction of buildings	3.03	4.49	1.90	2.37	1.92	1.92	3.01	1.60	2.81
Heavy and civil engineering construction and land subdivision	5.55	8.25	3.80	4.47	3.75	4.19	3.92	3.87	2.19
Heavy and civil engineering construction	8.58	11.19	4.13	4.68	4.05	4.53	4.20	9.34	2.23
Land subdivision	7.28	12.22	9.13	14.90	9.62	10.79	11.08	4.17	10.65
Specialty trade contractors	1.78	2.66	2.00	2.30	2.01	2.18	2.58	4.89	3.76
Electrical contractors	7.00	8.92	4.72	5.23	4.76	5.01	6.36	13.55	6.05
Plumbing, heating, and air-conditioning contractors	5.98	7.43	4.83	5.34	4.84	5.02	6.60	13.34	6.06
Other specialty trade contractors	2.43	3.45	2.77	3.19	2.79	3.02	3.43	5.79	5.86
Manufacturing	**2.51**	**3.56**	**0.15**	**0.18**	**0.16**	**0.16**	**0.17**	**0.51**	**0.05**
Food manufacturing	11.79	16.58	0.92	0.96	0.96	1.05	1.00	3.72	0.24
Animal food manufacturing, grain and oilseed milling	34.05	38.58	2.36	1.86	2.45	2.52	1.78	9.11	0.30
Sugar and confectionery product	44.50	72.41	1.93	1.09	2.06	2.88	0.52	16.39	0.23
Fruit and vegetable preserving, and specialty food	44.19	30.21	4.07	3.76	4.24	4.56	3.50	17.13	0.54
Dairy product	50.35	20.01	5.37	5.77	5.39	5.92	7.78	26.85	2.99
Meat and seafood processing	27.88	36.15	2.14	2.79	2.16	2.08	3.80	3.51	2.40
Bakeries and tortilla manufacturing	25.15	48.99	2.87	3.17	3.05	3.34	5.07	14.39	1.11
Other food	23.99	23.10	1.77	1.93	1.83	2.01	2.55	6.25	0.81
Beverage and tobacco product manufacturing	26.84	30.51	0.69	0.66	0.75	1.03	0.29	9.46	0.12
Soft drink and ice	28.65	27.44	1.29	1.60	1.39	1.97	0.62	10.57	0.27
Breweries	55.14	57.72	1.27	1.50	1.34	2.42	7.10	1.68	5.47
Wineries and distilleries	32.78	46.99	2.19	1.54	2.27	1.66	2.65	25.11	0.97
Tobacco manufacturing	29.93	34.00	0.99	0.81	1.15	1.74	0.02	34.96	0.02
Textile mills and textile product mills	22.86	32.07	4.27	7.32	4.36	4.35	8.43	6.17	5.17
Textile mills	34.62	56.65	6.30	8.97	6.40	6.80	9.34	10.77	6.37
Textile product mills	29.74	37.47	5.62	9.73	5.76	5.71	13.12	7.59	8.02
Apparel manufacturing	14.73	23.21	4.21	5.32	4.34	4.81	5.18	11.55	1.76
Apparel knitting mills	49.89	55.89	6.20	6.36	6.26	6.81	21.19	34.80	9.08
Cut and sew apparel contractors and manufacturers	20.84	33.40	4.96	6.21	5.16	5.87	5.25	12.12	1.22
Apparel accessories and other apparel	25.26	35.74	13.98	18.96	14.09	15.40	16.64	31.91	8.58
Leather and allied product manufacturing	40.66	59.92	8.02	9.04	8.25	9.00	9.30	8.15	2.17
Wood product manufacturing	12.60	17.05	4.58	7.70	4.64	4.69	10.42	5.28	7.84
Paper manufacturing	20.17	24.20	1.45	1.84	1.58	1.55	1.15	3.14	0.25
Pulp, paper, and paperboard mills	39.05	49.60	0.79	0.99	0.88	0.92	0.29	0.64	0.05
Converted paper product	22.29	26.43	3.03	3.58	3.17	3.28	2.71	10.72	0.47
Printing and related support activities	8.72	12.38	4.43	7.10	4.48	4.81	8.21	7.75	2.35
Petroleum and coal products manufacturing	37.93	30.45	0.06	0.06	0.06	0.05	0.09	1.61	0.02
Petroleum refineries (including integrated)	68.86	68.40	0.02	0.02	0.02	0.01	0.06	1.40	0.01
Asphalt paving, roofing, other petroleum and coal products	40.45	33.39	8.13	10.81	8.26	8.20	11.23	16.30	5.15
Chemical manufacturing	13.25	17.02	0.37	0.42	0.42	0.45	0.27	1.21	0.08
Basic chemical	38.41	32.47	0.62	0.85	0.67	0.65	1.20	1.24	0.45
Resin, synthetic rubber, and fibers and filaments	39.77	55.18	1.98	1.78	2.15	1.99	4.97	10.04	0.77
Pharmaceutical and medicine	23.71	16.98	0.28	0.29	0.34	0.50	0.12	1.71	0.07
Paint, coating, and adhesive	25.22	33.06	3.91	4.09	4.10	4.20	5.62	6.37	1.18
Soap, cleaning compound, and toilet preparation	32.26	40.64	1.57	1.62	1.78	2.28	0.51	8.43	0.18
Other chemical product and preparation	28.19	35.10	1.70	2.22	1.76	1.53	1.55	2.46	0.58
Plastics and rubber products manufacturing	12.66	16.04	2.01	3.86	2.05	2.02	4.71	2.35	2.63
Plastics product	13.56	16.88	2.75	4.25	2.78	2.78	5.24	4.04	2.98
Rubber product	23.38	31.61	2.75	9.84	2.84	2.62	11.14	1.56	6.03
Nonmetallic mineral product manufacturing	14.66	20.16	2.08	3.30	2.13	2.00	4.53	2.29	2.26
Clay, refractory, and other nonmetallic mineral product	30.06	39.78	6.25	9.62	6.54	6.32	6.52	6.29	2.46
Glass and glass product	33.07	43.34	5.10	7.32	5.22	4.77	9.37	6.54	4.49
Cement, concrete, lime and gypsum product	19.31	26.93	2.45	3.92	2.49	2.36	7.83	2.68	4.25
Primary metal manufacturing	17.43	21.55	1.24	1.45	1.27	1.29	1.44	1.67	0.27
Iron, steel mills and steel product	23.22	29.03	1.37	1.4	1.4	1.32	1.44	6.13	0.35
Nonferrous metal production and processing	23.24	30.23	2.11	2.77	2.2	2.42	1.91	1.08	0.38

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Coefficient of variation (Percent)								
	Number of returns		Total receipts						Income
	Total	With net income	All returns	Returns with net income	Business receipts	Cost of goods sold	Net income	Deficit	subject to tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Manufacturing--continued									
Foundries	36.75	41.91	7.80	9.64	7.83	7.90	9.09	10.92	1.32
Fabricated metal product manufacturing	5.94	7.71	1.38	1.65	1.41	1.48	2.10	5.51	1.04
Forging and stamping	25.48	37.42	6.30	7.54	6.37	6.31	9.62	13.60	9.45
Cutlery, hardware, spring and wire: machine shops, nut, bolt	10.74	13.37	3.64	4.28	3.71	3.89	5.70	10.97	3.36
Architectural and structural metals	15.46	20.09	5.12	6.37	5.16	5.38	7.10	11.63	4.93
Boiler, tank, and shipping container	49.14	50.53	3.74	4.25	3.80	3.62	6.13	19.49	2.07
Coating, engraving, heat treating, and allied activities	19.94	24.65	7.84	8.64	8.06	7.92	15.23	19.05	7.96
Other fabricated metal product	10.80	13.80	2.37	2.54	2.44	2.54	2.90	11.79	1.06
Machinery manufacturing	8.98	11.69	0.90	1.05	0.95	0.96	1.15	2.69	0.35
Agriculture, construction, and mining machinery	23.67	27.98	1.22	1.19	1.32	1.42	1.10	13.60	0.27
Industrial machinery	25.57	24.07	3.63	4.35	3.72	3.84	3.55	7.75	0.96
Commercial and service industry machinery	29.33	36.03	2.94	4.29	3.21	3.42	4.55	4.89	2.30
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	27.69	36.76	2.98	4.27	3.03	2.99	5.70	4.85	4.02
Metalworking machinery	17.70	23.54	7.00	8.68	7.07	6.96	12.31	12.74	7.15
Engine, turbine and power transmission equipment	61.14	69.64	1.17	1.29	1.21	1.15	3.32	3.99	2.93
Other general purpose machinery	19.61	25.46	2.22	2.46	2.29	2.24	4.17	5.99	1.29
Computer and electronic product manufacturing	10.28	14.25	0.40	0.49	0.44	0.43	0.40	0.99	0.16
Computer and peripheral equipment	27.66	37.29	0.39	0.40	0.46	0.45	0.48	1.34	0.15
Communications equipment	30.87	50.81	0.59	0.89	0.61	0.67	0.75	3.24	0.37
Audio and video equipment manufacturing, and reproducing magnetic and optical media	39.85	50.18	1.97	2.80	2.07	1.86	3.22	6.19	6.58
Semiconductor and other electronic component	17.31	22.15	0.99	1.38	1.09	1.05	0.78	1.46	0.36
Navigational, measuring, electromedical, and control instruments	21.20	31.73	1.54	1.52	1.62	1.69	2.11	5.95	0.68
Electrical equipment, appliance, and component manufacturing	16.14	20.78	0.60	0.57	0.90	0.86	1.05	4.66	0.31
Electrical lighting equipment and household appliance	39.50	56.82	0.42	0.41	0.80	0.77	0.73	4.35	0.13
Electrical equipment	37.25	28.50	1.70	1.84	1.78	1.58	2.63	11.08	0.73
Other electrical equipment and component	19.40	25.68	2.86	2.94	2.85	2.74	4.29	6.96	2.17
Transportation equipment manufacturing	13.47	19.82	0.36	0.78	0.40	0.38	0.70	0.56	0.27
Motor vehicles and parts	18.65	28.48	0.44	1.82	0.50	0.46	2.58	0.45	1.24
Aerospace product and parts	30.78	43.87	0.36	0.46	0.37	0.36	0.56	6.67	0.23
Ship and boat building	36.41	50.99	4.28	4.65	4.31	4.08	2.39	14.85	1.00
Other transportation equipment and railroad rolling stock	35.24	37.24	4.61	6.86	4.84	5.37	4.28	8.80	1.45
Furniture and related product manufacturing	14.62	21.68	4.50	6.55	4.56	4.58	7.16	6.62	3.20
Miscellaneous manufacturing	8.32	11.77	1.37	1.47	1.46	1.56	1.25	3.25	0.45
Medical equipment and supplies	17.55	24.60	1.21	1.26	1.31	1.51	1.05	2.42	0.36
Other miscellaneous manufacturing	9.73	13.68	3.02	3.37	3.16	3.04	3.19	7.23	1.41
Wholesale and retail trade	**1.00**	**1.77**	**0.53**	**0.59**	**0.54**	**0.63**	**0.67**	**1.22**	**0.20**
Wholesale trade	**1.72**	**2.70**	**0.74**	**0.89**	**0.76**	**0.85**	**1.00**	**1.50**	**0.34**
Merchant wholesalers, durable goods	2.60	3.68	1.04	1.41	1.06	1.17	2.01	1.83	0.79
Motor vehicle and motor vehicle parts and supplies	10.95	14.26	2.16	4.50	2.22	2.41	4.31	1.53	2.51
Lumber and other construction materials	10.97	13.90	5.81	7.98	5.84	6.17	10.77	10.76	8.05
Professional and commercial equipment and supplies	8.69	10.76	3.96	5.05	4.03	4.76	3.99	4.73	1.62
Metal and mineral (except petroleum)	16.48	19.84	3.42	4.14	3.46	3.76	3.53	9.25	1.21
Electrical and electronic goods	8.92	11.50	1.81	2.37	1.84	1.76	4.37	5.74	2.39
Hardware, plumbing, heating equipment and supplies	12.10	15.32	4.27	4.64	4.28	4.39	6.09	12.69	4.06
Machinery, equipment, and supplies	6.51	8.20	2.53	2.97	2.55	2.61	6.57	6.62	1.80
Furniture, sports, toys, recycle, jewelry, and other durable goods	5.74	8.08	4.00	4.75	4.04	4.45	4.53	5.16	2.65
Merchant wholesalers, nondurable goods	3.96	5.27	1.21	1.31	1.23	1.33	1.00	2.76	0.32
Paper and paper product	17.60	21.91	5.14	6.37	5.14	5.02	13.32	10.16	7.16
Drugs and druggists' sundries	19.45	21.32	0.71	0.71	0.72	0.65	0.98	5.74	0.35
Apparel, piece goods, and notions	11.16	15.09	4.04	4.54	4.16	4.70	3.74	5.64	0.76
Grocery and related product	8.42	10.58	2.70	2.39	2.77	3.10	1.79	8.24	0.44
Farm product raw material	20.45	24.26	2.76	4.42	2.80	2.80	7.39	8.89	1.59
Chemical and allied products	16.76	20.10	4.37	5.13	4.42	4.32	6.64	8.48	3.02
Petroleum and petroleum products	14.75	16.90	3.16	4.00	3.18	3.24	2.22	3.81	0.75
Beer, wine, and distilled alcoholic beverage	19.87	20.45	7.65	8.51	7.79	8.06	7.37	12.57	7.29
Miscellaneous nondurable goods	8.86	12.47	5.74	6.57	5.77	6.44	5.06	12.63	3.22
Wholesale electronic markets and agents and brokers	13.48	16.87	26.05	27.57	26.56	1.50	22.17	29.63	30.49
Retail trade	**1.41**	**2.46**	**0.80**	**0.80**	**0.82**	**0.98**	**0.86**	**1.95**	**0.23**
Motor vehicle dealers and parts dealers	3.45	6.36	1.27	2.49	1.28	1.36	3.54	4.50	3.14
New and used car dealers	5.57	9.28	1.70	3.09	1.72	1.77	5.30	5.48	8.32
Other motor vehicle and parts dealers	6.53	9.92	3.77	5.18	3.80	4.07	4.90	9.04	2.26
Furniture and home furnishings stores	7.61	11.45	4.69	6.56	4.73	5.18	7.31	8.26	3.59
Electronics and appliance stores	8.85	13.98	3.96	4.23	4.05	4.18	4.87	7.75	0.72
Building material and garden equipment and supplies dealers	6.29	9.26	2.72	3.23	2.77	2.92	4.27	6.66	0.63
Homes centers; paint and wallpaper stores	26.77	36.70	3.40	3.45	3.50	3.66	4.57	50.51	0.26
Hardware stores	14.12	17.44	12.07	14.90	12.11	12.34	19.31	28.83	15.53
Other building material dealers	10.47	14.47	6.25	10.43	6.34	6.58	13.96	4.98	11.21
Lawn and garden equipment and supplies stores	15.99	22.71	11.05	14.08	11.07	11.31	26.64	32.99	22.78

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

Minor industry	Coefficient of variation (Percent)								
	Number of returns		Total receipts						
	Total	With net income	All returns	Returns with net income	Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Wholesale and retail trade--continued									
Retail trade--continued									
Food, beverage and liquor stores	3.39	5.80	1.64	1.99	1.66	1.84	2.79	6.17	0.85
Food and beverage stores	4.51	7.20	1.73	2.07	1.75	1.94	2.84	6.40	0.77
Beer, wine, and liquor stores	10.28	13.29	10.07	12.00	10.10	10.34	17.07	25.56	20.11
Health and personal care stores	6.87	8.76	1.66	1.84	1.68	1.83	2.52	8.88	0.54
Gasoline stations	6.07	9.30	6.69	5.83	6.73	7.00	6.56	13.65	4.43
Clothing and clothing accessories stores	5.52	8.98	1.22	1.50	1.25	1.43	1.76	3.45	0.44
Sporting goods, hobby, book, and music stores	8.75	13.51	2.41	2.70	2.46	2.73	4.48	8.51	2.38
General merchandise stores	15.25	24.50	0.31	0.32	0.32	0.33	0.41	4.66	0.08
Miscellaneous store retailers	4.62	7.91	3.29	4.62	3.33	3.75	5.16	5.64	3.65
Nonstore retailers	5.92	10.06	3.32	3.87	3.45	3.99	3.57	7.49	1.03
Wholesale and retail trade not allocable	**70.59**	**-**	**-**	**-**	**-**	**-**	**-**	**88.06**	**-**
Transportation and warehousing	**2.79**	**4.33**	**1.47**	**1.85**	**1.51**	**3.08**	**1.99**	**2.31**	**0.58**
Air, rail, and water transportation	14.09	22.51	0.82	1.25	0.85	1.65	2.28	2.96	0.61
Air transportation	19.34	36.52	0.82	1.55	0.84	1.94	8.99	3.26	6.77
Rail transportation	53.64	58.72	0.41	0.38	0.41	0.82	0.68	2.94	0.21
Water transportation	22.54	31.86	5.52	7.16	5.74	7.46	9.22	15.83	3.32
Truck transportation	3.39	5.41	3.48	4.74	3.51	6.42	5.50	6.61	2.98
Transit and ground passenger transportation	8.18	13.02	9.26	13.97	9.38	15.46	17.42	15.73	20.71
Pipeline transportation	44.58	49.16	6.51	6.20	6.72	7.91	10.75	17.91	4.76
Other transportation and support activities	7.16	10.52	3.32	3.18	3.41	7.03	3.34	3.84	0.78
Warehousing and storage	20.31	24.52	7.93	8.45	8.17	17.77	10.06	18.28	7.64
Information	**4.18**	**6.90**	**0.94**	**1.10**	**1.08**	**3.73**	**0.50**	**1.42**	**0.17**
Publishing industries (except Internet)	8.80	14.22	0.98	1.04	1.15	1.86	0.70	2.25	0.21
Newspaper publishers	22.34	31.74	2.99	2.48	3.25	4.94	1.97	9.81	0.83
Periodical publishers	20.52	32.65	4.52	6.57	4.82	8.37	7.30	4.07	1.34
Book publishers	22.42	39.29	2.21	2.76	2.43	2.90	4.39	2.88	0.77
Database directory and other publishers	27.06	40.38	6.85	8.22	7.24	12.59	5.70	12.13	1.32
Software publishers	16.47	25.07	0.81	0.84	1.00	1.18	0.58	3.11	0.22
Motion picture and sound recording industries	8.27	14.29	2.55	2.36	2.69	3.57	3.59	8.01	0.94
Motion picture and video industries (except video rental)	9.60	15.76	2.82	2.48	2.89	3.92	3.11	8.42	0.81
Sound recording industries	21.82	36.73	5.13	7.63	6.68	4.92	27.37	24.93	32.27
Broadcasting (except Internet)	20.35	33.91	0.78	0.71	0.87	1.60	0.91	2.39	0.31
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	11.48	16.62	1.81	2.12	2.07	8.68	0.79	2.24	0.35
Data Processing, Hosting, and Related Services	18.49	25.28	4.00	4.96	4.67	8.84	2.25	8.71	0.82
Other information services	11.58	16.52	4.73	5.16	5.37	12.72	2.71	5.99	1.00
Finance and insurance	**2.24**	**3.25**	**0.21**	**0.36**	**0.29**	**0.07**	**0.17**	**0.18**	**0.15**
Credit intermediation	5.47	8.97	0.40	0.78	1.56	7.95	0.94	0.41	0.18
Depository credit intermediation	12.45	17.98	0.08	0.08	0.29	[4]	0.16	0.42	0.09
Commercial banking	1.87	2.64	0.12	0.15	0.34	[4]	0.23	0.07	0.24
Savings institutions, credit unions, and other depository credit intermediation	25.57	32.56	0.11	0.10	0.41	[4]	0.21	0.90	0.05
Nondepository credit intermediation	5.77	9.65	0.55	1.10	1.83	8.81	1.40	1.16	0.27
Credit card issuing and other consumer credit	15.39	20.07	1.50	2.08	2.62	2.83	1.61	2.59	0.35
Real estate credit (including mortgage bankers and originators)	13.51	21.11	3.45	8.62	7.36	0.22	7.01	1.54	5.65
International, secondary financing, and other nondepository credit intermediation	19.15	24.79	0.19	0.57	4.44	21.87	2.27	1.62	0.58
Activities related to credit intermediation (loan brokers, check clearing, etc.)	10.65	16.17	2.76	3.35	3.31	20.19	3.67	5.84	0.28
Securities, commodity contracts and other financial investments and related activities	5.85	8.59	0.91	2.58	2.21	5.59	1.29	0.15	0.58
Investment banking and securities dealing	27.40	42.12	0.27	2.70	1.16	[4]	8.60	0.09	5.76
Securities brokerage	18.26	23.59	0.73	2.97	2.44	31.07	2.72	0.14	0.77
Commodity contracts dealing and brokerage	43.00	31.56	2.88	2.80	4.40	67.98	4.83	7.53	1.10
Securities, commodity exchanges, and other financial investment activities	6.98	9.77	3.14	3.64	3.88	17.92	1.54	1.72	0.52
Insurance carriers and related activities	3.03	4.32	0.28	0.49	0.17	0.07	0.59	0.44	0.16
Life insurance	0.83	2.27	0.48	1.28	0.02	0.01	0.28	0.10	0.25
Mutual property and casualty companies (Form 1120-PC)	4.57	5.79	0.13	0.13	0.13	0.15	0.27	0.62	0.26
Stock property and casualty companies (Form 1120-PC)	1.48	1.98	0.10	0.09	0.11	0.14	0.11	1.48	0.10
Insurance agencies and brokerages	3.84	5.21	3.75	4.54	3.89	27.72	5.12	9.70	4.38
Other insurance related activities (including third-party admin. of Ins., etc.)	14.47	18.04	3.00	3.46	2.90	1.47	4.11	5.30	1.05
Funds, trusts, and other financial vehicles	6.75	7.55	0.15	0.12	27.82	53.73	0.13	0.95	0.65
Open-end investment funds (Form 1120-RIC)	0.14	0.61	0.05	0.05	-	-	0.06	0.38	2.49
Other financial vehicles (including mortgage REIT's)	13.07	19.99	0.93	0.87	27.82	53.73	1.29	1.77	0.66

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	Number of returns		Total receipts						
	Total	With net income	All returns	Returns with net income	Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Finance and insurance--continued									
Real estate and rental and leasing	**1.14**	**3.03**	**1.85**	**2.83**	**2.54**	**4.61**	**1.29**	**1.87**	**2.16**
Real estate	1.12	3.16	2.69	3.42	4.37	10.24	1.31	2.24	2.82
Lessors of buildings (including Equity REIT's)	2.71	5.84	2.29	2.60	5.53	17.30	1.15	3.32	4.51
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REIT's)	5.24	9.62	2.61	2.67	11.19	13.40	1.57	3.35	5.11
Offices of real estate agents and brokers	4.49	6.74	8.08	12.80	8.44	4.26	9.36	6.05	12.16
Other real estate activities	3.61	6.14	7.59	10.63	8.48	30.81	6.34	5.11	6.27
Rental and leasing services	6.76	10.92	2.24	5.34	2.48	5.20	6.29	3.43	3.61
Automotive equipment rental and leasing	18.28	27.84	2.06	11.71	2.25	6.78	9.92	3.16	10.62
Other consumer goods and general rental centers	15.90	20.74	6.65	8.25	6.73	8.07	14.78	14.70	7.02
Commercial and industrial machinery and equipment rental and leasing	9.08	15.00	4.47	8.46	5.03	9.22	8.16	5.06	4.41
Lessors of nonfinancial intangible assets (except copyrighted works)	37.01	45.80	5.77	7.07	10.44	13.30	8.79	9.04	1.64
Professional, scientific, and technical services	**1.15**	**1.86**	**1.74**	**1.97**	**1.80**	**3.65**	**1.39**	**1.42**	**0.95**
Legal services	5.10	6.15	5.61	6.33	5.74	17.22	6.07	13.82	9.57
Accounting, tax preparation, bookkeeping, and payroll services	6.45	7.72	8.86	9.86	9.11	37.00	9.92	13.05	7.97
Architectural, engineering, and related services	5.48	7.01	4.25	4.30	4.30	3.02	4.31	8.05	2.26
Specialized design services	9.82	13.03	11.96	14.29	12.02	17.42	15.56	21.82	28.20
Computer systems design and related services	4.76	6.38	2.85	3.08	2.92	5.93	3.39	2.79	1.50
Management, scientific, and technical consulting services	3.57	4.84	5.72	6.76	5.86	13.35	3.78	5.30	2.65
Scientific research and development services	12.65	22.38	4.74	6.55	5.85	8.61	4.44	1.46	1.45
Advertising and related services	8.08	10.62	5.81	7.17	6.00	10.54	7.19	6.79	3.32
Other professional, scientific, and technical services	5.75	7.37	5.23	5.86	5.38	7.48	6.91	5.08	5.61
Management of companies (holding companies)	**6.17**	**7.92**	**0.04**	**0.04**	**0.08**	**1.63**	**0.29**	**0.71**	**0.14**
Offices of bank holding companies	0.84	0.83	0.01	0.01	0.02	[4]	0.03	0.06	0.01
Offices of other holding companies	6.91	10.02	2.02	1.24	6.64	23.03	1.22	2.18	0.81
Administrative and support and waste management and remediation services	**2.73**	**3.85**	**3.31**	**3.80**	**3.38**	**4.70**	**2.60**	**4.35**	**0.97**
Administrative and support services	2.81	3.98	3.73	4.34	3.83	5.22	2.91	5.06	1.18
Employment services	9.77	13.77	8.99	10.26	9.09	10.62	5.49	12.11	1.77
Travel arrangement and reservation services	11.87	16.66	10.12	11.96	10.74	17.15	7.52	12.43	2.30
Other administrative and support services	3.34	4.51	3.06	3.65	3.14	5.07	3.96	6.20	1.90
Waste management and remediation services	11.95	15.47	4.37	4.73	4.43	6.92	5.62	6.83	1.48
Educational services	**6.71**	**9.83**	**4.64**	**5.30**	**4.74**	**13.02**	**5.06**	**8.60**	**1.60**
Health care and social assistance	**1.12**	**1.97**	**2.07**	**2.43**	**2.15**	**5.83**	**1.88**	**3.38**	**1.32**
Offices of health practitioners and outpatient care centers	1.35	2.24	3.13	3.62	3.22	7.94	2.54	5.07	2.70
Offices of physicians	3.44	4.64	4.93	5.89	5.05	15.43	4.67	7.73	6.35
Offices of dentists	5.61	6.56	6.55	7.74	6.66	14.65	8.33	20.33	15.99
Offices of other health practitioners	4.80	5.83	8.37	8.96	8.57	19.52	7.74	12.71	8.62
Outpatient care centers	19.20	26.50	6.79	7.89	7.24	7.34	8.52	7.06	2.20
Miscellaneous health care and social assistance	5.60	7.56	4.48	5.02	4.56	11.04	5.73	6.90	2.22
Hospitals, nursing, and residential care facilities	10.38	14.82	2.26	3.16	2.43	9.53	4.97	6.00	2.02
Arts, entertainment, and recreation	**3.72**	**6.47**	**4.82**	**5.00**	**5.18**	**5.30**	**4.76**	**4.96**	**4.72**
Other arts, entertainment, and recreation	4.98	8.36	8.87	6.86	9.43	7.57	5.81	8.73	7.31
Amusement, gambling, and recreation industries	6.36	10.62	4.09	7.12	4.33	7.48	8.37	5.98	5.60
Accommodation and food services	**1.55**	**3.76**	**1.44**	**2.03**	**1.55**	**2.04**	**2.10**	**3.26**	**0.64**
Accommodation	6.74	11.37	1.56	1.93	1.84	4.77	2.38	3.85	0.70
Food services and drinking places	1.52	3.99	1.82	2.53	1.90	2.19	2.86	4.85	0.94
Other services	**2.04**	**3.45**	**3.51**	**4.74**	**3.60**	**5.22**	**4.57**	**5.98**	**3.39**
Repair and maintenance	2.91	4.99	4.92	6.48	4.96	6.28	6.81	8.50	7.50
Automotive repair and maintenance	4.26	6.84	6.31	8.20	6.34	8.36	9.78	10.88	18.06
Other repair and maintenance	6.73	9.23	9.09	11.38	9.23	10.54	10.78	14.00	8.34
Personal and laundry services	3.39	5.73	5.75	8.00	5.89	10.00	6.46	9.24	3.15
Religious, grantmaking, civic, professional, and similar organizations	5.92	8.34	8.88	8.86	8.95	18.89	14.23	21.47	10.30
Not allocable	**36.15**	**87.13**	**62.05**	**81.92**	**67.37**	**62.37**	**90.99**	**46.69**	**90.98**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Coefficient of variation (Percent)								
	Total income tax before credits [7]	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total returns of active corporations	**0.05**	**0.02**	**0.15**	**0.31**	**0.08**	**0.02**	**0.05**	**0.14**	**0.16**
Agriculture, forestry, fishing and hunting	**3.99**	**8.79**	**24.56**	**8.94**	**4.06**	**1.44**	**7.13**	**3.09**	**3.69**
Agricultural production	4.43	13.46	13.09	23.35	4.51	1.44	9.33	2.77	3.55
Forestry and logging	14.50	5.95	[4]	7.35	15.35	4.66	7.84	18.40	19.40
Support activities and fishing, hunting, and trapping	11.59	[4]	69.31	11.36	11.54	7.13	16.62	12.80	12.91
Mining	**0.20**	**0.04**	**0.94**	**0.22**	**0.34**	**0.17**	**0.33**	**0.59**	**0.58**
Oil and gas extraction	0.31	0.07	0.45	0.64	0.58	0.24	0.44	0.64	0.69
Coal mining	3.73	[4]	[4]	[4]	4.27	1.03	4.03	3.27	3.20
Metal ore mining	0.14	[4]	[4]	[4]	0.28	0.18	0.41	0.19	0.33
Nonmetallic mineral mining and quarrying	2.17	[4]	[4]	3.91	2.28	2.41	3.57	4.39	5.60
Support activities for mining	0.47	0.03	2.58	[4]	0.64	0.47	0.75	0.97	0.99
Utilities	**0.11**	**0.01**	**0.08**	**0.15**	**0.12**	**0.04**	**0.43**	**0.07**	**0.11**
Electric power generation, transmission, and distribution	0.19	0.01	0.09	[4]	0.21	0.04	0.22	0.04	0.05
Natural gas distribution	0.25	0.01	[4]	[4]	0.30	0.10	2.70	0.13	0.52
Water, sewage, and other systems	3.80	-	32.87	36.15	3.82	1.65	2.95	2.20	3.41
Combination gas and electric	[4]	[4]	[4]	-	[4]	[4]	[4]	[4]	[4]
Construction	**1.52**	**0.55**	**10.96**	**18.59**	**1.59**	**0.88**	**1.33**	**1.51**	**1.83**
Construction of buildings	2.67	0.59	29.40	30.69	2.66	1.11	2.29	2.80	3.33
Heavy and civil engineering construction and land subdivision	2.16	0.44	5.42	40.33	2.43	2.89	2.58	3.01	3.45
Heavy and civil engineering construction	2.20	0.49	6.97	43.93	2.46	4.67	2.33	3.43	3.58
Land subdivision	10.50	[4]	4.28	10.58	12.95	2.81	7.06	6.19	12.85
Specialty trade contractors	3.17	5.46	18.82	27.67	3.21	1.56	2.66	2.57	2.88
Electrical contractors	5.99	28.66	14.51	55.34	6.10	3.96	5.45	6.01	10.59
Plumbing, heating, and air-conditioning contractors	5.55	[4]	42.30	47.39	5.59	4.23	6.67	5.69	6.94
Other specialty trade contractors	4.87	6.32	29.20	34.14	4.95	2.11	3.62	3.31	3.36
Manufacturing	**0.05**	**0.01**	**0.14**	**0.64**	**0.10**	**0.04**	**0.11**	**0.18**	**0.20**
Food manufacturing	0.23	0.04	1.42	3.10	0.31	0.18	0.46	0.85	0.98
Animal food manufacturing, grain and oilseed milling	0.29	[4]	1.58	10.06	0.37	0.87	1.48	2.18	3.55
Sugar and confectionery product	0.22	[23]	[4]	71.34	0.41	0.35	1.08	1.83	1.40
Fruit and vegetable preserving, and specialty food	0.53	[4]	0.15	0.54	0.61	1.43	2.37	2.42	3.86
Dairy product	2.87	[4]	11.67	0.41	2.89	3.60	3.08	3.93	3.25
Meat and seafood processing	2.30	38.22	2.87	7.57	2.55	1.43	2.78	2.45	2.34
Bakeries and tortilla manufacturing	1.07	[4]	9.28	-	2.70	1.96	3.05	3.60	4.06
Other food	0.77	[4]	4.46	33.66	0.78	0.15	0.32	1.91	1.70
Beverage and tobacco product manufacturing	0.11	[4]	9.69	[4]	0.17	0.33	0.63	0.91	0.89
Soft drink and ice	0.26	[4]	[4]	[4]	0.57	0.43	1.28	1.09	1.01
Breweries	4.75	[4]	83.27	-	53.18	0.32	0.24	1.21	1.80
Wineries and distilleries	0.93	[4]	29.27	[4]	0.85	1.97	3.54	4.87	4.27
Tobacco manufacturing	0.02	[4]	2.19	[4]	0.03	0.26	0.67	0.82	1.00
Textile mills and textile product mills	4.94	[4]	2.87	33.08	5.20	2.56	3.73	4.15	7.20
Textile mills	6.26	[4]	5.59	68.24	6.50	3.85	5.69	5.35	6.91
Textile product mills	7.59	[4]	3.29	[4]	8.06	3.43	4.87	5.91	10.07
Apparel manufacturing	1.67	[4]	11.51	[4]	2.53	2.48	4.05	3.71	3.35
Apparel knitting mills	8.36	[4]	[4]	-	25.09	3.85	22.80	7.08	10.92
Cut and sew apparel contractors and manufacturers	1.11	[4]	17.60	[4]	1.79	2.81	4.04	4.03	3.56
Apparel accessories and other apparel	8.34	[4]	64.18	[4]	8.34	10.19	17.81	15.12	12.86
Leather and allied product manufacturing	2.12	[4]	[4]	-	2.74	4.45	9.69	9.47	9.46
Wood product manufacturing	7.51	39.86	5.83	36.26	7.98	3.37	4.98	3.92	4.01
Paper manufacturing	0.26	0.01	0.14	21.01	0.44	0.34	0.88	0.94	1.01
Pulp, paper, and paperboard mills	0.05	[4]	[4]	[4]	0.05	0.20	0.52	0.33	0.36
Converted paper product	0.49	0.01	0.25	51.24	1.60	0.73	1.59	2.54	2.34
Printing and related support activities	2.17	2.43	14.74	33.43	2.23	1.88	6.84	3.88	4.38
Petroleum and coal products manufacturing	0.02	[23]	0.08	3.13	0.08	0.03	0.12	0.13	0.19
Petroleum refineries (including integrated)	0.01	[23]	[4]	4.73	0.04	0.01	0.03	0.05	0.04
Asphalt paving, roofing, other petroleum and coal products	4.98	[4]	3.77	2.82	5.83	4.20	34.66	8.14	8.38
Chemical manufacturing	0.08	0.02	0.17	0.44	0.14	0.11	0.16	0.37	0.47
Basic chemical	0.44	0.02	2.07	[4]	1.13	0.18	0.44	0.74	1.08
Resin, synthetic rubber, and fibers and filaments	0.76	[4]	[4]	[4]	2.02	0.40	0.80	1.57	1.10
Pharmaceutical and medicine	0.07	0.01	0.16	2.66	0.12	0.07	0.14	0.34	0.35
Paint, coating, and adhesive	1.10	1.05	0.79	[4]	2.04	1.48	3.68	2.55	2.96
Soap, cleaning compound, and toilet preparation	0.18	0.10	0.10	2.82	0.25	0.24	0.34	1.03	2.93
Other chemical product and preparation	0.56	0.03	0.98	[4]	0.92	1.27	1.29	1.85	1.57
Plastics and rubber products manufacturing	2.50	0.24	6.30	8.38	3.34	0.95	2.45	1.81	2.09
Plastics product	2.85	[4]	6.15	6.27	3.82	1.37	3.21	2.67	2.84
Rubber product	5.52	0.01	22.16	32.71	7.24	1.02	2.26	1.40	1.64
Nonmetallic mineral product manufacturing	2.20	0.23	3.59	1.49	2.58	0.68	1.19	1.57	2.07
Clay, refractory, and other nonmetallic mineral product	2.36	0.32	11.37	[4]	3.40	2.11	2.92	4.80	4.93
Glass and glass product	4.26	[4]	2.87	[4]	4.83	1.92	4.01	4.33	3.00
Cement, concrete, lime and gypsum product	4.19	[4]	8.91	12.40	4.33	0.80	1.36	1.82	2.72
Primary metal manufacturing	0.26	0.14	1.30	2.75	0.31	0.45	0.59	1.04	0.97
Iron, steel mills and steel product	0.34	6.66	1.43	27.95	0.33	0.61	1.07	1.42	1.32
Nonferrous metal production and processing	0.37	[4]	0.66	0.79	1.04	0.3	0.43	0.91	1.11

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Coefficient of variation (Percent)								
	Total income tax before credits [7]	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Manufacturing--continued									
Foundries	1.26	1.63	5.86	49.52	1.37	5.43	3.82	6.58	5.09
Fabricated metal product manufacturing	0.99	0.09	1.92	3.08	1.23	0.46	0.87	1.75	2.04
Forging and stamping	9.15	[4]	11.78	24.81	9.61	4.57	9.16	7.23	6.52
Cutlery, hardware, spring and wire: machine shops, nut, bolt	3.27	0.31	5.97	[4]	4.11	1.68	2.81	5.15	6.44
Architectural and structural metals	4.85	0.12	12.84	24.20	5.65	3.18	5.08	5.17	5.36
Boiler, tank, and shipping container	2.05	0.07	[4]	9.75	2.18	1.85	4.42	3.15	2.10
Coating, engraving, heat treating, and allied activities	7.47	[4]	[4]	[4]	7.54	4.17	8.84	9.88	8.43
Other fabricated metal product	0.99	0.07	1.90	4.21	1.28	0.56	0.87	2.69	2.83
Machinery manufacturing	0.34	0.12	0.85	1.33	0.51	0.37	0.78	1.25	1.04
Agriculture, construction, and mining machinery	0.27	[23]	0.15	4.80	0.42	0.40	0.93	1.25	1.00
Industrial machinery	0.94	0.12	5.07	29.04	1.37	1.70	2.28	3.95	4.40
Commercial and service industry machinery	2.01	[4]	4.37	0.76	3.50	0.99	3.04	1.63	0.80
Ventilation, heating, air-conditioning, and commercial refrigeration equipment	3.93	0.57	4.69	0.40	5.18	1.19	2.57	2.95	2.53
Metalworking machinery	6.96	9.75	13.50	60.09	8.43	3.78	6.42	8.63	9.79
Engine, turbine and power transmission equipment	2.84	[4]	5.50	[4]	5.25	0.88	1.28	1.87	2.10
Other general purpose machinery	1.24	0.22	2.94	0.56	1.68	1.11	1.84	3.43	3.44
Computer and electronic product manufacturing	0.15	0.05	0.28	6.78	0.26	0.13	0.24	0.40	0.34
Computer and peripheral equipment	0.15	[4]	0.19	0.95	0.58	0.13	0.24	0.38	0.30
Communications equipment	0.35	0.95	0.40	-	[4]	0.34	0.27	0.84	0.58	0.45
Audio and video equipment manufacturing, and reproducing magnetic and optical media	6.10	1.21	11.61	-	12.23	0.73	1.40	2.00	1.59
Semiconductor and other electronic component	0.34	0.02	0.40	13.03	0.42	0.34	0.43	0.73	0.68
Navigational, measuring, electromedical, and control instruments	0.64	[4]	1.83	1.69	0.89	0.42	0.56	1.28	1.23
Electrical equipment, appliance, and component manufacturing	0.30	0.09	0.28	0.10	1.09	0.13	0.72	0.59	0.33
Electrical lighting equipment and household appliance	0.12	[23]	0.08	[4]	1.99	0.11	0.83	0.24	0.11
Electrical equipment	0.70	0.21	2.77	[4]	1.00	0.65	0.53	1.53	1.46
Other electrical equipment and component	2.10	3.29	4.86	2.15	2.39	0.79	2.24	4.21	2.97
Transportation equipment manufacturing	0.26	[4]	0.59	4.32	0.33	0.11	0.56	0.26	0.24
Motor vehicles and parts	1.17	[4]	2.89	4.65	1.91	0.12	1.07	0.28	0.26
Aerospace product and parts	0.22	[4]	0.14	32.74	0.30	0.16	0.39	0.48	0.44
Ship and boat building	0.97	[4]	11.16	[4]	0.85	2.20	1.94	4.51	7.94
Other transportation equipment and railroad rolling stock	1.41	[4]	3.94	[4]	1.49	1.74	2.60	2.65	1.62
Furniture and related product manufacturing	2.91	0.13	7.32	87.14	3.96	2.62	6.34	4.49	5.90
Miscellaneous manufacturing	0.42	0.16	0.53	0.41	0.61	0.41	0.70	1.48	1.79
Medical equipment and supplies	0.35	[4]	0.38	[4]	0.47	0.26	0.42	1.12	0.99
Other miscellaneous manufacturing	1.28	0.37	4.75	1.48	2.38	1.59	3.63	3.28	4.88
Wholesale and retail trade	**0.18**	**0.18**	**0.37**	**0.87**	**0.20**	**0.19**	**0.42**	**0.43**	**0.43**
Wholesale trade	**0.32**	**0.34**	**0.42**	**0.77**	**0.35**	**0.21**	**0.40**	**0.57**	**0.54**
Merchant wholesalers, durable goods	0.75	0.77	2.12	3.05	0.80	0.45	0.95	0.90	0.78
Motor vehicle and motor vehicle parts and supplies	2.40	3.01	16.06	34.58	2.56	0.77	1.79	0.50	0.30
Lumber and other construction materials	8.04	0.03	31.52	69.43	8.25	4.14	5.76	6.39	7.76
Professional and commercial equipment and supplies	1.49	[4]	1.54	6.38	1.72	1.20	1.85	3.03	2.60
Metal and mineral (except petroleum)	1.14	[4]	1.64	3.28	1.16	1.45	3.39	1.95	2.82
Electrical and electronic goods	2.26	0.33	5.28	5.11	2.39	1.03	2.51	2.52	2.13
Hardware, plumbing, heating equipment and supplies	3.98	0.67	27.40	33.19	4.00	3.04	5.04	7.05	8.63
Machinery, equipment, and supplies	1.73	4.66	8.01	8.27	1.76	1.60	2.42	2.73	2.72
Furniture, sports, toys, recycle, jewelry, and other durable goods	2.58	2.26	6.13	11.04	2.76	2.00	3.32	4.11	4.84
Merchant wholesalers, nondurable goods	0.30	0.38	0.24	0.59	0.34	0.32	0.38	0.82	0.74
Paper and paper product	7.05	70.34	34.85	76.84	7.09	4.18	8.59	6.60	6.58
Drugs and druggists' sundries	0.32	[4]	0.09	[4]	0.37	0.47	0.70	0.86	0.78
Apparel, piece goods, and notions	0.69	0.18	[4]	40.41	1.06	1.69	1.96	2.26	1.80
Grocery and related product	0.41	0.39	0.10	13.06	0.45	0.44	0.40	1.13	1.09
Farm product raw material	2.39	[4]	1.39	0.28	2.92	1.06	1.45	2.43	2.00
Chemical and allied products	2.90	0.79	6.67	0.03	3.27	2.14	3.42	4.02	3.54
Petroleum and petroleum products	0.68	0.06	9.97	18.05	0.71	0.94	1.57	2.54	2.05
Beer, wine, and distilled alcoholic beverage	7.07	2.05	2.89	30.96	7.35	3.67	3.47	6.68	7.23
Miscellaneous nondurable goods	2.93	9.16	3.56	6.22	3.18	2.68	4.43	4.52	4.01
Wholesale electronic markets and agents and brokers	27.40	-	-	-	27.40	15.17	27.71	23.01	39.64
Retail trade	**0.18**	**0.10**	**0.63**	**6.52**	**0.19**	**0.36**	**0.89**	**0.63**	**0.66**
Motor vehicle dealers and parts dealers	2.14	0.20	5.75	32.96	2.20	0.82	2.86	2.33	3.01
New and used car dealers	5.10	6.14	19.84	36.41	5.15	1.28	3.37	1.85	2.44
Other motor vehicle and parts dealers	2.01	0.18	5.63	68.63	2.09	2.83	5.67	5.23	6.30
Furniture and home furnishings stores	3.16	[4]	4.57	86.09	3.25	3.16	8.53	3.43	3.43
Electronics and appliance stores	0.59	0.82	11.54	[4]	0.57	2.16	3.93	2.93	3.36
Building material and garden equipment and supplies dealers	0.55	[23]	3.80	92.97	0.59	2.04	4.83	3.48	2.65
Homes centers; paint and wallpaper stores	0.22	[23]	[4]	-	0.23	2.61	6.41	4.45	2.98
Hardware stores	16.66	-	18.60	-	16.68	10.46	14.40	11.61	15.55
Other building material dealers	11.30	86.37	58.12	96.96	11.47	3.97	8.68	6.52	7.11
Lawn and garden equipment and supplies stores	24.97	-	93.73	[4]	24.56	10.61	16.97	15.16	15.19

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Coefficient of variation (Percent)								
	Total income tax before credits [7]	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Wholesale and retail trade--continued									
Retail trade--continued									
Food, beverage and liquor stores	0.70	12.12	2.02	68.29	0.71	1.03	2.14	1.03	0.97
Food and beverage stores	0.66	12.12	2.02	68.29	0.67	1.06	2.11	1.04	0.99
Beer, wine, and liquor stores	19.81	-	[4]	-	19.84	9.30	18.41	12.94	11.88
Health and personal care stores	0.46	[4]	[4]	0.54	0.46	0.66	1.49	1.38	1.32
Gasoline stations	3.64	[4]	3.87	57.72	3.78	4.29	16.09	5.75	7.58
Clothing and clothing accessories stores	0.38	[4]	0.62	[4]	0.42	0.89	1.49	0.71	0.78
Sporting goods, hobby, book, and music stores	2.14	[4]	0.53	[4]	3.08	1.94	7.26	2.30	2.17
General merchandise stores	0.08	[4]	0.01	17.89	0.09	0.13	0.23	0.19	0.12
Miscellaneous store retailers	3.40	0.66	6.84	[4]	3.51	2.05	4.06	3.47	2.75
Nonstore retailers	0.92	0.24	5.73	13.71	1.19	1.88	3.02	4.50	3.89
Wholesale and retail trade not allocable	**-**	**-**	**-**	**-**	**-**	**99.79**	**99.79**	**-**	**-**
Transportation and warehousing	**0.53**	**0.18**	**2.36**	**2.93**	**0.58**	**0.41**	**1.00**	**0.90**	**1.30**
Air, rail, and water transportation	0.54	0.21	7.08	[4]	0.55	0.29	1.22	0.62	0.95
Air transportation	6.26	0.28	[4]	[4]	7.00	0.43	7.85	1.41	1.62
Rail transportation	0.19	[4]	8.33	-	0.10	0.13	0.27	0.16	0.33
Water transportation	2.78	[4]	5.44	[4]	3.32	2.41	3.77	3.14	4.90
Truck transportation	2.62	0.11	6.78	10.50	2.66	2.18	3.95	2.93	3.43
Transit and ground passenger transportation	22.65	[4]	44.28	-	24.50	5.52	9.28	9.70	16.59
Pipeline transportation	4.55	-	[4]	68.13	4.55	1.50	3.53	1.68	1.90
Other transportation and support activities	0.75	0.21	0.48	41.78	0.87	0.92	1.80	3.97	1.94
Warehousing and storage	7.29	57.31	2.28	0.98	8.35	2.74	3.81	5.44	4.75
Information	**0.16**	**0.12**	**0.27**	**0.25**	**0.20**	**0.08**	**0.34**	**0.23**	**0.19**
Publishing industries (except Internet)	0.19	0.01	0.41	1.50	0.32	0.25	1.22	1.42	0.61
Newspaper publishers	0.78	[4]	[4]	-	0.82	0.93	5.11	2.84	1.49
Periodical publishers	0.82	[4]	[4]	-	0.93	1.17	12.60	5.00	3.47
Book publishers	0.73	[4]	0.39	-	0.84	0.58	4.88	2.27	0.57
Database directory and other publishers	1.25	[4]	[4]	[4]	1.41	1.20	81.06	5.91	4.78
Software publishers	0.21	0.01	0.43	1.52	0.42	0.28	1.03	2.14	0.72
Motion picture and sound recording industries	0.83	0.78	[4]	-	1.01	0.46	1.38	4.09	1.35
Motion picture and video industries (except video rental)	0.71	0.33	[4]	-	0.89	0.46	1.64	4.25	1.39
Sound recording industries	31.92	46.18	-	-	36.22	1.75	2.44	13.39	5.47
Broadcasting (except Internet)	0.30	1.18	0.40	0.73	0.31	0.28	1.22	0.77	0.90
Telecommunications (including paging, cellular, satellite, cable and Internet service providers)	0.32	0.52	0.25	0.27	0.37	0.06	0.29	0.14	0.16
Data Processing, Hosting, and Related Services	0.77	[4]	[4]	-	1.06	0.55	2.58	2.40	2.02
Other information services	0.86	0.10	[4]	[4]	0.96	0.86	3.10	2.24	2.39
Finance and insurance	**0.13**	**0.13**	**1.19**	**0.41**	**0.14**	**0.02**	**0.02**	**0.36**	**0.28**
Credit intermediation	0.13	0.36	0.04	0.79	0.14	0.13	0.54	0.65	0.53
Depository credit intermediation	0.08	[4]	0.04	[4]	0.09	0.04	0.52	0.13	0.12
Commercial banking	0.24	[4]	[4]	[4]	0.25	0.27	2.29	0.57	0.29
Savings institutions, credit unions, and other depository credit intermediation	0.05	[4]	0.05	[4]	0.05	0.03	0.20	0.09	0.10
Nondepository credit intermediation	0.18	0.37	0.05	3.64	0.20	0.20	1.02	0.99	0.66
Credit card issuing and other consumer credit	0.29	[4]	0.17	[4]	0.32	1.03	0.94	0.90	0.77
Real estate credit (including mortgage bankers and originators)	2.08	[4]	[4]	4.40	2.17	1.14	2.95	7.28	8.08
International, secondary financing, and other nondepository credit intermediation	0.45	0.17	0.02	[4]	0.50	0.03	15.48	2.45	0.87
Activities related to credit intermediation (loan brokers, check clearing, etc.)	0.25	0.68	0.56	[4]	0.26	0.76	1.43	4.39	2.43
Securities, commodity contracts and other financial investments and related activities	0.53	0.47	0.10	7.00	0.61	0.03	0.21	1.09	0.82
Investment banking and securities dealing	3.37	[23]	[4]	[4]	6.68	0.01	0.08	0.19	0.18
Securities brokerage	0.62	0.04	0.32	18.83	0.69	0.03	0.20	1.00	1.03
Commodity contracts dealing and brokerage	0.92	[4]	[4]	41.24	0.94	0.32	3.81	7.92	4.39
Securities, commodity exchanges, and other financial investment activities	0.51	1.08	0.26	7.65	0.54	0.35	0.84	2.47	2.00
Insurance carriers and related activities	0.13	0.02	2.63	0.35	0.13	0.02	0.11	0.50	0.31
Life insurance	0.25	[23]	3.56	0.64	0.19	0.01	0.02	0.01	0.03
Mutual property and casualty companies (Form 1120-PC)	0.23	0.02	[4]	0.22	0.26	0.07	0.10	0.28	0.17
Stock property and casualty companies (Form 1120-PC)	0.10	0.01	0.02	0.60	0.10	0.03	0.24	0.10	0.09
Insurance agencies and brokerages	3.11	0.55	1.11	39.44	3.20	1.20	1.97	5.49	5.58
Other insurance related activities (including third-party admin. of Ins., etc.)	1.01	2.41	14.56	10.17	1.03	0.75	2.09	4.56	3.72
Funds, trusts, and other financial vehicles	0.62	4.56	0.09	1.22	0.62	0.01	0.02	0.41	0.56
Open-end investment funds (Form 1120-RIC)	0.83	-	-	-	0.83	0.01	0.01	9.70	2.95
Other financial vehicles (including mortgage REIT's)	0.62	4.56	0.09	1.22	0.63	0.07	0.21	0.41	0.57

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Coefficient of variation (Percent)								
	Total income tax before credits [7]	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Finance and insurance--continued									
Real estate and rental and leasing	**2.04**	**4.97**	**8.96**	**9.74**	**2.13**	**0.55**	**0.72**	**0.86**	**1.04**
Real estate	2.70	18.68	24.19	14.25	2.73	0.63	0.75	0.97	1.32
Lessors of buildings (including Equity REIT's)	4.51	39.12	4.90	27.96	4.57	1.23	1.26	1.44	1.23
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REIT's)	5.00	6.15	43.95	18.08	5.10	0.62	0.70	0.97	3.22
Offices of real estate agents and brokers	9.57	[4]	82.06	43.90	9.64	2.73	12.25	5.95	9.68
Other real estate activities	**5.40**	**5.85**	**44.87**	**16.72**	**5.45**	**1.72**	**4.78**	**3.87**	**4.40**
Rental and leasing services	3.33	13.58	3.96	6.21	3.44	0.89	3.20	1.98	1.40
Automotive equipment rental and leasing	10.30	[4]	[4]	25.67	10.65	1.21	4.16	1.83	1.25
Other consumer goods and general rental centers	5.10	-	[4]	[4]	5.58	4.51	12.56	7.90	8.49
Commercial and industrial machinery and equipment rental and leasing	4.12	14.68	9.94	9.98	4.21	1.42	4.64	3.47	2.55
Lessors of nonfinancial intangible assets (except copyrighted works)	1.54	2.93	5.39	[4]	1.50	1.38	3.14	4.11	3.04
Professional, scientific, and technical services	**0.86**	**1.17**	**1.70**	**6.32**	**0.97**	**0.40**	**1.46**	**1.39**	**1.36**
Legal services	8.80	7.45	3.50	85.64	8.86	5.13	17.00	6.23	9.51
Accounting, tax preparation, bookkeeping, and payroll services	7.93	0.96	28.35	6.38	7.99	3.92	11.20	8.60	8.12
Architectural, engineering, and related services	2.05	1.72	5.92	31.28	2.39	1.30	2.46	4.26	3.83
Specialized design services	26.95	69.83	66.32	99.41	27.41	10.33	92.09	10.86	10.90
Computer systems design and related services	1.40	1.66	2.16	2.31	1.58	0.76	1.76	2.03	2.04
Management, scientific, and technical consulting services	2.49	7.55	1.66	16.46	2.62	1.38	5.64	3.49	3.30
Scientific research and development services	1.36	6.40	2.40	5.15	1.41	1.13	3.16	2.80	2.21
Advertising and related services	3.01	0.62	12.74	0.73	4.16	1.03	3.58	4.59	4.15
Other professional, scientific, and technical services	4.87	22.00	20.73	15.60	4.97	2.16	12.09	5.97	5.38
Management of companies (holding companies)	**0.14**	**0.08**	**0.04**	**8.33**	**0.19**	**0.01**	**0.06**	**0.13**	**0.04**
Offices of bank holding companies	0.01	[4]	[23]	1.71	0.02	0.01	0.01	0.02	0.01
Offices of other holding companies	0.78	0.24	5.14	17.92	1.18	0.51	0.73	3.99	5.35
Administrative and support and waste management and remediation services	**0.81**	**0.40**	**2.69**	**0.94**	**0.95**	**0.77**	**3.41**	**1.88**	**2.52**
Administrative and support services	0.97	0.40	3.28	0.94	1.19	0.90	4.34	2.72	3.28
Employment services	1.61	[23]	3.53	3.49	2.13	2.18	3.18	4.41	3.66
Travel arrangement and reservation services	2.00	0.45	2.54	[4]	2.33	1.62	2.76	5.77	7.93
Other administrative and support services	1.51	0.99	5.31	0.95	1.79	1.25	6.96	3.30	3.89
Waste management and remediation services	1.39	[4]	[4]	-	1.42	1.44	2.25	2.45	3.93
Educational services	**1.46**	**3.29**	**42.19**	**[4]**	**1.45**	**2.19**	**5.03**	**4.48**	**4.05**
Health care and social assistance	**1.06**	**[4]**	**6.70**	**10.40**	**1.06**	**0.60**	**3.09**	**1.53**	**2.14**
Offices of health practitioners and outpatient care centers	2.48	[4]	13.89	8.90	2.49	1.20	5.41	2.78	3.76
Offices of physicians	5.83	[4]	35.88	32.22	5.85	3.05	21.50	4.76	6.32
Offices of dentists	15.86	-	93.92	-	15.88	6.26	52.81	6.89	9.13
Offices of other health practitioners	8.43	-	[4]	9.62	8.43	4.77	9.84	7.92	9.02
Outpatient care centers	2.15	[4]	[4]	2.08	2.17	1.01	2.42	4.87	4.10
Miscellaneous health care and social assistance	2.04	[4]	14.24	16.37	2.01	1.70	4.42	5.80	6.03
Hospitals, nursing, and residential care facilities	0.77	[4]	0.76	[4]	0.78	0.72	5.77	1.27	0.96
Arts, entertainment, and recreation	**4.52**	**0.03**	**1.76**	**35.47**	**4.77**	**1.53**	**7.66**	**3.01**	**3.13**
Other arts, entertainment, and recreation	7.16	0.03	[4]	58.60	7.85	2.40	16.67	5.87	4.84
Amusement, gambling, and recreation industries	5.02	[4]	3.15	[4]	5.07	2.01	8.07	3.58	3.84
Accommodation and food services	**0.56**	**0.03**	**1.42**	**0.49**	**1.00**	**0.49**	**2.14**	**1.16**	**1.44**
Accommodation	0.64	0.07	0.51	0.40	1.35	0.60	2.47	1.54	1.44
Food services and drinking places	0.81	0.01	2.09	6.82	1.34	0.81	3.42	1.71	2.15
Other services	**3.45**	**0.33**	**6.85**	**41.97**	**3.70**	**1.69**	**4.71**	**3.12**	**4.12**
Repair and maintenance	7.88	0.60	15.19	53.60	8.10	2.82	10.46	4.39	6.42
Automotive repair and maintenance	21.27	[4]	53.52	94.72	21.50	4.89	20.70	5.67	8.64
Other repair and maintenance	8.44	0.56	15.85	63.03	8.71	3.81	10.43	8.31	10.22
Personal and laundry services	2.99	0.35	2.31	58.38	3.36	2.40	6.99	4.88	5.83
Religious, grantmaking, civic, professional, and similar organizations	13.31	38.21	38.66	-	13.32	4.89	7.34	9.78	11.47
Not allocable	**92.98**	**-**	**-**	**-**	**92.98**	**48.45**	**65.64**	**95.78**	**64.66**

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

2008 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Total returns of active corporations	Size of total assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**5,847,221**	**1,018,193**	**3,857,014**	**379,165**	**425,523**	**69,873**
Total assets	**76,799,143,905**	**-**	**386,755,782**	**266,298,395**	**904,463,356**	**484,420,349**
Cash	4,384,454,244	-	92,943,118	45,645,249	128,400,732	63,270,211
Notes and accounts receivable	13,854,552,316	-	35,908,310	35,795,602	161,381,196	93,151,585
Less: Allowance for bad debts	275,816,749	-	336,454	598,682	2,084,654	1,818,643
Inventories	1,619,270,780	-	41,911,362	35,288,989	136,441,317	93,182,576
Investments in Government obligations	2,192,988,384	-	222,116	151,495	1,648,652	1,293,387
Tax-exempt securities	1,619,564,304	-	234,585	239,288	1,024,995	1,245,080
Other current assets	5,091,760,177	-	21,973,116	17,232,540	63,478,899	34,496,402
Loans to shareholders	254,235,487	-	26,880,511	11,195,056	22,281,041	7,296,205
Mortgage and real estate loans	5,450,234,189	-	1,938,428	2,377,738	9,089,355	3,470,947
Other investments	27,168,915,167	-	18,809,050	18,224,827	75,382,313	49,871,218
Depreciable assets	9,466,523,654	-	411,440,320	195,801,659	520,052,251	224,823,835
Less: Accumulated depreciation	4,514,037,135	-	306,111,241	127,606,549	310,556,667	128,610,924
Depletable assets	587,260,196	-	1,246,563	306,042	2,065,937	909,037
Less: Accumulated depletion	214,528,294	-	821,971	167,419	945,577	298,076
Land	509,031,710	-	13,947,063	17,662,192	55,375,020	20,867,697
Intangible assets (amortizable)	4,156,369,240	-	33,696,210	16,188,725	36,725,436	15,790,583
Less: Accumulated amortization	668,598,994	-	15,544,283	6,325,024	15,204,645	5,316,435
Other assets	6,116,965,227	-	8,418,979	4,886,668	19,907,755	10,795,663
Total liabilities	**76,799,143,905**	**-**	**386,755,782**	**266,298,395**	**904,463,356**	**484,420,349**
Accounts payable	6,822,189,862	-	41,355,821	29,947,800	112,272,117	61,410,860
Mortgages, notes, and bonds payable in less than one year	4,725,523,837	-	39,806,137	22,545,680	91,335,175	68,288,503
Other current liabilities	20,354,322,310	-	46,900,169	23,884,718	86,803,653	48,343,757
Loans from shareholders	606,631,359	-	121,017,712	40,200,930	88,770,399	28,874,156
Mortgages, notes, and bonds payable in one year or more	11,061,883,947	-	104,357,145	75,390,574	223,212,675	100,663,305
Other liabilities	7,759,698,093	-	11,637,883	7,893,908	37,364,373	19,545,077
Capital stock	3,184,460,920	-	51,281,038	26,209,446	66,956,615	45,489,502
Additional paid-in capital	23,574,012,952	-	92,091,262	51,537,132	153,543,603	102,055,423
Retained earnings, appropriated	129,882,504	-	2,203,982	1,781,791	3,453,343	856,646
Retained earnings, unappropriated [26]	483,471,935	-	-107,392,475	-4,159,833	62,730,899	19,551,256
Less: Cost of treasury stock	1,902,933,815	-	16,502,893	8,933,752	21,979,496	10,658,135
Total receipts	**28,589,771,221**	**414,392,604**	**1,887,020,613**	**647,987,277**	**1,901,621,923**	**955,888,408**
Business receipts	24,718,121,658	303,473,091	1,854,726,702	633,709,143	1,863,198,652	937,388,339
Interest	2,108,790,412	83,443,298	1,303,808	749,621	2,793,511	1,686,375
Interest on Government obligations: State and local	70,487,764	1,309,217	64,452	54,864	350,963	180,506
Rents	145,172,538	1,322,608	752,706	656,621	1,511,575	679,106
Royalties	171,746,355	2,802,133	259,794	88,044	464,392	306,435
Net short-term capital gain reduced by net long-term capital loss	25,382,115	409,552	40,405	67,666	129,458	161,973
Net long-term capital gain reduced by net short-term capital loss	105,923,560	3,623,538	1,586,441	958,456	2,698,576	1,199,550
Net gain, noncapital assets	66,077,640	5,964,857	2,699,844	961,599	2,826,805	1,508,573
Dividends received from domestic corporations	36,740,575	414,856	140,878	111,085	378,707	148,716
Dividends received from foreign corporations	104,536,146	1,921,555	3,263	20,322	67,710	24,123
Other receipts	1,036,792,458	9,707,899	25,442,319	10,609,855	27,201,574	12,604,712
Total deductions	**27,686,726,909**	**469,977,320**	**1,814,921,954**	**632,246,666**	**1,866,291,237**	**942,417,820**
Cost of goods sold [19]	16,080,386,856	171,614,024	731,436,602	342,561,990	1,185,047,449	663,802,350
Inventory, beginning of year	1,592,234,901	31,589,016	47,158,380	35,039,857	136,330,027	95,176,355
Purchases	11,728,978,161	128,453,817	504,519,358	242,663,686	848,736,722	497,084,237
Cost of labor	959,498,035	11,817,235	83,769,020	40,750,480	130,695,186	54,437,368
Additional inventory costs (section 263A)	88,840,022	991,312	3,854,600	1,496,131	8,707,203	5,473,403
Other costs	2,598,529,405	21,556,263	134,139,705	56,744,690	192,730,794	102,741,742
Less: Inventory, end of year	1,559,225,871	22,446,435	42,058,738	34,182,868	132,893,108	92,207,080
Compensation of officers	466,838,453	13,185,633	191,898,220	38,193,541	75,805,263	22,637,220
Salaries and wages	2,569,360,630	43,220,531	282,103,161	78,816,566	205,766,675	87,840,285
Repairs	176,026,838	2,560,728	17,286,859	6,392,485	13,265,552	5,329,524
Bad debts	253,945,480	6,557,375	2,675,679	1,654,440	5,358,947	2,832,295
Rent paid on business property	490,901,903	10,636,999	87,197,869	22,984,296	51,252,570	19,654,673
Taxes paid	469,131,527	7,182,294	52,076,221	15,558,038	36,719,315	14,620,534
Interest paid	1,658,635,566	73,327,928	13,209,773	6,338,531	18,116,594	8,867,840
Charitable contributions	12,447,752	136,136	247,067	81,702	216,006	127,645
Amortization	183,749,318	2,460,658	2,340,323	1,008,701	2,638,920	1,267,986
Depreciation	758,553,811	9,160,833	27,108,650	12,172,240	34,097,747	17,521,470
Depletion	21,515,332	244,919	93,609	20,651	184,205	140,131
Advertising	266,795,558	3,180,732	19,565,723	6,007,920	14,222,903	6,878,830
Pension, profit-sharing, etc., plans	162,825,732	1,315,578	14,198,260	3,105,319	7,522,782	3,096,907
Employee benefit programs	332,106,413	3,190,888	19,353,603	6,849,734	20,250,289	9,795,775
Domestic production activities deduction	18,424,096	78,275	33,390	30,627	210,017	148,344
Net loss, noncapital assets	107,700,334	5,509,290	873,245	435,325	1,148,206	712,411
Other deductions	3,657,381,311	116,414,499	353,223,698	90,034,559	194,467,796	77,143,599
Total receipts less total deductions	903,044,312	-55,584,717	72,098,659	15,740,610	35,330,687	13,470,588
Constructive taxable income from related foreign corporations	151,785,489	859,075	-	*9,706	33,800	34,395
Net income (less deficit)	**984,342,037**	**-56,034,859**	**72,034,206**	**15,695,452**	**35,013,523**	**13,324,477**
Income subject to tax	**978,152,640**	**13,372,615**	**7,413,676**	**3,777,723**	**12,785,010**	**7,845,619**
Total income tax before credits [7]	342,380,874	4,566,580	1,438,909	925,796	3,917,946	2,664,062
Income tax	339,725,610	4,470,700	1,442,305	920,711	3,874,711	2,627,107
Alternative minimum tax	2,309,691	33,541	2,231	2,333	29,037	28,169
Foreign tax credit	100,433,672	591,083	2,549	9,654	37,821	19,526
General business credit	11,303,583	89,304	29,201	25,722	80,595	59,571
Prior year minimum tax credit	1,934,196	13,184	868	1,191	16,685	15,671
Total income tax after credits [2]	**228,522,752**	**3,869,521**	**1,406,292**	**889,230**	**3,782,846**	**2,569,279**
Distributions, except Form 1120S:						
Cash and property except own stock	1,087,165,965	20,294,407	3,478,937	1,091,788	3,997,614	2,691,728
Corporation's own stock	3,017,371	*15,579	*55,877	*3,762	52,141	*17,470

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Size of total assets--continued						
	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	**45,781**	**16,928**	**10,899**	**9,903**	**5,125**	**6,235**	**2,582**
Total assets	**707,506,699**	**593,044,185**	**771,190,115**	**1,578,763,807**	**1,847,844,726**	**7,017,405,281**	**62,241,451,211**
Cash	84,254,356	60,004,385	67,483,034	99,346,574	91,833,997	273,705,481	3,377,567,107
Notes and accounts receivable	146,473,485	121,109,240	166,793,274	360,098,790	371,349,728	999,729,188	11,362,761,918
Less: Allowance for bad debts	3,414,218	3,624,284	4,587,065	8,174,983	8,659,993	24,462,522	218,055,251
Inventories	121,423,548	81,699,347	71,569,560	92,034,112	80,532,012	237,090,242	628,097,714
Investments in Government obligations	4,850,325	7,638,132	20,889,603	51,097,753	62,358,291	237,993,400	1,804,845,231
Tax-exempt securities	3,388,911	6,585,835	16,952,986	58,386,759	80,849,648	288,716,576	1,161,939,642
Other current assets	49,662,625	41,731,016	46,747,271	75,897,871	76,803,651	274,457,070	4,389,279,714
Loans to shareholders	7,832,141	4,668,603	3,782,680	2,949,938	3,652,863	16,724,079	146,972,370
Mortgage and real estate loans	5,861,534	7,453,130	16,162,016	53,697,365	82,475,383	281,447,082	4,986,261,210
Other investments	93,802,909	107,610,297	177,220,764	460,528,911	654,094,375	2,870,277,150	22,643,093,352
Depreciable assets	286,818,428	207,614,191	213,177,345	322,480,076	299,791,605	1,122,516,944	5,662,007,000
Less: Accumulated depreciation	159,256,744	110,550,999	108,251,973	156,927,878	141,720,828	496,396,834	2,468,046,498
Depletable assets	3,492,036	4,351,883	4,800,752	12,339,858	21,460,242	72,967,864	463,319,983
Less: Accumulated depletion	1,587,382	1,540,698	1,847,574	4,376,758	10,746,710	28,251,816	163,944,313
Land	24,632,897	16,655,895	15,674,608	20,923,125	20,166,354	70,593,169	232,533,692
Intangible assets (amortizable)	31,285,565	40,072,934	52,313,853	115,920,887	141,517,920	657,453,189	3,015,403,937
Less: Accumulated amortization	9,999,419	15,830,167	10,876,785	21,990,575	24,601,770	103,186,336	439,723,555
Other assets	17,985,702	17,395,445	23,185,766	44,531,981	46,687,959	266,031,355	5,657,137,956
Total liabilities	**707,506,699**	**593,044,185**	**771,190,115**	**1,578,763,807**	**1,847,844,726**	**7,017,405,281**	**62,241,451,211**
Accounts payable	91,990,236	68,829,728	80,623,231	147,517,190	146,603,394	481,339,929	5,560,299,556
Mortgages, notes, and bonds payable in less than one year	95,099,091	62,394,424	53,945,555	77,575,784	64,740,968	243,149,567	3,906,642,953
Other current liabilities	79,743,927	85,152,393	148,001,490	364,418,139	414,302,453	1,209,196,878	17,847,574,733
Loans from shareholders	28,959,227	17,389,600	15,072,775	20,117,937	14,267,857	51,498,523	180,462,243
Mortgages, notes, and bonds payable in one year or more	130,988,970	101,368,871	117,083,355	205,280,466	240,184,207	999,508,723	8,763,845,657
Other liabilities	28,975,965	27,077,718	53,222,707	76,690,654	102,277,319	452,942,898	6,942,069,591
Capital stock	64,346,362	57,976,735	64,535,879	126,013,931	136,618,054	520,688,388	2,024,344,968
Additional paid-in capital	180,485,139	213,202,184	307,260,346	716,739,925	937,919,225	3,748,533,829	17,070,644,886
Retained earnings, appropriated	1,517,943	688,100	1,291,015	1,466,086	2,017,117	8,304,040	106,302,442
Retained earnings, unappropriated [26]	17,801,935	-32,628,746	-59,305,795	-137,378,585	-185,738,758	-523,855,337	1,433,847,373
Less: Cost of treasury stock	12,402,096	8,406,822	10,540,442	19,677,720	25,347,110	173,902,157	1,594,583,191
Total receipts	**1,283,009,748**	**857,522,956**	**801,650,331**	**1,096,062,135**	**962,600,459**	**3,162,833,808**	**14,619,180,959**
Business receipts	1,254,983,939	832,719,757	766,203,849	1,022,253,188	873,115,262	2,823,445,692	11,552,904,045
Interest	3,192,845	4,040,075	7,859,814	24,958,435	33,218,108	124,654,246	1,820,890,276
Interest on Government obligations: State and local	336,626	471,671	1,073,077	3,347,277	4,419,176	15,431,857	43,448,078
Rents	1,356,167	1,218,443	1,775,653	4,208,925	4,213,415	19,398,899	108,078,420
Royalties	570,110	694,036	961,477	2,753,826	3,105,887	19,470,975	140,269,246
Net short-term capital gain reduced by net long-term capital loss	266,813	237,521	434,699	1,357,929	982,359	7,817,426	13,476,314
Net long-term capital gain reduced by net short-term capital loss	1,540,551	1,675,682	1,862,537	3,651,165	3,569,820	12,819,841	70,737,403
Net gain, noncapital assets	1,943,999	1,301,002	1,179,183	1,856,932	1,542,131	4,780,298	39,512,417
Dividends received from domestic corporations	281,643	299,232	212,681	435,379	507,565	1,855,970	31,953,863
Dividends received from foreign corporations	177,350	217,533	330,985	751,532	1,597,605	8,428,095	90,996,072
Other receipts	18,359,706	14,648,005	19,756,377	30,487,548	36,329,132	124,730,508	706,914,824
Total deductions	**1,265,428,566**	**843,515,206**	**789,266,105**	**1,072,943,601**	**929,045,002**	**3,016,372,215**	**14,044,301,217**
Cost of goods sold [19]	912,155,008	604,216,300	533,082,193	701,544,928	584,469,785	1,832,215,272	7,818,240,955
Inventory, beginning of year	120,249,346	80,197,824	70,913,578	89,823,593	79,258,414	243,846,452	562,652,060
Purchases	670,772,863	456,866,479	382,531,957	516,589,810	414,783,038	1,319,847,004	5,746,129,189
Cost of labor	74,434,067	45,438,276	43,302,420	50,250,704	54,429,283	131,771,271	238,402,723
Additional inventory costs (section 263A)	7,127,239	4,660,076	3,383,681	2,959,366	1,889,802	4,680,871	43,616,338
Other costs	157,024,883	94,293,415	97,231,039	119,337,586	101,690,503	283,062,700	1,237,976,085
Less: Inventory, end of year	120,265,803	81,341,543	71,506,293	91,265,675	82,366,195	232,206,569	556,485,564
Compensation of officers	23,362,747	12,220,127	10,490,085	11,786,255	8,441,340	19,324,329	39,493,694
Salaries and wages	114,831,015	73,358,485	73,831,082	105,741,964	87,850,191	322,600,530	1,093,400,146
Repairs	5,805,842	3,788,706	4,014,832	5,959,422	5,304,030	19,647,142	86,671,715
Bad debts	3,638,901	2,758,712	3,092,924	5,693,182	7,387,854	18,590,400	193,704,771
Rent paid on business property	23,454,702	15,177,318	14,116,841	19,949,727	18,366,075	58,166,015	149,944,818
Taxes paid	17,979,939	11,529,224	11,744,912	15,625,077	14,807,802	52,101,789	219,186,384
Interest paid	12,243,444	10,462,908	13,080,022	27,626,894	30,191,818	109,190,451	1,335,979,361
Charitable contributions	139,222	165,264	163,856	298,865	270,009	1,216,740	9,385,241
Amortization	2,419,010	2,546,736	3,400,790	6,993,232	7,708,825	27,545,526	123,418,610
Depreciation	23,856,343	17,998,069	18,741,178	28,171,850	25,092,281	95,419,385	449,213,764
Depletion	281,194	425,916	423,343	606,999	814,247	3,390,203	14,889,914
Advertising	9,357,847	6,330,189	6,808,504	9,777,252	9,498,954	32,761,662	142,405,040
Pension, profit-sharing, etc., plans	4,076,265	2,607,878	2,788,845	3,797,289	4,084,566	16,203,193	100,028,852
Employee benefit programs	13,987,168	8,894,202	9,941,670	13,433,387	13,552,012	46,499,573	166,358,109
Domestic production activities deduction	238,680	181,941	254,580	444,612	620,519	1,959,112	14,223,999
Net loss, noncapital assets	1,036,801	791,728	1,461,623	4,839,221	2,343,122	10,030,222	78,519,139
Other deductions	96,564,439	70,061,504	81,828,824	110,653,446	108,241,571	349,510,671	2,009,236,706
Total receipts less total deductions	17,581,182	14,007,750	12,384,226	23,118,533	33,555,457	146,461,594	574,879,742
Constructive taxable income from related foreign corporations	155,765	227,878	255,303	865,307	1,468,694	8,771,342	139,104,224
Net income (less deficit)	**17,400,322**	**13,763,958**	**11,566,452**	**20,636,563**	**30,604,975**	**139,801,079**	**670,535,888**
Income subject to tax	**11,898,352**	**10,343,012**	**12,766,442**	**23,043,201**	**30,685,008**	**107,714,630**	**736,507,352**
Total income tax before credits [7]	4,087,687	3,580,869	4,456,892	8,183,736	10,824,675	38,094,550	259,639,171
Income tax	4,032,232	3,530,358	4,390,533	8,054,497	10,686,738	37,613,186	258,082,532
Alternative minimum tax	43,893	46,232	52,968	102,512	94,388	443,613	1,430,774
Foreign tax credit	102,347	112,210	234,547	487,522	1,366,599	4,756,698	92,713,116
General business credit	69,765	75,374	96,441	198,170	234,825	1,161,769	9,182,846
Prior year minimum tax credit	20,919	26,874	26,037	52,757	42,844	235,663	1,481,504
Total income tax after credits [2]	**3,893,161**	**3,366,340**	**4,099,804**	**7,444,825**	**9,179,637**	**31,934,897**	**156,086,921**
Distributions, except Form 1120S:							
Cash and property except own stock	5,467,408	8,433,739	12,398,090	33,743,152	49,307,207	176,110,954	770,150,941
Corporation's own stock	61,957	67,179	66,282	170,604	236,186	652,200	1,618,133

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

RETURNS WITH NET INCOME

Table 3--Balance Sheet, Income Statement, and Selected Other Items, by Size of Total Assets

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

Item	Total returns with net income	Size of total assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**3,183,821**	**444,954**	**2,185,897**	**210,932**	**240,710**	**40,640**
Total assets	**50,228,136,646**	**-**	**225,054,020**	**147,680,983**	**516,907,761**	**282,499,118**
Cash	2,834,897,544	-	67,918,387	32,400,952	91,837,987	43,817,985
Notes and accounts receivable	9,026,880,399	-	21,764,566	22,629,806	113,733,656	66,346,889
Less: Allowance for bad debts	159,025,899	-	104,238	230,040	1,172,135	1,070,347
Inventories	1,094,344,022	-	22,668,115	19,651,487	84,038,154	54,229,763
Investments in Government obligations	1,845,211,809	-	106,670	86,783	898,175	550,046
Tax-exempt securities	1,079,703,383	-	167,226	119,411	445,782	537,746
Other current assets	2,034,717,628	-	11,289,095	9,197,720	35,611,770	18,283,937
Loans to shareholders	165,587,208	-	18,882,489	7,246,090	12,826,938	3,727,209
Mortgage and real estate loans	3,450,511,659	-	984,134	870,097	3,646,864	1,226,123
Other investments	19,952,736,958	-	10,121,306	9,615,701	37,348,156	27,340,440
Depreciable assets	6,314,105,994	-	234,905,594	106,205,021	274,594,984	128,252,423
Less: Accumulated depreciation	3,132,297,848	-	183,561,871	75,049,488	180,565,537	79,881,908
Depletable assets	413,672,561	-	976,033	236,386	1,260,340	727,646
Less: Accumulated depletion	154,017,455	-	666,198	145,444	762,737	284,511
Land	323,448,382	-	5,437,943	6,818,741	23,115,368	8,539,682
Intangible assets (amortizable)	3,055,868,068	-	19,650,081	8,988,534	19,294,660	8,134,816
Less: Accumulated amortization	430,549,738	-	9,621,203	3,479,185	7,907,749	2,985,790
Other assets	2,512,341,972	-	4,135,892	2,518,412	8,663,086	5,006,968
Total liabilities	**50,228,136,646**	**-**	**225,054,020**	**147,680,983**	**516,907,761**	**282,499,118**
Accounts payable	3,930,511,953	-	19,827,817	15,743,395	71,174,232	39,230,957
Mortgages, notes, and bonds payable in less than one year	2,371,955,702	-	16,114,173	10,547,203	41,939,064	31,746,489
Other current liabilities	12,067,412,653	-	26,258,714	11,820,856	51,093,863	29,018,596
Loans from shareholders	297,101,314	-	34,063,829	14,354,729	30,952,350	11,153,609
Mortgages, notes, and bonds payable in one year or more	6,191,550,480	-	47,149,759	33,580,940	92,745,700	42,018,173
Other liabilities	3,724,038,295	-	1,776,248	3,339,116	16,341,226	9,083,045
Capital stock	2,132,013,708	-	21,622,984	8,039,674	22,638,317	11,471,243
Additional paid-in capital	18,910,396,415	-	29,444,454	11,896,559	41,342,961	32,505,428
Retained earnings, appropriated	50,074,671	-	1,569,836	1,289,483	2,633,188	649,322
Retained earnings, unappropriated [26]	2,164,384,190	-	35,839,650	42,888,405	160,880,128	82,764,520
Less: Cost of treasury stock	1,611,302,735	-	8,613,445	5,819,376	14,833,266	7,142,263
Total receipts	**20,788,082,137**	**230,616,534**	**1,300,060,985**	**450,882,129**	**1,371,937,763**	**689,093,862**
Business receipts	18,229,214,865	158,722,789	1,276,838,877	440,388,552	1,342,925,543	675,617,367
Interest	1,139,096,349	29,364,374	674,579	509,364	1,782,812	1,064,124
Interest on Government obligations: State, local	46,553,067	481,413	49,576	38,237	215,972	104,940
Rents	106,603,597	534,481	404,571	356,390	935,889	359,077
Royalties	146,596,321	1,763,404	195,385	79,149	353,771	252,804
Net short-term capital gain reduced by net long-term capital loss	23,954,110	229,133	35,910	77,671	89,033	153,695
Net long-term capital gain reduced by net short-term capital loss	85,859,283	2,686,046	1,319,814	865,205	2,255,449	1,087,196
Net gain, noncapital assets	44,506,108	4,498,031	2,000,868	726,421	2,071,545	1,050,476
Dividends received from domestic corporations	24,369,681	302,892	113,975	94,761	338,801	121,602
Dividends received from foreign corporations	88,103,550	1,397,321	1,864	20,309	59,474	10,387
Other receipts	853,225,207	30,636,650	18,425,567	7,726,069	20,909,474	9,272,194
Total deductions	**19,064,959,493**	**198,591,611**	**1,177,836,478**	**418,407,129**	**1,291,454,859**	**652,557,581**
Cost of goods sold [19]	11,780,610,794	75,767,566	474,283,094	231,652,328	846,096,521	474,677,787
Inventory, beginning of year	1,019,499,892	10,156,837	23,824,048	18,785,107	81,917,293	52,779,945
Purchases	9,056,773,347	56,900,891	327,449,950	165,139,899	613,874,805	354,465,906
Cost of labor	687,476,775	7,374,394	53,074,736	25,367,505	86,547,158	41,502,826
Additional inventory costs (section 263A)	49,767,457	294,464	2,280,899	815,217	5,656,688	4,285,810
Other costs	1,830,499,128	8,527,909	90,408,132	40,675,899	140,077,700	74,747,527
Less: Inventory, end of year	1,046,982,376	8,259,933	22,762,840	19,140,128	82,381,624	53,635,476
Compensation of officers	328,852,407	6,318,785	132,797,796	27,492,524	56,077,479	16,770,728
Salaries and wages	1,780,463,491	18,099,846	185,564,633	51,357,238	139,480,270	57,648,834
Repairs	119,049,292	1,428,449	11,114,610	4,115,995	8,463,794	3,248,466
Bad debts	132,984,430	1,856,852	1,163,302	897,544	2,963,809	1,428,762
Rent paid on business property	317,666,238	4,977,588	54,897,294	14,335,498	32,285,878	12,756,104
Taxes paid	341,225,342	4,024,514	34,138,571	9,951,927	24,933,934	9,831,282
Interest paid	784,184,455	22,336,677	6,570,745	3,222,168	9,121,279	4,440,656
Charitable contributions	12,072,083	127,367	190,736	75,808	209,316	126,017
Amortization	110,808,794	1,072,274	1,268,117	555,635	1,218,267	505,267
Depreciation	481,265,384	5,008,051	14,839,630	6,864,500	19,010,713	10,187,811
Depletion	16,346,373	60,259	68,387	18,061	164,792	102,002
Advertising	187,931,961	1,306,664	12,038,184	3,804,951	9,418,942	3,986,462
Pension, profit-sharing, etc., plans	119,581,034	598,449	10,082,485	2,341,609	5,566,425	2,452,655
Employee benefit programs	231,478,888	1,574,736	12,519,292	4,458,185	12,886,246	6,727,728
Domestic production activities deduction	18,373,801	77,760	28,088	30,594	203,670	141,285
Net loss, noncapital assets	16,418,735	611,709	241,863	58,492	255,194	117,636
Other deductions	2,285,645,990	53,344,066	226,029,650	57,174,070	123,098,331	47,408,098
Total receipts less total deductions	1,723,122,644	32,024,923	122,224,508	32,475,000	80,482,905	36,536,281
Constructive taxable income from related foreign corporations	130,320,139	630,527	-	*9,706	11,979	26,754
Net income	**1,806,889,716**	**32,174,037**	**122,174,931**	**32,446,468**	**80,278,912**	**36,458,096**
Income subject to tax	**971,174,996**	**13,185,934**	**7,442,695**	**3,757,982**	**12,738,592**	**7,773,275**
Total income tax before credits [7]	338,985,145	4,430,858	1,448,866	918,768	3,889,996	2,629,732
Income tax	336,765,156	4,346,708	1,452,456	913,807	3,858,437	2,601,780
Alternative minimum tax	1,954,489	31,236	2,231	2,212	26,891	23,735
Foreign tax credit	98,804,978	585,136	2,550	9,653	37,821	19,526
General business credit	10,948,265	83,865	29,447	25,602	80,350	59,568
Prior year minimum tax credit	1,844,856	13,184	868	1,191	16,685	15,671
Total income tax after credits [2]	**227,234,854**	**3,745,191**	**1,416,001**	**882,323**	**3,755,141**	**2,534,953**
Distributions, except Form 1120S:						
Cash and property except own stock	996,427,287	18,273,462	2,917,683	788,836	3,282,797	2,194,483
Corporation's own stock	2,648,665	*1	*21,189	*3,762	*124	*3,782

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

RETURNS WITH NET INCOME

Table 3--Balance Sheet, Income Statement, and Selected Other Items, by Size of Total Assets -- Continued

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

Item	Size of total assets--continued						
	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	**26,947**	**10,078**	**6,766**	**6,691**	**3,622**	**4,647**	**1,937**
Total assets	**418,034,139**	**368,800,271**	**480,642,195**	**1,145,734,184**	**1,344,366,941**	**5,620,536,942**	**39,677,880,093**
Cash	55,201,505	39,095,801	43,579,413	69,741,347	65,037,808	199,863,943	2,126,402,415
Notes and accounts receivable	106,935,792	85,054,825	116,140,302	263,941,794	271,729,523	780,105,216	7,178,498,028
Less: Allowance for bad debts	1,962,312	2,032,483	2,425,808	5,054,682	5,343,766	17,066,056	122,564,034
Inventories	74,737,877	51,733,872	44,212,659	60,928,090	53,400,380	174,771,757	453,971,868
Investments in Government obligations	3,429,422	5,791,550	16,709,199	43,688,654	53,667,915	218,838,881	1,501,444,514
Tax-exempt securities	2,263,560	3,858,160	11,287,368	47,324,805	63,507,915	235,946,647	714,244,763
Other current assets	26,638,844	23,121,127	26,455,929	45,292,518	50,559,464	216,528,517	1,571,738,706
Loans to shareholders	3,767,479	2,273,520	2,187,072	1,456,179	2,838,506	50,967,149	59,414,578
Mortgage and real estate loans	2,834,074	4,309,601	11,088,499	38,508,967	64,284,760	221,576,128	3,101,182,412
Other investments	51,658,802	71,266,485	116,707,023	390,530,152	510,463,982	2,426,729,347	16,300,955,563
Depreciable assets	160,278,533	119,458,480	120,214,893	205,463,025	184,531,889	803,828,855	3,976,372,296
Less: Accumulated depreciation	96,242,776	68,130,799	66,189,044	108,339,765	93,044,291	374,272,866	1,807,019,504
Depletable assets	1,444,973	1,880,232	2,364,571	5,375,704	9,284,972	29,432,846	360,688,859
Less: Accumulated depletion	773,826	810,756	1,009,236	2,617,353	5,381,552	9,337,758	132,228,084
Land	9,447,384	7,037,766	6,938,678	10,864,817	11,406,711	48,954,309	184,886,984
Intangible assets (amortizable)	14,199,236	20,545,249	25,735,139	65,015,472	88,645,042	497,943,221	2,287,716,618
Less: Accumulated amortization	4,219,297	4,501,171	5,090,339	11,940,285	12,880,645	75,329,052	292,595,021
Other assets	8,394,867	8,848,810	11,735,876	25,554,745	31,658,328	191,055,858	2,214,769,131
Total liabilities	**418,034,139**	**368,800,271**	**480,642,195**	**1,145,734,184**	**1,344,366,941**	**5,620,536,942**	**39,677,880,093**
Accounts payable	61,937,420	47,192,912	55,465,839	106,432,104	104,295,079	372,766,535	3,036,445,663
Mortgages, notes, and bonds payable in less than one year	48,476,989	32,743,484	27,149,217	51,548,962	35,884,286	164,239,078	1,911,566,755
Other current liabilities	49,684,885	54,571,528	99,354,531	262,321,328	308,617,438	894,459,763	10,280,211,152
Loans from shareholders	11,496,530	7,301,358	5,482,491	8,819,900	6,239,882	47,342,452	119,894,183
Mortgages, notes, and bonds payable in one year or more	51,952,745	42,772,484	50,073,764	117,844,220	120,816,831	646,209,972	4,946,385,894
Other liabilities	11,987,613	13,348,071	18,130,045	47,992,145	56,358,558	353,960,806	3,191,721,422
Capital stock	18,739,510	23,497,300	29,836,594	77,698,000	93,730,654	408,166,853	1,416,572,580
Additional paid-in capital	59,961,310	85,130,091	160,041,557	494,727,499	672,332,891	3,060,498,921	14,262,514,743
Retained earnings, appropriated	1,043,245	359,109	838,019	1,047,043	931,178	6,253,824	33,460,424
Retained earnings, unappropriated [26]	111,500,996	67,456,210	41,429,554	9,543,705	-32,805,165	-166,843,917	1,811,730,105
Less: Cost of treasury stock	8,747,104	5,572,276	7,159,415	32,240,723	22,034,690	166,517,347	1,332,622,829
Total receipts	**931,308,344**	**631,578,583**	**567,730,663**	**790,370,787**	**693,865,388**	**2,448,534,766**	**10,682,102,333**
Business receipts	911,283,858	611,144,917	543,262,067	733,090,548	621,465,841	2,164,328,484	8,750,146,023
Interest	1,865,195	2,804,256	5,322,578	18,122,029	25,780,124	101,412,477	950,394,435
Interest on Government obligations: State, local	200,832	277,390	696,219	2,690,016	3,519,446	12,024,051	26,254,977
Rents	757,269	593,729	993,911	2,390,691	2,758,813	12,901,553	83,617,222
Royalties	385,907	1,894,464	594,852	2,218,873	2,285,718	15,988,121	120,583,874
Net short-term capital gain reduced by net long-term capital loss	256,326	210,250	350,214	1,337,517	941,488	7,523,365	12,749,508
Net long-term capital gain reduced by net short-term capital loss	1,206,679	1,400,027	1,588,810	2,805,128	3,033,007	11,435,397	56,176,524
Net gain, noncapital assets	1,246,316	856,531	708,178	1,206,998	1,197,596	5,097,642	23,845,507
Dividends received from domestic corporations	245,973	275,689	179,102	431,158	424,592	1,439,450	20,401,686
Dividends received from foreign corporations	159,184	195,739	282,569	965,405	1,528,785	8,435,375	75,047,139
Other receipts	13,700,805	11,925,591	13,752,164	25,112,424	30,929,979	107,948,851	562,885,439
Total deductions	**882,690,485**	**595,719,539**	**531,833,965**	**731,625,036**	**630,241,249**	**2,216,518,171**	**9,737,483,390**
Cost of goods sold [19]	666,118,688	445,191,982	384,478,973	502,324,097	413,630,396	1,378,210,793	5,888,178,571
Inventory, beginning of year	70,840,159	48,845,226	41,858,031	56,366,851	51,055,695	166,456,966	396,613,734
Purchases	487,031,237	335,291,453	278,211,828	372,990,968	289,910,767	1,005,937,925	4,769,567,717
Cost of labor	56,092,260	33,694,984	30,022,634	35,325,931	40,979,007	99,408,058	178,087,281
Additional inventory costs (section 263A)	5,567,747	3,835,993	2,503,669	2,056,001	1,455,567	4,166,516	16,848,886
Other costs	119,731,520	72,762,867	71,267,076	89,463,869	76,843,995	227,178,212	818,814,421
Less: Inventory, end of year	74,510,914	51,804,049	44,413,626	60,653,688	56,108,952	173,414,069	399,897,077
Compensation of officers	16,882,281	8,880,223	7,301,905	9,233,497	6,294,616	13,720,720	27,081,853
Salaries and wages	72,630,871	48,220,333	45,142,715	69,641,422	60,768,260	239,493,267	792,415,801
Repairs	3,594,519	2,316,616	2,388,572	3,998,626	3,138,597	14,696,107	60,544,940
Bad debts	1,739,164	1,111,458	1,356,900	2,289,592	3,604,519	9,458,601	105,113,926
Rent paid on business property	14,686,500	9,189,891	7,686,988	10,885,217	12,215,517	40,390,648	103,359,114
Taxes paid	11,935,649	7,794,078	7,378,464	12,716,832	10,639,298	40,342,705	167,538,090
Interest paid	5,903,556	5,405,155	6,450,821	15,262,909	16,967,043	70,935,072	617,568,375
Charitable contributions	135,523	165,866	136,518	281,952	274,267	1,403,833	8,944,878
Amortization	881,193	1,163,505	1,379,104	3,248,974	3,890,077	18,313,323	77,313,058
Depreciation	13,056,698	9,982,389	10,067,585	16,096,918	14,687,702	67,131,487	294,331,898
Depletion	231,133	189,091	244,572	343,424	392,538	2,923,215	11,608,899
Advertising	5,300,117	3,935,813	4,291,431	7,034,453	6,165,889	24,333,605	106,315,453
Pension, profit-sharing, etc., plans	3,171,446	2,062,307	2,096,470	3,070,157	3,024,645	13,079,119	72,035,267
Employee benefit programs	9,468,629	6,071,854	6,308,636	9,076,071	9,949,008	35,892,125	116,546,376
Domestic production activities deduction	238,595	181,858	253,790	564,412	653,705	2,122,682	13,877,363
Net loss, noncapital assets	172,033	130,682	184,289	434,928	631,495	2,495,569	11,084,844
Other deductions	56,543,889	43,726,437	44,686,232	65,121,554	63,313,675	241,575,302	1,263,624,686
Total receipts less total deductions	48,617,859	35,859,044	35,896,699	58,745,751	63,624,139	232,016,595	944,618,943
Constructive taxable income from related foreign corporations	121,820	300,907	209,808	896,154	1,343,650	9,323,961	117,444,873
Net income	**48,538,847**	**35,882,560**	**35,410,287**	**56,951,889**	**61,448,342**	**229,316,505**	**1,035,808,840**
Income subject to tax	**11,800,859**	**10,339,426**	**12,679,850**	**23,572,610**	**31,604,566**	**118,571,230**	**717,707,978**
Total income tax before credits [7]	4,044,380	3,571,914	4,415,080	8,356,565	11,126,281	41,881,692	252,271,014
Income tax	3,998,154	3,529,071	4,354,598	8,239,334	11,009,197	41,384,875	251,076,738
Alternative minimum tax	36,552	41,848	48,954	97,504	77,452	459,961	1,105,911
Foreign tax credit	102,347	113,306	233,653	569,905	1,410,738	5,696,185	90,024,160
General business credit	68,583	75,453	96,628	198,682	256,305	1,253,581	8,720,201
Prior year minimum tax credit	20,919	26,874	26,154	58,201	37,242	309,036	1,318,832
Total income tax after credits [2]	**3,851,036**	**3,356,210**	**4,058,583**	**7,529,322**	**9,421,227**	**34,617,366**	**152,067,501**
Distributions, except Form 1120S:							
Cash and property except own stock	4,208,547	5,392,912	10,318,443	28,734,589	43,751,824	163,113,257	713,450,453
Corporation's own stock	38,629	56,648	41,678	129,746	183,224	575,123	1,594,759

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All Industries													
Number of returns	**5,847,221**	**1,018,193**	**3,857,014**	**379,165**	**425,523**	**69,873**	**45,781**	**16,928**	**10,899**	**9,903**	**5,125**	**6,235**	**2,582**
Total assets	**76,799,143,905**	**-**	**386,755,782**	**266,298,395**	**904,463,356**	**484,420,349**	**707,506,699**	**593,044,185**	**771,190,115**	**1,578,763,807**	**1,847,844,726**	**7,017,405,281**	**62,241,451,211**
Cash	4,384,454,244	-	92,943,118	45,645,249	128,400,732	63,270,211	84,254,356	60,004,385	67,483,034	99,346,574	91,833,997	273,705,481	3,377,567,107
Notes and accounts receivable	13,854,552,316	-	35,908,310	35,795,602	161,381,196	93,151,585	146,473,485	121,109,240	166,793,274	360,098,790	371,349,728	999,729,188	11,362,761,918
Less: Allowance for bad debts	275,816,749	-	336,454	598,682	2,084,654	1,818,643	3,414,218	3,624,284	4,587,065	8,174,983	8,659,993	24,462,522	218,055,251
Inventories	1,619,270,780	-	41,911,362	35,288,989	136,441,317	93,182,576	121,423,548	81,699,347	71,569,560	92,034,112	80,532,012	237,090,242	628,097,714
U.S. govt. obligations, total	2,192,988,384	-	222,116	151,495	1,648,652	1,293,387	4,850,325	7,638,132	20,889,603	51,097,753	62,358,291	237,993,400	1,804,845,231
Tax-exempt securities	1,619,564,304	-	234,585	239,288	1,024,995	1,245,080	3,388,911	6,585,835	16,952,986	58,386,759	80,849,648	288,716,576	1,161,939,642
Other current assets	5,091,760,177	-	21,973,116	17,232,540	63,478,899	34,496,402	49,662,625	41,731,016	46,747,271	75,897,871	76,803,651	274,457,070	4,389,279,714
Loans to shareholders	254,235,487	-	26,880,511	11,195,056	22,281,041	7,296,205	7,832,141	4,668,603	3,782,680	2,949,938	3,652,863	16,724,079	146,972,370
Mortgage and real estate loans	5,450,234,189	-	1,938,428	2,377,738	9,089,355	3,470,947	5,861,534	7,453,130	16,162,016	53,697,365	82,475,383	281,447,082	4,986,261,210
Other investments	27,168,915,167	-	18,809,050	18,224,827	75,382,313	49,871,218	93,802,909	107,610,297	177,220,764	460,528,911	654,094,375	2,870,277,150	22,643,093,352
Depreciable assets	9,466,523,654	-	411,440,320	195,801,659	520,052,251	224,823,835	286,818,428	207,614,191	213,177,345	322,480,076	299,791,605	1,122,516,944	5,662,007,000
Less: Accumulated depreciation	4,514,037,135	-	306,111,241	127,606,549	310,556,667	128,610,924	159,256,744	110,550,999	108,251,973	156,927,878	141,720,828	496,396,834	2,468,046,498
Depletable assets	587,260,196	-	1,246,563	306,042	2,065,937	909,037	3,492,036	4,351,883	4,800,752	12,339,858	21,460,242	72,967,864	463,319,983
Less: Accumulated depletion	214,528,294	-	821,971	167,419	945,577	298,076	1,587,382	1,540,698	1,847,574	4,376,758	10,746,710	28,251,816	163,944,313
Land	509,031,710	-	13,947,063	17,662,192	55,375,020	20,867,697	24,632,897	16,655,895	15,674,608	20,923,125	20,166,354	70,593,169	232,533,692
Intangible assets (Amortizable)	4,156,369,240	-	33,696,210	16,188,725	36,725,436	15,790,583	31,285,565	40,072,934	52,313,853	115,920,887	141,517,920	657,453,189	3,015,403,937
Less: Accumulated amortization	668,598,994	-	15,544,283	6,325,024	15,204,645	5,316,435	9,999,419	15,830,167	10,876,785	21,990,575	24,601,770	103,186,336	439,723,555
Other assets	6,116,965,227	-	8,418,979	4,886,668	19,907,755	10,795,663	17,985,702	17,395,445	23,185,766	44,531,981	46,687,959	266,031,355	5,657,137,956
Total liabilities	**76,799,143,905**	**-**	**386,755,782**	**266,298,395**	**904,463,356**	**484,420,349**	**707,506,699**	**593,044,185**	**771,190,115**	**1,578,763,807**	**1,847,844,726**	**7,017,405,281**	**62,241,451,211**
Accounts payable	6,822,189,862	-	41,355,821	29,947,800	112,272,117	61,410,860	91,990,236	68,829,728	80,623,231	147,517,190	146,603,394	481,339,929	5,560,299,556
Mortgages, notes, and bonds under one year	4,725,523,837	-	39,806,137	22,545,680	91,335,175	68,288,503	95,099,091	62,394,424	53,945,555	77,575,784	64,740,968	243,149,567	3,906,642,953
Other current liabilities	20,354,322,310	-	46,900,169	23,884,718	86,803,653	48,343,757	79,743,927	85,152,393	148,001,490	364,418,139	414,302,453	1,209,196,878	17,847,574,733
Loans from shareholders	606,631,359	-	121,017,712	40,200,930	88,770,399	28,874,156	28,959,227	17,389,600	15,072,775	20,117,937	14,267,857	51,498,523	180,462,243
Mortgages, notes, bonds, one year or more	11,061,883,947	-	104,357,145	75,390,574	223,212,675	100,663,305	130,988,970	101,368,871	117,083,355	205,280,466	240,184,207	999,508,723	8,763,845,657
Other liabilities	7,759,698,093	-	11,637,883	7,893,908	37,364,373	19,545,077	28,975,965	27,077,718	53,222,707	76,690,654	102,277,319	452,942,898	6,942,069,591
Net worth	25,468,894,496	-	21,680,915	66,434,784	264,704,964	157,294,692	251,749,283	230,831,451	303,241,003	687,163,637	865,468,527	3,579,768,763	19,040,556,478
Total receipts	**28,589,771,221**	**414,392,604**	**1,887,020,613**	**647,987,277**	**1,901,621,923**	**955,888,408**	**1,283,009,748**	**857,522,956**	**801,650,331**	**1,096,062,135**	**962,600,459**	**3,162,833,808**	**14,619,180,959**
Business receipts	24,718,121,658	303,473,091	1,854,726,702	633,709,143	1,863,198,652	937,388,339	1,254,983,939	832,719,757	766,203,849	1,022,253,188	873,115,262	2,823,445,692	11,552,904,045
Interest	2,108,790,412	83,443,298	1,303,808	749,621	2,793,511	1,686,375	3,192,845	4,040,075	7,859,814	24,958,435	33,218,108	124,654,246	1,820,890,276
Interest on govt. obligations, total	70,487,764	1,309,217	64,452	54,864	350,963	180,506	336,626	471,671	1,073,077	3,347,277	4,419,176	15,431,857	43,448,078
Rents	145,172,538	1,322,608	752,706	656,621	1,511,575	679,106	1,356,167	1,218,443	1,775,653	4,208,925	4,213,415	19,398,899	108,078,420
Royalties	171,746,355	2,802,133	259,794	88,044	464,392	306,435	570,110	694,036	961,477	2,753,826	3,105,887	19,470,975	140,269,246
Net S-T capital gain less net LT loss	25,382,115	409,552	40,405	67,666	129,458	161,973	266,813	237,521	434,699	1,357,929	982,359	7,817,426	13,476,314
Net L-T capital gain less net ST loss	105,923,560	3,623,538	1,586,441	958,456	2,698,576	1,199,550	1,540,551	1,675,682	1,862,537	3,651,165	3,569,820	12,819,841	70,737,403
Net gain, noncapital assets	66,077,640	5,964,857	2,699,844	961,599	2,826,805	1,508,573	1,943,999	1,301,002	1,179,183	1,856,932	1,542,131	4,780,298	39,512,417
Other receipts	1,036,792,458	9,707,899	25,442,319	10,609,855	27,201,574	12,604,712	18,359,706	14,648,005	19,756,377	30,487,548	36,329,132	124,730,508	706,914,824
Total deductions	**27,686,726,909**	**469,977,320**	**1,814,921,954**	**632,246,666**	**1,866,291,237**	**942,417,820**	**1,265,428,566**	**843,515,206**	**789,266,105**	**1,072,943,601**	**929,045,002**	**3,016,372,215**	**14,044,301,217**
Cost of goods [19]	16,080,386,856	171,614,024	731,436,602	342,561,990	1,185,047,449	663,802,350	912,155,008	604,216,300	533,082,193	701,544,928	584,469,785	1,832,215,272	7,818,240,955
Compensation of officers	466,838,453	13,185,633	191,898,220	38,193,541	75,805,263	22,637,220	23,362,747	12,220,127	10,490,085	11,786,255	8,441,340	19,324,329	39,493,694
Salaries and wages	2,569,360,630	43,220,531	282,103,161	78,816,566	205,766,675	87,840,285	114,831,015	73,358,485	73,831,082	105,741,964	87,850,191	322,600,530	1,093,400,146
Rent paid on business property	490,901,903	10,636,999	87,197,869	22,984,296	51,252,570	19,654,673	23,454,702	15,177,318	14,116,841	19,949,727	18,366,075	58,166,015	149,944,818
Taxes paid	469,131,527	7,182,294	52,076,221	15,558,038	36,719,315	14,620,534	17,979,939	11,529,224	11,744,912	15,625,077	14,807,802	52,101,789	219,186,384
Interest paid	1,658,635,566	73,327,928	13,209,773	6,338,531	18,116,594	8,867,840	12,243,444	10,462,908	13,080,022	27,626,894	30,191,818	109,190,451	1,335,979,361
Amortization	183,749,318	2,460,658	2,340,323	1,008,701	2,638,920	1,267,986	2,419,010	2,546,736	3,400,790	6,993,232	7,708,825	27,545,526	123,418,610
Depreciation	758,553,811	9,160,833	27,108,650	12,172,240	34,097,747	17,521,470	23,856,343	17,998,069	18,741,178	28,171,850	25,092,281	95,419,385	449,213,764
Advertising	266,795,558	3,180,732	19,565,723	6,007,920	14,222,903	6,878,830	9,357,847	6,330,189	6,808,504	9,777,252	9,498,954	32,761,662	142,405,040
Pension, profit-sharing, stock, annuity	162,825,732	1,315,578	14,198,260	3,105,319	7,522,782	3,096,907	4,076,265	2,607,878	2,788,845	3,797,289	4,084,566	16,203,193	100,028,852
Employee benefit programs	332,106,413	3,190,888	19,353,603	6,849,734	20,250,289	9,795,775	13,987,168	8,894,202	9,941,670	13,433,387	13,552,012	46,499,573	166,358,109
Net income (less deficit)	**984,342,037**	**-56,034,859**	**72,034,206**	**15,695,452**	**35,013,523**	**13,324,477**	**17,400,322**	**13,763,958**	**11,566,452**	**20,636,563**	**30,604,975**	**139,801,079**	**670,535,888**
Income subject to tax	**978,152,640**	**13,372,615**	**7,413,676**	**3,777,723**	**12,785,010**	**7,845,619**	**11,898,352**	**10,343,012**	**12,766,442**	**23,043,201**	**30,685,008**	**107,714,630**	**736,507,352**
Total income tax before credits [7]	342,380,874	4,566,580	1,438,909	925,796	3,917,946	2,664,062	4,087,687	3,580,869	4,456,892	8,183,736	10,824,675	38,094,550	259,639,171
Income tax	339,725,610	4,470,700	1,442,305	920,711	3,874,711	2,627,107	4,032,232	3,530,358	4,390,533	8,054,497	10,686,738	37,613,186	258,082,532
Alternative minimum tax	2,309,691	33,541	2,231	2,333	29,037	28,169	43,893	46,232	52,968	102,512	94,388	443,613	1,430,774
Foreign tax credit	100,433,672	591,083	2,549	9,654	37,821	19,526	102,347	112,210	234,547	487,522	1,366,599	4,756,698	92,713,116
General business credit	11,303,583	89,304	29,201	25,722	80,595	59,571	69,765	75,374	96,441	198,170	234,825	1,161,769	9,182,846
Prior year minimum tax credit	1,934,196	13,184	868	1,191	16,685	15,671	20,919	26,874	26,037	52,757	42,844	235,663	1,481,504
Total income tax after credits [2]	**228,522,752**	**3,869,521**	**1,406,292**	**889,230**	**3,782,846**	**2,569,279**	**3,893,161**	**3,366,340**	**4,099,804**	**7,444,825**	**9,179,637**	**31,934,897**	**156,086,921**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Agriculture, Forestry, Fishing, and Hunting													
Number of returns	**137,294**	**18,987**	**76,664**	**20,888**	**18,121**	**1,340**	**838**	**235**	**112**	**71**	**21**	**17**	**
Total assets	**141,892,761**	**-**	**12,324,796**	**14,592,572**	**35,251,153**	**9,308,687**	**12,512,284**	**8,057,439**	**7,695,629**	**11,005,050**	**6,864,620**	**24,280,532**	**
Cash	14,352,198	-	2,106,478	1,716,308	3,230,963	856,671	814,595	450,341	450,532	649,162	214,004	3,863,144	**
Notes and accounts receivable	11,525,751	-	175,259	705,165	1,458,145	689,432	1,585,414	751,153	999,324	1,512,526	1,031,857	2,617,475	**
Less: Allowance for bad debts	90,933	-	-	-	*8,083	*1,772	12,622	4,556	14,072	14,818	12,957	22,053	**
Inventories	14,478,656	-	755,099	693,389	2,686,371	1,149,781	2,228,718	893,058	1,173,743	1,864,897	1,130,370	1,903,230	**
U.S. govt. obligations, total	176,032	-	-	-	*4,163	*279	*35,453	*23	3,444	132,626	-	45	-
Tax-exempt securities	629,150	-	*23,510	*6,337	*227,990	*1,125	*149,125	*1,810	-	219,254	-	-	-
Other current assets	6,194,446	-	432,927	586,001	1,206,155	359,757	654,646	530,441	460,733	710,885	393,300	859,602	**
Loans to shareholders	5,048,551	-	1,300,928	939,624	1,964,537	128,150	294,164	242,907	96,794	74,311	5,132	2,004	-
Mortgage and real estate loans	1,118,942	-	79,724	*180,907	490,592	133,781	*68,585	*66,715	72,333	21,530	4,774	-	-
Other investments	15,043,826	-	1,031,512	880,165	2,647,069	667,651	1,394,905	1,572,189	1,011,491	1,331,994	1,079,571	3,427,278	**
Depreciable assets	110,414,037	-	20,164,061	18,288,843	33,123,852	8,264,749	7,118,316	4,155,987	4,306,304	6,462,665	3,229,628	5,299,633	**
Less: Accumulated depreciation	74,808,582	-	16,368,953	13,764,501	23,390,561	4,950,711	4,270,787	2,290,505	2,304,293	3,491,008	1,800,290	2,176,973	**
Depletable assets	4,823,266	-	*72,381	*6,176	322,443	*35,450	218,863	358,037	144,637	519	408,189	3,256,570	**
Less: Accumulated depletion	451,028	-	*51,067	*4,425	*89,180	*1,811	*37,873	*25,366	30,555	39	110,166	100,545	-
Land	23,753,594	-	1,964,838	3,650,992	9,340,038	1,642,999	1,759,252	1,013,183	830,619	963,701	958,536	1,629,437	**
Intangible assets (Amortizable)	3,666,957	-	285,097	305,809	749,660	151,381	122,365	93,036	206,552	189,906	63,296	1,499,855	**
Less: Accumulated amortization	826,186	-	73,860	135,744	318,882	55,592	32,179	40,688	17,750	38,602	18,962	93,927	**
Other assets	6,844,081	-	426,862	537,524	1,605,879	237,368	421,345	289,673	305,795	415,540	288,338	2,315,757	**
Total liabilities	**141,892,761**	**-**	**12,324,796**	**14,592,572**	**35,251,153**	**9,308,687**	**12,512,284**	**8,057,439**	**7,695,629**	**11,005,050**	**6,864,620**	**24,280,532**	**
Accounts payable	8,267,447	-	164,739	351,584	1,027,511	443,250	1,097,640	545,514	546,007	1,062,612	305,985	2,722,606	**
Mortgages, notes, and bonds under one year	15,842,263	-	1,780,235	1,708,958	4,155,575	1,428,348	1,848,427	1,019,646	1,064,385	1,314,751	653,602	868,337	**
Other current liabilities	6,742,532	-	326,109	442,270	1,362,369	531,468	601,213	365,390	475,485	811,023	329,945	1,497,259	**
Loans from shareholders	19,965,996	-	5,796,390	3,425,246	6,247,553	811,213	1,025,454	736,180	344,368	402,006	15,288	1,162,299	-
Mortgages, notes, bonds, one year or more	42,101,941	-	3,745,092	4,518,078	10,238,474	3,104,992	2,720,649	2,014,030	1,544,930	2,354,804	1,692,924	10,167,969	**
Other liabilities	6,014,158	-	687,669	345,749	1,683,741	359,630	496,958	76,405	496,804	309,171	445,573	1,112,458	**
Net worth	42,958,424	-	-175,437	3,800,688	10,535,929	2,629,785	4,721,943	3,300,275	3,223,651	4,750,683	3,421,303	6,749,603	**
Total receipts	**167,541,457**	**3,125,897**	**23,441,450**	**22,766,046**	**37,877,910**	**11,909,910**	**15,023,823**	**6,788,772**	**9,255,803**	**11,958,551**	**8,081,765**	**17,311,528**	**
Business receipts	150,273,205	2,413,130	19,433,147	19,288,163	32,450,691	10,688,264	14,338,871	6,258,886	8,877,325	11,586,105	7,834,360	17,104,261	**
Interest	571,796	17,870	36,773	45,609	103,392	34,495	22,213	14,762	11,904	16,661	35,626	232,492	**
Interest on govt. obligations, total	64,907	*1,137	*6,652	4,211	18,579	*882	7,137	4,047	1,427	14,903	3,499	2,431	**
Rents	1,029,323	42,359	190,088	183,023	365,277	47,211	26,063	21,304	19,713	60,778	15,932	57,574	**
Royalties	198,547	*1,314	*35,633	*15,645	39,550	*7,231	*7,537	*28,006	8,105	32,277	2,682	20,569	**
Net S-T capital gain less net LT loss	32,546	-	*312	*2,800	*13,950	*12,240	*833	*13	1,130	1,191	61	16	-
Net L-T capital gain less net ST loss	672,570	*40,195	87,054	69,875	184,663	42,794	65,477	81,763	5,916	13,955	3,076	77,802	**
Net gain, noncapital assets	1,077,506	297,225	187,305	101,035	214,341	98,587	44,787	14,516	26,787	47,087	16,371	29,466	**
Other receipts	13,559,939	306,640	3,462,521	3,052,950	4,468,509	973,754	498,549	364,113	299,652	180,750	168,895	-216,395	**
Total deductions	**166,713,609**	**2,849,361**	**22,855,611**	**22,166,912**	**37,955,769**	**12,225,955**	**14,902,267**	**6,808,679**	**9,138,344**	**11,719,862**	**7,998,729**	**18,092,120**	**
Cost of goods [19]	83,571,990	372,968	5,815,410	7,226,470	14,632,890	6,345,369	9,907,569	4,479,908	5,851,185	8,772,355	6,240,794	13,927,072	**
Compensation of officers	3,041,883	74,711	943,526	587,883	727,585	184,810	194,355	57,022	86,266	77,392	42,307	66,025	**
Salaries and wages	11,088,484	213,185	1,860,435	1,631,491	3,150,714	696,994	1,118,478	340,075	510,471	635,829	269,001	661,813	**
Rent paid on business property	7,523,472	179,939	2,541,902	1,213,477	2,227,098	408,312	219,359	132,363	139,899	135,434	122,476	203,214	**
Taxes paid	2,691,864	63,767	473,157	451,734	804,897	192,426	208,585	89,098	89,927	132,323	78,855	107,096	**
Interest paid	3,623,915	113,346	460,498	425,976	892,528	290,017	242,221	169,912	142,228	200,345	103,603	583,243	**
Amortization	346,103	*5,242	16,414	9,943	55,004	24,344	9,232	15,869	36,197	43,024	53,468	77,364	**
Depreciation	8,851,358	142,425	1,518,265	1,614,722	2,684,494	635,736	533,684	285,796	334,167	440,713	234,014	427,342	**
Advertising	426,389	6,474	65,422	47,875	75,236	27,282	49,289	11,505	20,505	28,752	11,680	82,371	**
Pension, profit-sharing, stock, annuity	271,800	*4,731	12,289	35,275	74,711	12,892	23,811	15,486	14,929	17,505	21,951	38,219	**
Employee benefit programs	1,461,291	19,506	241,869	172,116	310,550	79,269	102,768	33,001	93,077	78,151	55,842	275,142	**
Net income (less deficit)	**797,400**	**275,399**	**579,187**	**594,923**	**-96,439**	**-316,927**	**114,480**	**-23,955**	**116,167**	**225,007**	**79,537**	**-749,981**	**
Income subject to tax	**2,152,098**	**56,058**	**310,429**	**268,994**	**456,971**	**170,767**	**131,849**	**106,118**	**80,904**	**153,501**	**183,519**	**232,986**	**-**
Total income tax before credits [7]	609,250	14,499	58,408	57,466	112,669	56,670	44,080	36,489	27,827	55,068	64,499	81,574	-
Income tax	603,833	14,323	57,785	57,152	112,290	56,666	42,802	36,085	27,655	53,306	64,223	81,545	-
Alternative minimum tax	4,643	*173	*622	*314	*13	*4	1,278	*405	122	1,407	276	29	-
Foreign tax credit	3,904	*1,598	-	-	*37	-	*95	34	1,189	314	333	305	-
General business credit	10,570	*302	1,411	405	4,020	*187	*632	222	859	508	262	1,762	-
Prior year minimum tax credit	3,928	*115	-	*321	*81	*243	*16	*783	463	447	1,459	-	-
Total income tax after credits [2]	**590,848**	**12,483**	**56,997**	**56,741**	**108,532**	**56,239**	**43,337**	**35,450**	**25,317**	**53,799**	**62,445**	**79,508**	**-**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Mining													
Number of returns	**38,506**	**5,747**	**22,581**	**3,074**	**4,172**	**1,080**	**824**	**372**	**217**	**180**	**84**	**103**	**70**
Total assets	**890,547,131**	**-**	**3,020,877**	**2,066,035**	**9,590,033**	**7,556,557**	**13,008,890**	**12,892,481**	**15,103,726**	**28,664,389**	**29,073,627**	**117,745,420**	**651,825,095**
Cash	35,741,789	-	1,206,156	623,089	2,571,420	1,561,009	2,266,501	1,466,703	1,990,599	2,200,937	1,739,573	7,081,365	13,034,437
Notes and accounts receivable	112,082,452	-	170,010	334,220	1,377,380	987,458	1,786,262	1,477,054	1,662,602	2,994,727	3,504,540	8,862,578	88,925,622
Less: Allowance for bad debts	789,690	-	-	-	*4,813	7,036	20,067	14,204	34,434	111,575	51,169	134,879	411,512
Inventories	21,563,212	-	*29,714	*110,441	189,378	243,773	533,407	438,895	470,933	1,053,411	534,737	2,770,675	15,187,848
U.S. govt. obligations, total	1,142,130	-	-	-	*25,452	*52,476	*67,949	*86,835	70,896	152,614	29,346	138,746	517,816
Tax-exempt securities	417,783	-	*7,750	*567	*34,822	-	*203,313	*7,561	9,418	116,655	37,560	81	56
Other current assets	32,340,956	-	305,242	66,174	781,394	699,748	894,993	712,110	785,262	1,440,406	1,104,932	5,125,299	20,425,397
Loans to shareholders	3,982,582	-	145,236	51,666	365,505	58,669	299,864	113,760	168,606	171,605	35,916	596,423	1,975,331
Mortgage and real estate loans	476,817	-	-	*18,477	*6,954	*91,203	*79,658	*166	40,873	13,585	-	-	225,901
Other investments	156,167,191	-	223,598	254,744	817,516	1,201,862	1,827,950	2,115,786	2,308,099	3,605,573	4,776,189	17,429,721	121,606,153
Depreciable assets	271,965,888	-	3,120,081	1,770,811	7,090,429	4,611,357	6,491,250	5,381,215	6,412,121	10,772,743	8,474,657	45,525,091	172,316,133
Less: Accumulated depreciation	119,810,959	-	2,477,286	1,416,939	5,040,970	3,184,872	4,013,648	2,962,000	3,222,537	4,814,784	3,827,977	18,430,552	70,419,394
Depletable assets	373,718,815	-	798,005	165,183	1,298,342	659,054	2,825,473	3,673,528	4,096,084	11,135,449	19,855,206	62,574,728	266,637,763
Less: Accumulated depletion	141,238,513	-	538,745	109,677	738,422	274,707	1,391,184	1,430,507	1,677,004	3,992,342	10,385,560	27,037,911	93,662,454
Land	10,433,748	-	*14,196	46,916	474,204	198,011	529,599	259,096	437,563	521,302	671,843	472,759	6,808,260
Intangible assets (Amortizable)	54,270,547	-	37,355	121,013	318,072	536,697	396,624	1,186,729	850,517	2,093,925	714,690	9,735,827	38,279,097
Less: Accumulated amortization	13,920,325	-	35,713	28,027	105,165	314,286	174,372	308,791	274,269	446,825	86,059	2,625,295	9,521,523
Other assets	92,002,708	-	15,278	57,378	128,536	436,140	405,318	688,543	1,008,397	1,756,983	1,945,203	5,660,765	79,900,167
Total liabilities	**890,547,131**	**-**	**3,020,877**	**2,066,035**	**9,590,033**	**7,556,557**	**13,008,890**	**12,892,481**	**15,103,726**	**28,664,389**	**29,073,627**	**117,745,420**	**651,825,095**
Accounts payable	93,374,140	-	93,123	249,979	1,239,569	1,068,575	1,293,120	1,247,507	1,470,927	2,221,432	2,338,911	5,950,695	76,200,301
Mortgages, notes, and bonds under one year	19,133,208	-	194,180	119,525	718,337	524,758	658,219	966,294	664,604	1,409,876	1,275,171	2,934,892	9,667,352
Other current liabilities	51,132,028	-	155,503	177,468	978,754	493,973	918,448	773,055	773,256	1,386,359	2,083,933	7,554,104	35,837,173
Loans from shareholders	9,981,684	-	564,485	245,157	763,173	146,804	503,810	599,542	784,028	1,249,359	709,134	1,991,587	2,424,606
Mortgages, notes, bonds, one year or more	202,710,930	-	527,158	237,330	1,552,400	1,202,976	1,675,402	2,270,563	3,157,048	6,647,376	5,507,960	31,827,126	148,105,590
Other liabilities	129,169,629	-	183,608	*46,020	549,785	110,609	681,395	752,189	1,162,064	2,562,944	935,647	15,176,500	107,008,868
Net worth	385,045,514	-	1,302,819	990,556	3,788,015	4,008,862	7,278,496	6,283,331	7,091,799	13,187,044	16,222,871	52,310,516	272,581,206
Total receipts	**468,911,425**	**6,880,459**	**11,077,478**	**4,316,181**	**14,347,426**	**9,416,545**	**10,310,914**	**10,799,863**	**9,377,201**	**16,472,280**	**15,470,624**	**59,525,538**	**300,916,915**
Business receipts	421,289,006	6,116,499	10,711,622	4,150,632	13,508,545	8,504,407	9,059,484	10,085,672	8,337,489	15,467,618	13,962,498	54,474,886	266,909,655
Interest	4,891,102	25,523	6,806	4,950	34,149	21,914	32,960	33,694	57,268	83,919	263,482	324,780	4,001,657
Interest on govt. obligations, total	82,393	26	*565	*135	4,055	649	12,841	4,570	5,080	15,452	2,058	20,715	16,247
Rents	1,329,821	14,494	*7,734	*12,165	19,723	*5,020	82,378	13,452	18,782	19,445	82,333	228,669	825,625
Royalties	2,171,783	57,514	78,128	*13,749	128,124	98,434	174,123	34,724	35,398	65,666	15,393	305,593	1,164,938
Net S-T capital gain less net LT loss	104,121	-	*876	-	*16,284	*9,484	*163	*624	1,977	1,762	258	31,484	41,209
Net L-T capital gain less net ST loss	9,486,959	*29,200	*17,750	*37,914	46,855	12,970	216,077	133,777	71,938	249,202	546,746	1,288,329	6,836,202
Net gain, noncapital assets	4,355,483	222,979	57,302	78,756	190,803	137,497	218,777	109,120	72,914	183,389	60,841	666,604	2,356,500
Other receipts	15,789,643	404,338	195,900	15,870	387,429	624,136	507,645	377,637	755,015	379,132	523,605	2,025,563	9,593,374
Total deductions	**423,806,639**	**6,197,785**	**9,571,100**	**3,318,436**	**12,506,759**	**8,285,567**	**9,284,377**	**10,093,516**	**8,811,785**	**16,520,477**	**13,665,088**	**55,098,014**	**270,453,737**
Cost of goods [19]	217,851,505	2,049,638	4,974,458	1,064,188	5,360,464	4,396,249	4,173,375	4,725,845	3,472,860	8,134,739	6,892,286	25,290,266	147,317,136
Compensation of officers	5,757,034	358,006	659,783	268,999	633,321	222,156	255,832	170,019	125,298	236,232	111,202	500,025	2,216,162
Salaries and wages	21,170,999	565,027	1,008,543	532,775	1,157,671	616,664	874,460	721,718	886,032	930,954	763,895	2,680,289	10,432,970
Rent paid on business property	8,015,345	222,355	232,131	105,542	643,326	194,673	255,629	272,536	224,217	316,833	243,883	816,943	4,487,277
Taxes paid	11,134,119	145,585	321,561	148,817	419,530	286,155	272,609	300,196	297,115	400,018	309,049	1,673,911	6,559,574
Interest paid	15,463,950	184,052	69,319	57,708	149,404	89,088	147,896	229,840	228,857	483,780	542,060	2,406,862	10,875,085
Amortization	6,221,854	102,981	*8,463	*1,464	63,327	20,114	63,959	112,440	113,469	302,709	341,512	1,690,453	3,400,962
Depreciation	33,013,951	667,665	278,580	216,681	733,757	530,368	854,858	798,734	953,277	1,661,099	1,129,347	5,743,031	19,446,554
Advertising	348,855	5,834	23,660	11,651	24,700	21,797	17,966	18,530	8,916	10,853	9,218	40,474	155,255
Pension, profit-sharing, stock, annuity	2,456,145	58,715	60,724	41,672	30,922	26,300	44,328	33,985	63,249	56,469	92,053	211,086	1,736,641
Employee benefit programs	4,467,073	118,009	27,651	27,623	228,808	93,140	107,289	110,499	135,787	203,973	147,433	663,360	2,603,501
Net income (less deficit)	**49,623,083**	**684,246**	**1,505,812**	**997,609**	**1,836,612**	**1,130,329**	**1,013,697**	**701,778**	**560,833**	**-41,126**	**1,844,000**	**4,472,257**	**34,917,035**
Income subject to tax	**47,434,802**	**869,685**	**169,877**	**80,088**	**388,720**	**206,709**	**406,954**	**383,923**	**408,654**	**808,814**	**1,945,235**	**4,023,653**	**37,742,489**
Total income tax before credits [7]	16,925,570	306,919	33,604	24,694	128,068	70,205	140,174	133,580	146,444	289,728	688,204	1,452,070	13,511,880
Income tax	16,557,519	302,125	33,293	24,368	127,206	69,937	139,135	131,851	143,797	281,387	680,506	1,407,907	13,216,007
Alternative minimum tax	347,796	3,761	*311	*326	*717	*268	1,039	1,709	2,499	8,304	7,648	39,489	281,726
Foreign tax credit	6,781,627	-	-	-	*154	*3,586	*8,748	*370	27,364	59,988	378,371	392,115	5,910,929
General business credit	70,464	*332	*514	-	*453	*279	*276	*350	637	796	573	11,507	54,748
Prior year minimum tax credit	348,308	-	-	-	*786	-	*904	*1,773	3,305	3,775	3,288	28,857	305,621
Total income tax after credits [2]	**9,725,171**	**306,587**	**33,090**	**24,694**	**126,674**	**66,341**	**130,246**	**131,087**	**115,138**	**225,169**	**305,972**	**1,019,592**	**7,240,581**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Utilities													
Number of returns	**7,238**	**756**	**4,342**	**773**	**701**	**174**	**151**	**69**	**47**	**49**	**27**	**56**	**94**
Total assets	**1,577,295,662**	**-**	**660,890**	**535,569**	**1,684,743**	**1,129,175**	**2,303,745**	**2,536,147**	**3,275,606**	**7,938,201**	**9,670,464**	**67,920,488**	**1,479,640,634**
Cash	40,237,117	-	164,363	247,927	281,966	88,816	243,629	269,064	444,118	719,471	613,478	3,525,478	33,638,807
Notes and accounts receivable	107,081,921	-	*47,641	*104,648	73,638	103,387	339,697	757,609	470,955	865,452	776,521	4,910,005	98,632,368
Less: Allowance for bad debts	4,191,167	-	-	-	*334	*3,396	*6,555	*5,872	11,209	54,895	114,834	113,730	3,880,342
Inventories	32,749,682	-	*55,021	*247	*22,321	*6,010	53,587	57,597	107,307	291,345	357,069	3,075,652	28,723,525
U.S. govt. obligations, total	3,212,071	-	-	-	*62	-	-	-	129	-	-	266,600	2,945,280
Tax-exempt securities	*475,061	-	-	-	-	-	*194	-	100	-	-	470,027	4,739
Other current assets	100,888,593	-	*5,983	*8,190	133,020	47,280	84,050	151,703	289,098	283,410	954,404	2,963,076	95,968,379
Loans to shareholders	78,229	-	-	*532	*36,215	*278	*3,389	*730	16,350	11,162	-	9,000	575
Mortgage and real estate loans	*3,407,252	-	*9,397	-	-	*963	-	-	-	496	94,443	-	3,301,953
Other investments	163,572,618	-	-	*916	*140,352	*108,038	308,585	457,659	514,501	1,537,620	960,294	6,464,255	153,080,397
Depreciable assets	1,183,730,870	-	966,677	394,551	1,518,788	1,116,834	1,451,177	1,498,228	2,093,885	4,284,590	7,390,080	51,263,039	1,111,753,022
Less: Accumulated depreciation	385,707,282	-	597,506	253,751	652,264	450,411	471,583	606,363	919,404	1,274,864	2,727,951	16,144,224	361,608,961
Depletable assets	18,428,921	-	-	*3	-	*621	*42,268	-	12,185	104,463	4,425	63,703	18,201,253
Less: Accumulated depletion	5,806,635	-	-	*3	-	*597	-	-	454	3,615	270	16,295	5,785,401
Land	4,096,242	-	*9,250	*28,125	43,316	*62,965	40,536	21,874	23,438	167,832	45,802	471,462	3,181,641
Intangible assets (Amortizable)	62,004,775	-	*672	*533	*29,426	*4,460	37,460	59,181	323,170	323,216	344,013	2,842,866	58,039,779
Less: Accumulated amortization	5,994,625	-	*608	*167	*9,313	*1,366	13,534	26,247	79,693	74,467	94,335	544,465	5,150,431
Other assets	259,032,020	-	*[1]	*3,819	67,550	*45,293	190,844	-99,016	-8,870	756,985	1,067,327	8,414,040	248,594,049
Total liabilities	**1,577,295,662**	**-**	**660,890**	**535,569**	**1,684,743**	**1,129,175**	**2,303,745**	**2,536,147**	**3,275,606**	**7,938,201**	**9,670,464**	**67,920,488**	**1,479,640,634**
Accounts payable	71,340,978	-	*54,612	*53,998	50,931	35,851	223,870	397,819	404,692	594,455	1,040,838	4,251,583	64,232,329
Mortgages, notes, and bonds under one year	81,238,290	-	*19,399	*34,260	37,028	86,875	194,838	92,174	192,852	382,861	946,988	4,699,460	74,551,554
Other current liabilities	122,068,573	-	46,186	50,160	79,892	25,420	117,391	568,832	253,368	704,850	516,107	5,474,299	114,232,068
Loans from shareholders	2,560,349	-	*8,222	*32,642	*60,269	*6,814	*159,585	*56,084	3,148	118,513	116	169,634	1,945,322
Mortgages, notes, bonds, one year or more	504,210,200	-	*198,685	*44,200	864,515	377,201	334,158	671,324	1,043,898	2,188,610	3,703,511	24,156,428	470,627,670
Other liabilities	407,225,954	-	*11,770	*10,788	325,860	201,968	415,665	386,281	15,166,860	1,512,768	1,908,293	11,002,247	376,283,456
Net worth	388,651,316	-	322,016	309,519	266,246	395,047	858,239	363,633	-13,789,211	2,436,144	1,554,611	18,166,836	377,768,236
Total receipts	**778,635,210**	**891,040**	**909,013**	**668,916**	**1,205,033**	**623,706**	**2,793,343**	**2,976,623**	**6,260,273**	**9,107,935**	**8,918,770**	**37,131,715**	**707,148,842**
Business receipts	737,749,331	544,349	899,639	617,826	985,170	609,067	2,710,798	2,816,646	3,897,114	8,854,283	8,337,000	34,874,582	672,602,856
Interest	7,693,209	264,965	*1,658	1,536	8,326	3,603	13,918	39,626	70,857	48,738	77,711	536,293	6,625,978
Interest on govt. obligations, total	152,084	-	-	-	*1,914	*269	*478	*234	108	1,085	829	12,242	134,925
Rents	2,373,891	2,647	*891	*2,809	*1,924	*1,459	*404	*2,324	10,306	1,237	20,084	41,220	2,288,586
Royalties	462,755	-	-	-	-	*[1]	-	*84	228	-	4,105	25,204	433,133
Net S-T capital gain less net LT loss	209,382	-	-	-	-	-	*10,683	[1]	151	2,306	-	7,550	188,691
Net L-T capital gain less net ST loss	6,893,768	-	*568	9,128	159,682	*677	*25,095	*10,382	1,154	7,315	152	863,898	5,815,718
Net gain, noncapital assets	2,231,601	*17,116	*163	10,374	*23,956	*14	*3,883	*829	6,155	3,629	312	16,579	2,148,591
Other receipts	19,818,495	61,877	*6,094	*27,243	24,061	8,618	24,857	106,018	2,251,517	189,074	476,694	749,742	15,892,701
Total deductions	**772,740,795**	**1,036,295**	**886,763**	**562,306**	**1,187,152**	**630,454**	**2,776,331**	**3,004,065**	**6,631,193**	**9,066,847**	**9,321,871**	**37,145,029**	**700,492,489**
Cost of goods [19]	477,213,841	*147,423	*190,129	*172,183	542,722	*308,563	2,310,563	2,401,328	3,033,523	7,483,330	7,289,982	25,173,137	428,160,960
Compensation of officers	2,424,560	*29,667	*71,530	*51,507	30,317	*18,248	23,087	26,107	27,563	52,245	24,325	136,560	1,933,404
Salaries and wages	26,017,583	14,410	*71,632	92,675	76,090	41,747	83,597	98,667	166,820	146,906	108,185	1,137,640	23,979,214
Rent paid on business property	4,716,606	3,708	*21,988	23,266	13,540	28,547	11,434	24,258	16,436	122,296	24,988	358,734	4,067,410
Taxes paid	23,048,876	19,254	25,344	23,185	25,920	32,014	27,234	40,115	47,670	67,225	92,099	755,248	21,893,567
Interest paid	35,144,700	391,031	*28,891	4,786	42,343	18,256	46,579	34,061	89,578	169,136	267,812	1,448,508	32,603,717
Amortization	8,298,006	*6,153	*2	*214	*1,122	*505	3,312	1,730	16,309	12,422	24,719	208,172	8,023,344
Depreciation	53,130,391	116,437	34,035	19,019	105,505	67,913	69,146	46,573	72,406	211,911	266,634	2,280,625	49,840,187
Advertising	662,730	*12	*2,122	*1,157	*1,244	*1,733	2,017	*3,728	3,851	22,739	4,876	29,531	589,718
Pension, profit-sharing, stock, annuity	6,816,343	*403	*9,695	*1,062	*5,443	*2,740	9,520	2,688	8,074	19,082	15,610	252,288	6,489,737
Employee benefit programs	7,540,873	*11,198	*25,625	*9,381	10,143	*10,359	14,288	12,410	45,146	28,713	37,187	240,974	7,095,451
Net income (less deficit)	**6,519,453**	**-145,256**	**22,250**	**106,610**	**15,967**	**-7,017**	**16,535**	**-27,676**	**-369,332**	**40,612**	**-403,930**	**-25,093**	**7,295,782**
Income subject to tax	**18,439,528**	***14,280**	***8,176**	***9,127**	***72,300**	***14,966**	**59,247**	**36,183**	**53,092**	**84,750**	**86,839**	**826,709**	**17,173,858**
Total income tax before credits [7]	6,544,450	*9,062	*1,226	*2,594	*24,002	*5,093	20,424	12,729	18,541	29,678	30,174	296,490	6,094,435
Income tax	6,447,042	*4,855	*1,226	*2,594	*24,002	*5,093	20,262	12,288	18,484	29,006	29,834	288,860	6,010,536
Alternative minimum tax	92,644	*214	-	-	-	-	-	*103	57	672	323	7,459	83,816
Foreign tax credit	223,298	-	-	-	-	-	*29	*8	-	-	1,788	4	221,469
General business credit	199,581	-	-	2	*168	-	-	-	1	2,821	2,720	12,590	181,281
Prior year minimum tax credit	144,211	-	-	109	1,987	-	-	*234	674	1,673	-	9,813	129,722
Total income tax after credits [2]	**5,977,360**	***9,062**	***1,226**	***2,484**	***21,848**	***5,093**	**20,395**	**12,487**	**17,867**	**25,185**	**25,666**	**274,083**	**5,561,963**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Construction													
Number of returns	**766,689**	**128,619**	**506,309**	**47,749**	**64,207**	**10,759**	**6,167**	**1,630**	**705**	**333**	**107**	**88**	**16**
Total assets	**762,606,047**	**-**	**49,366,454**	**34,168,482**	**135,618,484**	**74,427,604**	**94,597,058**	**55,460,149**	**49,076,352**	**49,140,577**	**42,650,093**	**89,864,130**	**88,236,663**
Cash	119,131,733	-	12,133,178	6,632,380	19,522,230	10,771,443	13,971,072	8,177,025	7,773,150	7,228,496	4,693,527	11,182,723	17,046,509
Notes and accounts receivable	194,486,109	-	7,428,110	6,291,473	33,867,089	20,561,959	31,749,214	16,795,404	15,029,666	13,960,847	11,714,897	14,026,628	23,060,821
Less: Allowance for bad debts	1,561,516	-	63,825	22,297	183,873	103,016	265,381	137,252	133,642	125,477	210,139	205,812	110,802
Inventories	110,977,114	-	4,441,941	5,597,568	20,271,866	12,781,453	13,135,487	8,104,027	6,612,344	6,555,534	4,564,178	13,053,924	15,858,792
U.S. govt. obligations, total	820,527	-	*80,722	*13,832	*6,789	*57,297	*65,408	*40,295	130,694	106,748	86,653	210,069	22,020
Tax-exempt securities	840,866	-	*3,268	*283	*27,116	23,471	173,357	154,310	162,401	72,630	61,353	113,662	49,015
Other current assets	83,329,685	-	3,455,789	3,863,456	18,694,630	10,826,304	11,758,582	5,983,761	5,283,341	4,637,027	4,284,699	8,824,229	5,717,868
Loans to shareholders	11,395,697	-	4,324,044	1,599,973	2,804,965	1,019,892	574,599	237,296	379,681	206,263	146,371	100,161	2,452
Mortgage and real estate loans	4,658,551	-	191,495	332,834	854,155	329,621	203,031	292,680	261,470	175,717	208,577	499,341	1,309,629
Other investments	69,419,801	-	1,291,208	987,295	7,885,355	4,136,897	5,798,789	3,777,846	3,822,012	5,201,445	3,508,979	14,110,060	18,899,915
Depreciable assets	282,032,779	-	66,450,273	25,567,762	59,479,046	24,088,847	28,168,868	16,081,947	12,663,241	13,097,616	9,264,034	16,588,022	10,583,124
Less: Accumulated depreciation	181,016,256	-	53,620,687	18,784,620	39,107,212	15,457,671	16,965,627	8,653,288	6,764,826	6,290,261	4,151,247	6,194,987	5,025,831
Depletable assets	1,803,756	-	*20,781	-	129,395	*76,179	102,704	88,939	47,742	108,538	121,132	625,937	482,409
Less: Accumulated depletion	494,474	-	*5,795	-	69,391	*3,533	32,192	8,596	15,443	22,891	33,098	198,100	105,434
Land	31,686,560	-	1,929,204	1,411,165	6,886,455	3,313,098	3,990,341	2,461,691	1,694,755	1,698,671	1,445,455	5,336,397	1,519,330
Intangible assets (Amortizable)	23,550,342	-	970,711	299,541	899,650	317,941	497,824	527,488	655,399	1,486,499	6,321,883	6,699,227	4,874,180
Less: Accumulated amortization	4,155,048	-	471,536	105,228	317,943	82,615	121,556	123,107	140,669	198,325	779,530	628,840	1,185,699
Other assets	15,699,819	-	807,573	483,065	3,968,162	1,770,036	1,792,538	1,659,683	1,615,035	1,241,502	1,402,369	5,721,489	-4,761,633
Total liabilities	**762,606,047**	**-**	**49,366,454**	**34,168,482**	**135,618,484**	**74,427,604**	**94,597,058**	**55,460,149**	**49,076,352**	**49,140,577**	**42,650,093**	**89,864,130**	**88,236,663**
Accounts payable	129,084,915	-	6,345,153	4,299,444	20,680,403	12,362,023	19,366,034	10,006,897	10,031,600	9,551,457	5,769,359	11,585,686	19,086,857
Mortgages, notes, and bonds under one year	75,212,787	-	6,500,096	4,443,277	17,307,082	8,828,551	10,315,162	6,199,467	4,555,249	4,683,962	2,403,716	7,730,141	2,246,084
Other current liabilities	114,024,156	-	5,557,905	3,319,939	18,039,338	11,232,854	15,022,886	8,913,918	8,224,236	7,874,340	6,639,008	12,226,438	16,973,292
Loans from shareholders	38,415,259	-	10,779,439	4,364,247	9,684,866	4,305,942	3,478,092	1,889,542	1,126,664	631,122	292,431	1,855,583	7,331
Mortgages, notes, bonds, one year or more	156,009,945	-	12,988,991	6,892,531	24,747,596	13,292,368	15,967,389	9,831,147	9,430,964	8,851,553	9,793,771	24,297,218	19,916,417
Other liabilities	27,615,828	-	999,465	824,759	4,025,507	2,675,800	2,554,262	2,136,231	1,437,597	1,952,281	2,584,810	5,321,781	3,103,335
Net worth	222,243,157	-	6,195,405	10,024,285	41,133,693	21,730,065	27,893,232	16,482,948	14,270,042	15,595,861	15,166,997	26,847,282	26,903,347
Total receipts	**1,479,039,341**	**23,098,070**	**269,873,256**	**86,395,893**	**291,924,047**	**133,885,778**	**179,852,314**	**96,305,614**	**82,744,185**	**76,856,600**	**56,274,517**	**92,776,951**	**89,052,114**
Business receipts	1,458,878,242	22,289,226	267,948,463	85,536,947	288,806,724	132,893,173	178,697,021	95,100,625	81,795,938	75,673,794	53,981,044	90,290,975	85,864,313
Interest	2,254,021	15,782	77,529	58,800	243,564	101,769	112,461	72,934	82,588	104,967	135,079	689,267	559,280
Interest on govt. obligations, total	218,887	*488	*2,916	*4,678	9,914	20,803	23,656	22,339	31,913	41,645	21,295	34,225	5,015
Rents	1,248,028	24,378	74,017	50,490	148,989	66,330	137,349	62,211	61,246	203,025	107,433	294,152	18,407
Royalties	193,510	-	*2,159	*3,348	*7,391	*5,972	*16,089	*4,330	23,525	12,402	56,928	39,133	22,232
Net S-T capital gain less net LT loss	78,988	-	*90	*4,753	*21,058	*354	*3,298	2,006	35,683	1,009	976	4,054	5,707
Net L-T capital gain less net ST loss	1,300,420	83,349	70,750	99,230	138,786	35,210	28,724	138,742	47,111	112,093	264,621	139,919	141,885
Net gain, noncapital assets	2,414,127	273,918	472,762	129,223	419,947	200,872	235,395	144,950	75,363	112,521	127,145	85,396	136,635
Other receipts	12,275,337	410,907	1,222,003	499,607	2,108,901	553,307	584,018	752,555	573,007	563,313	1,575,827	1,186,244	2,245,650
Total deductions	**1,452,460,895**	**24,592,048**	**260,598,700**	**84,317,390**	**285,560,082**	**129,819,187**	**174,188,736**	**93,227,803**	**80,437,762**	**75,187,908**	**54,054,036**	**95,456,491**	**95,020,751**
Cost of goods [19]	1,108,069,870	15,025,438	151,594,881	56,358,116	218,480,190	105,540,558	148,020,584	79,186,089	68,808,583	64,667,609	44,574,643	78,725,664	77,087,516
Compensation of officers	45,313,326	976,345	18,464,192	4,201,351	9,547,033	3,513,049	3,633,730	1,499,322	1,084,917	840,532	544,125	654,176	354,553
Salaries and wages	78,024,580	1,236,025	26,126,290	6,348,241	15,460,573	5,258,635	5,745,976	3,200,757	2,743,208	2,370,193	2,376,266	3,741,005	3,417,412
Rent paid on business property	25,353,462	480,610	6,696,506	1,755,953	5,290,398	2,326,059	2,497,977	1,454,814	1,088,238	1,191,296	661,273	1,045,929	864,408
Taxes paid	20,249,332	299,711	6,564,581	1,666,561	4,325,897	1,565,850	1,506,749	736,790	652,857	555,475	614,026	1,104,310	656,525
Interest paid	12,011,352	326,554	1,892,886	708,917	2,097,578	819,128	1,023,599	597,970	522,310	609,794	658,954	1,821,884	931,777
Amortization	1,233,426	29,603	69,881	22,761	64,937	34,015	44,731	31,941	74,607	79,208	236,827	348,932	195,983
Depreciation	24,339,432	411,718	4,791,351	1,697,480	4,960,227	2,215,483	2,680,608	1,627,434	1,231,199	1,289,947	983,385	1,619,474	831,126
Advertising	5,124,729	164,646	1,955,890	476,291	793,233	297,582	296,178	182,162	126,801	130,426	112,295	256,839	332,384
Pension, profit-sharing, stock, annuity	5,036,010	9,659	844,802	316,896	1,104,301	657,647	671,010	344,080	274,484	237,203	167,235	280,063	128,631
Employee benefit programs	16,094,921	135,159	3,357,963	1,139,916	3,333,492	1,880,305	2,461,811	976,038	915,644	549,965	454,483	553,557	336,587
Net income (less deficit)	**26,617,383**	**-1,494,466**	**9,271,641**	**2,073,824**	**6,354,953**	**4,045,788**	**5,641,929**	**3,056,045**	**2,279,310**	**1,628,222**	**2,207,491**	**-2,634,594**	**-5,812,762**
Income subject to tax	**12,192,983**	**269,173**	**892,887**	**457,015**	**1,843,558**	**1,146,938**	**1,179,284**	**780,401**	**660,300**	**706,406**	**1,307,482**	**1,587,146**	**1,362,393**
Total income tax before credits [7]	3,924,755	40,195	142,509	111,934	569,827	391,388	406,214	272,761	230,718	251,612	461,650	561,297	484,652
Income tax	3,860,226	34,968	146,825	111,108	557,130	384,038	399,083	267,524	227,221	244,665	456,528	554,299	476,838
Alternative minimum tax	30,905	*217	*227	-	11,235	5,019	1,886	2,080	1,407	4,638	628	2,268	1,300
Foreign tax credit	159,036	1,727	[1]	-	*759	*4	*91	*992	7,854	3,256	2,227	57,783	84,343
General business credit	53,970	*8	1,886	9,377	4,712	6,880	2,210	5,156	2,362	4,969	849	11,680	3,881
Prior year minimum tax credit	17,111	-	*76	*120	2,980	6,495	2,929	*2,020	158	204	206	572	1,350
Total income tax after credits [2]	**3,694,638**	**38,461**	**140,546**	**102,437**	**561,376**	**378,010**	**400,983**	**264,592**	**220,343**	**243,182**	**458,368**	**491,262**	**395,078**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Manufacturing													
Number of returns	**270,727**	**32,536**	**147,271**	**23,736**	**41,810**	**9,575**	**7,595**	**3,173**	**1,838**	**1,380**	**647**	**788**	**378**
Total assets	**10,356,934,872**	**-**	**19,603,592**	**16,886,065**	**95,416,212**	**67,099,827**	**118,063,141**	**110,620,929**	**128,929,944**	**216,461,611**	**257,046,305**	**963,097,701**	**8,363,709,544**
Cash	333,735,366	-	3,894,635	2,869,552	13,488,183	7,840,736	12,762,227	10,875,101	12,174,006	16,186,327	18,436,061	52,744,487	182,464,052
Notes and accounts receivable	2,286,629,283	-	4,045,203	4,194,699	23,280,150	15,222,053	27,709,709	23,373,848	24,522,351	36,457,466	41,628,036	124,539,763	1,961,656,003
Less: Allowance for bad debts	27,309,081	-	23,019	23,923	222,145	257,300	605,577	684,877	753,840	1,251,601	1,088,928	4,523,039	17,874,833
Inventories	611,456,389	-	3,101,422	3,437,821	21,669,517	16,847,373	28,653,419	24,831,404	25,672,829	37,888,479	42,231,000	99,705,343	307,417,781
U.S. govt. obligations, total	5,331,096	-	*14,134	*12,698	*17,500	35,236	142,643	220,631	79,784	321,788	301,142	644,257	3,541,284
Tax-exempt securities	10,033,302	-	*876	-	*38,583	*100,338	184,161	173,877	307,375	452,382	405,649	2,507,243	5,862,820
Other current assets	547,323,705	-	934,761	667,266	3,516,293	2,559,576	5,281,223	6,042,658	7,001,956	13,038,420	15,511,088	54,796,140	437,974,325
Loans to shareholders	76,792,493	-	948,976	495,904	1,493,323	627,849	887,467	570,512	495,910	398,823	521,632	3,628,746	66,723,350
Mortgage and real estate loans	5,864,507	-	*33,451	*66,913	391,314	*16,453	111,547	79,766	81,459	45,031	17,025	31,793	4,989,754
Other investments	3,105,784,076	-	661,891	692,892	4,879,956	3,512,834	6,713,751	7,266,361	10,482,006	24,306,948	31,511,629	197,058,713	2,818,697,094
Depreciable assets	2,705,052,796	-	26,242,691	19,135,386	80,923,203	48,915,192	77,549,978	68,144,881	70,776,851	113,065,031	112,014,450	376,928,132	1,711,357,000
Less: Accumulated depreciation	1,521,078,765	-	21,638,605	15,509,135	58,960,939	32,031,565	49,321,256	41,681,951	41,190,191	64,458,121	63,288,994	207,037,141	925,960,865
Depletable assets	131,664,553	-	-	-	*7,015	*1,852	75,411	37,040	192,208	619,530	603,206	4,149,498	125,978,792
Less: Accumulated depletion	56,502,324	-	-	-	*4,777	*556	23,684	*6,317	27,109	161,583	169,688	363,750	55,744,861
Land	57,783,704	-	198,299	317,423	1,613,886	960,147	1,699,772	1,724,272	1,865,401	2,886,848	2,797,770	9,675,876	34,044,009
Intangible assets (Amortizable)	1,346,128,809	-	1,571,631	628,637	3,828,236	3,266,009	6,070,059	8,826,250	16,108,234	34,627,601	53,877,087	214,226,160	1,003,098,903
Less: Accumulated amortization	256,132,330	-	628,240	268,603	1,862,811	1,318,702	1,986,097	2,374,092	3,597,239	6,766,098	9,356,856	32,547,115	195,426,477
Other assets	994,377,292	-	245,485	168,537	1,319,724	802,301	2,158,390	3,201,565	4,737,952	8,804,339	11,094,994	66,932,593	894,911,412
Total liabilities	**10,356,934,872**	**-**	**19,603,592**	**16,886,065**	**95,416,212**	**67,099,827**	**118,063,141**	**110,620,929**	**128,929,944**	**216,461,611**	**257,046,305**	**963,097,701**	**8,363,709,544**
Accounts payable	1,380,535,906	-	3,268,735	3,020,213	14,657,622	9,343,344	16,728,830	14,864,586	14,862,377	23,913,779	26,666,791	92,423,906	1,160,785,722
Mortgages, notes, and bonds under one year	821,740,121	-	2,531,853	1,781,505	10,082,269	6,584,127	12,782,101	11,967,955	11,135,120	15,131,085	14,922,433	43,031,914	691,789,760
Other current liabilities	1,162,168,965	-	2,181,352	1,339,267	8,333,557	6,281,751	10,920,118	10,784,795	13,161,272	21,245,436	27,987,249	96,590,193	963,343,975
Loans from shareholders	148,406,945	-	7,199,531	2,406,094	9,574,192	5,121,940	3,919,453	3,215,760	2,568,223	4,808,568	5,102,808	16,926,567	87,563,808
Mortgages, notes, bonds, one year or more	2,273,158,383	-	5,806,520	5,073,796	19,420,496	11,127,467	20,539,290	19,531,993	25,078,463	47,593,020	65,193,373	266,381,986	1,787,411,977
Other liabilities	1,230,749,990	-	640,837	183,030	3,228,645	1,577,376	3,999,758	5,286,846	7,578,542	15,630,666	23,308,034	109,421,764	1,059,894,492
Net worth	3,340,174,561	-	-2,025,236	3,082,160	30,119,430	27,063,822	49,173,590	44,968,994	54,545,947	88,139,056	93,865,618	338,321,371	2,612,919,810
Total receipts	**8,181,480,372**	**54,852,867**	**74,870,818**	**48,145,288**	**222,500,287**	**134,922,747**	**223,726,807**	**185,261,792**	**193,149,146**	**289,682,480**	**299,553,449**	**917,659,401**	**5,537,155,289**
Business receipts	7,555,233,726	49,011,696	74,049,497	47,145,343	220,136,076	133,265,198	221,382,597	182,855,714	190,001,584	283,087,104	293,220,620	878,809,495	4,982,268,804
Interest	175,288,505	225,537	25,716	27,871	176,031	127,837	232,412	270,412	377,623	913,756	1,292,312	5,829,919	165,789,079
Interest on govt. obligations, total	1,474,661	10,980	*1,100	*1,265	21,176	9,317	27,663	37,422	46,976	92,708	82,467	318,249	825,338
Rents	30,682,820	20,777	21,233	24,059	48,750	42,927	77,278	57,747	64,941	139,718	195,915	1,079,557	28,909,917
Royalties	102,664,148	594,199	*20,822	*108	11,832	23,407	48,270	154,555	217,503	598,388	999,732	6,661,940	93,333,392
Net S-T capital gain less net LT loss	1,823,465	*20,537	-	*9	*4,660	*4,146	793	8,749	19,316	133,237	3,218	462,154	1,166,647
Net L-T capital gain less net ST loss	25,776,004	802,612	81,991	84,280	190,772	118,456	191,015	230,371	295,239	364,880	426,915	2,405,320	20,584,155
Net gain, noncapital assets	16,236,797	378,188	202,158	231,598	266,368	183,005	254,331	199,985	195,269	340,094	296,619	757,424	12,931,757
Other receipts	193,081,376	2,542,907	462,667	627,343	1,621,196	1,132,184	1,450,213	1,306,063	1,782,275	3,592,548	2,382,484	15,558,470	160,623,025
Total deductions	**7,892,308,625**	**56,260,821**	**74,539,762**	**46,977,848**	**218,616,666**	**132,278,258**	**219,221,371**	**181,811,864**	**189,849,615**	**285,238,708**	**293,304,726**	**900,145,824**	**5,294,063,162**
Cost of goods [19]	5,736,752,807	35,605,178	38,536,280	28,103,792	149,279,231	94,872,788	162,325,942	134,353,323	140,479,086	210,805,932	213,666,407	635,418,332	3,893,306,516
Compensation of officers	55,121,144	1,655,737	5,910,017	2,664,548	10,075,339	3,798,003	4,785,060	2,871,438	2,400,884	2,718,164	2,238,737	5,317,851	10,685,365
Salaries and wages	451,903,773	5,963,749	8,583,638	4,544,320	17,399,616	10,290,841	15,714,458	12,858,849	13,141,050	19,420,397	20,693,908	63,695,214	259,597,734
Rent paid on business property	65,564,547	534,759	3,820,341	1,787,953	5,555,325	2,444,372	3,404,699	2,376,107	2,077,742	3,037,254	3,038,587	9,262,389	28,225,017
Taxes paid	103,285,935	665,020	2,102,108	1,105,775	4,012,781	1,975,130	2,675,742	2,327,531	2,135,094	3,043,822	3,507,156	10,432,912	69,302,863
Interest paid	283,006,837	877,057	765,725	551,066	2,281,809	1,315,733	2,352,802	2,270,690	2,693,164	5,085,940	5,948,027	24,186,544	234,678,280
Amortization	52,731,339	431,465	96,932	37,616	290,198	242,835	541,438	694,570	997,971	1,746,341	2,736,580	8,353,712	36,561,682
Depreciation	210,075,034	1,145,054	1,378,727	1,076,855	5,176,505	3,633,156	6,054,285	5,203,428	5,613,619	8,769,775	8,472,064	28,906,941	134,644,625
Advertising	82,804,650	429,902	551,797	282,312	1,259,512	814,528	1,398,944	1,349,841	1,654,906	2,691,185	2,759,733	9,421,882	60,190,108
Pension, profit-sharing, stock, annuity	61,756,945	211,842	217,179	187,600	935,569	428,933	822,131	722,925	866,399	1,358,792	1,781,334	6,282,358	47,941,885
Employee benefit programs	104,215,576	716,012	981,273	891,265	3,408,615	1,919,357	3,325,629	2,701,045	2,912,723	4,342,002	4,967,861	16,324,122	61,725,673
Net income (less deficit)	**396,595,721**	**-1,254,347**	**329,956**	**1,166,175**	**3,879,670**	**2,635,172**	**4,502,652**	**3,540,451**	**3,376,870**	**4,769,291**	**6,847,823**	**22,825,271**	**343,976,738**
Income subject to tax	**436,123,578**	**1,568,737**	**298,887**	**327,959**	**1,602,961**	**1,555,570**	**2,695,004**	**2,795,476**	**3,833,460**	**6,609,086**	**9,750,819**	**34,729,636**	**370,355,982**
Total income tax before credits [7]	152,665,123	540,352	56,829	84,833	494,373	531,971	923,430	969,193	1,332,667	2,318,827	3,437,230	12,228,002	129,747,415
Income tax	152,210,147	542,622	57,091	84,833	492,767	524,822	913,996	953,324	1,314,647	2,290,564	3,406,285	12,119,368	129,509,828
Alternative minimum tax	380,872	3,293	*1	-	1,527	7,128	9,075	13,661	14,360	20,656	21,395	107,801	181,975
Foreign tax credit	73,530,080	*69,151	*23	*2,908	*4,519	*337	8,568	36,544	68,965	207,892	357,797	2,608,535	70,164,841
General business credit	5,029,187	25,618	457	1,135	19,982	25,584	31,364	31,335	48,216	82,957	130,388	473,593	4,158,558
Prior year minimum tax credit	543,781	437	-	-	*2,515	*3,580	5,490	7,389	10,232	17,426	15,679	93,414	387,618
Total income tax after credits [2]	**73,562,075**	**445,146**	**56,349**	**80,790**	**467,356**	**502,470**	**878,008**	**893,925**	**1,205,254**	**2,010,551**	**2,933,366**	**9,052,460**	**55,036,398**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade													
Number of returns	**986,366**	**146,604**	**609,156**	**88,266**	**103,622**	**19,786**	**11,944**	**3,552**	**1,620**	**922**	**343**	**409**	**144**
Total assets	**3,604,059,999**	**-**	**78,648,840**	**62,887,866**	**226,010,454**	**137,854,808**	**181,641,213**	**122,788,934**	**113,312,053**	**141,951,369**	**119,251,249**	**511,195,412**	**1,908,517,802**
Cash	232,802,991	-	14,848,471	9,544,287	28,900,663	14,283,586	18,088,872	10,539,214	9,258,506	11,273,364	8,821,651	28,347,097	78,897,280
Notes and accounts receivable	519,622,844	-	9,000,511	10,532,197	48,542,891	28,558,120	39,847,484	28,406,874	26,141,209	32,439,963	24,436,630	75,741,676	195,975,290
Less: Allowance for bad debts	15,055,749	-	44,865	130,753	592,277	548,034	960,159	743,438	825,064	1,103,730	857,343	2,061,958	7,188,128
Inventories	737,557,453	-	27,685,069	22,637,704	85,205,776	59,146,605	72,806,423	44,235,899	34,316,021	39,722,729	28,767,776	103,374,769	219,658,683
U.S. govt. obligations, total	6,844,330	-	*26,068	*4,359	146,895	*77,072	74,303	47,030	91,031	29,224	2,082	384,455	5,961,811
Tax-exempt securities	7,045,182	-	*3,434	*70,048	81,926	*176,395	129,418	78,357	403,076	293,884	38,960	721,224	5,048,460
Other current assets	190,905,181	-	2,609,660	2,259,360	8,748,751	5,726,288	7,417,312	6,764,257	6,588,141	7,744,681	6,709,753	29,595,765	106,741,211
Loans to shareholders	19,487,024	-	2,906,622	1,669,677	3,863,106	1,764,600	1,692,195	939,502	796,639	524,114	880,515	1,968,252	2,481,801
Mortgage and real estate loans	2,837,907	-	168,578	137,615	792,521	122,451	273,668	134,572	147,014	37,078	42,503	79,599	902,309
Other investments	683,666,913	-	2,083,279	2,308,309	9,166,866	6,098,083	8,599,393	6,723,578	7,466,011	10,786,122	12,472,267	75,967,810	541,995,196
Depreciable assets	1,139,780,988	-	45,107,759	28,072,105	84,123,468	40,331,696	52,144,080	35,576,306	34,588,906	43,294,617	35,941,195	174,532,841	566,068,017
Less: Accumulated depreciation	565,725,132	-	32,585,369	18,746,711	55,099,427	25,233,566	30,206,967	19,274,491	18,243,020	22,384,087	17,901,152	85,017,289	241,033,053
Depletable assets	48,917,391	-	*9,589	*61,573	*32,613	*2,919	22,469	82,653	60,024	201,445	39,001	83,257	48,321,847
Less: Accumulated depletion	7,526,709	-	*7,838	*20,987	*12,600	*2,766	*12,587	*42,596	33,805	150,060	13,547	15,208	7,214,715
Land	87,303,631	-	1,161,836	1,405,670	5,133,120	2,812,937	2,883,610	2,319,749	2,271,845	2,720,296	1,759,612	11,078,037	53,756,920
Intangible assets (Amortizable)	408,957,520	-	7,260,115	3,069,247	7,375,145	3,945,543	7,597,315	5,832,076	8,885,534	14,394,216	16,651,823	79,654,993	254,291,512
Less: Accumulated amortization	55,260,136	-	3,282,528	1,042,708	2,852,656	1,055,620	1,776,177	1,446,316	1,463,632	2,343,033	2,574,316	9,256,009	28,167,142
Other assets	161,898,368	-	1,698,451	1,056,876	2,453,674	1,648,501	3,020,560	2,615,709	2,863,615	4,470,544	4,033,835	26,016,102	112,020,501
Total liabilities	**3,604,059,999**	**-**	**78,648,840**	**62,887,866**	**226,010,454**	**137,854,808**	**181,641,213**	**122,788,934**	**113,312,053**	**141,951,369**	**119,251,249**	**511,195,412**	**1,908,517,802**
Accounts payable	573,491,948	-	14,707,087	11,749,483	46,636,098	24,471,994	33,775,947	23,732,818	21,582,348	27,885,409	21,559,719	79,560,149	267,830,896
Mortgages, notes, and bonds under one year	333,063,045	-	5,659,835	5,166,209	31,191,781	36,589,854	47,757,557	26,220,515	17,848,359	17,862,558	10,500,130	31,375,532	102,890,715
Other current liabilities	355,510,021	-	7,284,876	3,982,123	17,794,169	10,746,768	13,732,103	11,455,311	10,260,645	14,433,283	11,665,070	57,932,654	196,223,019
Loans from shareholders	86,291,469	-	24,830,521	9,100,403	18,239,555	7,475,293	7,310,030	3,959,149	2,955,566	3,419,004	1,110,561	4,988,174	2,903,212
Mortgages, notes, bonds, one year or more	693,554,747	-	15,991,152	12,724,421	33,267,826	15,975,430	21,704,270	16,392,088	18,273,829	24,935,323	22,614,707	125,765,881	385,909,820
Other liabilities	280,062,023	-	2,251,844	1,016,238	4,776,841	2,742,889	3,661,085	2,734,382	3,670,973	7,537,364	7,060,446	41,640,947	202,969,013
Net worth	1,282,086,745	-	7,923,526	19,148,990	74,104,184	39,852,579	53,700,220	38,294,671	38,720,333	45,878,428	44,740,616	169,932,073	749,791,126
Total receipts	**7,507,396,192**	**104,891,461**	**413,033,228**	**226,504,521**	**789,196,335**	**466,320,501**	**600,605,395**	**389,267,656**	**310,546,330**	**393,510,856**	**279,585,045**	**1,023,812,905**	**2,510,121,957**
Business receipts	7,342,883,560	102,970,572	409,207,031	224,338,783	781,370,955	461,227,480	592,904,890	383,644,468	305,979,904	387,761,845	274,956,938	1,002,202,487	2,416,318,207
Interest	23,394,924	84,186	111,328	172,270	575,107	336,266	408,307	292,376	297,841	514,438	754,500	3,626,414	16,221,892
Interest on govt. obligations, total	724,030	*6,572	2,593	4,052	25,704	21,782	22,292	19,608	40,332	41,118	42,700	204,248	293,029
Rents	7,520,668	29,105	33,238	78,769	227,509	121,917	189,347	156,767	154,085	240,105	226,751	1,377,642	4,685,431
Royalties	13,243,176	25,230	*3,321	*16,327	77,392	9,503	80,900	45,848	293,185	184,152	314,663	1,785,189	10,407,466
Net S-T capital gain less net LT loss	915,230	*37,212	*20,139	*1,698	28,934	*7,756	2,483	13,924	363	39,483	11,749	11,446	740,042
Net L-T capital gain less net ST loss	5,937,149	345,196	127,800	111,804	369,353	180,746	165,047	204,998	233,457	444,962	135,448	375,961	3,242,378
Net gain, noncapital assets	4,559,262	247,381	290,139	99,791	402,436	217,468	402,297	340,166	313,118	475,252	236,454	462,211	1,072,548
Other receipts	101,995,342	1,144,331	3,231,269	1,659,139	6,074,401	4,182,252	6,387,035	4,528,594	3,118,614	3,699,648	2,760,798	12,957,038	52,252,225
Total deductions	**7,375,602,149**	**107,223,362**	**409,286,996**	**224,007,428**	**778,367,851**	**461,926,992**	**593,902,351**	**384,025,073**	**306,319,201**	**387,270,545**	**275,088,795**	**1,009,488,140**	**2,438,695,415**
Cost of goods [19]	5,815,471,119	91,191,254	289,268,771	168,579,052	615,906,257	382,782,866	493,807,376	323,269,571	250,363,678	320,731,606	223,721,412	781,797,646	1,874,051,630
Compensation of officers	71,329,598	1,247,951	18,758,372	7,405,934	16,920,647	6,172,237	6,222,848	2,845,785	2,144,796	1,895,248	1,165,485	2,861,871	3,688,422
Salaries and wages	510,562,169	3,836,651	28,228,096	15,764,809	53,316,757	27,899,404	36,433,621	21,778,389	18,844,685	22,626,251	16,428,885	74,642,994	190,761,625
Rent paid on business property	121,380,511	2,025,205	15,610,697	5,543,408	13,287,914	5,988,087	7,539,070	4,209,344	3,784,548	4,818,942	4,502,292	22,337,825	31,733,179
Taxes paid	84,885,917	684,097	7,135,098	3,707,211	9,690,408	4,517,209	6,058,755	3,316,517	3,087,180	3,541,348	2,374,907	12,048,305	28,724,882
Interest paid	67,695,570	617,720	2,179,252	1,332,149	4,476,785	2,865,942	3,378,272	2,333,551	2,207,977	2,825,742	2,276,840	11,679,321	31,522,020
Amortization	15,415,777	309,315	538,620	179,285	512,127	298,838	524,192	394,264	522,039	713,484	765,903	2,458,797	8,198,913
Depreciation	110,208,406	586,676	3,061,000	1,680,558	5,638,505	2,994,037	4,690,568	3,690,609	3,701,813	4,431,922	4,056,047	16,396,373	59,280,298
Advertising	74,391,879	423,368	3,800,322	1,977,651	6,106,852	3,540,704	4,732,484	2,637,186	2,896,654	3,509,871	3,666,361	11,890,544	29,209,881
Pension, profit-sharing, stock, annuity	17,702,489	94,024	802,534	429,634	1,428,319	716,975	828,593	552,149	591,922	637,231	472,186	2,424,100	8,724,821
Employee benefit programs	48,026,042	257,072	1,637,158	1,021,441	3,999,572	2,481,845	3,113,964	1,860,408	1,826,824	2,458,862	1,718,561	8,540,328	19,110,007
Net income (less deficit)	**137,427,588**	**-2,324,798**	**3,743,639**	**2,501,490**	**10,802,788**	**4,377,028**	**6,696,068**	**5,250,514**	**4,264,481**	**6,280,299**	**4,620,119**	**15,278,700**	**75,937,259**
Income subject to tax	**125,707,607**	**424,432**	**1,223,672**	**950,595**	**3,405,514**	**1,784,261**	**2,767,441**	**2,142,838**	**2,854,462**	**4,551,143**	**3,986,847**	**20,161,299**	**81,455,103**
Total income tax before credits [7]	43,446,644	133,598	208,672	203,277	1,015,294	600,352	946,389	735,712	997,543	1,673,652	1,410,853	7,089,601	28,431,701
Income tax	43,206,293	129,786	208,634	202,774	1,002,468	589,465	932,362	729,830	983,577	1,655,102	1,391,174	7,054,202	28,326,919
Alternative minimum tax	206,967	*528	*17	*502	3,878	7,676	11,804	8,102	13,232	11,345	16,214	29,532	104,139
Foreign tax credit	2,934,272	*3,096	[1]	*5,620	*274	*3,696	13,827	9,903	44,341	48,907	49,302	594,139	2,161,166
General business credit	834,265	759	2,329	2,239	9,617	5,054	8,199	6,241	14,020	18,589	20,233	148,300	598,684
Prior year minimum tax credit	157,349	513	-	-	1,714	2,015	4,033	5,240	5,657	4,672	4,331	22,959	106,215
Total income tax after credits [2]	**39,519,248**	**129,230**	**206,343**	**195,418**	**1,003,689**	**589,571**	**918,835**	**714,329**	**933,524**	**1,601,483**	**1,336,987**	**6,324,203**	**25,565,636**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Transportation and Warehousing													
Number of returns	**195,228**	**46,155**	**120,140**	**12,429**	**12,308**	**2,069**	**1,246**	**342**	**207**	**147**	**59**	**97**	**28**
Total assets	**709,134,090**	**-**	**11,633,965**	**8,552,475**	**26,045,743**	**13,665,944**	**19,030,273**	**11,866,971**	**14,667,460**	**23,406,737**	**20,294,522**	**128,594,899**	**431,375,099**
Cash	47,158,556	-	2,179,095	1,361,712	3,069,429	1,901,785	1,953,107	998,112	1,304,332	1,471,955	1,578,887	6,017,577	25,322,564
Notes and accounts receivable	72,498,696	-	1,305,801	1,350,148	5,858,320	2,850,832	4,565,504	2,323,968	2,955,177	3,679,421	3,263,314	14,066,918	30,279,293
Less: Allowance for bad debts	1,466,351	-	*6,260	*3,535	34,487	29,707	75,075	48,462	77,306	88,148	112,422	398,569	592,380
Inventories	8,471,358	-	229,365	98,350	510,925	288,344	282,805	234,524	463,506	473,699	292,679	1,384,086	4,213,075
U.S. govt. obligations, total	571,825	-	-	-	-	-	*124,393	*3,611	41,731	-	306	4,048	397,736
Tax-exempt securities	661,160	-	*8,596	-	*18,020	*91	*17,565	*28,908	20,848	-	-	189,728	377,403
Other current assets	36,733,792	-	867,775	418,035	2,071,875	1,003,390	1,200,232	825,715	986,581	1,308,327	967,762	5,569,047	21,515,054
Loans to shareholders	5,165,235	-	914,177	1,122,357	507,021	167,220	246,054	53,030	81,173	39,624	27,038	439,386	1,568,155
Mortgage and real estate loans	398,379	-	*109,840	*46,716	*138,027	-	*38,232	*36	2,227	22,274	-	19,932	21,096
Other investments	67,955,097	-	348,026	398,299	1,373,994	695,727	1,946,463	931,644	982,288	2,515,447	2,278,898	20,457,384	36,026,927
Depreciable assets	583,837,637	-	25,274,703	10,815,583	27,802,063	13,611,827	16,933,068	10,292,198	11,359,912	18,593,180	14,912,208	72,922,785	361,320,110
Less: Accumulated depreciation	219,785,491	-	20,619,520	7,798,911	17,758,449	7,785,167	9,379,595	5,193,187	5,433,387	8,184,091	5,735,098	25,225,092	106,672,993
Depletable assets	94,944	-	*48,202	-	*18,124	*14,167	28	-	558	737	-	13,127	-
Less: Accumulated depletion	64,556	-	*40,941	-	*9,250	*2,940	25	-	531	675	-	10,195	-
Land	10,169,368	-	132,961	171,973	722,055	330,751	402,273	171,283	317,133	456,676	511,546	2,370,758	4,581,958
Intangible assets (Amortizable)	68,461,130	-	712,555	542,332	1,501,520	357,600	561,689	654,243	1,336,808	2,586,121	1,668,569	22,397,544	36,142,149
Less: Accumulated amortization	8,383,453	-	254,775	211,931	441,155	137,660	118,755	159,826	146,889	485,566	162,530	1,773,077	4,491,290
Other assets	36,656,764	-	424,365	241,347	697,710	399,683	332,313	751,173	473,299	1,017,754	803,364	10,149,512	21,366,244
Total liabilities	**709,134,090**	**-**	**11,633,965**	**8,552,475**	**26,045,743**	**13,665,944**	**19,030,273**	**11,866,971**	**14,667,460**	**23,406,737**	**20,294,522**	**128,594,899**	**431,375,099**
Accounts payable	44,968,447	-	1,438,739	1,327,539	3,013,109	1,501,913	2,571,151	1,221,033	1,440,520	1,865,404	1,698,138	6,269,981	22,620,919
Mortgages, notes, and bonds under one year	33,186,408	-	1,427,128	733,042	2,834,723	2,332,099	1,930,412	1,174,060	1,693,677	1,680,093	861,653	4,494,527	14,024,996
Other current liabilities	79,599,921	-	886,847	422,540	1,684,396	954,124	1,794,851	1,024,490	1,488,167	2,510,114	1,927,084	11,558,907	55,348,401
Loans from shareholders	16,812,028	-	3,392,968	791,485	2,196,381	952,530	677,522	508,631	881,296	181,402	552,581	5,927,002	750,230
Mortgages, notes, bonds, one year or more	206,960,894	-	5,077,936	3,646,697	7,950,003	3,642,112	4,784,322	3,329,837	4,048,723	7,507,376	5,713,568	41,476,886	119,783,434
Other liabilities	152,738,335	-	162,629	49,502	1,340,649	375,783	744,842	512,981	1,037,679	2,247,953	2,240,860	16,593,052	127,432,405
Net worth	174,868,057	-	-752,282	1,581,670	7,026,483	3,907,383	6,527,173	4,095,939	4,077,399	7,414,395	7,300,639	42,274,544	91,414,714
Total receipts	**822,028,563**	**12,533,352**	**80,765,931**	**30,883,932**	**76,782,753**	**31,047,665**	**40,296,701**	**22,068,463**	**25,737,745**	**27,655,394**	**24,049,895**	**105,359,145**	**344,847,586**
Business receipts	794,777,500	11,855,476	79,571,263	30,695,096	75,266,663	30,404,010	39,553,475	21,657,938	25,251,856	26,604,970	22,435,916	101,059,285	330,421,553
Interest	4,029,117	96,209	7,797	16,855	41,483	18,014	29,658	24,231	34,035	53,226	100,001	636,000	2,971,608
Interest on govt. obligations, total	110,421	*560	*5,317	*398	14,043	*1,801	4,961	2,656	4,419	3,056	1,233	41,829	30,147
Rents	1,449,365	1,482	*1,096	*7,844	41,069	12,242	33,768	31,505	27,644	66,491	32,321	438,476	755,428
Royalties	1,984,716	518	-	-	*1,738	-	*3,826	9	44	5,292	341	27,599	1,945,349
Net S-T capital gain less net LT loss	48,509	-	-	*1	6	*19,975	*12,242	*52	93	456	334	9,244	6,106
Net L-T capital gain less net ST loss	1,206,801	*34,485	28,753	*28,489	70,219	3,377	44,999	22,832	17,447	13,813	21,045	141,907	779,437
Net gain, noncapital assets	3,574,420	237,037	363,415	25,914	334,993	286,344	222,260	57,581	101,446	91,203	77,903	706,647	1,069,677
Other receipts	14,307,604	303,490	788,287	102,454	1,004,288	300,966	388,448	270,016	297,291	811,576	1,378,117	2,087,713	6,574,957
Total deductions	**809,704,333**	**12,922,923**	**78,580,992**	**30,383,430**	**75,111,118**	**30,833,879**	**39,704,133**	**21,661,005**	**25,572,759**	**27,515,395**	**24,218,960**	**103,425,098**	**339,774,641**
Cost of goods [19]	276,042,729	4,070,464	29,834,126	11,554,129	36,458,664	13,863,698	20,034,273	11,895,387	11,328,818	8,883,192	6,396,710	36,215,200	85,508,068
Compensation of officers	11,830,848	377,782	5,008,393	1,183,577	1,763,593	570,984	685,937	184,878	194,343	222,144	134,714	459,030	1,045,474
Salaries and wages	127,551,032	924,331	8,691,287	4,431,832	8,892,735	4,282,832	4,806,190	2,528,765	3,663,912	5,148,338	4,142,920	17,129,382	62,908,508
Rent paid on business property	40,131,645	385,449	3,495,361	1,696,668	3,607,429	2,021,448	2,272,497	1,672,283	1,410,684	1,745,051	1,734,484	4,094,729	15,995,565
Taxes paid	23,181,359	174,703	1,999,318	1,098,637	2,233,096	806,171	900,771	434,417	793,329	744,426	636,695	2,984,194	10,375,601
Interest paid	16,950,612	245,889	656,374	303,765	722,489	331,930	457,666	265,935	382,757	646,705	458,495	3,435,498	9,043,108
Amortization	2,646,250	40,409	39,827	27,987	129,839	27,350	35,660	43,565	81,761	118,762	170,957	644,932	1,285,200
Depreciation	42,863,082	356,929	2,206,800	1,047,976	3,037,929	1,718,075	1,758,308	996,054	1,167,922	1,766,839	1,612,337	6,417,747	20,776,165
Advertising	2,850,030	51,862	290,749	101,652	242,863	56,175	80,873	43,112	66,651	59,615	95,975	226,042	1,534,459
Pension, profit-sharing, stock, annuity	7,741,646	11,743	119,046	64,051	176,854	133,175	108,286	73,145	60,480	138,727	109,938	773,873	5,972,329
Employee benefit programs	22,624,143	82,338	492,098	436,454	1,013,934	453,783	584,646	327,044	551,242	750,926	548,129	2,710,371	14,673,178
Net income (less deficit)	**12,639,284**	**-327,406**	**2,179,621**	**500,105**	**1,662,759**	**211,985**	**590,366**	**405,150**	**161,429**	**152,267**	**-168,503**	**2,056,251**	**5,215,262**
Income subject to tax	**17,208,876**	**149,312**	**193,704**	**107,789**	**467,016**	**184,553**	**446,581**	**308,276**	**328,286**	**408,562**	**472,503**	**3,303,393**	**10,838,902**
Total income tax before credits [7]	5,955,463	26,038	33,115	24,390	149,323	62,889	152,989	107,043	113,842	143,915	165,863	1,179,293	3,796,763
Income tax	5,934,185	41,055	33,341	24,348	147,497	61,817	151,973	105,714	113,100	141,406	164,810	1,155,509	3,793,616
Alternative minimum tax	34,706	*25	-	*42	*1,023	*1,072	999	1,299	733	2,398	954	23,539	2,621
Foreign tax credit	361,665	*37	-	-	-	*1	*1,180	*3,060	1,909	5,293	653	140,312	209,219
General business credit	121,766	[1]	367	*439	4,616	*87	792	2,512	1,155	3,034	3,940	25,143	79,681
Prior year minimum tax credit	17,913	*1,116	-	-	*119	*691	*1,900	*871	232	-	2,198	10,787	-
Total income tax after credits [2]	**5,454,120**	**24,884**	**32,748**	**23,951**	**144,587**	**62,110**	**149,118**	**100,600**	**110,547**	**135,589**	**159,072**	**1,003,051**	**3,507,863**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Information													
Number of returns	**118,279**	**22,205**	**79,334**	**5,983**	**6,434**	**1,574**	**1,245**	**493**	**320**	**266**	**132**	**190**	**103**
Total assets	**2,468,467,797**	**-**	**5,151,817**	**4,067,795**	**14,547,748**	**10,765,172**	**19,449,492**	**17,599,140**	**22,080,331**	**42,262,518**	**46,208,835**	**215,521,386**	**2,070,813,562**
Cash	100,097,360	-	1,669,300	787,489	3,201,722	2,915,909	3,573,818	2,736,344	2,591,876	4,698,725	4,973,713	15,885,265	57,063,199
Notes and accounts receivable	237,588,738	-	923,608	696,081	3,051,797	2,165,121	3,211,259	2,708,171	3,172,806	5,837,743	5,841,128	25,356,398	184,624,625
Less: Allowance for bad debts	12,065,217	-	*1,966	9,319	65,263	161,645	154,353	213,822	251,692	353,693	330,190	1,809,220	8,714,055
Inventories	29,057,717	-	356,377	338,774	553,722	224,008	610,315	435,976	640,780	1,050,039	350,239	3,211,985	21,285,502
U.S. govt. obligations, total	681,823	-	*17,818	-	*13,618	*71,007	107,091	*3,091	67,059	167,391	106,781	1,995	125,971
Tax-exempt securities	2,560,592	-	*31,561	-	*36,878	*281,956	64,267	*32,434	91,886	25,957	391,462	1,579,909	24,283
Other current assets	104,787,541	-	431,425	406,072	1,194,405	1,229,721	1,498,307	1,607,182	1,795,572	3,336,436	4,137,922	9,967,738	79,182,761
Loans to shareholders	6,739,429	-	240,443	223,216	888,813	83,677	107,158	117,207	135,167	332,767	23,731	190,251	4,396,998
Mortgage and real estate loans	336,940	-	-	-	*47,313	*14,987	-	*5,730	5,199	6,350	4	8,775	248,582
Other investments	625,556,433	-	209,909	219,472	1,351,888	870,599	2,583,503	2,896,780	2,818,948	5,878,686	6,120,218	42,384,131	560,222,299
Depreciable assets	938,003,763	-	5,409,248	3,809,937	8,087,890	4,469,868	11,051,632	9,030,358	12,338,183	17,296,065	19,752,665	60,823,366	785,934,551
Less: Accumulated depreciation	540,728,314	-	4,585,593	3,113,006	5,529,500	2,865,356	6,828,049	5,343,043	6,997,294	10,149,559	11,207,426	34,756,190	449,353,298
Depletable assets	199,917	-	*24,289	*67	*6,321	51	-	-	1,851	4,074	-	13,132	150,133
Less: Accumulated depletion	114,510	-	*24,289	*67	*4,186	9	-	-	-	880	-	237	84,843
Land	13,108,755	-	43,971	*35,389	374,240	118,271	212,881	178,988	170,089	280,376	415,568	1,242,489	10,036,493
Intangible assets (Amortizable)	833,447,422	-	769,274	1,509,315	3,048,855	1,613,659	4,670,904	3,971,495	5,743,992	14,970,869	18,730,344	95,598,474	682,820,240
Less: Accumulated amortization	132,364,393	-	410,276	948,796	2,319,005	542,203	2,458,833	1,450,226	1,564,673	3,651,920	5,368,219	23,750,102	89,900,140
Other assets	261,573,802	-	46,718	113,172	608,239	275,550	1,199,593	882,473	1,320,579	2,533,094	2,270,894	19,573,228	232,750,261
Total liabilities	**2,468,467,797**	**-**	**5,151,817**	**4,067,795**	**14,547,748**	**10,765,172**	**19,449,492**	**17,599,140**	**22,080,331**	**42,262,518**	**46,208,835**	**215,521,386**	**2,070,813,562**
Accounts payable	122,315,828	-	1,175,858	909,650	2,700,644	1,810,496	2,070,292	1,246,639	1,710,486	2,629,431	4,446,931	12,620,413	90,994,987
Mortgages, notes, and bonds under one year	136,865,352	-	1,502,167	347,673	1,580,550	578,967	1,035,748	1,152,997	1,210,899	2,554,809	1,154,379	9,457,470	116,289,692
Other current liabilities	275,888,835	-	2,055,660	1,798,607	2,793,751	1,838,016	3,509,973	2,393,647	3,032,335	6,103,933	6,363,263	25,188,617	220,811,032
Loans from shareholders	45,316,091	-	4,242,337	2,128,991	2,046,089	522,805	794,491	409,979	745,114	440,288	277,926	635,853	33,072,219
Mortgages, notes, bonds, one year or more	669,942,549	-	1,253,218	931,399	3,628,916	3,259,661	3,906,894	3,870,296	5,479,975	11,379,712	15,272,900	83,420,964	537,538,614
Other liabilities	429,753,377	-	470,154	144,898	1,049,469	747,787	1,304,737	2,009,975	2,304,420	5,935,766	16,085,693	28,467,429	371,233,049
Net worth	788,385,766	-	-5,547,577	-2,193,423	748,330	2,007,440	6,827,356	6,515,606	7,597,103	13,218,580	2,607,742	55,730,639	700,873,969
Total receipts	**1,126,107,519**	**17,952,715**	**31,948,170**	**18,284,401**	**27,879,857**	**15,101,953**	**21,640,370**	**14,660,604**	**17,343,882**	**30,613,661**	**32,580,111**	**108,029,862**	**790,071,932**
Business receipts	975,088,046	16,368,951	31,295,095	17,809,205	26,933,779	14,332,246	20,699,568	13,745,755	16,321,945	28,763,420	29,471,621	95,649,185	663,697,275
Interest	25,024,589	126,391	16,005	16,940	69,392	55,041	99,005	92,705	97,957	219,127	432,752	996,387	22,802,887
Interest on govt. obligations, total	522,487	*4,701	*5,971	*38	3,008	11,098	8,230	7,145	17,577	20,789	30,507	116,618	296,805
Rents	11,434,589	*54,041	*5,993	*5,718	10,214	8,612	17,164	26,536	18,446	33,203	78,100	144,897	11,031,666
Royalties	32,651,372	*1,297,474	*20,309	-	*96,302	*6,173	54,741	129,269	79,849	483,462	295,624	5,347,593	24,840,577
Net S-T capital gain less net LT loss	371,867	148	*12	*41,799	*[1]	*1,041	*39,334	*234	3,668	529	5,531	3,200	276,370
Net L-T capital gain less net ST loss	7,710,225	*62,702	*94,998	*40,604	157,927	56,962	37,022	219,165	58,730	154,139	596,789	1,183,276	5,047,910
Net gain, noncapital assets	1,278,816	95,899	29,609	*27,571	8,791	4,060	96,714	21,225	27,767	57,448	9,336	111,396	788,999
Other receipts	67,947,323	-324,767	477,726	342,520	547,954	609,555	572,208	396,165	694,774	840,846	1,604,429	3,848,345	58,337,568
Total deductions	**1,074,422,877**	**18,538,144**	**31,576,621**	**18,565,775**	**29,761,551**	**15,929,749**	**22,663,981**	**14,954,908**	**17,165,743**	**30,520,575**	**32,646,816**	**105,740,694**	**736,358,321**
Cost of goods [19]	230,848,715	2,461,634	14,100,015	10,291,355	10,499,121	6,665,953	8,626,648	5,153,413	5,641,265	10,326,738	9,645,451	30,215,650	117,221,473
Compensation of officers	14,893,196	285,134	3,440,889	816,909	1,904,118	877,827	676,188	391,004	320,738	554,567	523,747	1,145,482	3,956,593
Salaries and wages	177,908,005	4,543,258	3,779,078	3,008,704	6,397,670	2,960,622	4,470,210	2,951,581	3,098,966	5,532,309	5,572,892	22,379,306	113,213,408
Rent paid on business property	27,295,177	1,012,646	1,067,559	535,725	1,344,362	378,991	659,938	360,980	484,853	746,549	658,896	2,490,695	17,553,985
Taxes paid	26,842,843	583,511	630,198	418,076	737,248	390,901	592,160	426,741	444,038	708,674	777,906	2,827,221	18,306,170
Interest paid	69,981,028	832,863	240,392	179,126	407,965	250,479	424,367	369,489	515,337	1,064,876	1,426,715	6,985,104	57,284,315
Amortization	38,613,682	792,834	40,571	65,672	284,123	137,545	309,724	343,195	401,824	1,234,258	891,150	5,187,791	28,924,994
Depreciation	82,472,051	820,534	401,750	238,332	649,044	484,262	992,197	862,690	1,087,448	1,604,735	2,054,473	6,545,077	66,731,508
Advertising	28,168,107	400,080	222,932	179,325	434,576	283,986	371,654	296,899	293,672	711,280	781,588	2,329,841	21,862,275
Pension, profit-sharing, stock, annuity	7,295,065	91,038	241,468	81,788	112,247	73,013	90,058	53,934	96,857	121,230	222,823	713,914	5,396,694
Employee benefit programs	20,985,401	411,942	341,115	176,673	438,522	236,027	417,097	280,796	352,599	581,260	687,432	2,496,137	14,565,802
Net income (less deficit)	**55,770,265**	**-578,199**	**365,578**	**-281,412**	**-1,875,201**	**-835,828**	**-1,025,233**	**-289,061**	**171,008**	**130,313**	**-73,105**	**2,741,082**	**57,320,321**
Income subject to tax	**65,319,179**	**1,379,735**	**229,186**	**69,784**	**372,990**	**311,318**	**326,924**	**440,943**	**658,932**	**1,135,177**	**1,694,188**	**4,151,295**	**54,548,708**
Total income tax before credits [7]	23,014,898	477,856	56,535	19,087	123,107	105,671	113,583	154,421	229,455	403,228	597,378	1,472,277	19,262,300
Income tax	22,798,521	475,361	56,313	19,071	122,708	105,020	110,998	151,167	227,269	393,527	591,897	1,451,978	19,093,212
Alternative minimum tax	201,618	*1,663	*133	*16	*399	*651	2,586	3,130	2,185	4,789	5,481	19,762	160,824
Foreign tax credit	4,788,392	*388,271	-	-	*17,549	*196	*626	6,738	33,802	7,994	23,783	239,518	4,069,914
General business credit	904,213	9,031	82	1	*3,163	*1,181	*1,981	5,496	6,859	15,862	18,758	91,046	750,755
Prior year minimum tax credit	305,815	-	-	*234	*112	-	*254	*1,605	292	5,111	1,496	5,756	290,954
Total income tax after credits [2]	**17,016,477**	**80,553**	**56,453**	**18,851**	**102,283**	**104,294**	**110,722**	**140,583**	**188,501**	**374,261**	**553,341**	**1,135,957**	**14,150,678**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Finance and Insurance													
Number of returns	**254,092**	**48,220**	**149,105**	**15,009**	**17,847**	**4,285**	**3,997**	**2,645**	**2,817**	**3,496**	**2,234**	**3,075**	**1,363**
Total assets	**33,890,646,518**	**-**	**12,488,766**	**10,581,753**	**40,409,955**	**30,388,443**	**64,427,824**	**95,728,878**	**202,842,393**	**569,536,817**	**796,887,030**	**3,367,471,901**	**28,699,882,757**
Cash	1,180,391,417	-	4,504,651	2,942,845	9,344,383	5,048,250	7,767,443	7,343,439	10,963,806	21,943,968	23,137,587	74,259,709	1,013,135,337
Notes and accounts receivable	3,138,659,933	-	833,669	1,549,829	7,560,449	4,934,418	9,902,706	15,336,379	31,308,845	74,433,363	58,188,261	207,905,762	2,726,706,251
Less: Allowance for bad debts	40,335,009	-	*28,231	2,301	147,770	207,883	237,015	326,479	585,751	1,267,307	956,671	4,339,175	32,236,427
Inventories	6,926,660	-	*14,760	*3,542	*3,700	*2,959	48,823	29,279	23,054	76,337	58,406	663,671	6,002,129
U.S. govt. obligations, total	1,615,986,240	-	29,281	8,610	460,293	566,971	3,296,985	4,270,352	11,050,165	24,711,694	36,932,106	185,374,374	1,349,285,409
Tax-exempt securities	1,449,963,670	-	*63,652	*5,938	165,349	316,786	1,896,613	4,574,125	12,647,508	46,841,952	68,993,098	262,047,120	1,052,411,529
Other current assets	2,990,389,595	-	1,060,538	1,153,075	3,090,430	2,657,889	5,175,058	6,087,100	9,388,350	21,574,606	22,648,135	95,003,120	2,822,551,294
Loans to shareholders	41,819,935	-	1,281,008	422,011	694,928	228,996	316,881	182,932	427,956	453,851	395,933	6,766,568	30,648,870
Mortgage and real estate loans	3,489,509,495	-	265,694	313,785	1,773,553	1,500,892	2,940,267	5,549,539	13,071,057	41,720,988	67,249,813	220,778,275	3,134,345,633
Other investments	16,867,686,512	-	1,321,880	1,839,820	11,104,798	11,913,903	28,892,890	48,000,780	106,652,956	320,022,728	499,860,599	2,210,213,778	13,627,862,378
Depreciable assets	306,120,167	-	6,251,073	2,420,142	5,581,836	2,464,558	2,885,738	3,232,867	4,040,311	9,073,064	8,450,434	26,794,246	234,925,898
Less: Accumulated depreciation	111,493,067	-	4,670,198	1,538,130	3,184,574	1,113,114	1,411,095	1,549,862	1,764,160	3,666,867	3,697,180	10,518,357	78,379,530
Depletable assets	3,171,533	-	*75,617	*48,948	-	*101,260	*120,155	2	13,064	138,925	17,402	8,132	2,648,028
Less: Accumulated depletion	1,073,817	-	*67,128	*21,457	-	*8,820	*70,416	2	4,611	42,018	6,028	-	853,337
Land	14,227,046	-	211,485	55,647	395,665	391,698	284,955	283,461	494,682	962,216	885,789	2,489,897	7,771,550
Intangible assets (Amortizable)	345,323,697	-	2,121,055	1,680,272	2,370,954	1,040,502	1,431,777	1,354,943	1,970,611	5,252,622	4,786,387	32,929,125	290,385,449
Less: Accumulated amortization	43,564,986	-	1,091,136	715,029	893,288	292,976	382,898	323,147	470,641	943,235	667,063	4,906,040	32,879,533
Other assets	2,636,937,497	-	311,096	414,205	2,089,249	842,152	1,568,957	1,683,169	3,615,191	8,249,931	10,610,020	62,001,695	2,545,551,830
Total liabilities	**33,890,646,518**	**-**	**12,488,766**	**10,581,753**	**40,409,955**	**30,388,443**	**64,427,824**	**95,728,878**	**202,842,393**	**569,536,817**	**796,887,030**	**3,367,471,901**	**28,699,882,757**
Accounts payable	2,406,166,838	-	1,006,758	998,545	3,313,914	2,364,848	3,201,380	4,321,709	8,811,118	24,724,627	31,986,799	164,244,788	2,161,192,350
Mortgages, notes, and bonds under one year	1,897,234,271	-	785,438	771,539	2,440,008	2,577,634	5,021,914	4,514,294	6,093,808	15,841,779	14,443,958	77,204,268	1,767,539,631
Other current liabilities	7,399,629,396	-	2,296,289	1,364,750	8,232,956	4,669,843	11,748,400	21,684,910	50,330,601	121,374,328	134,364,587	417,165,038	6,626,397,694
Loans from shareholders	45,269,168	-	2,762,791	1,237,896	2,916,523	1,469,657	1,680,711	1,128,204	735,634	1,453,116	1,791,682	7,181,873	22,911,081
Mortgages, notes, bonds, one year or more	3,144,658,510	-	2,081,563	2,945,940	5,163,954	3,552,370	6,123,078	6,416,672	7,590,282	18,685,400	23,750,133	97,323,120	2,971,025,998
Other liabilities	4,359,428,113	-	1,581,027	486,213	5,401,221	2,728,571	3,944,979	2,837,251	6,736,152	15,241,306	18,891,363	121,344,821	4,180,235,208
Net worth	14,638,260,223	-	1,974,900	2,776,871	12,941,379	13,025,520	32,707,361	54,825,837	122,544,798	372,216,259	571,658,508	2,483,007,992	10,970,580,795
Total receipts	**3,675,480,970**	**106,574,818**	**42,918,946**	**11,552,213**	**33,868,210**	**17,139,970**	**22,501,104**	**22,973,054**	**31,828,763**	**68,692,450**	**70,804,297**	**327,125,123**	**2,919,502,021**
Business receipts	1,980,500,244	17,078,241	40,907,470	10,739,589	31,390,392	15,493,550	18,331,909	17,292,295	21,900,553	40,125,764	33,004,868	165,218,656	1,569,016,956
Interest	1,175,661,140	79,429,650	262,456	117,871	608,650	502,883	1,453,296	2,057,138	4,304,763	13,732,670	17,822,950	75,940,689	979,428,126
Interest on govt. obligations, total	56,366,445	1,164,913	8,387	3,890	38,996	37,201	135,788	260,726	716,989	2,591,860	3,638,056	13,521,039	34,248,599
Rents	15,381,255	353,725	18,329	*5,277	36,245	18,774	25,982	109,080	64,506	246,585	227,843	1,246,495	13,028,414
Royalties	1,395,175	26,634	*11,851	*7,716	*735	*6,182	*9,811	9,481	1,863	13,171	25,438	76,311	1,205,980
Net S-T capital gain less net LT loss	20,740,223	333,716	13,922	3,088	11,549	76,376	154,568	192,340	320,195	1,154,136	918,452	7,077,927	10,483,953
Net L-T capital gain less net ST loss	19,310,328	627,743	172,873	30,414	95,576	141,498	198,022	171,175	254,341	350,193	234,145	1,650,730	15,383,617
Net gain, noncapital assets	10,942,119	3,161,616	51,860	24,797	18,303	13,719	24,600	56,281	87,777	142,000	395,400	624,932	6,340,834
Other receipts	368,626,040	3,699,738	1,457,218	603,807	1,594,258	831,870	2,094,215	2,781,922	4,118,789	10,179,130	14,321,298	60,592,413	266,351,383
Total deductions	**3,471,433,762**	**152,886,151**	**38,092,680**	**10,294,037**	**31,608,749**	**16,268,817**	**21,341,085**	**21,063,925**	**27,948,111**	**59,643,139**	**51,510,813**	**240,736,141**	**2,800,040,113**
Cost of goods [19]	1,211,593,190	2,623,043	54,278	78,356	1,215,922	1,406,544	3,108,762	4,674,211	7,774,953	14,451,482	15,144,374	91,550,306	1,069,510,960
Compensation of officers	38,349,467	1,962,661	7,403,500	1,948,678	6,909,403	1,406,685	1,395,536	1,560,712	1,383,682	1,681,675	769,213	2,553,946	9,373,776
Salaries and wages	305,401,784	10,044,786	10,408,448	3,212,751	8,826,402	4,766,050	5,501,076	4,816,176	5,177,162	9,889,940	6,674,547	31,375,148	204,709,297
Rent paid on business property	27,914,080	1,193,987	2,396,817	570,553	1,450,821	555,581	534,527	435,469	440,754	875,390	633,723	2,405,229	16,421,229
Taxes paid	45,687,381	1,396,460	1,316,568	419,120	991,105	509,170	609,737	591,843	734,308	1,371,897	1,348,324	4,911,311	31,487,538
Interest paid	670,878,104	65,851,466	571,672	215,963	669,757	463,028	1,020,146	1,318,653	2,005,875	5,537,677	5,736,324	19,762,890	567,724,653
Amortization	27,874,928	185,588	177,844	107,293	197,697	88,588	122,665	128,527	189,680	443,509	425,541	2,016,841	23,791,157
Depreciation	40,021,511	2,718,212	438,078	107,613	338,040	239,467	257,113	335,698	386,125	898,779	884,717	2,981,993	30,435,676
Advertising	18,759,085	297,435	833,415	142,743	272,336	228,228	217,822	193,550	298,975	443,940	401,302	1,396,725	14,032,614
Pension, profit-sharing, stock, annuity	15,129,486	402,023	578,052	177,748	333,461	79,824	164,372	119,859	162,647	273,684	322,387	1,425,014	11,090,415
Employee benefit programs	25,825,435	442,947	616,598	253,272	583,995	218,809	456,841	289,276	566,758	838,692	727,146	3,102,366	17,728,734
Net income (less deficit)	**158,541,501**	**-46,923,336**	**4,817,878**	**1,254,286**	**2,221,176**	**833,959**	**1,025,619**	**1,656,247**	**3,168,589**	**6,558,777**	**15,671,060**	**73,035,837**	**95,221,409**
Income subject to tax	**115,962,088**	**5,223,335**	**464,262**	**168,589**	**620,588**	**507,668**	**957,284**	**998,840**	**1,535,997**	**2,813,325**	**3,905,329**	**15,725,250**	**83,041,618**
Total income tax before credits [7]	41,756,339	1,912,095	80,075	38,416	187,287	171,075	325,486	342,146	535,663	983,136	1,392,156	5,616,556	30,172,247
Income tax	40,986,463	1,872,465	79,646	37,589	185,892	169,758	321,309	339,128	523,381	967,337	1,346,258	5,483,050	29,660,651
Alternative minimum tax	680,910	15,283	*429	*271	974	1,149	3,675	2,986	6,041	13,928	21,291	126,746	488,138
Foreign tax credit	4,269,682	97,130	*247	1	5,010	*279	1,013	5,657	2,614	33,650	22,402	119,788	3,981,891
General business credit	670,703	47,509	67	55	354	*388	482	748	1,475	5,167	5,834	32,653	575,971
Prior year minimum tax credit	279,906	8,663	*22	*56	*1,533	*181	1,375	2,035	1,304	9,021	4,968	26,997	223,751
Total income tax after credits [2]	**36,530,941**	**1,755,337**	**79,739**	**38,304**	**180,391**	**170,227**	**322,615**	**333,705**	**530,215**	**935,238**	**1,358,598**	**5,436,615**	**25,389,955**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Real Estate and Rental and Leasing													
Number of returns	**648,578**	**112,668**	**388,999**	**61,148**	**68,876**	**8,712**	**4,889**	**1,459**	**749**	**525**	**217**	**244**	**91**
Total assets	**1,470,105,720**	**-**	**44,295,839**	**43,099,092**	**143,128,668**	**60,112,743**	**73,975,162**	**50,585,063**	**52,040,208**	**81,180,509**	**76,537,915**	**279,392,018**	**565,758,502**
Cash	70,192,757	-	7,695,428	4,613,855	11,602,528	3,725,495	5,325,225	3,923,834	3,071,217	3,733,573	2,666,050	8,297,385	15,538,168
Notes and accounts receivable	79,338,491	-	1,627,463	1,650,152	5,634,816	3,770,786	4,171,942	2,533,466	2,677,079	4,370,654	3,663,870	10,424,166	38,814,098
Less: Allowance for bad debts	2,303,557	-	19,734	12,077	44,876	54,059	51,804	65,015	86,625	198,794	44,178	436,877	1,289,519
Inventories	5,946,951	-	157,512	237,377	268,844	344,111	558,384	622,742	284,621	764,593	111,280	1,624,089	973,398
U.S. govt. obligations, total	1,199,966	-	*27	*13	508,402	*23,800	28,902	*125,884	100,416	179,798	117,982	23,347	91,395
Tax-exempt securities	1,470,725	-	*18,922	*72,405	196,749	200,670	82,238	*175,685	99,591	102,770	15,232	345,032	161,431
Other current assets	72,317,616	-	3,234,222	3,213,858	11,482,001	4,219,569	6,630,703	4,347,740	3,754,900	4,473,038	3,057,972	9,123,533	18,780,079
Loans to shareholders	14,510,280	-	2,468,083	1,213,070	3,986,082	2,011,269	1,876,590	1,023,860	444,723	368,947	305,360	812,296	-
Mortgage and real estate loans	27,429,273	-	466,596	878,739	3,631,431	941,259	1,836,056	843,609	758,908	1,423,623	1,144,223	4,608,337	10,896,492
Other investments	320,984,112	-	3,775,488	4,702,589	16,194,295	10,131,672	14,212,665	12,707,642	15,087,013	24,854,675	29,897,984	86,652,225	102,767,864
Depreciable assets	855,859,334	-	41,883,722	34,998,540	103,526,676	40,004,620	40,769,489	24,277,453	24,317,265	36,389,636	30,255,096	139,225,500	340,211,338
Less: Accumulated depreciation	242,446,522	-	24,088,344	16,409,860	40,906,346	14,935,852	14,376,405	7,951,530	6,732,449	8,679,344	5,843,093	28,646,034	73,877,265
Depletable assets	1,276,069	-	*104,403	*5,617	*188,478	*14,989	*49,959	*30,975	73,803	14,535	396,653	396,657	-
Less: Accumulated depletion	129,017	-	*44,668	*470	*8,192	*648	*2,930	*4,076	25,003	-	21,513	21,517	-
Land	166,513,163	-	5,918,174	7,138,027	22,084,151	7,888,095	9,482,331	5,356,948	5,160,595	6,946,561	6,763,915	22,446,358	67,328,010
Intangible assets (Amortizable)	63,105,809	-	965,126	1,146,407	2,301,632	667,033	1,135,683	988,485	1,465,706	3,303,839	2,709,282	22,700,738	25,721,879
Less: Accumulated amortization	16,289,118	-	477,214	511,489	982,746	296,042	518,044	334,069	406,111	645,575	559,664	6,309,898	5,248,265
Other assets	51,129,389	-	610,633	162,339	3,464,745	1,455,979	2,764,178	1,981,431	1,994,560	3,777,979	1,901,465	8,126,681	24,889,400
Total liabilities	**1,470,105,720**	**-**	**44,295,839**	**43,099,092**	**143,128,668**	**60,112,743**	**73,975,162**	**50,585,063**	**52,040,208**	**81,180,509**	**76,537,915**	**279,392,018**	**565,758,502**
Accounts payable	38,051,547	-	1,546,482	734,714	3,054,408	1,643,198	1,405,707	1,003,500	1,333,482	1,489,256	1,255,876	7,333,798	17,251,125
Mortgages, notes, and bonds under one year	67,028,490	-	2,815,849	1,639,064	6,930,759	3,311,590	5,459,690	2,771,384	2,841,206	4,168,625	2,612,478	12,438,048	22,039,795
Other current liabilities	62,109,759	-	2,924,585	2,452,581	4,718,092	1,661,770	3,510,179	2,228,033	1,861,795	2,997,996	2,384,042	12,282,016	25,088,669
Loans from shareholders	62,707,010	-	12,059,243	7,750,205	19,733,490	4,503,496	5,120,919	2,541,185	2,488,248	2,836,430	858,058	1,701,214	3,114,521
Mortgages, notes, bonds, one year or more	550,172,724	-	14,221,871	17,050,939	65,970,863	27,524,825	31,751,148	20,119,284	20,404,144	30,752,389	28,919,093	94,882,273	198,575,897
Other liabilities	89,910,557	-	1,657,998	2,286,731	6,254,066	3,070,468	4,756,994	3,682,191	3,270,638	4,855,673	4,651,396	17,994,264	37,430,138
Net worth	600,125,633	-	9,069,810	11,184,859	36,466,990	18,397,395	21,970,524	18,239,487	19,840,695	34,080,140	35,856,972	132,760,404	262,258,357
Total receipts	**338,719,718**	**9,591,312**	**55,930,141**	**14,492,971**	**29,063,503**	**14,172,820**	**14,120,048**	**11,404,209**	**9,918,882**	**15,911,643**	**11,822,443**	**51,598,486**	**100,693,259**
Business receipts	235,041,728	6,746,167	53,554,929	13,536,968	24,381,688	12,281,605	11,528,362	9,400,063	7,037,271	8,969,844	6,730,244	27,347,047	53,527,540
Interest	9,838,185	212,487	134,856	82,363	351,774	154,097	179,706	246,371	228,720	623,424	590,908	1,872,276	5,161,202
Interest on govt. obligations, total	333,547	34,255	8,155	5,878	70,492	38,305	33,117	22,972	16,770	15,636	6,876	26,695	54,397
Rents	49,578,734	645,202	146,694	213,789	454,061	279,293	674,957	624,684	1,198,993	2,962,061	2,936,366	13,469,757	25,972,878
Royalties	3,500,018	11,371	*56,180	*22,927	48,025	104,443	*83,402	13,109	30,275	406,314	963	1,603,068	1,119,941
Net S-T capital gain less net LT loss	60,667	4,985	*55	*3,909	4,490	*229	2,166	9,620	8,731	3,483	4,992	15,354	2,654
Net L-T capital gain less net ST loss	10,338,243	1,085,151	333,297	169,963	587,207	264,450	207,164	202,717	555,893	1,224,837	613,776	2,337,981	2,755,808
Net gain, noncapital assets	6,198,980	396,233	193,424	76,066	518,742	217,695	320,266	169,946	126,179	195,313	104,243	830,122	3,050,751
Other receipts	23,551,502	425,546	1,470,501	367,750	2,605,528	808,432	1,062,882	701,368	697,001	1,478,707	827,342	4,061,298	9,045,146
Total deductions	**319,508,515**	**9,403,938**	**53,495,014**	**14,293,899**	**29,764,020**	**14,125,483**	**14,747,263**	**11,805,259**	**10,029,864**	**15,775,033**	**12,161,830**	**47,075,139**	**86,831,773**
Cost of goods [19]	39,704,339	1,325,809	2,929,812	1,811,913	3,196,260	3,264,548	2,278,362	2,764,124	1,886,780	1,876,129	1,399,432	6,173,453	10,797,715
Compensation of officers	12,818,767	409,070	6,822,957	1,280,589	1,274,622	572,966	534,716	318,561	237,981	307,683	165,755	468,736	425,131
Salaries and wages	56,003,597	1,195,877	15,484,784	3,212,709	7,853,051	2,344,393	2,985,356	1,225,766	1,047,884	1,665,837	1,388,514	6,305,398	11,294,027
Rent paid on business property	18,588,176	486,351	3,090,292	828,195	1,683,407	651,730	680,758	342,198	540,529	1,005,334	1,974,354	2,885,975	4,419,054
Taxes paid	13,670,371	441,243	1,945,562	697,831	1,729,887	741,881	681,781	442,279	467,322	573,514	494,991	1,889,131	3,564,950
Interest paid	28,019,495	756,843	771,601	566,520	1,878,230	935,846	1,242,533	973,108	973,922	2,013,660	1,477,322	5,712,713	10,717,198
Amortization	2,772,983	62,473	48,357	48,514	92,842	30,401	55,238	71,751	79,500	327,849	189,953	682,176	1,083,929
Depreciation	48,287,213	713,294	1,564,452	939,904	2,878,916	1,914,386	2,143,410	1,588,165	1,558,922	2,594,039	1,100,089	10,577,270	20,714,367
Advertising	4,887,894	142,339	1,434,223	291,546	555,234	107,803	179,548	177,838	100,122	94,016	87,028	603,047	1,115,150
Pension, profit-sharing, stock, annuity	1,379,913	31,653	429,077	99,245	195,492	118,742	57,180	27,729	30,893	40,930	16,451	83,726	248,796
Employee benefit programs	3,981,157	42,512	658,722	197,670	548,601	171,440	148,877	122,263	123,596	127,842	92,795	525,823	1,221,016
Net income (less deficit)	**18,992,947**	**153,118**	**2,426,973**	**193,194**	**-770,814**	**9,073**	**-660,318**	**-424,015**	**-126,953**	**129,601**	**-340,568**	**4,540,071**	**13,863,585**
Income subject to tax	**7,113,980**	**884,680**	**640,798**	**316,191**	**1,001,185**	**451,794**	**516,180**	**413,807**	**492,919**	**681,313**	**552,445**	**1,052,904**	**109,764**
Total income tax before credits [7]	2,396,634	302,189	134,811	78,468	305,023	152,678	176,703	145,320	170,871	240,827	193,425	394,427	101,891
Income tax	2,265,781	282,480	134,135	78,095	299,796	149,724	175,452	141,438	169,347	236,429	192,228	368,335	38,323
Alternative minimum tax	86,976	3,583	*252	*10	3,789	*259	835	3,304	1,114	3,996	791	13,452	55,591
Foreign tax credit	80,467	*2,809	-	*883	1,799	*1,780	812	*9,987	5,862	21,532	1,512	32,897	595
General business credit	28,685	*404	1,655	*101	1,480	3,188	771	*529	1,780	1,935	39	16,228	576
Prior year minimum tax credit	13,021	*1,799	*208	*350	*1,634	*777	*633	*2,646	1,449	1,047	932	1,533	10
Total income tax after credits [2]	**2,274,461**	**297,178**	**132,947**	**77,134**	**300,110**	**146,934**	**174,486**	**132,158**	**161,780**	**216,313**	**190,942**	**343,770**	**100,710**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Professional, Scientific, and Technical Services													
Number of returns	**845,356**	**167,873**	**617,627**	**25,587**	**25,662**	**3,746**	**2,740**	**895**	**527**	**384**	**130**	**154**	**31**
Total assets	**794,631,006**	**-**	**40,292,514**	**17,912,779**	**54,528,623**	**25,950,042**	**43,658,664**	**31,101,300**	**36,412,774**	**62,282,359**	**45,489,040**	**191,240,148**	**245,762,765**
Cash	111,007,039	-	14,340,933	4,719,591	14,781,152	7,634,799	10,108,862	6,225,910	7,745,970	9,655,030	5,444,021	15,901,219	14,449,551
Notes and accounts receivable	165,421,337	-	4,297,263	3,535,501	14,655,674	7,089,140	11,220,748	7,675,105	7,753,951	12,161,710	9,607,401	31,158,582	56,266,265
Less: Allowance for bad debts	3,293,183	-	16,545	122,164	186,487	159,180	264,552	212,712	256,724	402,292	387,686	818,987	465,852
Inventories	15,339,660	-	761,362	588,662	2,005,229	1,044,279	1,178,169	683,506	695,722	1,332,284	1,006,130	3,674,856	2,369,461
U.S. govt. obligations, total	1,109,030	-	*16,375	*921	349,323	*44,415	*162,156	*75	183,613	21,156	13,428	317,570	-
Tax-exempt securities	538,682	-	*44,225	*7,110	*16,360	*14,891	*95,334	17,016	5,166	33,093	1,104	304,193	190
Other current assets	68,643,452	-	2,880,503	2,046,587	4,933,775	2,336,156	4,640,873	3,795,985	4,522,870	6,140,381	3,838,437	17,492,919	16,014,968
Loans to shareholders	8,122,169	-	4,120,638	898,242	1,410,319	167,273	430,167	394,315	158,077	98,699	162,534	238,114	43,790
Mortgage and real estate loans	1,573,668	-	99,704	*54,809	281,272	*220,886	*16,154	*89,469	6,417	-	7,495	797,461	-
Other investments	148,141,672	-	2,810,208	1,507,065	5,364,035	2,852,134	5,541,230	3,657,866	4,776,565	9,144,881	8,182,826	34,276,215	70,028,646
Depreciable assets	170,245,068	-	38,689,849	8,952,547	18,052,007	6,935,528	11,589,133	7,344,642	7,448,015	11,609,128	7,601,415	24,619,643	27,403,162
Less: Accumulated depreciation	104,795,252	-	30,421,816	6,038,626	11,674,156	4,495,181	6,557,099	4,022,869	4,228,910	5,991,970	3,705,012	11,459,487	16,200,128
Depletable assets	195,352	-	*65,467	*12,933	*977	-	*250	*61,952	48,169	576	-	5,027	-
Less: Accumulated depletion	80,775	-	*27,087	*5,505	*334	-	*84	*22,594	20,029	115	-	5,027	-
Land	4,264,393	-	301,588	553,965	502,277	227,536	203,903	392,019	182,501	230,389	323,341	528,754	818,122
Intangible assets (Amortizable)	216,594,972	-	3,440,854	1,209,309	3,632,318	1,631,576	4,248,355	12,068,292	7,061,950	18,363,090	12,282,233	63,918,649	88,738,343
Less: Accumulated amortization	58,097,257	-	1,850,840	421,821	1,235,732	552,094	1,101,437	8,273,539	1,398,016	3,846,872	1,747,973	7,692,113	29,976,820
Other assets	49,700,978	-	739,834	413,652	1,640,616	957,883	2,146,502	1,226,861	1,727,467	3,733,192	2,859,345	17,982,560	16,273,066
Total liabilities	**794,631,006**	**-**	**40,292,514**	**17,912,779**	**54,528,623**	**25,950,042**	**43,658,664**	**31,101,300**	**36,412,774**	**62,282,359**	**45,489,040**	**191,240,148**	**245,762,765**
Accounts payable	88,752,766	-	3,708,521	2,335,075	7,474,117	3,263,367	5,010,719	3,200,556	3,492,972	5,342,632	3,673,479	10,107,632	41,143,695
Mortgages, notes, and bonds under one year	50,489,210	-	5,152,127	2,891,576	4,839,059	1,968,752	3,399,174	2,809,548	2,711,218	3,006,924	1,581,663	5,826,279	16,302,889
Other current liabilities	124,063,626	-	8,239,398	3,593,872	10,693,075	4,762,331	9,096,044	6,347,343	7,029,797	10,476,768	8,145,587	28,991,279	26,688,133
Loans from shareholders	32,770,477	-	16,424,094	2,117,987	4,696,962	1,305,227	1,626,321	694,552	719,715	982,424	609,955	2,410,381	1,182,860
Mortgages, notes, bonds, one year or more	147,083,859	-	9,882,768	3,345,255	8,013,976	3,359,784	5,603,767	4,507,801	5,150,235	11,653,767	9,209,666	48,863,858	37,492,982
Other liabilities	87,778,707	-	1,677,876	583,306	3,643,834	1,985,639	2,982,824	2,393,912	3,582,354	6,251,763	7,834,188	27,264,649	29,578,363
Net worth	263,692,361	-	-4,792,270	3,045,708	15,167,599	9,304,942	15,939,814	11,147,589	13,726,482	24,568,081	14,434,503	67,776,071	93,373,843
Total receipts	**1,050,083,307**	**27,766,360**	**265,205,190**	**59,275,312**	**133,332,966**	**53,999,634**	**73,208,546**	**39,704,175**	**41,852,967**	**59,629,064**	**40,866,371**	**115,208,237**	**140,034,486**
Business receipts	1,013,061,955	25,989,338	260,843,597	58,195,254	130,483,504	52,917,372	70,719,940	38,013,069	40,177,817	56,726,823	39,078,196	105,900,907	134,016,137
Interest	6,306,876	81,980	129,160	58,650	201,836	155,163	249,303	219,385	271,282	415,530	337,569	1,846,835	2,340,183
Interest on govt. obligations, total	286,171	*156	9,094	2,099	111,358	20,999	11,467	8,462	7,110	19,994	16,039	49,585	29,810
Rents	647,885	*1,595	91,997	27,129	54,166	8,071	22,253	31,924	14,672	55,969	17,736	74,654	247,719
Royalties	4,383,346	*465,319	*16,059	*2,507	24,646	*26,076	54,867	151,058	139,192	577,487	298,407	1,882,741	744,987
Net S-T capital gain less net LT loss	199,589	*107	*366	*2,116	*4,201	*9,127	2,470	*924	13,378	9,607	11,078	139,655	6,559
Net L-T capital gain less net ST loss	2,294,584	106,843	296,314	122,382	226,768	116,936	133,213	103,241	106,496	504,548	30,037	346,852	200,952
Net gain, noncapital assets	795,887	228,682	127,454	14,927	145,937	41,871	41,398	67,613	70,141	25,598	12,941	15,506	3,820
Other receipts	20,948,523	889,775	3,684,639	847,810	2,071,382	695,605	1,953,072	1,065,575	1,038,710	1,159,168	984,139	4,616,716	1,941,932
Total deductions	**1,015,095,895**	**27,135,174**	**244,770,451**	**57,363,363**	**129,668,646**	**54,184,431**	**75,071,629**	**40,346,196**	**43,516,477**	**58,980,408**	**38,683,229**	**110,077,277**	**135,298,616**
Cost of goods [19]	329,603,400	4,673,797	51,842,468	20,372,390	48,189,696	21,917,347	29,657,545	13,336,378	15,374,961	22,189,492	18,248,918	29,431,110	54,369,299
Compensation of officers	81,888,017	2,897,300	44,878,342	7,103,220	11,924,411	3,308,763	3,370,570	1,429,821	1,367,514	1,210,504	983,513	1,924,692	1,489,367
Salaries and wages	236,606,742	6,303,287	53,859,066	11,886,910	29,421,318	12,818,014	18,429,057	10,461,821	10,273,818	13,940,604	7,468,384	29,316,344	32,428,119
Rent paid on business property	33,826,352	839,317	11,529,586	2,217,928	4,034,378	1,754,093	2,190,818	1,157,707	1,208,779	1,495,171	997,813	2,730,255	3,670,507
Taxes paid	30,654,137	834,030	8,756,709	1,678,422	3,678,119	1,411,971	1,889,593	1,144,401	1,042,694	1,381,965	899,084	3,191,495	4,745,653
Interest paid	16,328,653	229,135	1,430,774	400,982	991,624	431,398	597,820	486,247	612,090	1,087,215	867,923	4,302,747	4,890,699
Amortization	7,871,679	107,114	266,401	91,041	285,698	157,492	457,204	383,309	481,403	877,504	617,379	1,966,754	2,180,379
Depreciation	16,921,744	350,981	2,379,070	689,229	1,609,616	801,559	1,381,288	892,167	856,141	1,430,884	1,012,663	2,762,282	2,755,864
Advertising	10,218,199	367,412	3,146,171	780,301	1,537,680	512,756	911,593	653,419	427,830	396,699	194,689	982,517	307,132
Pension, profit-sharing, stock, annuity	11,524,280	215,412	3,569,658	638,465	1,312,045	484,561	792,761	352,959	351,716	427,945	244,127	1,459,221	1,675,411
Employee benefit programs	21,089,956	442,115	4,186,314	1,052,886	2,278,504	1,158,999	1,521,365	982,911	925,909	1,357,681	896,087	3,197,351	3,089,835
Net income (less deficit)	**35,881,845**	**631,165**	**20,425,645**	**1,909,850**	**3,552,962**	**-194,768**	**-1,857,711**	**-604,530**	**-1,650,180**	**715,402**	**2,253,544**	**5,379,895**	**5,320,573**
Income subject to tax	**21,440,854**	**553,253**	**1,130,551**	**313,223**	**1,130,205**	**805,375**	**1,127,871**	**970,708**	**678,091**	**1,952,479**	**1,553,357**	**5,870,076**	**5,355,663**
Total income tax before credits [7]	7,342,582	177,424	243,829	91,003	372,455	276,284	390,960	337,541	239,569	695,583	548,153	2,084,300	1,885,481
Income tax	7,243,295	161,508	245,674	90,761	369,078	273,626	386,136	333,009	233,825	678,738	542,500	2,053,891	1,874,550
Alternative minimum tax	85,283	*522	*78	*243	3,377	2,645	4,771	4,532	5,744	16,679	5,554	30,291	10,849
Foreign tax credit	668,941	*92	*1,077	*17	*5,581	4,943	16,335	35,538	5,011	56,051	46,890	116,077	381,330
General business credit	261,406	1,043	2,613	421	8,448	8,942	11,625	15,441	9,084	25,507	16,469	108,773	53,038
Prior year minimum tax credit	17,222	361	*128	-	*193	*702	*1,539	*1,038	893	3,403	4,515	2,913	1,537
Total income tax after credits [2]	**6,395,013**	**175,927**	**240,011**	**90,565**	**358,232**	**261,697**	**361,461**	**285,524**	**224,581**	**610,622**	**480,279**	**1,856,538**	**1,449,577**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Management of Companies (Holding Companies)													
Number of returns	**45,725**	**9,982**	**19,597**	**3,531**	**4,687**	**987**	**1,163**	**1,013**	**1,153**	**1,727**	**910**	**770**	**205**
Total assets	**18,775,836,616**	**-**	**2,214,853**	**2,383,850**	**10,464,006**	**7,381,495**	**19,462,047**	**36,673,227**	**84,504,931**	**279,173,706**	**320,125,818**	**774,611,245**	**17,238,841,438**
Cash	1,979,952,037	-	581,310	353,806	1,150,302	622,726	1,835,920	2,824,691	5,544,844	13,160,907	13,744,944	29,965,755	1,910,166,832
Notes and accounts receivable	6,779,309,740	-	42,753	85,211	607,145	138,482	2,393,950	12,654,981	42,923,652	161,777,552	195,838,544	443,065,319	5,919,782,151
Less: Allowance for bad debts	149,152,475	-	-	-	671	*3,406	22,463	152,736	549,600	2,137,387	2,821,835	6,595,685	136,868,692
Inventories	264,854	-	-	36	*2,018	-	*739	*50,007	24,154	28,471	41,235	27,912	90,282
U.S. govt. obligations, total	554,921,181	-	-	*8,806	*20,294	*361,685	722,928	2,808,521	8,947,130	25,257,292	24,492,572	50,346,018	441,955,936
Tax-exempt securities	143,436,463	-	*7,184	*72,356	*138,277	*111,196	337,492	1,241,420	3,134,736	10,137,145	10,815,112	19,469,536	97,972,008
Other current assets	794,372,931	-	185,165	222,866	880,442	761,112	1,153,453	1,726,464	2,825,279	6,513,425	8,176,623	20,183,967	751,744,134
Loans to shareholders	27,782,520	-	55,866	*26,128	559,239	195,630	458,075	479,088	240,741	153,475	798,364	1,347,525	23,468,387
Mortgage and real estate loans	1,910,452,507	-	*59,016	*81,905	*106,084	*14,314	103,103	320,790	1,654,658	10,199,135	13,644,283	54,249,451	1,830,019,768
Other investments	4,733,523,912	-	1,164,870	1,406,853	6,242,499	4,608,642	11,559,280	13,289,886	16,510,148	43,312,935	42,945,109	121,957,878	4,470,525,813
Depreciable assets	206,520,135	-	24,313	48,729	398,942	94,337	443,811	1,352,636	2,709,458	8,933,861	10,189,359	21,937,816	160,386,872
Less: Accumulated depreciation	92,851,410	-	19,543	27,801	143,635	27,801	150,653	662,955	1,300,609	3,817,162	4,108,818	9,533,772	73,058,661
Depletable assets	727,453	-	-	-	*1,292	*2,495	*2,877	*17,363	95,315	5,755	383	601,653	320
Less: Accumulated depletion	177,984	-	-	-	*467	*1,689	*889	*543	1,612	1,038	12	171,414	320
Land	19,601,723	-	*5,366	*12,426	*189,552	*80,947	99,445	189,817	268,543	1,072,597	1,256,022	2,915,727	13,511,281
Intangible assets (Amortizable)	437,146,064	-	4,350	*3,546	95,034	*32,449	194,092	217,004	621,999	1,815,110	1,411,189	10,465,497	422,285,794
Less: Accumulated amortization	25,818,913	-	1,967	*3,544	17,965	*176	49,249	30,606	88,493	227,949	154,377	611,634	24,632,953
Other assets	1,455,825,878	-	106,170	92,527	235,625	390,553	380,136	347,396	944,587	2,989,581	3,857,120	14,989,694	1,431,492,488
Total liabilities	**18,775,836,616**	**-**	**2,214,853**	**2,383,850**	**10,464,006**	**7,381,495**	**19,462,047**	**36,673,227**	**84,504,931**	**279,173,706**	**320,125,818**	**774,611,245**	**17,238,841,438**
Accounts payable	1,786,433,396	-	5,688	141,798	58,808	51,554	1,165,957	3,957,936	11,840,166	41,643,974	41,111,013	69,187,964	1,617,268,539
Mortgages, notes, and bonds under one year	1,128,846,360	-	319,276	*56,091	329,404	338,898	601,671	783,154	1,489,590	6,875,394	9,718,033	29,072,790	1,079,262,058
Other current liabilities	10,455,497,453	-	107,630	97,305	203,670	179,469	2,873,933	13,232,628	44,290,701	164,007,913	201,654,767	499,906,876	9,528,942,562
Loans from shareholders	14,042,948	-	391,079	211,956	1,232,849	394,062	463,836	681,694	530,633	1,547,784	2,350,650	1,869,557	4,368,847
Mortgages, notes, bonds, one year or more	1,948,141,921	-	*120,266	*453,526	848,656	541,407	1,494,689	1,774,360	3,875,759	12,522,303	18,502,932	49,784,389	1,858,223,634
Other liabilities	411,994,952	-	43,499	*81,399	694,681	214,891	1,092,694	711,377	2,565,147	5,724,579	8,817,010	18,582,340	373,467,335
Net worth	3,030,879,586	-	1,227,415	1,341,775	7,095,937	5,661,216	11,769,266	15,532,077	19,912,934	46,851,760	37,971,413	106,207,329	2,777,308,464
Total receipts	**1,027,863,905**	**2,643,453**	**596,786**	**232,975**	**1,490,209**	**830,275**	**1,672,616**	**2,396,221**	**5,389,609**	**17,408,476**	**20,977,961**	**51,003,069**	**923,222,254**
Business receipts	174,601,466	186,074	*54,992	*489	96,085	82,907	72,741	597,466	1,267,581	4,171,665	4,006,154	8,310,859	155,754,451
Interest	666,020,680	2,816,405	277,735	23,532	134,481	84,384	239,379	552,013	1,871,028	7,941,979	10,883,903	30,157,771	611,038,070
Interest on govt. obligations, total	9,803,717	75,014	6,042	2,754	16,785	9,216	33,909	65,121	174,390	463,034	535,145	991,541	7,430,767
Rents	19,676,515	53,341	*3,434	*972	*13,381	*22,528	11,560	11,532	59,913	36,454	48,088	238,573	19,176,738
Royalties	450,472	4,135	*2,879	*153	*672	*11,396	*235	*14,840	18,055	23,141	1,487	26,414	347,066
Net S-T capital gain less net LT loss	712,892	12,847	*222	*574	*1,095	*7,670	*19,017	7,430	26,933	8,690	19,441	50,627	558,346
Net L-T capital gain less net ST loss	11,633,299	273,772	83,341	44,016	329,311	116,665	152,484	93,143	104,244	145,555	412,118	491,571	9,387,079
Net gain, noncapital assets	10,135,229	79,134	*1,929	*981	*14,676	*5,222	15,271	26,623	27,285	102,374	153,176	346,735	9,361,823
Other receipts	124,878,554	-921,915	108,639	115,432	779,630	437,621	965,300	839,746	1,757,059	4,309,236	4,026,733	10,046,082	102,414,993
Total deductions	**1,009,468,878**	**7,284,817**	**579,347**	**286,407**	**1,238,126**	**530,239**	**1,168,039**	**2,302,274**	**5,761,274**	**17,615,931**	**23,977,363**	**45,258,493**	**903,466,569**
Cost of goods [19]	6,300,377	25	-	-	*7,552	-	*747	*162,706	110,506	29,190	82,072	18,832	5,888,748
Compensation of officers	8,066,130	67,362	5,012	*25,022	139,227	22,280	70,038	160,638	401,742	1,116,008	984,622	1,745,307	3,328,872
Salaries and wages	132,512,352	457,981	*2,391	*10,971	60,488	59,304	66,679	236,885	661,295	2,625,972	2,887,389	7,164,785	118,278,213
Rent paid on business property	14,180,040	35,011	*100	*1,825	14,145	6,072	6,806	13,424	40,449	151,279	214,485	667,316	13,029,128
Taxes paid	15,369,579	137,628	13,807	16,172	62,551	21,975	40,155	69,494	153,387	479,857	529,421	1,263,375	12,581,758
Interest paid	395,152,780	2,339,930	280,071	8,991	93,251	51,674	260,641	558,346	1,578,888	6,095,020	7,725,198	17,721,175	358,439,595
Amortization	7,130,475	48,367	*133	*554	20,172	23,712	10,498	64,618	31,722	97,560	77,134	420,989	6,335,016
Depreciation	35,135,532	58,369	*1,612	4,783	12,280	1,498	36,943	49,208	163,148	504,400	602,384	1,643,885	32,057,022
Advertising	10,072,946	14,061	*12	*144	1,362	*388	1,830	15,730	39,793	195,630	174,013	477,547	9,152,435
Pension, profit-sharing, stock, annuity	9,880,762	23,042	*247	*147	9,618	*3,071	5,351	18,438	42,782	144,122	177,785	479,279	8,976,879
Employee benefit programs	17,409,034	29,671	*12,318	*1,096	18,016	3,983	10,840	43,960	129,446	432,461	428,190	920,661	15,378,393
Net income (less deficit)	**18,954,841**	**-4,679,692**	**11,396**	**-54,929**	**235,391**	**305,772**	**554,501**	**30,264**	**-540,149**	**-619,726**	**-3,112,732**	**4,825,083**	**21,999,661**
Income subject to tax	**71,766,536**	**1,382,090**	**136,288**	**89,502**	**347,012**	**228,179**	**540,652**	**259,564**	**464,547**	**1,812,593**	**3,129,046**	**5,585,972**	**57,791,090**
Total income tax before credits [7]	25,128,056	456,424	40,157	27,243	115,022	79,036	188,786	90,971	164,005	632,577	1,091,759	1,957,896	20,284,179
Income tax	25,003,291	443,095	39,687	27,029	114,144	78,178	185,704	88,120	162,100	623,971	1,082,479	1,932,756	20,226,027
Alternative minimum tax	102,843	2,450	*2	[1]	*525	*558	910	2,841	1,880	6,900	8,736	24,027	54,015
Foreign tax credit	4,535,743	*23,173	*105	*225	1,475	*4,703	49,451	1,003	29,222	30,626	425,228	55,614	3,914,917
General business credit	2,466,160	1,517	1	331	*187	*1,246	2,168	227	843	5,521	6,165	34,942	2,413,012
Prior year minimum tax credit	27,367	42	*197	-	*2,571	*105	*1,225	*2	337	4,990	1,861	7,646	8,391
Total income tax after credits [2]	**17,918,740**	**431,667**	**39,854**	**26,688**	**110,790**	**72,981**	**135,941**	**89,668**	**133,597**	**591,038**	**658,090**	**1,854,674**	**13,773,754**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Administrative and Support and Waste Management and Remediation Services													
Number of returns	**276,344**	**66,126**	**189,349**	**8,785**	**9,722**	**1,021**	**684**	**220**	**164**	**116**	**63**	**79**	**14**
Total assets	**290,311,946**	**-**	**16,596,621**	**6,061,987**	**20,054,094**	**6,926,039**	**10,419,289**	**7,825,919**	**11,491,000**	**18,214,920**	**22,041,046**	**88,743,642**	**81,937,388**
Cash	24,868,484	-	4,658,568	1,295,708	3,379,712	1,447,534	1,566,860	1,104,737	1,107,969	1,724,152	1,818,353	4,727,166	2,037,726
Notes and accounts receivable	52,559,075	-	1,923,784	1,226,774	5,350,746	2,350,425	2,912,149	1,745,866	2,622,608	3,348,100	3,968,453	19,105,908	8,004,263
Less: Allowance for bad debts	1,409,847	-	*13,406	14,775	65,281	73,999	77,980	71,974	70,123	67,120	143,905	579,659	231,625
Inventories	3,280,831	-	441,373	205,946	484,143	299,535	216,870	134,125	350,874	231,239	184,552	370,492	361,682
U.S. govt. obligations, total	250,631	-	3	-	*8,690	-	*8,487	*17,760	55,606	14,607	614	144,292	573
Tax-exempt securities	457,394	-	*20	-	*249	-	*25,813	11,467	46,973	75,219	2,608	267,335	27,708
Other current assets	19,351,299	-	1,084,016	648,106	2,030,591	711,467	1,035,811	819,398	1,062,912	1,915,145	2,037,305	5,033,302	2,973,248
Loans to shareholders	3,584,589	-	1,848,027	252,467	615,583	35,132	153,351	197,961	112,323	25,603	261,859	82,281	-
Mortgage and real estate loans	221,208	-	173,827	*6,750	*22,831	*1,478	*9,499	*3,695	2,977	-	152	-	-
Other investments	44,668,179	-	793,744	428,984	1,645,163	522,506	1,309,926	1,209,044	1,342,005	2,645,337	3,686,493	11,307,018	19,777,961
Depreciable assets	122,861,981	-	21,051,936	4,608,006	13,846,220	2,803,660	4,422,221	2,268,573	3,812,101	4,926,238	5,091,699	18,248,128	41,783,199
Less: Accumulated depreciation	71,434,437	-	16,834,177	3,136,722	9,302,608	1,610,033	2,666,971	1,347,190	2,027,517	2,719,571	2,457,055	8,944,302	20,388,291
Depletable assets	2,110,825	-	*10,305	-	*61	-	*20,053	*1,342	13,664	-	7,813	1,158,149	899,437
Less: Accumulated depletion	840,491	-	*9,293	-	-	-	*15,342	*89	11,203	-	-	311,617	492,948
Land	4,001,045	-	147,444	192,805	721,875	102,845	209,465	171,846	323,368	239,453	345,218	665,397	881,328
Intangible assets (Amortizable)	91,681,473	-	1,785,983	273,725	1,400,693	217,860	1,270,165	1,109,013	2,456,989	5,269,711	7,627,961	41,398,454	28,870,920
Less: Accumulated amortization	18,959,000	-	880,271	134,506	502,840	37,725	374,132	244,408	482,663	818,263	1,344,030	7,592,668	6,547,493
Other assets	13,058,706	-	414,738	208,718	418,269	155,355	393,043	694,752	772,138	1,405,069	952,958	3,663,966	3,979,701
Total liabilities	**290,311,946**	**-**	**16,596,621**	**6,061,987**	**20,054,094**	**6,926,039**	**10,419,289**	**7,825,919**	**11,491,000**	**18,214,920**	**22,041,046**	**88,743,642**	**81,937,388**
Accounts payable	22,821,435	-	1,470,016	730,357	2,679,415	850,966	1,424,482	780,988	988,547	1,587,980	1,785,743	6,248,812	4,274,130
Mortgages, notes, and bonds under one year	20,514,432	-	2,786,466	277,375	3,036,521	763,802	1,079,161	725,185	766,935	836,631	1,020,864	7,041,216	2,180,275
Other current liabilities	37,378,003	-	2,348,443	651,135	2,548,769	1,361,424	1,779,906	1,584,017	2,181,822	3,051,039	3,474,491	11,782,151	6,614,806
Loans from shareholders	10,838,648	-	3,322,495	648,950	1,267,541	264,186	172,817	177,471	520,593	528,733	246,625	3,651,146	38,092
Mortgages, notes, bonds, one year or more	79,138,568	-	4,458,524	1,556,709	4,460,196	1,193,157	2,176,032	1,655,887	2,844,400	4,268,741	6,292,272	22,409,815	27,822,834
Other liabilities	26,570,540	-	-2,424,263	133,018	731,874	221,491	417,425	986,227	1,258,968	1,589,009	1,816,354	6,086,000	15,754,436
Net worth	93,050,320	-	4,634,940	2,064,443	5,329,780	2,271,013	3,369,466	1,916,143	2,929,735	6,352,786	7,404,697	31,524,502	25,252,816
Total receipts	**497,308,276**	**13,840,345**	**120,718,040**	**20,005,287**	**67,527,455**	**17,151,511**	**25,004,553**	**14,324,359**	**18,610,938**	**22,815,847**	**32,356,067**	**100,612,594**	**44,341,281**
Business receipts	485,163,724	13,604,370	120,172,536	19,798,761	66,832,314	16,713,244	24,427,064	13,880,605	17,965,528	21,896,547	30,569,082	97,935,297	41,368,374
Interest	1,406,808	8,648	20,019	12,699	42,649	16,773	23,796	28,678	39,492	110,229	147,596	611,130	345,098
Interest on govt. obligations, total	74,328	1,225	*1,183	*1,466	3,476	*887	7,052	5,152	3,371	14,226	11,901	22,210	2,178
Rents	181,879	50	12,450	*10,012	9,788	*1,128	8,124	*7,378	10,257	13,275	19,192	66,702	23,523
Royalties	650,867	-	*2,101	-	3	-	13	-	8,826	16,995	124,770	203,726	294,433
Net S-T capital gain less net LT loss	40,808	-	*1,422	-	*21,695	*13,349	*480	*125	2,936	473	3	293	31
Net L-T capital gain less net ST loss	391,656	*13,984	*35,840	*33,409	3,162	*5,733	12,996	*23,156	4,354	26,695	2,552	190,610	39,166
Net gain, noncapital assets	582,479	24,412	135,141	62,847	62,711	47,840	31,010	68,098	29,493	5,543	23,255	38,256	53,872
Other receipts	8,318,137	187,499	333,865	85,840	533,304	351,461	484,790	305,712	538,249	713,664	1,438,815	1,289,121	2,055,816
Total deductions	**482,154,511**	**13,757,088**	**115,860,842**	**19,458,631**	**65,810,258**	**16,706,635**	**24,637,631**	**14,066,082**	**18,493,916**	**22,517,583**	**31,578,587**	**98,099,050**	**41,168,207**
Cost of goods [19]	217,691,881	5,174,480	43,564,822	10,314,418	36,354,109	9,659,398	12,648,238	6,442,534	9,521,741	9,582,793	16,709,477	44,932,240	12,787,630
Compensation of officers	13,504,342	522,524	7,637,987	1,006,848	1,827,382	389,052	480,866	202,128	235,953	290,336	194,619	557,079	159,569
Salaries and wages	97,586,516	3,443,829	23,079,239	2,824,365	11,500,740	2,964,716	5,520,922	2,691,788	4,124,604	5,795,304	6,200,498	20,660,446	8,780,065
Rent paid on business property	10,321,261	303,842	3,141,192	532,520	1,606,615	312,229	479,088	279,341	311,575	355,685	630,923	1,682,708	685,542
Taxes paid	13,755,953	706,692	3,728,118	507,228	1,502,494	340,624	691,475	322,022	478,775	648,606	974,006	2,308,541	1,547,373
Interest paid	7,738,204	107,523	700,070	133,378	525,113	110,902	173,190	161,399	314,243	406,804	617,215	2,398,768	2,089,599
Amortization	4,157,587	60,809	119,136	23,594	73,882	46,374	58,133	85,083	149,931	324,102	392,295	1,459,663	1,364,585
Depreciation	10,494,582	161,472	1,687,321	315,909	1,283,764	287,842	499,653	283,286	393,491	498,546	555,371	2,058,200	2,469,726
Advertising	5,156,026	236,558	1,320,310	210,212	352,221	58,899	235,686	117,715	180,467	250,222	241,169	1,671,298	281,270
Pension, profit-sharing, stock, annuity	1,957,919	13,800	420,516	89,878	139,636	41,765	96,464	40,247	35,942	69,196	203,577	626,136	180,761
Employee benefit programs	9,711,865	294,153	1,142,958	211,570	1,247,432	199,242	596,017	271,707	327,771	459,864	996,322	2,734,820	1,230,010
Net income (less deficit)	**15,776,146**	**82,031**	**4,856,014**	**545,191**	**1,713,721**	**443,988**	**361,898**	**255,953**	**116,448**	**296,194**	**775,769**	**2,687,672**	**3,641,267**
Income subject to tax	**9,493,505**	**206,138**	**370,814**	**65,353**	**298,739**	**131,327**	**150,647**	**194,981**	**205,001**	**392,939**	**616,291**	**2,950,877**	**3,910,399**
Total income tax before credits [7]	3,213,112	51,652	60,798	15,670	89,525	44,670	52,002	67,436	71,451	136,940	216,600	1,034,568	1,371,800
Income tax	3,203,529	53,380	60,605	15,475	89,109	44,510	51,302	66,633	70,532	136,045	214,901	1,032,497	1,368,539
Alternative minimum tax	10,896	8	-	*195	*417	*115	*700	*803	911	895	1,617	2,044	3,192
Foreign tax credit	400,381	-	*1,096	-	*619	-	*1,259	*345	5,954	3,439	25,808	150,927	210,933
General business credit	100,177	1,283	2,753	559	3,146	*1,800	*1,069	*969	2,026	5,892	8,588	42,702	29,391
Prior year minimum tax credit	12,842	-	-	-	*157	-	*36	*23	111	14	97	10,993	1,411
Total income tax after credits [2]	**2,699,712**	**50,369**	**56,948**	**15,111**	**85,603**	**42,870**	**49,638**	**66,099**	**63,360**	**127,594**	**182,107**	**829,946**	**1,130,065**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Educational Services													
Number of returns	**52,484**	**11,814**	**37,667**	**1,162**	**1,428**	**179**	**104**	**46**	**33**	**31**	**10**	**7**	**3**
Total assets	**39,406,001**	**-**	**2,474,054**	**760,502**	**2,995,074**	**1,134,694**	**1,686,585**	**1,508,070**	**2,376,836**	**4,790,917**	**3,080,026**	**6,655,454**	**11,943,790**
Cash	6,222,000	-	559,232	326,199	913,085	269,830	328,131	289,338	419,416	658,085	126,979	1,726,605	605,100
Notes and accounts receivable	4,940,283	-	208,492	*74,174	750,097	215,581	353,479	287,380	291,064	743,400	719,689	790,632	506,295
Less: Allowance for bad debts	638,155	-	*3,506	*19	69,854	*17,410	34,418	18,414	37,194	107,328	46,603	205,993	97,415
Inventories	524,515	-	111,163	*696	54,456	*52,235	17,413	88,024	39,133	71,103	26,856	19,390	44,046
U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax-exempt securities	*92,716	-	-	-	-	*11,368	-	-	-	-	81,348	-	-
Other current assets	2,160,720	-	128,189	26,818	178,144	66,965	143,039	58,463	164,381	270,190	119,798	702,259	302,474
Loans to shareholders	397,064	-	301,756	*6,369	*46,443	*331	*21,852	*3,580	2,736	51	-	13,946	-
Mortgage and real estate loans	*62,366	-	*22,712	-	-	-	-	*5,987	32,877	789	-	-	-
Other investments	6,173,332	-	*54,579	*27,298	234,271	365,596	123,468	140,665	224,250	563,067	162,021	217,090	4,061,028
Depreciable assets	12,889,685	-	1,889,219	571,785	1,681,675	290,360	448,841	674,436	1,045,086	1,671,725	857,384	2,781,518	977,655
Less: Accumulated depreciation	6,617,745	-	1,183,784	297,919	980,737	147,029	182,817	301,458	455,462	864,057	331,106	1,569,396	303,979
Depletable assets	*4,158	-	-	*4,158	-	-	-	-	-	-	-	-	-
Less: Accumulated depletion	*3,929	-	-	*3,929	-	-	-	-	-	-	-	-	-
Land	412,647	-	*52,004	*28,014	*20,985	*8,482	*19,422	*30,268	43,387	40,206	42,041	101,446	26,392
Intangible assets (Amortizable)	11,511,185	-	430,107	*1,044	115,741	30,596	450,402	230,150	605,222	1,535,911	1,031,522	1,837,059	5,243,430
Less: Accumulated amortization	1,201,626	-	184,768	*606	13,902	12,890	93,114	40,154	89,771	281,900	100,439	162,008	222,074
Other assets	2,476,785	-	88,659	*-3,580	64,671	680	90,886	59,804	91,709	489,676	390,535	402,905	800,839
Total liabilities	**39,406,001**	**-**	**2,474,054**	**760,502**	**2,995,074**	**1,134,694**	**1,686,585**	**1,508,070**	**2,376,836**	**4,790,917**	**3,080,026**	**6,655,454**	**11,943,790**
Accounts payable	1,888,498	-	250,524	*56,819	261,154	63,342	61,802	117,906	113,453	194,518	297,440	379,305	92,235
Mortgages, notes, and bonds under one year	1,386,079	-	123,027	*69,211	83,750	*47,194	108,163	46,585	104,841	195,478	275,059	34,694	298,078
Other current liabilities	7,131,355	-	475,894	161,001	1,284,207	215,585	484,427	346,097	540,846	1,053,862	414,626	1,755,134	399,676
Loans from shareholders	1,589,799	-	1,213,855	*145,578	*186,714	*2,925	*15,728	*714	-	-	184	24,102	-
Mortgages, notes, bonds, one year or more	9,106,769	-	631,296	*126,573	322,478	*113,918	289,803	477,465	655,458	992,423	695,791	732,510	4,069,055
Other liabilities	4,644,772	-	158,777	*46,049	135,886	*277,236	165,810	89,703	169,138	323,735	484,146	-181,698	2,975,990
Net worth	13,658,729	-	-379,318	155,271	720,885	414,493	560,852	429,599	793,101	2,030,902	912,781	3,911,408	4,108,756
Total receipts	**47,731,438**	**1,168,955**	**9,294,907**	**3,003,706**	**5,327,679**	**1,676,788**	**2,238,791**	**2,201,112**	**2,690,885**	**4,934,876**	**2,834,684**	**9,114,993**	**3,244,062**
Business receipts	46,497,719	1,148,193	9,228,887	2,997,527	5,248,540	1,662,776	2,110,947	2,145,362	2,612,696	4,870,734	2,562,434	8,758,246	3,151,378
Interest	280,531	*2,938	3,397	1,393	5,799	*1,408	7,329	5,641	7,350	16,704	7,459	97,347	123,764
Interest on govt. obligations, total	41,152	-	-	-	*79	*1,058	-	*185	859	4,805	3,388	27,598	3,181
Rents	26,815	-	-	18	*18	*697	-	*163	4,189	13,495	57	5,789	2,389
Royalties	99,245	-	-	-	-	*640	*35	-	1,158	7,831	39,447	39,443	10,690
Net S-T capital gain less net LT loss	20	-	-	-	-	-	-	-	20	-	-	-	-
Net L-T capital gain less net ST loss	203,746	-	*361	-	*54	-	-	*1,047	10,230	2,128	189,014	912	-
Net gain, noncapital assets	5,322	-	*592	-	*8	*25	*1	*1,778	1,096	247	1,575	-	-
Other receipts	552,428	*17,823	60,314	4,767	64,956	10,185	120,480	44,851	53,279	17,343	31,310	174,460	-47,339
Total deductions	**44,625,377**	**1,159,326**	**8,993,435**	**2,963,011**	**5,033,816**	**1,566,072**	**2,105,451**	**2,098,115**	**2,485,890**	**4,724,256**	**2,539,337**	**7,735,645**	**3,221,022**
Cost of goods [19]	6,342,143	*355,222	1,047,203	888,701	561,644	254,352	473,310	535,272	234,988	852,775	187,282	593,377	358,015
Compensation of officers	2,019,091	56,735	863,183	231,051	378,250	66,109	93,812	31,093	35,610	82,118	87,916	51,821	41,392
Salaries and wages	13,789,281	86,719	2,337,487	869,578	1,759,126	634,061	598,638	588,282	880,846	1,498,077	623,358	2,916,825	996,285
Rent paid on business property	3,358,068	134,218	1,021,987	155,607	434,443	93,215	101,580	136,310	176,744	269,286	109,299	523,780	201,600
Taxes paid	1,509,493	24,430	346,530	92,203	183,799	105,206	76,100	69,232	98,286	141,081	80,198	206,868	85,559
Interest paid	1,062,372	*9,238	92,304	18,585	30,752	8,061	30,392	32,120	56,307	96,623	112,180	91,299	484,510
Amortization	416,225	*987	24,117	*104	21,762	*3,701	17,912	15,756	27,502	111,097	42,220	66,655	84,413
Depreciation	1,261,804	30,456	154,908	52,387	97,119	27,458	51,198	89,853	113,494	168,119	78,158	239,975	158,680
Advertising	2,525,192	19,578	197,315	43,659	188,347	97,678	85,117	124,971	186,372	184,516	128,583	1,008,209	260,845
Pension, profit-sharing, stock, annuity	207,069	*265	45,032	*17,398	29,507	12,950	6,320	12,907	13,499	19,038	11,055	23,855	15,242
Employee benefit programs	1,034,252	*5,996	146,029	68,003	42,608	25,810	52,006	68,576	52,979	107,724	72,375	273,368	118,778
Net income (less deficit)	**3,075,643**	**9,629**	**301,472**	**40,694**	**293,784**	**109,658**	**133,340**	**103,831**	**204,136**	**207,667**	**292,882**	**1,356,925**	**21,624**
Income subject to tax	**2,164,405**	***18,415**	**48,628**	***22,809**	**21,476**	***7,393**	**30,738**	**64,848**	**104,774**	**179,971**	**103,642**	**1,352,863**	**208,846**
Total income tax before credits [7]	746,909	*7,167	8,024	*7,070	6,490	*2,419	10,550	22,335	36,851	62,433	36,975	473,499	73,096
Income tax	743,159	*5,357	8,024	*7,070	6,489	*2,400	10,390	22,118	36,144	62,310	36,263	473,499	73,096
Alternative minimum tax	1,939	-	-	-	*1	19	*160	217	706	123	712	-	-
Foreign tax credit	6,180	-	-	-	*43	-	*248	*1,055	120	524	208	3,221	759
General business credit	2,344	-	21	42	*403	*958	*101	*207	-	32	9	570	-
Prior year minimum tax credit	112	-	-	-	-	-	-	-	-	97	-	-	16
Total income tax after credits [2]	**738,274**	***7,167**	**8,003**	***7,027**	**6,043**	***1,461**	**10,202**	**21,073**	**36,731**	**61,781**	**36,757**	**469,708**	**72,321**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Health Care and Social Assistance													
Number of returns	**416,101**	**56,790**	**330,957**	**15,449**	**10,712**	**1,039**	**591**	**212**	**132**	**101**	**50**	**55**	**12**
Total assets	**324,958,969**	**-**	**32,008,905**	**10,597,436**	**20,139,663**	**7,083,057**	**8,972,991**	**7,581,269**	**9,104,216**	**15,559,700**	**20,969,055**	**76,715,982**	**116,226,696**
Cash	31,026,661	-	9,820,782	2,146,892	3,357,871	1,186,297	1,314,967	888,157	1,016,885	1,496,179	1,473,861	4,956,073	3,368,696
Notes and accounts receivable	50,197,895	-	1,421,196	1,438,336	4,031,425	1,769,665	2,502,279	2,462,716	2,590,590	3,576,487	4,832,252	9,289,922	16,283,027
Less: Allowance for bad debts	14,220,800	-	77,122	174,288	373,803	153,971	589,283	804,953	810,468	828,960	1,383,178	1,817,067	7,207,706
Inventories	2,241,213	-	324,735	105,386	200,833	90,966	123,940	106,618	118,335	147,836	181,932	459,753	380,880
U.S. govt. obligations, total	275,806	-	-	*26,514	-	53	*2,073	*10,610	3,864	-	136,961	95,732	-
Tax-exempt securities	542,650	-	*4,686	-	-	-	*3,884	-	1,501	15,818	6,161	510,600	-
Other current assets	16,131,917	-	1,416,280	495,461	1,446,361	385,056	874,707	808,106	704,906	871,408	1,142,565	3,545,928	4,441,140
Loans to shareholders	17,187,775	-	3,608,665	934,442	1,026,238	294,068	185,469	*16,160	31,789	2,274	-	656	11,088,014
Mortgage and real estate loans	129,012	-	*47,931	146	*30,512	*16,892	*6,836	*26,601	-	-	-	-	93
Other investments	52,735,640	-	1,604,258	554,583	1,694,909	452,840	779,943	810,296	1,136,165	2,319,493	4,242,561	8,227,797	30,912,795
Depreciable assets	165,053,677	-	44,137,867	8,618,438	16,448,312	5,301,216	5,364,558	3,666,957	3,344,378	5,911,125	6,676,258	21,679,425	43,905,143
Less: Accumulated depreciation	89,329,356	-	33,417,224	5,514,178	9,700,780	3,248,984	2,891,638	1,829,353	1,518,120	2,856,532	2,604,099	8,561,358	17,187,090
Depletable assets	*11,442	-	*609	-	-	-	10,833	-	-	-	-	-	-
Less: Accumulated depletion	112	-	-	-	-	-	112	-	-	-	-	-	-
Land	6,173,903	-	369,693	235,989	376,235	130,835	117,373	152,346	177,348	232,343	298,308	1,516,646	2,566,789
Intangible assets (Amortizable)	80,403,384	-	4,546,655	2,025,660	1,603,896	463,158	838,772	863,715	1,901,113	4,376,951	5,991,396	31,763,260	26,028,807
Less: Accumulated amortization	9,909,332	-	2,327,789	565,450	376,255	145,572	157,186	130,613	236,792	451,006	513,758	2,367,837	2,637,074
Other assets	16,307,594	-	527,681	269,506	373,908	540,537	485,577	533,906	642,723	746,286	487,836	7,416,453	4,283,181
Total liabilities	**324,958,969**	**-**	**32,008,905**	**10,597,436**	**20,139,663**	**7,083,057**	**8,972,991**	**7,581,269**	**9,104,216**	**15,559,700**	**20,969,055**	**76,715,982**	**116,226,696**
Accounts payable	16,315,207	-	1,450,169	757,887	1,550,043	757,469	876,948	771,987	836,431	1,060,853	1,119,022	2,713,732	4,420,667
Mortgages, notes, and bonds under one year	14,229,883	-	3,839,471	863,819	2,360,515	744,291	1,334,907	775,201	712,847	907,320	579,759	1,401,913	709,840
Other current liabilities	39,153,352	-	5,810,411	1,849,473	2,930,703	1,264,119	1,708,214	1,358,248	1,775,690	2,430,138	2,613,659	7,594,631	9,818,065
Loans from shareholders	21,780,633	-	6,703,744	1,079,884	1,047,502	129,230	522,953	170,948	153,548	607,014	74,753	418,576	10,872,481
Mortgages, notes, bonds, one year or more	140,571,636	-	9,868,855	4,841,543	7,576,719	2,434,626	2,879,457	1,975,440	2,704,000	4,771,262	8,833,372	30,157,159	64,529,202
Other liabilities	30,706,000	-	1,341,485	280,167	721,098	587,545	409,526	542,397	679,932	1,287,074	2,450,903	13,206,951	9,198,922
Net worth	62,202,258	-	2,994,770	924,663	3,953,083	1,165,778	1,240,986	1,987,048	2,241,770	4,496,038	5,297,586	21,223,019	16,677,518
Total receipts	**643,838,338**	**10,607,423**	**261,489,512**	**37,196,892**	**74,434,329**	**20,756,873**	**20,905,576**	**15,642,089**	**15,235,034**	**20,304,130**	**25,728,392**	**70,936,983**	**70,601,106**
Business receipts	619,242,822	10,138,623	255,616,287	36,712,902	72,773,109	20,331,946	20,463,485	15,336,177	13,756,203	19,397,141	23,252,986	68,190,132	63,273,832
Interest	1,739,038	7,796	65,587	13,679	31,369	35,365	28,096	27,828	36,650	62,969	170,720	487,405	771,576
Interest on govt. obligations, total	130,187	54	*5,131	*311	*501	*465	*2,726	*295	3,218	3,032	12,508	28,439	73,506
Rents	717,779	*10,647	60,217	*5,498	28,152	12,083	13,913	30,610	14,358	52,549	36,082	180,476	273,195
Royalties	86,160	*1,280	*254	-	*10,967	-	648	-	34,339	20,035	11,540	7,097	-
Net S-T capital gain less net LT loss	30,907	[1]	*2,227	-	*8	*17	*18,191	*526	-	[1]	6,263	3,673	-
Net L-T capital gain less net ST loss	823,636	67,142	44,253	*2,496	44,074	73,385	32,515	10,187	59,977	11,171	16,650	67,302	394,483
Net gain, noncapital assets	510,339	41,530	223,442	*4,358	57,146	17,363	14,780	1,369	7,699	7,313	6,500	13,495	115,343
Other receipts	20,479,252	340,346	5,469,019	455,863	1,486,225	285,807	331,054	234,761	1,322,531	746,173	2,211,184	1,903,965	5,692,323
Total deductions	**613,562,281**	**9,949,886**	**243,405,723**	**34,087,052**	**71,156,139**	**20,496,474**	**20,799,614**	**15,604,199**	**15,247,128**	**20,079,026**	**26,204,763**	**68,684,126**	**67,848,149**
Cost of goods [19]	60,855,216	680,342	13,208,449	3,538,469	8,541,887	3,606,099	3,389,659	3,676,925	2,454,623	3,583,732	3,126,421	10,215,051	4,833,559
Compensation of officers	73,098,117	1,482,013	55,576,745	5,393,747	8,220,448	842,078	392,514	208,920	148,270	153,509	147,779	352,810	179,283
Salaries and wages	183,194,209	2,407,108	63,111,533	9,985,442	24,321,718	7,177,967	7,317,385	5,130,108	4,562,293	6,932,509	6,264,565	23,541,919	22,441,661
Rent paid on business property	29,593,458	717,536	14,466,207	1,916,229	3,847,155	877,492	930,634	407,506	472,008	786,705	723,962	2,742,020	1,706,004
Taxes paid	21,991,758	343,230	8,780,619	1,242,265	2,656,425	654,694	748,517	461,060	469,860	744,451	694,943	2,681,873	2,513,820
Interest paid	12,329,119	56,643	1,295,384	460,513	659,747	162,237	217,699	180,185	263,799	435,432	778,089	2,531,285	5,288,106
Amortization	2,897,015	32,022	285,350	138,658	85,101	36,464	54,246	52,663	99,375	204,441	263,466	919,381	725,848
Depreciation	13,050,174	145,935	2,904,709	724,919	1,374,974	644,791	451,715	243,007	319,293	581,771	592,571	2,123,498	2,942,993
Advertising	4,305,500	171,467	2,255,320	261,989	473,305	146,229	100,182	52,879	69,303	180,471	110,385	241,211	242,759
Pension, profit-sharing, stock, annuity	10,960,367	110,684	6,319,317	719,295	1,472,235	229,908	261,993	162,431	107,179	96,792	66,754	883,933	529,845
Employee benefit programs	16,675,798	99,073	3,942,368	617,864	1,804,730	573,154	625,105	430,590	609,203	645,160	1,195,637	2,662,134	3,470,781
Net income (less deficit)	**30,158,021**	**657,482**	**18,078,657**	**3,109,528**	**3,277,688**	**259,935**	**103,270**	**37,595**	**-15,312**	**222,077**	**-486,044**	**2,230,165**	**2,682,981**
Income subject to tax	**8,485,125**	**138,918**	**569,546**	**121,728**	**228,385**	**115,875**	**200,687**	**197,865**	**190,526**	**410,425**	**533,159**	**2,731,613**	**3,046,398**
Total income tax before credits [7]	2,899,653	37,760	141,533	37,001	75,626	40,448	69,930	68,208	66,864	144,696	187,585	961,695	1,068,307
Income tax	2,882,219	37,340	141,374	37,001	75,004	39,168	68,561	67,842	65,478	142,489	185,911	955,812	1,066,239
Alternative minimum tax	16,954	*489	*160	-	*622	*1,280	*959	*366	1,386	2,207	1,535	5,883	2,067
Foreign tax credit	15,287	1	-	-	[1]	1	[1]	1	28	1,483	546	13,227	-
General business credit	56,300	74	2,751	352	6,295	*2,264	*516	*2,392	866	5,379	2,900	17,639	14,872
Prior year minimum tax credit	6,258	-	-	-	*299	*805	*488	*370	230	810	2	3,254	-
Total income tax after credits [2]	**2,821,802**	**37,679**	**138,782**	**36,649**	**69,032**	**37,378**	**68,926**	**65,445**	**65,740**	**137,024**	**184,138**	**927,575**	**1,053,435**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Arts, Entertainment, and Recreation													
Number of returns	**122,425**	**24,360**	**85,196**	**6,439**	**4,913**	**735**	**396**	**199**	**69**	**60**	**29**	**26**	**3**
Total assets	**108,055,646**	**-**	**6,419,654**	**4,516,893**	**9,826,646**	**5,077,996**	**5,840,695**	**6,953,941**	**4,709,147**	**9,488,542**	**10,068,241**	**30,929,769**	**14,224,123**
Cash	11,254,480	-	1,850,578	853,280	1,461,344	1,137,952	531,761	564,630	515,815	1,116,247	911,007	1,337,453	974,413
Notes and accounts receivable	7,315,469	-	385,924	192,090	578,636	344,132	431,702	530,492	291,306	728,980	745,272	1,631,554	1,455,380
Less: Allowance for bad debts	359,709	-	11	-	4,967	12,787	8,340	23,893	15,293	11,497	51,820	218,643	12,458
Inventories	1,728,446	-	283,521	52,256	430,947	118,321	84,108	186,830	105,532	126,223	97,030	151,387	92,290
U.S. govt. obligations, total	*72,940	-	-	-	-	-	*1,537	-	42,406	-	28,997	-	-
Tax-exempt securities	*147,686	-	*12,100	-	*16,180	-	-	*76,555	-	-	-	42,851	-
Other current assets	7,220,043	-	602,414	169,315	636,516	122,358	353,943	417,368	277,892	806,648	1,033,298	2,616,635	183,656
Loans to shareholders	1,402,740	-	318,621	325,018	429,160	*17,055	62,423	*9,578	56,842	13,289	8,142	950	161,661
Mortgage and real estate loans	123,710	-	*21,158	-	*24,872	*1,764	*14,759	*26,329	642	19,076	15,110	-	-
Other investments	13,068,908	-	162,314	455,598	1,028,766	241,950	626,736	959,132	638,892	967,817	1,125,925	2,748,633	4,113,145
Depreciable assets	73,947,845	-	8,785,592	4,455,105	8,914,882	5,514,932	4,862,444	5,132,886	2,757,517	4,760,699	5,438,031	17,480,058	5,845,698
Less: Accumulated depreciation	35,315,406	-	6,687,371	2,781,506	5,123,335	3,328,523	2,318,939	2,395,807	1,071,036	1,934,101	2,230,500	4,874,110	2,570,178
Depletable assets	*1,972	-	-	-	*128	-	-	*51	-	1,475	317	-	-
Less: Accumulated depletion	*457	-	-	-	*128	-	-	*13	-	[1]	315	-	-
Land	7,912,318	-	351,704	560,042	934,848	715,515	838,174	851,524	417,411	436,334	326,430	2,276,733	203,604
Intangible assets (Amortizable)	15,089,775	-	315,024	217,597	588,923	182,262	251,082	380,675	580,746	1,547,485	1,662,166	6,480,462	2,883,352
Less: Accumulated amortization	2,524,409	-	134,246	106,180	171,199	89,118	123,588	115,759	173,274	327,401	314,641	635,549	333,454
Other assets	6,969,295	-	152,330	124,280	81,073	112,183	232,893	353,364	283,746	1,237,267	1,273,792	1,891,355	1,227,013
Total liabilities	**108,055,646**	**-**	**6,419,654**	**4,516,893**	**9,826,646**	**5,077,996**	**5,840,695**	**6,953,941**	**4,709,147**	**9,488,542**	**10,068,241**	**30,929,769**	**14,224,123**
Accounts payable	4,999,383	-	289,954	165,983	273,809	375,598	191,807	329,458	175,628	365,446	437,965	1,862,821	530,912
Mortgages, notes, and bonds under one year	8,664,982	-	553,042	286,355	602,151	456,557	389,907	348,544	153,916	265,467	861,476	3,170,918	1,576,651
Other current liabilities	12,495,329	-	848,822	466,091	1,052,626	519,246	623,121	730,643	669,680	1,469,673	1,713,350	3,938,120	463,955
Loans from shareholders	10,035,079	-	3,531,031	343,943	2,113,971	534,351	527,070	*194,108	228,212	830,718	53,152	416,690	1,261,833
Mortgages, notes, bonds, one year or more	42,393,576	-	1,594,817	1,531,725	3,841,942	2,025,257	1,765,748	1,507,409	1,226,808	3,213,016	4,600,632	14,691,328	6,394,893
Other liabilities	9,535,840	-	326,279	116,297	446,614	228,663	329,115	872,854	983,277	1,834,211	821,221	2,543,608	1,033,700
Net worth	19,931,457	-	-724,292	1,606,499	1,495,532	938,324	2,013,926	2,970,925	1,271,625	1,510,011	1,580,445	4,306,283	2,962,178
Total receipts	**104,316,433**	**1,733,153**	**25,999,979**	**9,227,420**	**10,878,161**	**5,591,548**	**4,758,007**	**4,238,176**	**3,240,077**	**6,841,639**	**8,833,136**	**17,543,582**	**5,431,556**
Business receipts	96,184,302	1,668,958	25,282,122	8,401,630	10,444,989	5,219,932	4,438,291	3,881,784	3,005,621	5,992,951	7,307,353	15,788,020	4,752,653
Interest	761,406	1,083	10,895	7,978	23,183	7,062	13,043	13,011	8,190	36,814	91,756	171,066	377,322
Interest on govt. obligations, total	31,997	-	*908	*3,866	4,775	*3,384	*1,107	*4,810	926	1,264	8,119	2,465	373
Rents	283,585	*2,266	30,007	6,030	3,833	*19,035	*3,741	5,520	6,212	9,124	59,959	110,001	27,854
Royalties	371,011	*2,193	*1,550	*390	*16,604	-	*[1]	*3,039	305	57,205	95,253	92,474	101,997
Net S-T capital gain less net LT loss	*1,321	-	*761	-	-	-	-	-	-	24	-	535	-
Net L-T capital gain less net ST loss	394,509	*5,432	*18,238	*57,027	*9,783	*2,026	*1,557	*8,783	24,641	576	27,638	238,778	30
Net gain, noncapital assets	206,866	*38,031	41,913	*22,867	14,574	*8,192	5,513	5,325	5,183	54,017	6,911	4,341	-
Other receipts	6,021,598	15,189	611,416	723,235	360,156	331,718	294,737	314,932	185,884	685,038	1,231,201	1,123,926	144,165
Total deductions	**102,170,517**	**1,763,223**	**25,315,439**	**8,740,870**	**10,241,660**	**5,558,375**	**4,711,326**	**4,228,904**	**3,287,672**	**6,776,517**	**8,473,586**	**17,806,506**	**5,266,439**
Cost of goods [19]	19,569,031	177,235	2,868,505	1,372,025	2,774,076	1,049,931	1,323,862	885,975	488,858	1,389,055	2,356,258	3,526,434	1,356,818
Compensation of officers	7,029,980	108,646	3,535,262	1,363,272	930,403	237,789	178,086	61,271	143,268	161,018	110,353	173,311	27,301
Salaries and wages	19,675,881	190,214	4,287,582	1,569,165	1,610,553	1,279,532	1,050,298	1,030,699	922,764	2,016,175	1,868,995	3,254,780	595,124
Rent paid on business property	5,925,099	172,640	1,951,748	579,602	735,080	159,051	114,409	211,511	167,930	428,337	332,949	945,671	126,171
Taxes paid	5,649,029	47,979	732,948	364,599	519,298	323,131	212,029	185,768	242,642	282,479	607,858	1,315,242	815,057
Interest paid	3,665,401	30,572	155,669	111,651	274,609	166,626	117,427	99,547	85,341	257,700	376,148	1,203,985	786,126
Amortization	904,736	8,931	32,684	19,985	32,707	22,677	15,745	29,599	21,703	177,204	149,864	288,495	105,143
Depreciation	5,233,204	50,248	608,231	274,175	488,005	303,640	329,401	354,254	195,359	367,839	440,731	1,360,981	460,339
Advertising	2,281,180	55,000	300,714	255,021	141,445	167,030	106,863	90,063	83,458	222,779	130,526	562,467	165,811
Pension, profit-sharing, stock, annuity	760,961	*5,864	303,459	112,755	40,719	25,855	7,810	17,977	20,567	86,186	70,979	52,645	16,145
Employee benefit programs	1,298,002	11,347	177,474	67,971	130,687	43,501	95,803	73,738	55,180	127,775	161,968	257,700	94,857
Net income (less deficit)	**2,183,692**	**-30,070**	**683,633**	**482,684**	**631,725**	**29,789**	**45,575**	**4,462**	**-48,521**	**64,487**	**351,430**	**-200,856**	**169,353**
Income subject to tax	**1,714,485**	**81,964**	**96,057**	**83,878**	**55,697**	***17,115**	**61,022**	**65,573**	**74,667**	**31,404**	**384,839**	**362,234**	**400,036**
Total income tax before credits [7]	579,339	27,205	18,774	26,392	16,640	*5,600	21,146	22,336	25,981	11,416	134,421	129,416	140,013
Income tax	573,612	26,707	18,642	25,205	16,603	*5,598	21,072	22,272	25,725	10,708	134,274	126,794	140,013
Alternative minimum tax	4,267	*5	-	396	*37	*2	*74	*64	257	663	147	2,622	-
Foreign tax credit	26,222	-	-	-	-	-	-	*9	98	161	21,800	4,155	-
General business credit	3,649	-	20	26	4	2	*261	*115	240	237	442	1,393	910
Prior year minimum tax credit	*508	-	*181	-	-	-	-	-	201	-	126	-	-
Total income tax after credits [2]	**548,959**	**27,205**	**18,574**	**26,366**	**16,636**	***5,598**	**20,885**	**22,212**	**25,443**	**11,018**	**112,052**	**123,868**	**139,103**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Accommodation and Food Services													
Number of returns	**292,901**	**44,597**	**207,127**	**19,448**	**18,292**	**1,991**	**821**	**266**	**130**	**89**	**51**	**64**	**24**
Total assets	**474,149,261**	**-**	**26,503,027**	**13,239,880**	**36,533,548**	**13,061,373**	**12,313,199**	**9,412,801**	**9,282,944**	**13,984,578**	**17,299,703**	**64,010,117**	**258,508,090**
Cash	28,325,974	-	3,927,004	1,617,722	3,458,470	1,051,045	1,117,051	883,809	809,744	1,260,050	1,304,853	3,206,936	9,689,291
Notes and accounts receivable	22,740,594	-	362,370	588,270	2,132,310	516,058	750,583	488,328	684,101	672,810	1,109,861	4,130,303	11,305,601
Less: Allowance for bad debts	1,164,567	-	*15	*1,386	*3,597	*1,334	6,313	60,977	51,621	32,408	30,315	136,112	840,489
Inventories	9,713,566	-	1,405,232	417,870	569,098	195,601	264,013	178,466	175,152	242,236	353,086	1,152,570	4,760,242
U.S. govt. obligations, total	165,636	-	*[1]	*789	*1,051	-	10,020	-	931	2,816	109,320	40,709	-
Tax-exempt securities	117,483	-	*51	*4,243	-	*4	*26,138	*12,305	-	-	-	74,742	-
Other current assets	13,251,665	-	1,496,433	398,833	1,335,213	389,826	490,810	583,757	572,200	537,483	569,304	2,446,091	4,431,714
Loans to shareholders	8,202,866	-	1,010,684	386,596	1,062,568	395,375	147,455	71,900	114,588	22,265	72,048	509,967	4,409,420
Mortgage and real estate loans	1,388,433	-	*128,930	*181,881	*439,076	*40,500	*134,807	*6,541	23,904	11,696	46,982	374,117	-
Other investments	81,262,360	-	601,085	635,052	2,207,208	998,954	939,410	796,784	918,960	1,251,735	1,249,101	9,819,313	61,844,759
Depreciable assets	270,426,886	-	32,355,620	13,886,596	36,249,394	12,149,961	11,590,857	7,711,075	7,213,255	11,005,473	12,320,770	42,296,344	83,647,543
Less: Accumulated depreciation	111,122,155	-	19,514,697	7,120,638	17,450,328	5,265,918	5,442,244	3,582,431	3,068,076	4,634,430	5,234,193	15,314,634	24,494,566
Depletable assets	109,135	-	*16,915	*1,386	*60,748	-	-	-	1,445	3,834	6,513	18,293	-
Less: Accumulated depletion	*22,898	-	*5,121	*900	*8,651	-	-	-	214	1,500	6,513	-	-
Land	40,587,560	-	625,440	976,114	3,824,220	1,447,243	1,335,298	963,748	761,979	944,848	1,221,459	4,925,345	23,561,865
Intangible assets (Amortizable)	74,248,445	-	5,161,913	1,742,489	5,008,598	905,716	1,196,135	1,281,074	806,395	2,383,609	3,434,784	8,147,088	44,180,644
Less: Accumulated amortization	11,132,738	-	1,981,552	631,614	2,215,730	252,117	383,397	346,211	132,195	285,694	550,470	1,123,922	3,229,835
Other assets	47,051,016	-	912,736	156,577	-136,100	490,460	142,576	424,632	452,398	599,755	1,323,113	3,442,966	39,241,902
Total liabilities	**474,149,261**	**-**	**26,503,027**	**13,239,880**	**36,533,548**	**13,061,373**	**12,313,199**	**9,412,801**	**9,282,944**	**13,984,578**	**17,299,703**	**64,010,117**	**258,508,090**
Accounts payable	24,045,888	-	2,128,396	1,036,268	1,950,460	531,863	894,991	466,759	491,729	953,492	927,644	2,436,694	12,227,591
Mortgages, notes, and bonds under one year	15,804,309	-	2,490,275	573,574	1,613,590	743,717	697,090	641,279	491,310	353,857	884,750	2,127,114	5,187,753
Other current liabilities	38,674,850	-	2,685,706	751,684	2,327,224	707,818	806,206	821,310	1,002,568	2,133,177	1,585,891	5,984,026	19,869,240
Loans from shareholders	29,189,110	-	10,843,112	2,739,479	5,034,064	712,607	776,325	354,456	228,419	81,456	221,954	151,441	8,045,799
Mortgages, notes, bonds, one year or more	214,167,020	-	8,902,221	5,120,574	19,342,215	7,210,132	6,091,539	4,261,404	3,594,348	5,585,717	8,000,061	23,914,040	122,144,769
Other liabilities	63,087,083	-	899,585	655,391	1,101,858	1,094,830	751,802	713,608	496,292	1,124,149	1,428,943	14,759,601	40,061,025
Net worth	89,181,000	-	-1,446,268	2,362,910	5,164,138	2,060,406	2,295,246	2,153,985	2,978,279	3,752,730	4,250,460	14,637,201	50,971,913
Total receipts	**468,855,843**	**10,378,519**	**106,473,791**	**29,443,308**	**52,026,890**	**14,331,784**	**16,566,937**	**11,610,668**	**12,632,892**	**20,166,649**	**20,011,033**	**50,188,680**	**125,024,693**
Business receipts	433,983,446	9,647,990	105,439,055	29,068,732	51,260,622	14,030,761	16,078,825	11,257,775	12,325,968	19,106,740	18,642,687	44,762,388	102,361,902
Interest	3,077,478	17,456	15,654	12,955	31,063	8,416	27,434	27,123	33,416	55,603	70,090	485,491	2,292,778
Interest on govt. obligations, total	25,990	*702	37	-	*504	*553	2,715	3,892	1,024	2,387	2,554	7,921	3,702
Rents	1,462,486	*66,479	19,628	*5,157	28,330	5,514	19,292	21,561	20,588	51,959	101,624	323,939	798,414
Royalties	6,928,692	*314,952	*8,548	33	*411	*6,292	*34,333	105,602	67,743	198,823	775,858	1,164,027	4,252,070
Net S-T capital gain less net LT loss	2,127	-	-	-	60	-	*66	*136	117	1,536	-	214	-
Net L-T capital gain less net ST loss	1,247,620	*27,399	50,862	*5,388	50,272	*12,071	20,146	13,402	5,089	24,622	48,963	860,822	128,584
Net gain, noncapital assets	600,230	150,699	172,322	*3,576	71,244	12,089	6,381	8,931	3,617	12,212	8,550	69,343	81,266
Other receipts	19,722,584	147,241	767,563	347,368	582,166	255,679	377,160	154,572	175,263	710,950	354,915	2,124,463	13,725,244
Total deductions	**460,476,937**	**10,914,613**	**106,009,619**	**29,086,917**	**51,229,107**	**14,216,935**	**16,721,292**	**11,668,625**	**12,775,921**	**20,355,194**	**19,693,452**	**48,933,833**	**118,871,430**
Cost of goods [19]	160,410,112	4,273,431	44,140,097	10,993,487	19,579,126	4,811,630	6,494,838	3,811,820	3,731,585	6,422,545	6,827,397	16,479,115	32,845,043
Compensation of officers	9,362,480	236,256	4,977,974	1,095,891	1,264,827	215,170	201,891	129,216	96,619	139,747	166,584	301,510	536,796
Salaries and wages	89,851,315	1,122,388	17,890,562	5,711,568	9,105,588	2,783,198	2,849,632	1,949,276	2,203,994	3,887,395	3,577,757	10,829,021	27,940,938
Rent paid on business property	34,377,151	1,187,529	9,764,551	2,217,479	3,390,286	1,173,706	1,219,522	1,377,635	1,312,425	2,188,175	1,620,311	2,553,661	6,371,870
Taxes paid	19,596,805	416,488	4,462,320	1,241,961	2,089,825	562,833	604,908	459,053	397,757	710,292	715,718	2,157,166	5,778,484
Interest paid	16,183,203	227,361	833,853	457,699	1,391,673	461,454	418,761	306,672	303,504	492,226	669,338	2,220,176	8,400,485
Amortization	2,907,952	167,314	349,329	128,283	292,615	57,659	74,423	55,294	39,539	117,123	172,090	387,001	1,067,283
Depreciation	17,784,889	439,699	2,128,189	739,584	2,105,566	719,303	729,547	490,935	440,686	836,050	858,892	3,055,161	5,241,277
Advertising	11,121,706	303,500	1,820,310	640,320	1,403,609	410,167	485,562	310,185	298,860	607,206	532,389	1,386,255	2,923,343
Pension, profit-sharing, stock, annuity	1,327,798	*29,185	54,167	32,587	17,920	19,037	46,513	21,283	27,473	34,470	55,511	138,839	850,813
Employee benefit programs	7,049,041	36,666	597,049	204,022	459,217	129,384	216,554	147,760	203,012	247,951	265,649	828,109	3,713,669
Net income (less deficit)	**10,811,816**	**-521,970**	**464,135**	**356,391**	**797,280**	**114,296**	**-157,069**	**-61,849**	**-144,053**	**-187,319**	**316,596**	**1,410,736**	**8,424,643**
Income subject to tax	**13,034,421**	**126,136**	**362,039**	**130,428**	**174,991**	**78,981**	**120,850**	**78,254**	**78,538**	**208,244**	**465,948**	**2,401,059**	**8,808,953**
Total income tax before credits [7]	4,492,488	42,151	71,919	31,649	50,678	25,178	42,943	27,142	26,884	74,745	163,140	848,570	3,087,488
Income tax	4,469,653	39,410	71,919	31,631	50,493	24,954	41,069	26,534	26,742	71,842	162,055	839,869	3,083,134
Alternative minimum tax	16,841	*1,327	[1]	*18	*4	*224	*1,874	*607	132	2,902	1,085	8,668	-
Foreign tax credit	1,605,466	3,997	-	-	[1]	*[1]	-	*794	209	4,732	7,952	186,971	1,400,810
General business credit	478,961	*1,424	12,075	10,117	12,883	*1,343	6,149	3,240	5,930	13,787	16,604	129,113	266,298
Prior year minimum tax credit	38,022	-	*56	-	-	-	16	*622	499	65	1,687	10,169	24,907
Total income tax after credits [2]	**2,370,040**	**36,730**	**59,789**	**21,532**	**37,795**	**23,835**	**36,777**	**22,486**	**20,246**	**56,161**	**136,898**	**522,318**	**1,395,472**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Other Services													
Number of returns	**371,146**	**73,672**	**264,398**	**19,710**	**11,952**	**812**	**385**	**109**	**57**	**23**	**11**	**13**	**3**
Total assets	**119,946,102**	**-**	**23,022,146**	**13,387,364**	**22,135,085**	**5,450,523**	**6,144,147**	**3,851,529**	**4,284,564**	**3,721,310**	**4,287,137**	**19,415,036**	**14,247,263**
Cash	17,910,673	-	6,800,812	2,992,610	4,650,353	917,819	684,316	443,934	300,248	169,947	135,444	680,045	135,145
Notes and accounts receivable	12,526,534	-	1,706,799	1,246,634	2,570,489	859,819	1,039,403	800,447	695,986	537,589	479,202	2,105,600	484,566
Less: Allowance for bad debts	409,744	-	37,947	81,845	76,071	22,707	22,261	34,649	22,409	17,954	15,821	45,065	33,015
Inventories	6,991,588	-	1,756,780	762,924	1,312,172	347,221	626,930	388,368	295,520	113,658	243,459	466,458	678,097
U.S. govt. obligations, total	227,119	-	*37,688	*74,953	*86,120	*3,095	-	*3,415	20,703	-	-	1,146	-
Tax-exempt securities	133,738	-	*4,749	-	*26,497	*6,789	-	7	22,405	-	-	73,291	-
Other current assets	5,394,725	-	841,795	583,067	1,109,219	381,309	374,886	468,808	282,899	295,954	116,353	608,421	332,013
Loans to shareholders	2,534,966	-	1,086,734	627,765	525,650	100,740	74,986	*14,283	22,586	52,814	8,289	17,552	3,567
Mortgage and real estate loans	241,306	-	*60,374	*76,263	*54,931	*23,504	*25,331	*903	-	-	-	-	-
Other investments	13,471,175	-	671,202	924,893	1,369,965	491,330	644,021	296,358	528,454	282,408	33,711	7,557,851	670,982
Depreciable assets	67,754,116	-	23,610,693	9,386,792	13,203,294	3,853,511	3,532,967	1,791,545	1,950,557	1,332,621	1,932,241	3,571,359	3,588,537
Less: Accumulated depreciation	39,967,876	-	16,778,072	5,353,594	6,550,684	2,478,700	1,801,371	902,716	1,010,681	717,068	869,637	1,992,937	1,512,414
Depletable assets	*695	-	-	-	-	-	*695	-	-	-	-	-	-
Less: Accumulated depletion	*65	-	-	-	-	-	*65	-	-	-	-	-	-
Land	7,002,309	-	509,610	841,511	1,737,899	435,322	524,266	113,782	233,951	122,475	97,701	449,651	1,936,141
Intangible assets (Amortizable)	20,776,935	-	3,317,733	1,412,248	1,857,083	426,141	314,862	429,084	732,916	1,400,206	2,209,295	5,157,909	3,519,457
Less: Accumulated amortization	4,065,118	-	1,456,965	493,583	568,058	129,681	134,873	62,368	114,014	157,843	208,549	565,837	173,349
Other assets	9,423,027	-	890,160	386,725	826,227	235,010	260,053	100,327	345,444	306,502	125,451	1,329,594	4,617,536
Total liabilities	**119,946,102**	**-**	**23,022,146**	**13,387,364**	**22,135,085**	**5,450,523**	**6,144,147**	**3,851,529**	**4,284,564**	**3,721,310**	**4,287,137**	**19,415,036**	**14,247,263**
Accounts payable	9,330,199	-	2,251,231	1,028,466	1,650,100	466,145	629,559	616,116	490,747	430,432	181,741	1,439,362	146,301
Mortgages, notes, and bonds under one year	5,041,196	-	1,326,273	782,628	1,192,072	379,337	484,949	186,142	214,740	104,312	44,856	240,054	85,832
Other current liabilities	11,044,558	-	2,668,552	964,450	1,741,671	892,614	496,513	539,725	649,223	353,907	439,794	1,775,136	522,973
Loans from shareholders	10,609,487	-	6,947,174	1,430,787	1,684,731	215,074	184,108	71,401	59,367	-	[1]	16,844	-
Mortgages, notes, bonds, one year or more	37,775,387	-	6,983,739	4,349,338	6,001,450	723,704	1,181,334	761,872	980,091	1,377,676	1,887,543	9,255,770	4,272,870
Other liabilities	12,702,210	-	967,644	604,353	1,252,749	333,872	266,092	352,906	625,872	770,244	512,438	2,606,183	4,409,857
Net worth	33,443,065	-	1,877,533	4,227,341	8,612,312	2,439,776	2,901,591	1,323,366	1,264,524	684,738	1,220,765	4,081,688	4,809,430
Total receipts	**204,258,570**	**5,862,344**	**92,425,960**	**25,592,013**	**31,941,346**	**6,899,661**	**7,783,900**	**4,899,505**	**5,835,718**	**3,499,603**	**3,851,899**	**7,895,016**	**7,771,604**
Business receipts	197,512,596	5,695,176	90,463,055	24,675,296	30,826,491	6,621,750	7,465,671	4,749,455	5,691,455	3,195,839	3,761,263	6,768,987	7,598,159
Interest	549,272	8,392	100,431	73,670	109,621	21,799	20,530	22,146	28,850	7,677	3,694	112,685	39,776
Interest on govt. obligations, total	44,121	*8,431	*402	*19,823	5,365	*1,839	1,487	*2,036	587	282	-	3,808	62
Rents	147,101	20	35,661	17,862	20,143	6,265	12,593	4,144	6,801	3,452	7,600	20,325	12,235
Royalties	311,363	-	-	*5,141	-	*685	*1,281	*83	1,883	51,186	43,254	162,856	44,994
Net S-T capital gain less net LT loss	9,454	-	-	*6,919	*1,468	*209	*25	*818	9	7	-	-	-
Net L-T capital gain less net ST loss	291,053	*18,334	41,399	12,037	23,121	*15,594	*8,998	*6,802	6,280	481	136	157,871	-
Net gain, noncapital assets	369,887	*74,777	148,914	46,918	59,537	16,709	6,334	6,667	1,892	1,692	4,600	1,846	-
Other receipts	4,918,729	56,931	1,632,677	730,859	887,181	211,561	263,045	103,405	97,467	231,252	31,347	601,342	71,662
Total deductions	**200,261,901**	**6,086,906**	**90,422,958**	**25,372,953**	**31,468,414**	**6,726,621**	**7,481,689**	**4,744,714**	**5,793,451**	**3,436,197**	**3,923,019**	**7,374,594**	**7,430,384**
Cost of goods [19]	82,350,872	1,406,523	37,414,960	9,842,946	13,465,445	2,966,987	3,573,358	2,461,490	2,524,202	1,362,234	1,960,468	2,532,388	2,839,870
Compensation of officers	10,990,447	437,732	6,940,529	1,564,514	1,334,336	219,014	167,680	72,193	54,640	47,133	46,345	54,097	52,234
Salaries and wages	30,501,124	671,705	13,291,134	3,178,260	5,455,867	956,044	1,264,981	748,883	921,278	678,973	540,233	1,168,221	1,625,546
Rent paid on business property	12,833,278	721,895	6,348,005	1,302,368	2,085,258	279,332	335,956	313,533	219,032	280,709	141,377	418,942	386,873
Taxes paid	5,924,179	198,454	2,740,035	678,244	1,055,967	182,318	183,038	112,665	112,672	97,621	72,565	243,590	247,011
Interest paid	3,399,048	130,704	784,362	400,755	530,938	95,497	91,431	75,186	103,845	118,218	149,576	698,447	220,088
Amortization	1,308,794	69,050	225,756	105,733	135,768	15,370	20,699	22,563	36,258	62,634	157,766	367,419	89,777
Depreciation	5,403,545	244,727	1,566,206	732,114	923,424	302,025	342,421	160,181	152,671	114,481	158,405	279,531	427,359
Advertising	2,687,952	91,176	1,342,555	304,069	359,147	105,864	84,240	50,877	51,369	37,050	57,143	154,862	49,601
Pension, profit-sharing, stock, annuity	620,734	*1,495	170,997	59,822	103,781	29,520	39,764	35,654	19,753	18,687	32,809	54,643	53,808
Employee benefit programs	2,614,988	35,173	769,023	300,510	392,814	115,853	136,268	162,181	114,775	94,386	98,915	193,251	201,839
Net income (less deficit)	**4,009,713**	**-232,994**	**2,002,601**	**199,237**	**467,568**	**171,201**	**300,724**	**152,755**	**41,680**	**64,518**	**-70,392**	**571,656**	**341,158**
Income subject to tax	**2,383,408**	**26,271**	**267,765**	**194,670**	**282,673**	**125,789**	**179,135**	**104,414**	**63,290**	**103,069**	**13,519**	**665,664**	**357,150**
Total income tax before credits [7]	734,565	3,995	48,074	44,609	77,766	42,178	61,898	35,506	21,713	35,674	4,612	233,017	125,524
Income tax	731,799	3,864	48,074	44,607	77,265	42,077	60,627	35,481	21,511	35,663	4,612	233,016	125,003
Alternative minimum tax	2,632	-	-	-	*500	*102	*1,270	*24	203	11	-	1	521
Foreign tax credit	43,031	-	-	-	*[1]	-	*64	*172	5	1,679	-	41,110	-
General business credit	11,182	-	199	122	664	*188	*1,167	*195	88	5,177	52	2,137	1,192
Prior year minimum tax credit	*522	*138	-	-	*5	*76	*81	*222	-	-	-	-	-
Total income tax after credits [2]	**679,830**	**3,857**	**47,876**	**44,487**	**77,096**	**41,914**	**60,585**	**34,916**	**21,621**	**28,818**	**4,559**	**189,769**	**124,332**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Sector and Item	Total returns of active corporations	Size of Total Assets: Zero assets	$1 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 under $500,000,000	$500,000,000 under $2,500,000,000	$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Not Allocable													
Number of returns	**1,742**	***479**	***1,197**	**-**	***56**	***9**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total assets	***157,761**	**-**	***28,169**	**-**	***83,423**	***46,169**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash	*45,609	-	*2,144	-	*34,956	*8,510	-	-	-	-	-	-	-
Notes and accounts receivable	*27,171	-	*2,454	-	-	*24,718	-	-	-	-	-	-	-
Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	*915	-	*915	-	-	-	-	-	-	-	-	-	-
U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current assets	*22,314	-	-	-	*9,684	*12,629	-	-	-	-	-	-	-
Loans to shareholders	*1,346	-	-	-	*1,346	-	-	-	-	-	-	-	-
Mortgage and real estate loans	*3,916	-	-	-	*3,916	-	-	-	-	-	-	-	-
Other investments	*33,410	-	-	-	*33,410	-	-	-	-	-	-	-	-
Depreciable assets	*26,000	-	*24,943	-	*275	*782	-	-	-	-	-	-	-
Less: Accumulated depreciation	*3,127	-	*2,494	-	*164	*469	-	-	-	-	-	-	-
Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible assets (Amortizable)	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	208	-	208	-	-	-	-	-	-	-	-	-	-
Total liabilities	***157,761**	**-**	***28,169**	**-**	***83,423**	***46,169**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Accounts payable	*5,097	-	*34	-	-	*5,063	-	-	-	-	-	-	-
Mortgages, notes, and bonds under one year	*3,148	-	-	-	-	*3,148	-	-	-	-	-	-	-
Other current liabilities	*9,597	-	[1]	-	*4,432	*5,165	-	-	-	-	-	-	-
Loans from shareholders	*49,179	-	*5,202	-	*43,977	-	-	-	-	-	-	-	-
Mortgages, notes, bonds, one year or more	*24,390	-	*22,473	-	-	*1,918	-	-	-	-	-	-	-
Other liabilities	*10,025	-	-	-	*-5	*10,030	-	-	-	-	-	-	-
Net worth	*56,325	-	*460	-	*35,020	*20,845	-	-	-	-	-	-	-
Total receipts	**174,345**	***62**	***48,017**	**-**	***17,527**	***108,739**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Business receipts	*159,041	*61	*48,013	-	*2,315	*108,652	-	-	-	-	-	-	-
Interest	*1,735	[1]	4	-	*1,643	*88	-	-	-	-	-	-	-
Interest on govt. obligations, total	*239	-	-	-	*239	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
Net S-T capital gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
Net L-T capital gain less net ST loss	*10,990	-	-	-	*10,990	-	-	-	-	-	-	-	-
Net gain, noncapital assets	*2,291	-	-	-	*2,291	-	-	-	-	-	-	-	-
Other receipts	*50	[1]	-	-	*50	-	-	-	-	-	-	-	-
Total deductions	**208,412**	***15,460**	***79,900**	**-**	***5,354**	***107,697**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cost of goods [19]	*143,721	*120	*51,938	-	*2,192	*89,471	-	-	-	-	-	-	-
Compensation of officers	26	-	26	-	-	-	-	-	-	-	-	-	-
Salaries and wages	*11,205	-	*1,939	-	-	*9,266	-	-	-	-	-	-	-
Rent paid on business property	*4,174	-	*900	-	*1,591	*1,684	-	-	-	-	-	-	-
Taxes paid	2,597	*12	*1,639	-	*70	*876	-	-	-	-	-	-	-
Interest paid	*1,222	-	*676	-	-	*546	-	-	-	-	-	-	-
Amortization	*505	-	*505	-	-	-	-	-	-	-	-	-	-
Depreciation	*5,910	-	*5,365	-	*76	*469	-	-	-	-	-	-	-
Advertising	*2,510	*27	*2,483	-	-	-	-	-	-	-	-	-	-
Pension, profit-sharing, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee benefit programs	*1,565	-	-	-	*49	*1,516	-	-	-	-	-	-	-
Net income (less deficit)	**-34,305**	***-15,399**	***-31,883**	**-**	***11,934**	***1,042**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Income subject to tax	***15,182**	**-**	***109**	**-**	***14,031**	***1,042**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total income tax before credits [7]	*5,045	-	*16	-	*4,771	*258	-	-	-	-	-	-	-
Income tax	*5,045	-	*16	-	*4,771	*258	-	-	-	-	-	-	-
Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total income tax after credits [2]	***5,045**	**-**	***16**	**-**	***4,771**	***258**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All Industries													
Number of returns	**5,847,221**	**1,443,959**	**923,776**	**984,363**	**749,054**	**662,569**	**544,545**	**242,856**	**136,174**	**126,228**	**16,517**	**9,695**	**7,485**
Total assets	**76,799,143,905**	**2,199,151,297**	**107,013,995**	**154,804,901**	**187,234,495**	**279,975,720**	**544,363,868**	**668,076,950**	**1,008,550,883**	**4,156,706,852**	**2,627,710,508**	**3,995,761,466**	**60,869,792,969**
Cash	4,384,454,244	112,553,130	12,121,094	21,047,284	26,973,311	41,230,383	68,478,865	67,398,344	77,177,544	207,119,157	100,803,561	165,096,870	3,484,454,702
Notes and accounts receivable	13,854,552,316	351,374,715	5,597,758	8,672,262	13,383,810	27,465,831	64,107,096	118,900,136	200,766,035	803,944,606	402,188,186	559,622,571	11,298,529,310
Less: Allowance for bad debts	275,816,749	729,686	53,425	68,646	238,803	222,062	904,033	1,477,797	2,903,958	13,616,362	7,327,183	12,264,873	236,009,921
Inventories	1,619,270,780	12,965,452	4,319,172	8,205,292	14,115,672	25,293,422	49,207,222	52,195,319	65,072,095	206,893,283	90,659,051	106,972,587	983,372,213
U.S. govt. obligations, total	2,192,988,384	44,848,727	606,999	783,728	888,318	2,067,428	8,708,966	20,368,724	39,786,737	199,120,857	131,324,750	191,637,346	1,552,845,803
Tax-exempt securities	1,619,564,304	5,710,980	1,132,704	7,427,454	2,811,774	4,902,270	6,448,212	17,093,797	49,063,374	217,505,292	133,790,480	240,137,079	933,540,889
Other current assets	5,091,760,177	92,332,443	7,793,666	9,920,005	10,845,218	16,857,718	34,620,727	33,856,443	43,283,390	143,021,474	83,633,002	156,934,104	4,458,661,989
Loans to shareholders	254,235,487	18,732,582	11,363,566	5,385,951	8,093,529	10,236,804	12,708,506	8,783,824	6,218,598	13,938,514	6,192,338	27,336,502	125,244,774
Mortgage and real estate loans	5,450,234,189	33,406,050	1,336,982	2,278,463	1,790,040	6,810,101	6,725,584	16,001,451	27,334,277	185,784,031	113,290,469	176,110,215	4,879,366,526
Other investments	27,168,915,167	863,534,937	25,952,267	34,576,033	38,379,077	59,483,348	155,387,406	225,135,184	377,465,646	1,781,782,239	1,311,987,875	1,926,385,832	20,368,845,323
Depreciable assets	9,466,523,654	596,453,841	47,274,083	75,203,912	113,315,578	162,260,562	262,146,929	215,916,125	221,800,978	551,173,790	248,290,242	363,701,279	6,608,986,336
Less: Accumulated depreciation	4,514,037,135	153,880,522	23,969,565	44,342,352	71,200,445	106,429,797	175,285,474	142,413,627	138,356,381	319,393,934	128,158,256	179,600,453	3,031,006,329
Depletable assets	587,260,196	7,183,557	282,614	664,946	659,817	1,561,765	2,380,272	2,005,594	3,132,390	15,127,169	10,662,864	30,100,697	513,498,510
Less: Accumulated depletion	214,528,294	584,977	48,231	160,411	229,561	369,307	906,349	586,246	1,415,841	5,856,397	3,417,278	13,143,613	187,810,083
Land	509,031,710	152,125,294	7,060,541	9,886,572	11,786,452	13,109,688	18,285,078	13,092,294	11,272,040	28,065,402	15,146,069	17,404,832	211,797,448
Intangible assets (Amortizable)	4,156,369,240	30,998,942	4,262,356	7,490,275	12,144,875	15,865,630	22,496,015	18,423,634	23,109,664	100,550,432	89,094,874	175,517,634	3,656,414,910
Less: Accumulated amortization	668,598,994	9,795,339	1,585,906	2,747,264	4,283,425	6,460,295	8,425,178	6,473,104	9,076,896	20,219,969	21,709,979	31,694,661	546,126,978
Other assets	6,116,965,227	41,921,170	3,567,317	10,581,399	7,999,259	6,312,233	18,184,025	9,856,854	14,821,192	61,767,269	51,259,443	95,507,518	5,795,187,548
Total liabilities	**76,799,143,905**	**2,199,151,297**	**107,013,995**	**154,804,901**	**187,234,495**	**279,975,720**	**544,363,868**	**668,076,950**	**1,008,550,883**	**4,156,706,852**	**2,627,710,508**	**3,995,761,466**	**60,869,792,969**
Accounts payable	6,822,189,862	362,361,883	3,269,527	6,622,417	10,234,789	23,633,627	46,162,299	69,997,592	98,221,872	349,315,352	179,664,400	227,863,620	5,444,842,484
Mortgages, notes, and bonds under one year	4,725,523,837	72,800,381	13,911,347	9,783,667	13,977,992	22,393,398	43,985,696	42,326,811	52,680,166	204,550,970	127,782,346	219,275,508	3,902,055,556
Other current liabilities	20,354,322,310	264,540,008	7,358,127	14,686,113	14,546,105	26,477,455	64,754,639	98,717,323	190,403,591	832,908,977	435,863,287	605,751,716	17,798,314,970
Loans from shareholders	606,631,359	110,990,102	24,034,922	27,736,551	33,479,948	34,938,832	39,124,655	31,911,597	25,440,424	45,377,011	16,614,739	24,298,187	192,684,392
Mortgages, notes, bonds, one year or more	11,061,883,947	537,107,712	24,500,282	34,666,332	51,081,108	72,678,444	103,919,354	90,305,875	101,144,896	283,210,981	181,456,493	319,094,168	9,262,718,303
Other liabilities	7,759,698,093	118,223,701	7,000,142	9,801,472	11,052,696	8,992,220	20,350,770	18,276,235	23,904,320	108,280,114	88,872,321	169,407,904	7,175,536,198
Net worth	25,468,894,496	733,127,512	26,939,650	51,508,349	52,861,857	90,861,744	226,066,455	316,541,518	516,755,612	2,333,063,447	1,597,456,922	2,430,070,363	17,093,641,066
Total receipts	**28,589,771,221**	**112,112,466**	**57,944,768**	**169,963,291**	**275,669,396**	**481,912,628**	**876,497,065**	**864,874,330**	**959,084,744**	**2,613,689,336**	**1,161,887,865**	**1,526,876,281**	**19,489,259,051**
Business receipts	24,718,121,658	7,808,572	53,813,140	161,987,521	267,416,059	469,650,204	852,567,721	839,852,770	921,313,257	2,439,336,145	1,053,727,039	1,349,058,172	16,301,591,058
Interest	2,108,790,412	54,465,147	411,849	604,236	703,980	1,097,808	2,841,783	5,464,413	11,916,830	68,886,499	48,545,585	81,111,674	1,832,740,606
Interest on govt. obligations, total	70,487,764	817,529	32,403	72,149	65,419	109,692	472,307	1,202,214	2,255,028	11,462,157	6,504,247	9,180,623	38,313,997
Rents	145,172,538	47,070,252	172,376	467,500	264,919	488,792	775,064	869,375	541,692	1,646,205	1,471,142	2,657,873	88,747,347
Royalties	171,746,355	2,552,764	84,780	123,998	114,048	301,892	325,025	271,203	376,176	2,744,516	1,498,083	4,475,093	158,878,778
Net S-T capital gain less net LT loss	25,382,115	128,943	30,390	64,533	50,476	84,209	112,065	174,204	420,708	2,416,694	1,941,066	2,743,309	17,215,519
Net L-T capital gain less net ST loss	105,923,560	10,858,925	379,491	627,721	540,739	1,273,053	1,329,566	1,222,047	1,269,064	4,163,525	2,370,158	5,210,571	76,678,699
Net gain, noncapital assets	66,077,640	2,126,435	546,728	654,311	1,039,691	1,097,535	1,697,967	1,208,827	1,761,401	4,601,460	2,107,214	3,141,225	46,094,845
Other receipts	1,036,792,458	-14,236,213	2,384,736	5,188,804	5,393,075	7,643,213	16,117,357	14,370,997	18,747,941	76,988,464	42,645,945	66,393,770	795,154,371
Total deductions	**27,686,726,909**	**204,382,950**	**61,896,276**	**164,479,488**	**266,439,162**	**465,775,484**	**851,479,154**	**840,749,035**	**929,756,978**	**2,522,156,828**	**1,101,306,299**	**1,426,202,172**	**18,852,103,082**
Cost of goods [19]	16,080,386,856	3,900,275	10,088,245	38,321,058	83,659,725	167,244,968	374,998,652	442,849,743	543,100,776	1,610,440,935	737,533,278	927,002,076	11,141,247,127
Compensation of officers	466,838,453	6,988,167	7,154,557	23,305,949	31,323,477	48,753,640	67,478,864	50,911,542	44,488,252	82,237,010	18,451,452	17,427,501	68,318,042
Salaries and wages	2,569,360,630	14,296,219	4,765,195	18,360,171	38,441,819	75,833,957	135,947,985	118,967,863	112,044,326	265,707,857	107,564,532	140,910,115	1,536,520,591
Rent paid on business property	490,901,903	5,775,698	5,010,425	11,692,765	17,065,886	25,890,779	37,200,135	28,416,865	26,184,910	53,077,940	19,597,093	24,893,384	236,096,023
Taxes paid	469,131,527	7,283,100	2,285,538	5,879,506	9,240,545	15,383,687	24,382,698	20,629,303	18,844,875	42,811,290	16,001,965	20,883,222	285,505,797
Interest paid	1,658,635,566	63,341,032	2,040,328	3,338,423	4,663,386	6,764,121	10,781,079	10,712,389	13,431,826	51,668,445	29,398,605	47,899,631	1,414,596,301
Amortization	183,749,318	2,132,044	386,079	673,779	782,522	1,092,473	1,754,240	1,373,669	1,666,111	6,191,405	4,720,212	9,492,906	153,483,877
Depreciation	758,553,811	13,110,885	3,125,282	5,620,054	7,260,416	10,659,050	18,221,385	15,607,857	17,662,884	49,590,748	23,357,107	33,558,248	560,779,895
Advertising	266,795,558	1,125,637	1,035,108	2,236,659	3,660,317	5,898,059	9,954,517	8,062,027	6,860,599	18,405,482	8,613,059	12,396,546	188,547,548
Pension, profit-sharing, stock, annuity	162,825,732	651,125	252,708	1,158,059	1,865,425	3,217,014	5,192,808	4,385,925	4,603,651	11,202,657	4,154,374	5,461,091	120,680,895
Employee benefit programs	332,106,413	2,769,895	573,439	1,600,971	2,685,151	5,238,750	10,081,725	10,062,131	11,128,831	29,131,079	13,513,401	18,268,912	227,052,127
Net income (less deficit)	**984,342,037**	**-92,182,342**	**-3,968,016**	**5,436,481**	**9,252,070**	**16,037,414**	**24,574,645**	**22,988,978**	**27,195,261**	**80,736,392**	**54,687,695**	**93,237,171**	**746,346,289**
Income subject to tax	**978,152,640**	**10,225,488**	**1,206,020**	**1,836,181**	**2,188,622**	**2,884,245**	**5,577,456**	**5,953,649**	**8,058,761**	**30,176,138**	**18,121,492**	**37,837,392**	**854,087,196**
Total income tax before credits [7]	342,380,874	3,393,893	226,628	371,560	445,894	676,685	1,475,741	1,792,996	2,635,129	10,445,122	6,387,215	13,292,661	301,237,351
Income tax	339,725,610	3,328,287	224,796	369,258	448,975	672,024	1,462,436	1,772,629	2,597,373	10,257,241	6,275,390	13,137,314	299,179,886
Alternative minimum tax	2,309,691	28,108	734	2,764	1,579	3,529	7,483	14,596	31,786	136,905	75,764	145,478	1,860,965
Foreign tax credit	100,433,672	160,600	639	9,155	26,030	858	9,933	30,043	46,721	390,289	327,800	1,150,134	98,281,471
General business credit	11,303,583	51,990	580	594	7,759	10,261	37,051	37,190	49,896	218,840	130,524	310,161	10,448,736
Prior year minimum tax credit	1,934,196	6,869	*3,336	805	1,018	1,573	2,882	10,046	13,077	50,258	39,549	73,278	1,731,506
Total income tax after credits [2]	**228,522,752**	**3,174,434**	**222,073**	**361,007**	**411,081**	**663,993**	**1,425,804**	**1,715,636**	**2,525,170**	**9,781,225**	**5,887,698**	**11,755,963**	**190,598,668**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Agriculture, Forestry, Fishing, and Hunting													
Number of returns	**137,294**	**51,370**	**16,997**	**19,499**	**15,574**	**15,083**	**11,465**	**3,744**	**1,982**	**1,313**	**110**	**117**	**39**
Total assets	**141,892,761**	**32,740,278**	**3,366,146**	**7,603,974**	**7,183,062**	**9,405,828**	**13,626,496**	**6,362,017**	**9,481,384**	**17,348,966**	**4,694,117**	**13,415,026**	**16,665,468**
Cash	14,352,198	4,542,466	317,757	872,626	967,493	1,165,047	1,508,395	722,519	737,667	1,783,302	210,852	775,420	748,653
Notes and accounts receivable	11,525,751	970,494	78,195	111,578	84,264	320,182	573,351	520,547	910,176	1,788,668	823,431	2,358,494	2,986,372
Less: Allowance for bad debts	90,933	*3,354	-	-	-	30	*46	*4,762	5,204	15,284	14,783	17,345	30,125
Inventories	14,478,656	1,036,746	*117,335	423,105	212,255	533,609	1,292,252	1,029,318	1,175,076	2,624,192	993,428	1,880,366	3,160,974
U.S. govt. obligations, total	176,032	*1,774	*35,453	*23	-	*132,582	*2,039	-	*279	*3,838	-	45	-
Tax-exempt securities	629,150	*228,758	*16,504	*30,209	-	-	*679	-	*116,993	*68,414	-	167,592	-
Other current assets	6,194,446	1,361,009	75,313	178,935	124,259	273,108	383,003	412,677	260,159	906,139	230,855	794,829	1,194,159
Loans to shareholders	5,048,551	1,393,988	152,324	217,275	523,855	677,351	1,028,392	414,438	289,636	211,248	90,837	49,145	62
Mortgage and real estate loans	1,118,942	267,736	*17,856	*120,155	*123,157	*62,094	*344,014	*17,495	*52,044	47,684	*30,864	33,884	1,957
Other investments	15,043,826	4,816,021	313,848	751,838	509,768	709,738	1,040,300	338,112	612,161	2,118,943	661,587	1,780,688	1,390,821
Depreciable assets	110,414,037	17,414,420	3,384,569	6,775,493	8,366,612	11,042,366	17,465,992	7,372,934	9,750,166	11,576,900	2,410,192	6,017,736	8,836,658
Less: Accumulated depreciation	74,808,582	11,960,959	2,387,364	5,170,473	6,101,525	8,124,445	12,995,735	5,339,263	6,721,931	7,062,745	1,363,621	3,001,930	4,578,591
Depletable assets	4,823,266	2,803,121	*3,270	*44,756	*38,492	*5,700	*35,021	*36,503	*96,069	676,535	*49,477	*1,034,307	14
Less: Accumulated depletion	451,028	137,622	*493	*12,464	-	*3,176	*5,009	*21,590	*26,899	*74,248	35,000	*134,514	14
Land	23,753,594	8,202,538	1,078,488	2,606,676	1,915,642	2,030,909	2,552,362	734,011	974,406	1,824,094	317,422	777,886	739,160
Intangible assets (Amortizable)	3,666,957	439,970	75,377	150,835	130,598	253,616	266,718	10,562	225,857	210,080	227,395	517,412	1,158,539
Less: Accumulated amortization	826,186	206,675	10,971	65,737	40,989	43,421	156,777	5,770	62,186	69,206	44,118	39,651	80,686
Other assets	6,844,081	1,569,847	98,684	569,143	329,183	370,599	291,542	124,285	1,096,914	730,412	105,299	420,660	1,137,513
Total liabilities	**141,892,761**	**32,740,278**	**3,366,146**	**7,603,974**	**7,183,062**	**9,405,828**	**13,626,496**	**6,362,017**	**9,481,384**	**17,348,966**	**4,694,117**	**13,415,026**	**16,665,468**
Accounts payable	8,267,447	194,806	*15,799	53,105	46,521	222,714	394,391	465,209	723,647	1,416,059	406,829	1,361,662	2,966,703
Mortgages, notes, and bonds under one year	15,842,263	2,538,464	523,189	443,438	693,466	1,168,804	1,629,925	1,362,423	1,593,156	2,620,304	699,352	1,277,805	1,291,936
Other current liabilities	6,742,532	944,981	61,785	116,713	183,173	140,233	423,676	240,562	780,983	1,116,876	376,834	1,024,616	1,332,100
Loans from shareholders	19,965,996	6,084,942	2,260,089	2,556,709	2,476,940	753,551	1,607,607	2,074,982	555,674	1,041,934	66,888	330,476	156,205
Mortgages, notes, bonds, one year or more	42,101,941	8,981,351	513,197	1,727,112	2,032,713	3,890,350	5,055,704	2,097,030	3,367,997	4,548,100	1,223,224	2,789,116	5,876,046
Other liabilities	6,014,158	1,260,357	76,012	717,103	185,555	285,683	704,529	271,155	81,698	640,656	142,587	362,813	1,286,008
Net worth	42,958,424	12,735,376	-83,926	1,989,793	1,564,695	2,944,494	3,810,664	-149,344	2,378,229	5,965,036	1,778,402	6,268,537	3,756,469
Total receipts	**167,541,457**	**10,174,651**	**1,325,649**	**4,018,450**	**6,412,820**	**12,179,309**	**21,067,933**	**13,418,199**	**13,854,794**	**28,105,402**	**7,412,452**	**19,188,689**	**30,383,107**
Business receipts	150,273,205	129,745	1,000,092	3,297,926	5,607,786	10,561,140	19,605,068	12,863,399	13,377,064	27,407,822	7,307,245	18,749,796	30,366,123
Interest	571,796	254,154	8,160	21,216	26,558	22,691	30,011	20,026	20,947	65,418	19,182	46,644	36,789
Interest on govt. obligations, total	64,907	23,110	*1,003	1,818	*216	*223	6,848	*969	*5,138	7,030	*454	14,372	3,726
Rents	1,029,323	310,773	27,592	80,082	117,410	101,791	137,130	66,909	56,976	51,073	23,902	26,015	29,668
Royalties	198,547	65,083	*4,139	*32,468	*3,602	*2,032	*20,331	*2,296	*216	*32,332	*9,023	21,751	5,275
Net S-T capital gain less net LT loss	32,546	*413	-	1	*312	*3,184	13	*2,799	*11,323	*13,797	-	671	34
Net L-T capital gain less net ST loss	672,570	239,413	*7,996	41,195	98,416	35,064	55,198	53,455	21,614	34,732	15,127	14,976	55,385
Net gain, noncapital assets	1,077,506	273,998	*22,120	27,626	57,947	155,504	109,140	64,847	58,422	87,444	148,162	28,795	43,500
Other receipts	13,559,939	8,854,867	253,494	504,209	499,718	1,294,154	1,095,328	342,014	301,979	403,362	-111,732	283,122	-160,575
Total deductions	**166,713,609**	**10,330,306**	**1,614,470**	**4,183,094**	**6,516,776**	**11,628,882**	**20,468,008**	**13,147,638**	**13,880,295**	**27,989,396**	**7,258,608**	**18,827,977**	**30,868,160**
Cost of goods [19]	83,571,990	34,445	186,130	390,034	771,107	2,155,475	5,346,662	6,001,935	6,746,124	17,228,562	5,231,347	14,999,716	24,480,453
Compensation of officers	3,041,883	299,780	71,849	227,728	289,980	339,069	603,199	322,636	281,852	327,098	57,942	104,769	115,981
Salaries and wages	11,088,484	695,224	137,244	433,593	498,344	1,004,313	1,943,339	1,066,242	1,022,406	1,926,339	558,472	740,741	1,062,228
Rent paid on business property	7,523,472	703,710	123,914	427,199	853,449	1,330,064	1,502,211	759,435	508,886	683,019	79,885	194,598	357,103
Taxes paid	2,691,864	283,448	64,354	168,326	165,525	249,121	440,845	217,969	250,815	420,548	91,431	144,717	194,766
Interest paid	3,623,915	542,280	86,053	202,331	169,990	344,773	513,541	230,765	334,811	405,437	164,584	267,481	361,870
Amortization	346,103	35,764	*945	567	6,330	17,356	17,590	4,847	25,631	21,601	25,557	44,584	145,332
Depreciation	8,851,358	988,349	257,602	447,965	623,418	1,108,406	1,672,828	649,505	782,821	942,765	227,915	494,835	654,948
Advertising	426,389	8,891	3,375	8,633	16,305	45,168	40,780	32,490	43,411	76,591	12,545	42,449	95,751
Pension, profit-sharing, stock, annuity	271,800	8,395	-	*1,855	3,389	4,677	59,644	20,753	31,870	47,480	12,908	28,317	52,511
Employee benefit programs	1,461,291	78,357	15,662	53,896	80,398	104,486	177,417	73,818	145,924	221,498	42,320	89,767	377,748
Net income (less deficit)	**797,400**	**-178,765**	**-289,824**	**-166,463**	**-104,172**	**550,204**	**593,077**	**269,592**	**-30,639**	**108,977**	**153,586**	**347,865**	**-456,039**
Income subject to tax	**2,152,098**	**567,871**	**25,988**	**118,803**	**135,658**	**162,754**	**175,141**	**74,603**	**73,884**	**231,060**	**63,650**	**238,002**	**284,683**
Total income tax before credits [7]	609,250	147,139	4,278	25,950	27,595	32,662	44,044	21,561	23,286	77,547	21,766	83,681	99,740
Income tax	603,833	145,125	4,278	25,897	27,542	32,649	43,551	21,389	23,265	76,431	21,749	82,460	99,497
Alternative minimum tax	4,643	*1,648	-	-	*53	*13	*493	*173	*21	1,116	17	*865	243
Foreign tax credit	3,904	*1,259	-	*25	-	-	*11	-	-	*508	*1,150	818	133
General business credit	10,570	1,104	1	*32	*436	678	1,026	*92	*2,718	1,278	717	2,029	460
Prior year minimum tax credit	3,928	*44	114	*140	-	*22	*299	-	*81	*1,167	-	2,062	-
Total income tax after credits [2]	**590,848**	**144,732**	**4,163**	**25,753**	**27,159**	**31,963**	**42,709**	**21,469**	**20,488**	**74,594**	**19,899**	**78,772**	**99,147**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Mining													
Number of returns	**38,506**	**11,148**	**4,632**	**7,188**	**3,556**	**2,657**	**4,068**	**2,059**	**1,558**	**1,165**	**185**	**126**	**163**
Total assets	**890,547,131**	**32,000,357**	**1,645,383**	**7,049,172**	**2,622,527**	**4,735,968**	**6,718,844**	**8,726,170**	**8,924,744**	**36,320,408**	**22,959,500**	**41,245,790**	**717,598,270**
Cash	35,741,789	2,397,848	168,412	597,951	641,659	744,158	1,674,647	1,958,859	1,467,282	4,132,397	1,520,119	2,517,083	17,921,375
Notes and accounts receivable	112,082,452	1,251,762	86,294	245,520	209,453	360,103	566,082	1,178,572	1,240,279	4,166,801	2,660,424	4,691,156	95,426,007
Less: Allowance for bad debts	789,690	*3,020	-	14,973	*315	969	*5,447	*1,934	4,933	123,448	37,978	33,682	562,991
Inventories	21,563,212	360,403	*19,164	*31,473	*3,927	26,534	174,580	142,864	337,389	1,239,365	671,801	573,279	17,982,434
U.S. govt. obligations, total	1,142,130	*9,968	-	-	*16,412	*103,947	*53,096	*8,385	*4,507	167,329	*23,205	143,159	612,121
Tax-exempt securities	417,783	*25,811	-	61	-	*36,306	*113,712	*13,388	*29,786	*188,434	8,147	2,081	56
Other current assets	32,340,956	1,075,368	181,925	696,852	456,607	246,672	501,083	444,553	364,426	1,826,393	1,183,995	1,496,727	23,866,355
Loans to shareholders	3,982,582	573,403	*50,106	*56,314	*107,458	*43,256	152,513	99,666	251,246	296,459	187,000	40,341	2,124,822
Mortgage and real estate loans	476,817	*72,237	-	-	-	*74,824	*18,477	*42,620	*11,051	*26,966	4,340	402	225,901
Other investments	156,167,191	17,045,682	679,878	301,101	549,647	1,106,652	889,120	1,061,151	953,889	4,086,865	4,085,479	5,804,827	119,602,901
Depreciable assets	271,965,888	2,927,711	435,499	861,665	677,381	1,471,508	3,313,262	5,616,264	5,055,882	16,106,665	8,006,252	12,159,010	215,334,786
Less: Accumulated depreciation	119,810,959	1,070,499	292,467	615,248	419,047	1,050,021	2,453,660	3,577,655	3,148,225	8,690,091	3,890,289	5,287,231	89,316,526
Depletable assets	373,718,815	3,631,624	237,320	506,811	419,033	1,144,090	2,131,050	1,616,416	2,693,802	13,652,783	9,233,054	28,358,491	310,094,341
Less: Accumulated depletion	141,238,513	365,138	*42,204	90,312	140,245	239,031	804,281	456,867	1,326,703	5,562,921	3,077,942	12,768,443	116,364,426
Land	10,433,748	605,306	*24,125	13,889	*52,488	289,572	161,331	149,453	347,479	855,643	188,493	444,874	7,301,094
Intangible assets (Amortizable)	54,270,547	1,232,530	*19,825	32,306	55,032	163,122	177,154	672,213	304,750	2,777,606	1,472,438	1,556,480	45,807,093
Less: Accumulated amortization	13,920,325	24,945	*19,754	15,644	12,710	38,457	49,436	322,535	126,190	566,995	485,440	354,235	11,903,985
Other assets	92,002,708	2,254,305	97,260	4,441,406	5,747	253,701	105,561	80,757	469,029	1,740,157	1,206,403	1,901,472	79,446,912
Total liabilities	**890,547,131**	**32,000,357**	**1,645,383**	**7,049,172**	**2,622,527**	**4,735,968**	**6,718,844**	**8,726,170**	**8,924,744**	**36,320,408**	**22,959,500**	**41,245,790**	**717,598,270**
Accounts payable	93,374,140	696,033	170,097	189,615	223,134	1,210,563	637,717	765,727	809,160	2,959,711	1,456,600	3,114,230	81,141,553
Mortgages, notes, and bonds under one year	19,133,208	1,527,252	*179,230	154,726	44,912	179,019	262,498	529,501	614,381	1,614,279	994,377	1,620,837	11,412,197
Other current liabilities	51,132,028	972,964	72,641	695,781	307,900	307,111	418,630	721,039	631,232	1,763,867	1,111,188	2,676,162	41,453,512
Loans from shareholders	9,981,684	1,457,999	*182,059	*233,444	*472,511	444,385	211,718	323,341	233,292	1,261,321	572,822	722,297	3,866,493
Mortgages, notes, bonds, one year or more	202,710,930	8,126,852	*387,468	294,743	259,318	668,456	1,240,198	1,606,491	2,131,159	7,373,991	4,367,826	8,348,996	167,905,432
Other liabilities	129,169,629	1,767,823	*46,996	4,519,983	164,689	90,937	265,565	590,515	448,484	2,534,580	2,372,899	2,718,321	113,648,838
Net worth	385,045,514	17,451,434	606,892	960,880	1,150,062	1,835,497	3,682,518	4,189,557	4,057,035	18,812,659	12,083,788	22,044,948	298,170,244
Total receipts	**468,911,425**	**3,122,215**	**502,399**	**1,730,368**	**1,474,461**	**2,522,501**	**7,004,889**	**8,594,962**	**11,990,751**	**25,509,937**	**13,278,281**	**21,852,617**	**371,328,045**
Business receipts	421,289,006	21,209	325,989	1,327,389	1,319,109	1,888,238	6,411,943	7,937,807	11,179,429	23,538,536	12,708,921	19,872,882	334,757,553
Interest	4,891,102	330,228	6,560	19,054	8,943	16,756	20,121	34,654	29,648	114,637	86,316	155,692	4,068,494
Interest on govt. obligations, total	82,393	8,127	*2,310	*719	*61	*2,307	7,996	1,582	3,492	15,291	4,947	7,250	28,311
Rents	1,329,821	72,843	*877	*4,695	*627	*9,212	*4,971	*21,562	22,360	32,105	28,506	75,155	1,056,909
Royalties	2,171,783	263,082	*1,532	36,155	*33,045	195,264	55,531	77,433	71,952	66,465	25,024	179,671	1,166,629
Net S-T capital gain less net LT loss	104,121	15,966	-	*400	*876	*9,275	36	-	*590	*2,285	1,397	603	72,693
Net L-T capital gain less net ST loss	9,486,959	654,434	*10,228	*32,177	*1,613	*27,567	128,774	*21,932	37,409	415,432	108,355	548,193	7,500,847
Net gain, noncapital assets	4,355,483	88,008	*6,025	*30,215	*29,542	124,459	83,659	101,413	227,723	469,497	91,926	515,548	2,587,468
Other receipts	15,789,643	1,620,370	146,960	274,856	71,978	247,478	289,595	395,768	401,762	848,242	212,898	411,878	10,867,857
Total deductions	**423,806,639**	**3,628,525**	**394,400**	**1,437,864**	**1,330,390**	**2,108,951**	**5,865,182**	**7,444,804**	**11,017,427**	**23,117,010**	**12,579,658**	**20,438,028**	**334,444,399**
Cost of goods [19]	217,851,505	9,644	*12,853	200,771	288,428	321,463	1,700,750	2,111,580	6,411,509	10,282,876	6,119,482	7,874,698	182,517,450
Compensation of officers	5,757,034	100,415	*48,938	99,827	227,854	151,586	615,630	295,229	372,835	552,526	143,389	320,043	2,828,763
Salaries and wages	21,170,999	394,780	79,596	122,748	118,626	424,826	904,850	1,042,704	622,883	1,730,642	906,949	1,460,545	13,361,849
Rent paid on business property	8,015,345	25,092	6,573	24,957	20,453	59,547	120,178	497,208	308,025	622,758	317,697	539,509	5,473,347
Taxes paid	11,134,119	71,268	33,099	56,353	49,000	143,373	227,057	254,220	276,591	789,842	338,165	564,977	8,330,174
Interest paid	15,463,950	548,983	33,841	29,517	16,420	73,223	91,703	120,319	153,473	516,343	333,108	786,292	12,760,730
Amortization	6,221,854	100,940	*6,596	17,310	*15,516	21,404	23,090	37,130	51,923	335,247	257,754	955,159	4,399,784
Depreciation	33,013,951	102,927	30,588	98,540	90,673	113,015	364,136	537,545	639,303	2,110,372	1,261,700	1,794,146	25,871,007
Advertising	348,855	8,238	*136	6,442	8,745	5,031	11,480	16,726	24,379	36,966	11,410	19,958	199,344
Pension, profit-sharing, stock, annuity	2,456,145	39,434	*4,227	*10,549	*7,556	17,392	65,761	28,709	32,698	88,465	82,068	62,043	2,017,245
Employee benefit programs	4,467,073	16,278	*7,027	29,948	16,234	33,211	44,472	81,884	122,485	279,340	149,650	294,940	3,391,604
Net income (less deficit)	**49,623,083**	**-510,972**	**105,688**	**292,270**	**144,010**	**411,242**	**1,152,945**	**1,148,576**	**969,833**	**2,384,312**	**693,682**	**1,774,974**	**41,056,523**
Income subject to tax	**47,434,802**	**829,547**	***12,453**	**103,112**	**94,613**	**90,467**	**183,872**	**134,817**	**203,747**	**766,951**	**559,682**	**1,979,776**	**42,475,766**
Total income tax before credits [7]	16,925,570	285,826	*3,958	33,374	15,199	28,669	59,571	44,053	69,553	272,868	198,802	706,785	15,206,909
Income tax	16,557,519	282,768	*3,775	32,741	15,199	28,402	59,271	43,743	68,765	263,032	196,349	691,167	14,872,308
Alternative minimum tax	347,796	2,064	-	633	-	*267	*300	*311	*789	9,837	2,449	15,378	315,770
Foreign tax credit	6,781,627	*5,737	*154	-	-	-	-	-	*24	9,642	54,314	345,754	6,366,001
General business credit	70,464	*233	-	3	-	7	*512	*36	*294	949	*571	1,431	66,428
Prior year minimum tax credit	348,308	*970	-	-	-	*216	-	2,951	*569	*2,049	3,644	4,509	333,399
Total income tax after credits [2]	**9,725,171**	**278,886**	***3,803**	**33,371**	**15,199**	**28,446**	**59,059**	**41,067**	**68,666**	**260,229**	**140,272**	**355,091**	**8,441,080**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Utilities													
Number of returns	**7,238**	**2,121**	**1,276**	**872**	**861**	**1,031**	**428**	**216**	**97**	**110**	**27**	**49**	**149**
Total assets	**1,577,295,662**	**4,152,394**	***287,406**	**1,156,858**	**897,442**	**1,671,098**	**1,288,526**	**1,715,130**	**4,483,907**	**17,841,946**	**7,341,565**	**21,221,257**	**1,515,238,132**
Cash	40,237,117	675,237	*65,777	80,793	*58,388	258,769	118,939	290,139	349,377	495,712	341,864	326,124	37,176,000
Notes and accounts receivable	107,081,921	1,509,735	*26,089	*1,246	*21,681	50,862	130,854	139,145	110,624	1,420,984	313,885	9,331,978	94,024,840
Less: Allowance for bad debts	4,191,167	*102,921	-	344	*204	*129	*39	*333	*251	11,067	4,760	18,353	4,052,765
Inventories	32,749,682	*17,476	-	171	*247	*53,211	*14,697	*20,456	165,915	220,303	149,142	188,389	31,919,674
U.S. govt. obligations, total	3,212,071	2,349	-	-	-	-	*62	-	-	125,050	129	-	3,084,481
Tax-exempt securities	*475,061	*194	-	-	-	-	-	-	-	470,027	100	-	4,739
Other current assets	100,888,593	268,718	*844	*31,765	*2,664	490,777	24,298	84,033	98,784	798,732	416,490	396,245	98,275,245
Loans to shareholders	78,229	-	*461	-	-	*278	*532	*33,543	*619	*4,892	22,197	*8,834	6,875
Mortgage and real estate loans	*3,407,252	*4,408	*5,323	-	496	-	-	-	-	*963	-	-	3,396,062
Other investments	163,572,618	1,667,318	-	*737,422	*49,104	*199,836	*225,023	*168,656	519,570	4,495,218	468,011	3,032,742	152,009,717
Depreciable assets	1,183,730,870	413,065	*295,592	305,485	979,841	1,133,148	1,041,823	1,178,742	2,970,415	8,526,984	4,972,324	9,683,797	1,152,229,653
Less: Accumulated depreciation	385,707,282	168,235	*118,210	87,785	339,611	609,584	385,233	393,880	635,827	1,999,497	976,093	3,252,578	376,740,751
Depletable assets	18,428,921	*40,417	*3	-	101,516	-	-	7,585	-	*621	3,555	*5,284	18,269,940
Less: Accumulated depletion	5,806,635	-	*3	-	783	-	-	-	-	*597	3,287	-	5,801,965
Land	4,096,242	*18,291	*11,530	*10,690	*21,826	63,909	*83,051	26,437	62,373	70,013	104,841	152,107	3,471,174
Intangible assets (Amortizable)	62,004,775	*7,300	-	*28,938	*8,976	*9,879	*6,513	43,327	148,020	1,411,652	1,033,385	665,100	58,641,686
Less: Accumulated amortization	5,994,625	*1,572	-	*8,150	*8,145	*6,418	*854	6,172	16,606	92,900	*74,799	271,738	5,507,273
Other assets	259,032,020	-199,387	-	*56,627	*1,448	26,562	28,860	123,452	710,894	1,904,858	574,579	973,326	254,830,802
Total liabilities	**1,577,295,662**	**4,152,394**	***287,406**	**1,156,858**	**897,442**	**1,671,098**	**1,288,526**	**1,715,130**	**4,483,907**	**17,841,946**	**7,341,565**	**21,221,257**	**1,515,238,132**
Accounts payable	71,340,978	672,729	*18,307	*15,249	*21,228	51,942	39,589	80,184	180,929	1,843,834	231,804	732,939	67,452,245
Mortgages, notes, and bonds under one year	81,238,290	*54,616	*3,569	14,228	*20,400	464,879	*69,738	104,209	219,491	856,508	298,885	1,186,087	77,945,681
Other current liabilities	122,068,573	571,103	*28,930	*8,625	34,409	100,993	84,352	90,527	172,697	1,331,418	236,755	855,441	118,553,323
Loans from shareholders	2,560,349	*5,008	*16,257	-	*9,022	*43,120	*30,776	*120,571	*15,677	*97,385	2,461	169,634	2,050,438
Mortgages, notes, bonds, one year or more	504,210,200	*863,770	*111,468	*583,027	*424,452	262,916	285,538	510,956	2,165,073	2,385,859	3,301,608	6,368,864	486,946,668
Other liabilities	407,225,954	14,893,876	*-3,072	*11,633	*279,662	112,476	224,888	370,553	533,950	-209,528	861,651	4,410,207	385,739,659
Net worth	388,651,316	-12,908,708	*111,947	524,096	108,270	634,774	553,645	438,130	1,196,089	11,536,470	2,408,402	7,498,084	376,550,117
Total receipts	**778,635,210**	**3,092,918**	**79,310**	**118,156**	**365,513**	**683,832**	**702,528**	**708,640**	**708,391**	**3,021,479**	**2,113,515**	**10,873,183**	**756,167,746**
Business receipts	737,749,331	*18,677	75,512	112,333	341,449	646,307	665,827	676,321	655,022	2,609,561	1,917,697	7,916,015	722,114,609
Interest	7,693,209	463,581	*1,583	2,758	*813	2,615	2,038	4,015	16,917	64,969	20,548	99,913	7,013,460
Interest on govt. obligations, total	152,084	-	-	-	-	-	-	*1,959	*746	*6,287	117	838	142,137
Rents	2,373,891	-	-	-	*891	*3	*4,730	*443	*2,973	4,296	9,942	34,195	2,316,418
Royalties	462,755	2	-	-	-	*84	-	7	-	23,461	26	8	439,167
Net S-T capital gain less net LT loss	209,382	*10,683	-	-	-	-	-	-	-	1	[1]	151	198,547
Net L-T capital gain less net ST loss	6,893,768	*21,851	*568	-	-	*23,993	8,190	*257	*3,463	36,805	1,854	1,716,062	5,080,725
Net gain, noncapital assets	2,231,601	6,028	*163	-	*1,652	*3,810	10,372	-	*2,022	15,247	2,143	37,513	2,152,651
Other receipts	19,818,495	2,549,314	*1,483	*3,066	*20,708	6,774	11,371	23,002	26,872	258,981	160,825	1,003,056	15,753,043
Total deductions	**772,740,795**	**3,962,677**	**76,985**	**248,571**	**367,571**	**613,217**	**655,499**	**739,161**	**966,886**	**3,482,812**	**2,122,997**	**8,778,817**	**750,725,604**
Cost of goods [19]	477,213,841	*12,678	*5,173	91	*35,266	*168,693	152,369	324,503	279,275	1,430,357	971,719	5,738,344	468,095,373
Compensation of officers	2,424,560	*33,646	*2,997	*40,827	*46,091	34,422	*11,891	35,749	30,655	41,601	37,292	47,684	2,061,704
Salaries and wages	26,017,583	70,874	*3,831	21,198	*30,535	34,894	118,420	81,640	64,614	149,479	100,335	234,309	25,107,454
Rent paid on business property	4,716,606	6,039	*4,950	*10,872	*2,515	21,511	13,142	13,210	30,561	37,118	126,358	34,589	4,415,740
Taxes paid	23,048,876	21,780	2,523	6,024	17,434	23,081	23,583	20,718	41,691	107,511	73,473	123,225	22,587,831
Interest paid	35,144,700	302,847	*915	*9,474	*25,930	19,982	22,825	25,736	52,241	265,314	153,053	635,388	33,630,996
Amortization	8,298,006	*361	-	*2,409	*231	*301	*595	4,156	6,290	64,677	32,133	88,390	8,098,463
Depreciation	53,130,391	4,651	*8,876	16,196	38,847	31,665	68,861	47,961	74,762	553,680	196,377	544,664	51,543,851
Advertising	662,730	*562	-	*166	*270	*2,495	*2,798	*1,335	3,307	4,130	7,824	12,678	627,166
Pension, profit-sharing, stock, annuity	6,816,343	-	-	*8	*10,270	*56	*1,555	7,209	4,739	18,854	18,236	39,636	6,715,779
Employee benefit programs	7,540,873	*2,791	*465	*2,847	*11,740	*11,970	22,506	10,007	17,854	48,414	49,872	61,584	7,300,825
Net income (less deficit)	**6,519,453**	**-868,063**	***2,325**	**-130,271**	**-2,058**	**70,615**	**47,029**	**-32,480**	**-259,241**	**-467,037**	**-9,599**	**2,093,992**	**6,074,241**
Income subject to tax	**18,439,528**	***42,945**	***6,265**	***269**	***1,683**	***29,903**	***11,001**	***12,370**	***7,920**	**230,834**	**81,548**	***2,249,649**	**15,765,138**
Total income tax before credits [7]	6,544,450	15,437	*940	*40	*266	*9,905	*2,875	*3,834	*3,153	81,819	27,965	789,674	5,608,541
Income tax	6,447,042	*15,154	*940	*40	*266	*9,905	*2,875	*3,834	*2,685	79,641	27,939	*786,976	5,516,786
Alternative minimum tax	92,644	*284	-	-	-	-	-	-	130	*104	26	445	91,655
Foreign tax credit	223,298	*8	-	-	-	-	-	-	-	-	-	*29	223,261
General business credit	199,581	98	-	2	-	*99	-	*69	-	11,589	97	5	187,624
Prior year minimum tax credit	144,211	-	-	-	-	-	109	-	*234	1,379	2,068	1,987	138,435
Total income tax after credits [2]	**5,977,360**	**15,332**	***940**	***39**	***266**	***9,806**	***2,767**	***3,766**	***2,919**	**68,851**	**25,800**	**787,654**	**5,059,221**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Construction													
Number of returns	**766,689**	**126,856**	**115,281**	**137,482**	**123,026**	**96,795**	**87,535**	**38,218**	**21,067**	**17,400**	**1,875**	**796**	**358**
Total assets	**762,606,047**	**50,718,135**	**7,648,902**	**15,325,758**	**22,596,702**	**32,040,412**	**59,549,558**	**51,668,206**	**59,063,074**	**144,696,877**	**56,099,514**	**55,991,176**	**207,207,732**
Cash	119,131,733	2,897,849	697,760	1,984,090	3,118,619	5,067,167	9,052,962	7,470,531	9,336,009	23,960,309	10,203,999	8,845,610	36,496,827
Notes and accounts receivable	194,486,109	2,498,369	203,342	1,050,977	1,937,686	3,402,519	7,700,289	11,462,507	15,102,073	50,633,545	21,191,867	20,075,554	59,227,380
Less: Allowance for bad debts	1,561,516	45,443	14	*1,577	29,791	21,736	48,094	49,902	125,983	374,538	205,100	182,651	476,685
Inventories	110,977,114	8,141,317	2,016,608	2,967,525	4,681,731	7,955,130	11,504,193	7,807,520	10,105,696	17,506,589	5,771,028	4,815,330	27,704,448
U.S. govt. obligations, total	820,527	*102,070	*167	*142	*10,882	1,000	*1,502	*56,083	*12,317	103,396	*50,629	113,016	369,321
Tax-exempt securities	840,866	*93,352	-	-	*2,082	*677	*31,573	*6,175	*63,957	165,204	65,833	102,311	309,700
Other current assets	83,329,685	6,553,195	677,108	2,061,799	2,625,972	3,695,023	9,211,758	8,058,727	8,015,506	15,287,146	4,914,084	4,330,509	17,898,856
Loans to shareholders	11,395,697	959,409	324,449	872,376	1,319,474	1,152,991	2,284,037	1,575,889	777,937	1,435,005	249,282	261,676	183,171
Mortgage and real estate loans	4,658,551	668,231	*30,716	*158,563	272,414	235,327	274,067	439,151	132,786	624,043	38,949	247,002	1,537,302
Other investments	69,419,801	10,358,438	1,135,504	1,560,641	1,426,913	1,327,714	3,330,594	2,538,433	2,850,341	7,611,232	3,281,713	4,964,981	29,033,298
Depreciable assets	282,032,779	9,096,439	3,446,879	9,083,479	16,671,469	23,029,880	40,861,376	30,438,771	26,359,852	53,650,631	16,895,765	16,979,689	35,518,550
Less: Accumulated depreciation	181,016,256	2,954,525	2,052,410	6,558,758	12,617,808	17,162,627	30,268,559	21,739,473	17,405,100	34,217,372	9,842,157	9,097,904	17,099,562
Depletable assets	1,803,756	*29,500	*9,167	*10,820	*222	7,226	*80,796	*76,574	*76,762	146,918	56,507	168,190	1,141,073
Less: Accumulated depletion	494,474	*3,415	401	*4,891	*222	1,335	*45,130	*23,375	*4,165	30,729	12,874	74,931	293,007
Land	31,686,560	6,806,496	772,223	1,411,028	1,909,081	2,585,610	3,485,671	1,888,226	2,041,041	4,080,163	1,460,325	1,400,760	3,845,937
Intangible assets (Amortizable)	23,550,342	2,068,355	13,127	168,377	159,895	502,573	577,555	452,580	389,497	1,790,793	967,207	1,696,092	14,764,291
Less: Accumulated amortization	4,155,048	301,348	8,665	74,981	28,691	273,917	205,495	144,610	118,038	231,217	134,997	275,055	2,358,034
Other assets	15,699,819	3,749,846	383,341	636,148	1,136,776	537,189	1,720,464	1,354,398	1,452,584	2,555,758	1,147,452	1,620,996	-595,132
Total liabilities	**762,606,047**	**50,718,135**	**7,648,902**	**15,325,758**	**22,596,702**	**32,040,412**	**59,549,558**	**51,668,206**	**59,063,074**	**144,696,877**	**56,099,514**	**55,991,176**	**207,207,732**
Accounts payable	129,084,915	1,501,740	219,696	578,930	1,291,947	2,764,147	5,898,597	6,810,749	10,063,559	29,448,143	12,715,678	12,461,838	45,329,893
Mortgages, notes, and bonds under one year	75,212,787	8,047,308	1,117,996	2,205,674	3,507,590	4,721,104	9,936,358	7,333,558	7,946,249	15,692,827	3,762,872	3,729,591	7,211,659
Other current liabilities	114,024,156	3,337,185	486,306	1,054,182	2,401,553	2,846,889	6,771,639	7,277,852	8,720,311	21,424,813	9,872,215	10,219,120	39,612,093
Loans from shareholders	38,415,259	6,393,743	2,135,338	2,964,081	4,275,397	4,898,171	5,198,702	2,774,036	2,771,153	3,675,616	1,001,171	635,880	1,691,970
Mortgages, notes, bonds, one year or more	156,009,945	14,689,628	2,672,396	4,955,324	6,426,778	9,144,948	15,424,760	11,616,946	10,844,350	19,786,067	7,998,472	8,624,762	43,825,514
Other liabilities	27,615,828	3,462,913	362,986	501,522	935,237	1,204,183	2,292,988	1,292,471	1,963,277	3,996,485	1,209,787	2,216,082	8,177,897
Net worth	222,243,157	13,285,618	654,183	3,066,044	3,758,202	6,460,970	14,026,515	14,562,593	16,754,175	50,672,927	19,539,319	18,103,904	61,358,706
Total receipts	**1,479,039,341**	**3,384,805**	**7,294,026**	**23,459,237**	**45,161,395**	**69,576,456**	**139,206,145**	**135,484,011**	**145,138,951**	**347,113,367**	**128,614,606**	**120,263,306**	**314,343,037**
Business receipts	1,458,878,242	716,707	6,848,003	23,006,459	44,621,784	68,826,969	137,976,635	134,401,903	143,872,655	344,191,855	127,589,183	118,694,048	308,132,043
Interest	2,254,021	152,319	22,400	26,746	30,492	32,189	73,665	92,122	92,882	260,263	121,141	130,359	1,219,443
Interest on govt. obligations, total	218,887	18,189	*819	*136	*415	*657	5,252	3,624	17,777	40,396	22,356	30,689	78,577
Rents	1,248,028	174,745	9,091	39,148	29,392	75,916	163,566	45,736	46,060	246,477	118,392	94,064	205,440
Royalties	193,510	*18,983	*17	*1,848	*167	826	*5,596	*1,163	*265	*28,443	*28,190	*40,911	67,101
Net S-T capital gain less net LT loss	78,988	*16,110	*4,753	*3,913	*7	*152	*26	*1,207	*351	38,861	*1,479	2,986	9,142
Net L-T capital gain less net ST loss	1,300,420	169,526	*11,359	*36,835	*10,907	56,828	51,739	31,767	79,303	196,748	89,389	263,152	302,869
Net gain, noncapital assets	2,414,127	180,757	61,430	116,243	186,847	79,782	346,893	190,955	233,666	476,736	103,419	161,319	276,080
Other receipts	12,275,337	1,923,902	335,226	226,922	277,247	501,260	553,491	708,027	787,036	1,602,882	534,055	840,112	3,985,178
Total deductions	**1,452,460,895**	**5,762,000**	**7,498,607**	**22,113,784**	**43,907,620**	**68,883,821**	**135,273,686**	**131,815,872**	**141,923,860**	**336,659,099**	**124,941,483**	**116,419,594**	**317,261,470**
Cost of goods [19]	1,108,069,870	594,277	2,375,173	9,353,921	22,461,052	39,420,745	85,081,958	89,554,570	108,230,171	275,633,003	106,562,087	99,342,682	269,460,231
Compensation of officers	45,313,326	265,640	921,294	2,801,894	3,671,997	4,856,428	7,950,448	5,987,807	4,556,860	8,348,093	2,358,753	1,374,370	2,219,741
Salaries and wages	78,024,580	974,827	406,676	1,405,115	4,101,493	6,572,673	12,794,210	11,344,994	7,668,992	13,622,384	4,157,339	4,183,889	10,791,988
Rent paid on business property	25,353,462	97,571	289,010	568,564	1,188,331	1,556,411	3,275,347	2,888,526	2,849,707	5,525,568	1,810,172	1,857,919	3,446,337
Taxes paid	20,249,332	247,425	219,503	614,993	1,295,972	1,723,748	3,103,708	2,665,452	2,113,908	3,767,717	1,015,277	835,440	2,646,190
Interest paid	12,011,352	468,848	239,302	444,367	611,167	855,248	1,428,179	958,529	933,094	1,858,773	649,637	660,131	2,904,076
Amortization	1,233,426	73,246	4,303	14,662	8,982	45,043	39,292	29,704	28,076	104,070	62,966	99,204	723,879
Depreciation	24,339,432	354,870	307,897	834,642	1,124,992	1,547,648	2,905,956	2,313,503	2,339,139	5,281,419	1,775,302	1,740,378	3,813,686
Advertising	5,124,729	41,929	82,049	201,785	373,322	521,742	897,734	738,084	451,811	679,146	237,718	231,853	667,555
Pension, profit-sharing, stock, annuity	5,036,010	12,783	50,200	80,415	59,998	237,800	437,760	667,999	474,602	1,418,810	423,603	429,858	742,183
Employee benefit programs	16,094,921	33,907	67,714	164,793	437,035	802,459	1,713,487	1,954,617	1,859,333	4,223,234	1,718,976	1,296,476	1,822,888
Net income (less deficit)	**26,617,383**	**-2,395,384**	**-205,400**	**1,345,316**	**1,314,267**	**691,978**	**3,927,206**	**3,664,516**	**3,198,215**	**10,421,109**	**3,651,228**	**3,813,722**	**-2,809,392**
Income subject to tax	**12,192,983**	**531,109**	**69,264**	**132,849**	**250,663**	**316,197**	**462,125**	**609,836**	**1,053,720**	**2,666,571**	**752,690**	**1,097,523**	**4,250,436**
Total income tax before credits [7]	3,924,755	145,628	5,069	19,286	41,629	55,084	100,786	159,896	333,619	910,249	262,204	384,391	1,506,915
Income tax	3,860,226	139,052	5,082	19,020	45,916	54,959	97,863	158,276	325,938	893,666	256,548	378,858	1,485,047
Alternative minimum tax	30,905	*599	-	*4	*186	-	*1,807	*1,093	7,166	11,014	2,243	1,738	5,055
Foreign tax credit	159,036	287	-	[1]	12,235	-	*10	*25	*1,106	*6,513	*1,401	616	136,843
General business credit	53,970	25	3	15	*120	*1,127	2,384	8,401	2,126	13,236	6,656	1,092	18,787
Prior year minimum tax credit	17,111	-	-	-	-	*76	*4	*235	3,648	9,637	*1,040	*216	2,255
Total income tax after credits [2]	**3,694,638**	**145,316**	**5,066**	**19,271**	**29,275**	**53,880**	**98,388**	**151,236**	**326,739**	**880,862**	**253,107**	**382,468**	**1,349,030**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Manufacturing													
Number of returns	**270,727**	**45,897**	**25,957**	**31,576**	**30,874**	**30,275**	**40,586**	**23,714**	**16,129**	**18,549**	**3,093**	**2,037**	**2,039**
Total assets	**10,356,934,872**	**27,651,186**	**3,327,917**	**3,746,843**	**6,678,777**	**10,936,038**	**30,088,620**	**41,759,048**	**59,972,624**	**248,978,826**	**153,355,931**	**269,321,446**	**9,501,117,615**
Cash	333,735,366	4,189,161	455,880	1,075,511	1,225,354	1,952,437	5,427,230	5,572,042	8,225,294	25,382,471	11,978,648	20,918,587	247,332,752
Notes and accounts receivable	2,286,629,283	1,328,419	245,846	338,949	932,414	2,204,780	5,364,434	8,962,317	13,665,559	50,871,358	27,790,780	45,052,643	2,129,871,784
Less: Allowance for bad debts	27,309,081	*16,860	-	*2,630	4,113	9,869	40,778	87,107	159,110	1,086,750	752,300	1,287,116	23,862,448
Inventories	611,456,389	929,200	306,472	414,066	713,115	1,645,388	5,651,273	8,317,617	12,560,835	51,964,136	27,666,979	40,717,164	460,570,145
U.S. govt. obligations, total	5,331,096	*32,657	-	*3,371	*11,915	-	-	*18,316	*107,313	317,913	124,803	357,430	4,357,377
Tax-exempt securities	10,033,302	*12,648	-	-	-	*147	*922	*135,710	*17,691	404,555	158,436	549,910	8,753,284
Other current assets	547,323,705	3,020,680	79,235	246,899	483,476	402,957	1,376,104	1,526,091	2,231,175	11,816,343	7,953,064	14,998,268	503,189,413
Loans to shareholders	76,792,493	176,226	*31,784	117,027	295,521	601,087	758,996	644,880	778,916	1,508,327	457,932	1,253,628	70,168,168
Mortgage and real estate loans	5,864,507	*10,015	*21,876	*21,176	*6,257	*151,988	*171,018	162,227	53,637	87,183	64,571	65,813	5,048,746
Other investments	3,105,784,076	11,386,121	1,058,951	334,578	688,804	963,641	1,530,308	3,258,619	3,998,372	26,456,967	20,441,914	43,837,182	2,991,828,621
Depreciable assets	2,705,052,796	4,939,537	1,032,793	2,698,028	6,349,200	10,194,342	31,214,518	36,674,704	44,668,257	148,099,362	79,451,529	116,355,838	2,223,374,687
Less: Accumulated depreciation	1,521,078,765	1,342,692	460,386	1,973,557	4,714,572	7,773,856	23,936,263	26,849,157	30,820,354	93,721,406	47,423,548	68,189,945	1,213,873,027
Depletable assets	131,664,553	1,961	-	*1,032	-	*1,924	-	*10,277	92,837	324,666	282,688	415,469	130,533,699
Less: Accumulated depletion	56,502,324	17	-	-	-	-	-	*9,230	1,209	51,929	59,309	118,952	56,261,677
Land	57,783,704	199,511	*150,326	33,487	84,305	241,707	784,706	619,760	801,274	3,360,227	1,833,028	2,735,864	46,939,510
Intangible assets (Amortizable)	1,346,128,809	700,994	351,517	434,878	654,312	500,662	1,859,669	2,771,230	3,772,814	22,087,505	21,200,884	47,674,565	1,244,119,779
Less: Accumulated amortization	256,132,330	146,083	107,727	171,040	231,698	176,694	693,539	738,440	1,669,789	4,660,179	4,034,850	9,044,249	234,458,041
Other assets	994,377,292	2,229,709	161,349	175,067	184,490	35,398	620,021	769,192	1,649,113	5,818,080	6,220,682	13,029,347	963,484,844
Total liabilities	**10,356,934,872**	**27,651,186**	**3,327,917**	**3,746,843**	**6,678,777**	**10,936,038**	**30,088,620**	**41,759,048**	**59,972,624**	**248,978,826**	**153,355,931**	**269,321,446**	**9,501,117,615**
Accounts payable	1,380,535,906	2,041,045	224,903	425,651	698,293	1,207,393	4,003,239	5,375,134	8,237,151	31,747,293	16,977,281	28,188,226	1,281,410,298
Mortgages, notes, and bonds under one year	821,740,121	2,030,509	193,621	552,074	916,818	982,287	2,852,339	4,295,066	5,513,681	23,249,423	12,482,477	17,433,789	751,238,036
Other current liabilities	1,162,168,965	2,630,730	634,102	323,239	699,219	823,956	2,507,501	2,653,185	5,256,043	21,214,515	13,582,905	24,342,009	1,087,501,561
Loans from shareholders	148,406,945	1,872,582	978,079	2,113,816	1,602,743	1,591,284	4,164,908	5,173,114	4,611,959	8,531,927	3,667,468	4,784,010	109,315,054
Mortgages, notes, bonds, one year or more	2,273,158,383	5,529,866	972,087	721,314	2,510,764	2,757,575	7,811,705	9,401,067	10,072,950	42,835,810	30,791,410	60,609,763	2,099,144,071
Other liabilities	1,230,749,990	7,204,393	226,060	73,406	319,051	167,759	771,829	949,518	2,449,634	10,565,657	7,733,348	18,085,123	1,182,204,212
Net worth	3,340,174,561	6,342,061	99,064	-462,657	-68,111	3,405,784	7,977,099	13,911,964	23,831,205	110,834,201	68,121,043	115,878,526	2,990,304,382
Total receipts	**8,181,480,372**	**3,447,528**	**1,682,698**	**5,605,321**	**11,406,627**	**22,171,973**	**65,721,739**	**85,696,472**	**115,812,432**	**397,785,765**	**218,929,605**	**323,215,333**	**6,930,004,877**
Business receipts	7,555,233,726	208,436	1,471,985	5,361,446	11,049,849	21,582,062	64,363,428	84,526,606	114,479,305	390,830,205	215,288,479	314,096,713	6,331,975,211
Interest	175,288,505	312,850	13,805	25,902	20,765	37,801	84,998	100,198	119,432	877,808	481,375	1,245,410	171,968,159
Interest on govt. obligations, total	1,474,661	6,041	*1,249	*466	*2,832	3,352	6,994	12,015	10,714	70,704	54,936	91,579	1,213,777
Rents	30,682,820	3,607	*410	*594	*1,298	16,700	24,826	30,132	34,481	145,118	88,998	120,366	30,216,292
Royalties	102,664,148	277,430	-	186	*23,321	*14,309	*6,478	12,073	46,537	763,029	280,211	1,019,813	100,220,763
Net S-T capital gain less net LT loss	1,823,465	*4,937	-	-	-	-	*20,874	*802	*1,576	6,675	29,739	857	1,758,006
Net L-T capital gain less net ST loss	25,776,004	267,600	*31,101	73,695	*37,311	74,413	88,598	133,965	128,407	399,814	328,437	664,333	23,548,331
Net gain, noncapital assets	16,236,797	88,387	*21,957	42,360	118,273	167,496	218,596	104,573	205,174	477,889	239,175	535,058	14,017,859
Other receipts	193,081,376	2,224,071	138,688	99,035	152,792	272,422	899,447	758,409	708,545	3,913,262	1,830,407	4,481,440	177,602,857
Total deductions	**7,892,308,625**	**5,794,892**	**2,378,396**	**6,266,917**	**11,911,878**	**22,425,284**	**65,630,937**	**85,167,576**	**113,577,278**	**388,954,098**	**214,313,099**	**316,215,898**	**6,659,672,371**
Cost of goods [19]	5,736,752,807	185,512	634,910	2,202,052	4,603,225	11,285,564	35,980,856	54,283,072	75,800,928	277,182,575	156,308,803	227,762,807	4,890,522,504
Compensation of officers	55,121,144	270,746	214,836	631,989	1,339,724	1,923,941	4,124,929	4,590,935	4,955,599	10,225,168	3,357,728	3,694,965	19,790,584
Salaries and wages	451,903,773	824,826	175,579	820,164	1,746,817	2,478,219	7,117,231	7,292,779	10,356,740	30,992,177	15,494,575	23,049,995	351,554,672
Rent paid on business property	65,564,547	161,230	146,371	391,589	670,042	1,161,540	2,849,731	2,540,555	3,000,999	6,554,796	2,812,537	3,359,515	41,915,640
Taxes paid	103,285,935	202,802	49,182	208,569	428,994	609,596	1,751,520	1,889,029	2,130,054	5,387,886	2,615,703	3,615,237	84,397,362
Interest paid	283,006,837	353,044	79,076	131,019	228,204	291,215	876,380	995,011	1,230,967	5,106,516	3,372,130	6,337,749	264,005,525
Amortization	52,731,339	67,549	22,369	36,595	48,452	48,865	186,286	148,460	204,206	1,338,850	1,105,628	2,141,864	47,382,217
Depreciation	210,075,034	176,138	103,652	192,306	325,709	575,992	1,720,252	2,227,589	3,162,883	11,355,032	6,339,169	9,092,033	174,804,276
Advertising	82,804,650	27,005	52,299	52,085	129,973	170,806	467,438	501,163	673,253	2,432,584	1,671,893	2,713,950	73,912,200
Pension, profit-sharing, stock, annuity	61,756,945	14,988	*116	13,485	33,891	52,054	287,121	283,349	593,233	1,489,263	947,310	1,488,246	56,553,890
Employee benefit programs	104,215,576	98,035	31,212	91,186	143,575	395,189	1,091,532	1,614,525	1,681,182	6,141,163	3,109,162	5,147,879	84,670,936
Net income (less deficit)	**396,595,721**	**-2,349,807**	**-696,756**	**-662,061**	**-508,083**	**-256,663**	**83,812**	**519,725**	**2,284,498**	**8,981,871**	**4,791,180**	**7,547,126**	**376,860,877**
Income subject to tax	**436,123,578**	**692,201**	**31,815**	**54,212**	**105,083**	**158,289**	**407,086**	**719,584**	**1,261,076**	**5,475,196**	**3,879,278**	**8,936,281**	**414,403,478**
Total income tax before credits [7]	152,665,123	240,521	6,557	9,586	26,119	35,061	104,775	216,379	414,002	1,883,941	1,345,675	3,124,165	145,258,342
Income tax	152,210,147	238,005	6,504	9,719	26,111	37,389	107,398	211,878	411,699	1,858,113	1,326,396	3,096,662	144,880,272
Alternative minimum tax	380,872	2,337	*53	*130	*8	*194	*216	*4,494	1,812	25,691	16,220	23,586	306,130
Foreign tax credit	73,530,080	*4,399	*146	*23	-	-	*2,762	*3,422	*30,667	96,785	96,295	270,067	73,025,514
General business credit	5,029,187	17,894	3	2	2,406	316	3,340	3,532	17,584	70,277	53,978	120,790	4,739,064
Prior year minimum tax credit	543,781	437	*2,527	-	*111	181	*485	*700	*54	7,427	7,107	24,767	499,986
Total income tax after credits [2]	**73,562,075**	**217,791**	**3,881**	**9,561**	**23,603**	**34,564**	**98,189**	**208,725**	**365,696**	**1,709,451**	**1,188,295**	**2,708,542**	**66,993,778**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade													
Number of returns	**986,366**	**155,696**	**109,267**	**145,078**	**128,046**	**130,192**	**135,515**	**76,736**	**45,763**	**47,928**	**6,442**	**3,628**	**2,074**
Total assets	**3,604,059,999**	**26,357,081**	**6,053,302**	**11,034,538**	**19,776,456**	**34,723,220**	**72,436,562**	**84,825,338**	**97,844,016**	**316,638,804**	**146,747,213**	**190,215,281**	**2,597,408,189**
Cash	232,802,991	2,879,618	922,324	1,658,584	3,311,693	5,121,575	11,564,254	11,587,018	12,302,852	32,459,826	13,162,108	16,211,939	121,621,201
Notes and accounts receivable	519,622,844	1,758,062	401,522	744,864	1,882,860	4,219,137	11,173,727	15,375,515	20,156,167	67,201,236	30,581,423	40,787,974	325,340,357
Less: Allowance for bad debts	15,055,749	35,090	316	6	11,767	18,726	127,486	237,981	303,918	1,455,903	738,285	1,159,656	10,966,614
Inventories	737,557,453	1,980,620	1,232,055	3,475,285	6,873,123	12,527,154	26,643,889	31,397,029	37,220,562	125,396,659	51,649,398	53,349,452	385,812,226
U.S. govt. obligations, total	6,844,330	*9,601	*2,541	-	*16,814	*3,455	*19,685	*102,120	*46,691	138,801	70,443	84,891	6,349,288
Tax-exempt securities	7,045,182	*152,552	34,885	-	*16	*20,055	*19,274	135,848	*92,279	304,476	244,595	111,658	5,929,545
Other current assets	190,905,181	1,874,035	462,642	494,585	500,489	1,416,686	2,301,556	3,160,226	4,423,704	13,657,491	6,175,139	11,166,534	145,272,094
Loans to shareholders	19,487,024	1,396,080	266,726	418,020	631,142	1,093,420	1,967,196	1,629,319	1,376,431	3,358,131	1,282,393	1,848,006	4,220,160
Mortgage and real estate loans	2,837,907	394,659	*54,607	*28,616	194,746	*117,472	106,335	252,669	47,298	313,005	84,802	151,422	1,092,275
Other investments	683,666,913	12,042,661	481,439	888,119	854,895	1,327,558	3,332,863	4,769,279	4,568,372	17,852,243	11,341,727	19,437,497	606,770,260
Depreciable assets	1,139,780,988	3,619,578	2,800,134	5,255,448	10,189,525	15,848,491	31,254,621	33,418,113	35,958,405	93,629,244	38,757,380	53,285,011	815,765,038
Less: Accumulated depreciation	565,725,132	1,913,929	1,410,018	3,303,272	6,850,098	10,438,961	21,225,535	22,090,716	23,798,589	57,640,375	21,939,544	28,437,172	366,676,923
Depletable assets	48,917,391	-	-	-	*58	*10,710	*58,499	*45,121	*31,720	115,621	*31,981	*57,688	48,565,993
Less: Accumulated depletion	7,526,709	-	-	-	*35	*3,493	*23,356	*43,410	*12,352	65,588	*23,824	30,689	7,323,962
Land	87,303,631	587,620	194,687	386,216	538,897	1,085,331	1,889,277	2,175,120	1,607,917	4,426,242	2,137,721	3,138,195	69,136,409
Intangible assets (Amortizable)	408,957,520	930,929	427,786	1,162,853	2,004,497	2,476,805	3,772,087	2,962,170	4,648,225	15,380,364	12,390,450	17,166,189	345,635,166
Less: Accumulated amortization	55,260,136	398,606	103,219	560,789	733,985	961,403	1,397,157	980,481	1,676,567	3,872,018	1,995,622	2,955,834	39,624,455
Other assets	161,898,368	1,078,690	285,506	386,015	373,588	877,953	1,106,834	1,168,380	1,154,818	5,439,351	3,534,926	6,002,174	140,490,133
Total liabilities	**3,604,059,999**	**26,357,081**	**6,053,302**	**11,034,538**	**19,776,456**	**34,723,220**	**72,436,562**	**84,825,338**	**97,844,016**	**316,638,804**	**146,747,213**	**190,215,281**	**2,597,408,189**
Accounts payable	573,491,948	2,921,340	350,018	1,461,638	2,635,499	6,086,278	12,548,736	16,545,956	20,013,554	58,835,485	24,603,485	32,582,005	394,907,954
Mortgages, notes, and bonds under one year	333,063,045	1,100,589	396,469	563,548	1,743,816	2,116,633	6,576,272	9,272,826	13,314,090	73,537,847	33,730,732	31,581,683	159,128,541
Other current liabilities	355,510,021	2,360,780	525,660	883,612	1,495,830	2,925,004	4,658,661	6,500,558	8,015,037	24,797,785	10,937,236	18,092,406	274,317,451
Loans from shareholders	86,291,469	5,013,007	2,669,722	5,262,212	5,702,886	7,624,722	9,110,102	8,292,922	7,201,277	15,038,068	5,015,664	3,824,282	11,536,605
Mortgages, notes, bonds, one year or more	693,554,747	5,265,901	1,347,311	2,349,902	4,133,648	8,757,596	13,817,973	14,847,875	14,246,297	37,367,467	20,264,185	29,479,441	541,677,152
Other liabilities	280,062,023	1,168,833	1,341,106	477,879	420,727	935,807	1,596,534	2,050,984	2,201,414	5,982,050	4,101,713	12,933,645	246,851,330
Net worth	1,282,086,745	8,526,630	-576,984	35,747	3,644,051	6,277,180	24,128,284	27,314,218	32,852,346	101,080,102	48,094,198	61,721,819	968,989,155
Total receipts	**7,507,396,192**	**3,161,791**	**6,998,679**	**24,643,054**	**46,929,383**	**96,517,760**	**222,667,842**	**272,660,939**	**323,680,666**	**1,003,938,464**	**453,553,128**	**554,383,073**	**4,498,261,414**
Business receipts	7,342,883,560	844,918	6,582,814	24,022,834	46,031,491	94,664,494	219,688,571	270,183,138	320,357,386	990,459,001	446,768,655	546,891,269	4,376,388,989
Interest	23,394,924	214,286	20,619	25,485	35,321	99,218	201,687	264,468	210,996	774,439	423,243	732,308	20,392,855
Interest on govt. obligations, total	724,030	21,282	1,099	*1,887	*887	*813	9,754	13,301	15,727	41,240	29,842	33,132	555,065
Rents	7,520,668	3,881	*4,136	*2,685	5,851	27,007	92,439	67,994	89,047	333,384	133,029	250,875	6,510,338
Royalties	13,243,176	*17,387	-	*14,082	*27,458	*8,583	*41,871	54,386	15,294	182,292	149,037	276,624	12,456,162
Net S-T capital gain less net LT loss	915,230	*5,874	*20,135	-	-	*37,289	*16,347	*1,768	*5,405	21,017	3,203	13,077	791,115
Net L-T capital gain less net ST loss	5,937,149	150,651	39,125	26,408	34,858	186,962	192,067	213,034	111,213	479,369	263,835	130,819	4,108,810
Net gain, noncapital assets	4,559,262	50,217	75,140	61,394	38,249	96,153	120,678	206,142	272,640	707,398	378,737	520,335	2,032,178
Other receipts	101,995,342	1,802,168	254,247	485,363	739,829	1,391,079	2,287,598	1,648,399	2,559,062	10,850,487	5,297,649	5,450,785	69,228,676
Total deductions	**7,375,602,149**	**3,879,504**	**8,031,822**	**25,157,002**	**47,157,449**	**95,662,658**	**220,225,087**	**268,810,454**	**319,051,155**	**990,395,396**	**447,101,140**	**547,039,338**	**4,403,091,142**
Cost of goods [19]	5,815,471,119	507,178	3,232,119	11,850,012	26,541,519	58,391,208	153,776,167	200,076,707	245,883,845	796,117,310	372,130,134	454,974,179	3,491,990,738
Compensation of officers	71,329,598	140,131	553,697	2,127,061	3,474,963	5,968,086	9,897,482	7,977,985	8,338,742	15,034,678	4,065,187	3,946,158	9,805,429
Salaries and wages	510,562,169	300,227	378,113	1,846,131	4,054,909	8,813,714	18,032,591	20,649,606	23,458,288	68,350,331	26,270,139	31,707,019	306,701,102
Rent paid on business property	121,380,511	250,658	859,685	2,279,057	3,062,092	4,920,000	7,349,197	5,986,761	6,030,923	14,987,042	5,102,195	6,310,624	64,242,276
Taxes paid	84,885,917	137,071	216,655	625,633	1,177,701	2,133,949	4,083,826	4,519,193	4,233,195	11,520,500	4,209,807	4,890,768	47,137,619
Interest paid	67,695,570	227,557	155,153	331,084	502,346	887,977	1,675,115	1,832,180	1,935,851	6,208,329	2,919,358	4,024,167	46,996,453
Amortization	15,415,777	90,751	69,111	119,959	132,840	163,744	305,273	169,532	323,634	867,148	707,224	797,394	11,669,166
Depreciation	110,208,406	191,020	214,197	469,043	636,628	1,015,178	1,866,401	2,191,053	2,569,666	7,810,161	4,017,664	5,451,450	83,775,945
Advertising	74,391,879	62,955	127,762	409,732	696,390	1,159,987	2,475,760	2,385,984	2,123,774	8,741,450	3,648,744	4,650,884	47,908,457
Pension, profit-sharing, stock, annuity	17,702,489	48,796	11,113	112,880	118,897	175,291	557,009	526,319	716,598	1,650,605	683,861	841,993	12,259,128
Employee benefit programs	48,026,042	30,881	39,073	146,553	246,626	512,778	1,192,559	1,446,557	1,788,077	5,593,947	2,351,223	2,996,219	31,681,547
Net income (less deficit)	**137,427,588**	**-738,826**	**-1,034,242**	**-503,167**	**-220,505**	**854,288**	**2,438,453**	**3,837,732**	**4,614,692**	**13,580,172**	**6,490,258**	**7,466,728**	**100,642,005**
Income subject to tax	**125,707,607**	**307,733**	**81,949**	**181,995**	**224,784**	**422,971**	**1,084,139**	**1,336,742**	**1,493,983**	**5,503,773**	**2,462,049**	**4,002,125**	**108,605,366**
Total income tax before credits [7]	43,446,644	100,162	17,232	28,614	35,485	74,447	240,826	345,060	449,948	1,854,994	926,274	1,402,133	37,971,470
Income tax	43,206,293	91,919	18,423	28,614	36,459	73,643	240,492	343,566	444,639	1,829,263	910,034	1,377,929	37,811,311
Alternative minimum tax	206,967	6,215	147	*[1]	-	*127	*105	*914	4,776	12,339	13,484	18,167	150,691
Foreign tax credit	2,934,272	*36	*136	*1,686	*5,619	*96	*972	*11	*215	34,985	26,403	53,236	2,810,875
General business credit	834,265	*1,012	5	9	59	199	2,479	3,758	4,181	17,597	11,055	18,380	775,530
Prior year minimum tax credit	157,349	*360	-	-	-	-	*18	*139	*339	6,034	4,203	6,438	139,819
Total income tax after credits [2]	**39,519,248**	**98,753**	**17,091**	**26,920**	**29,807**	**74,152**	**237,357**	**341,152**	**445,197**	**1,794,882**	**884,613**	**1,324,078**	**34,245,246**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Transportation and Warehousing													
Number of returns	**195,228**	**34,551**	**35,497**	**41,309**	**24,362**	**17,757**	**19,180**	**9,071**	**7,583**	**4,909**	**518**	**271**	**221**
Total assets	**709,134,090**	**10,580,148**	**3,648,472**	**3,247,469**	**3,013,176**	**4,400,369**	**10,583,246**	**11,366,258**	**11,395,067**	**37,447,505**	**21,457,225**	**26,680,767**	**565,314,388**
Cash	47,158,556	797,495	234,404	375,171	460,042	743,069	1,343,471	1,617,829	1,599,692	4,106,597	1,495,640	1,551,042	32,834,105
Notes and accounts receivable	72,498,696	1,451,526	68,562	93,785	253,086	456,186	1,537,445	2,061,057	2,421,991	7,933,771	4,077,831	4,599,157	47,544,299
Less: Allowance for bad debts	1,466,351	*883	-	*3,906	-	*196	*3,302	13,858	18,174	82,582	83,714	125,251	1,134,485
Inventories	8,471,358	*22,849	*12,618	*10,969	*54,174	114,795	168,489	142,456	202,280	749,055	483,645	640,643	5,869,387
U.S. govt. obligations, total	571,825	-	-	-	-	-	-	38,529	-	*124,393	6,091	*3,611	399,202
Tax-exempt securities	661,160	*37,507	-	-	-	-	*18,011	*12,610	*97	*2,214	*192,470	19,453	378,798
Other current assets	36,733,792	720,750	107,830	58,630	210,594	376,608	684,293	595,447	934,301	2,272,826	1,242,179	1,408,836	28,121,498
Loans to shareholders	5,165,235	355,627	681,952	118,115	281,359	271,153	454,976	285,903	220,433	259,198	89,666	86,444	2,060,407
Mortgage and real estate loans	398,379	*27,141	*109,835	*5,490	-	-	*132,537	*21,575	*6,108	*30,886	*23,780	-	41,028
Other investments	67,955,097	2,368,274	*137,315	*705,220	*283,165	294,979	964,172	1,214,707	327,973	3,594,267	2,506,178	1,667,010	53,891,837
Depreciable assets	583,837,637	9,773,779	1,826,887	3,554,938	6,075,147	6,516,090	14,524,074	13,874,295	13,258,819	33,883,673	14,347,241	21,252,788	444,949,907
Less: Accumulated depreciation	219,785,491	6,190,579	766,000	2,318,919	4,787,327	4,625,839	9,831,155	9,361,039	8,876,861	19,293,046	6,543,296	9,329,847	137,861,584
Depletable assets	94,944	*54,199	-	*236	-	-	*68	*11,823	*13,572	*1,361	558	-	13,127
Less: Accumulated depletion	64,556	*41,614	-	*236	-	-	-	*8,341	*2,378	*1,261	531	-	10,195
Land	10,169,368	249,027	*72,990	*31,183	*38,588	70,573	283,498	284,759	344,200	703,224	321,269	857,727	6,912,330
Intangible assets (Amortizable)	68,461,130	414,043	931,031	16,240	149,927	188,242	145,996	437,225	592,260	2,576,427	1,756,061	1,999,434	59,254,243
Less: Accumulated amortization	8,383,453	96,330	264,417	9,668	17,409	69,452	87,134	127,802	243,742	352,824	218,428	397,520	6,498,726
Other assets	36,656,764	637,337	495,464	610,223	11,830	64,162	247,805	279,082	614,497	939,328	1,760,585	2,447,241	28,549,211
Total liabilities	**709,134,090**	**10,580,148**	**3,648,472**	**3,247,469**	**3,013,176**	**4,400,369**	**10,583,246**	**11,366,258**	**11,395,067**	**37,447,505**	**21,457,225**	**26,680,767**	**565,314,388**
Accounts payable	44,968,447	600,130	195,453	87,788	243,736	426,478	903,268	1,158,001	1,420,442	4,431,041	2,967,598	2,516,825	30,017,687
Mortgages, notes, and bonds under one year	33,186,408	449,813	107,725	277,652	585,324	373,545	1,037,395	1,058,695	1,315,574	4,179,477	1,688,661	3,376,739	18,735,810
Other current liabilities	79,599,921	329,468	79,688	39,317	165,260	246,230	955,814	474,972	730,551	3,063,493	2,550,860	2,620,527	68,343,739
Loans from shareholders	16,812,028	1,878,980	411,976	468,603	541,729	914,362	1,972,470	1,615,822	754,096	934,350	160,394	907,491	6,251,754
Mortgages, notes, bonds, one year or more	206,960,894	2,174,862	1,999,200	757,398	994,718	1,794,517	3,787,523	3,815,033	3,568,793	11,144,736	5,820,866	7,666,269	163,436,978
Other liabilities	152,738,335	1,317,908	*97,818	*303,109	-80,853	188,354	245,578	247,811	375,284	2,260,001	1,342,707	2,581,030	143,859,587
Net worth	174,868,057	3,828,986	756,612	1,313,602	563,262	456,883	1,681,196	2,995,923	3,230,327	11,434,407	6,926,141	7,011,885	134,668,833
Total receipts	**822,028,563**	**3,047,456**	**2,210,614**	**6,930,676**	**8,815,767**	**12,966,371**	**31,138,315**	**32,495,088**	**52,001,132**	**94,827,453**	**35,840,824**	**40,131,974**	**501,622,893**
Business receipts	794,777,500	241,268	2,176,955	6,707,015	8,594,345	12,796,732	30,552,135	31,718,808	51,643,961	92,796,623	35,153,790	39,306,993	483,088,876
Interest	4,029,117	18,601	2,690	5,095	3,855	4,524	15,047	20,944	22,199	172,885	119,134	45,216	3,598,927
Interest on govt. obligations, total	110,421	4,230	*47	-	*515	2	*6,208	*13,450	*663	6,894	10,035	1,896	66,481
Rents	1,449,365	*4,784	*275	-	*1,033	*3,294	18,738	19,251	10,102	51,748	44,810	72,672	1,222,656
Royalties	1,984,716	12	-	*704	-	-	-	720	-	*4,499	791	2,250	1,975,739
Net S-T capital gain less net LT loss	48,509	*11,580	*99	-	-	-	*170	*42	*3	*20,344	9	*122	16,140
Net L-T capital gain less net ST loss	1,206,801	*54,009	*150	*15,998	*13,936	*23,718	26,827	27,389	12,635	24,140	34,653	48,169	925,176
Net gain, noncapital assets	3,574,420	98,156	*22,996	87,261	201,166	41,526	271,047	113,735	143,076	451,429	149,377	120,195	1,874,456
Other receipts	14,307,604	2,610,416	7,393	114,591	873	96,574	240,240	578,594	168,037	1,292,254	325,467	530,545	8,342,620
Total deductions	**809,704,333**	**3,332,720**	**2,207,255**	**6,618,038**	**8,395,602**	**12,853,986**	**30,754,501**	**31,398,283**	**50,677,598**	**93,609,548**	**35,391,128**	**39,819,597**	**494,646,077**
Cost of goods [19]	276,042,729	32,161	186,795	943,668	1,836,628	3,303,833	7,775,483	12,495,637	21,303,202	49,038,683	16,430,786	18,744,705	143,951,147
Compensation of officers	11,830,848	87,350	147,975	576,994	614,348	485,087	1,307,695	1,045,368	3,445,500	1,543,527	498,910	335,028	1,743,066
Salaries and wages	127,551,032	534,577	144,757	449,537	990,793	2,173,026	4,884,394	4,676,790	5,749,485	9,633,618	5,457,096	5,559,026	87,297,934
Rent paid on business property	40,131,645	78,958	131,175	229,550	464,119	675,494	1,917,249	1,168,671	3,005,587	4,498,278	2,245,380	2,385,553	23,331,631
Taxes paid	23,181,359	121,643	84,588	211,096	277,859	409,380	836,255	1,009,202	1,589,794	2,484,963	766,962	997,615	14,392,001
Interest paid	16,950,612	131,361	130,719	124,294	163,373	158,919	392,625	317,456	367,238	1,090,824	513,117	754,532	12,806,155
Amortization	2,646,250	30,164	40,606	2,554	9,987	9,287	7,810	79,566	31,509	142,506	71,266	107,692	2,113,304
Depreciation	42,863,082	358,079	175,825	418,593	416,552	599,720	1,617,043	1,380,185	1,627,385	3,996,248	1,432,196	2,070,183	28,771,072
Advertising	2,850,030	13,140	5,493	42,238	46,858	93,792	117,998	92,478	196,282	165,988	89,191	73,061	1,913,511
Pension, profit-sharing, stock, annuity	7,741,646	*36,494	*158	*15,981	*910	9,299	51,411	76,316	127,954	280,084	108,628	186,253	6,848,159
Employee benefit programs	22,624,143	253,507	*4,747	38,193	51,322	79,850	343,061	334,170	641,286	1,221,284	640,377	861,626	18,154,718
Net income (less deficit)	**12,639,284**	**-289,494**	**3,313**	**312,638**	**419,651**	**112,383**	**377,606**	**1,083,355**	**1,322,872**	**1,224,642**	**509,221**	**319,726**	**7,243,372**
Income subject to tax	**17,208,876**	**141,908**	**38,120**	**47,217**	**74,902**	**55,340**	**198,550**	**203,476**	**206,111**	**706,640**	**386,106**	**513,105**	**14,637,400**
Total income tax before credits [7]	5,955,463	46,947	3,233	11,620	11,469	15,007	52,499	62,479	63,532	241,602	134,871	162,134	5,150,069
Income tax	5,934,185	45,896	2,947	11,846	11,469	14,987	52,403	62,331	63,450	238,544	132,495	176,663	5,121,151
Alternative minimum tax	34,706	474	-	-	-	*13	78	*148	*69	3,032	2,264	2,016	26,614
Foreign tax credit	361,665	-	*38	-	-	-	-	-	-	*5,956	276	4,492	350,903
General business credit	121,766	122	*48	30	11	24	1,314	3,439	1,080	3,182	2,568	4,206	105,742
Prior year minimum tax credit	17,913	-	-	-	33	*11	-	*612	*267	1,813	*1,839	2,076	11,262
Total income tax after credits [2]	**5,454,120**	**46,826**	**3,146**	**11,590**	**11,425**	**14,972**	**51,185**	**58,428**	**62,185**	**230,652**	**130,188**	**151,360**	**4,682,162**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Information													
Number of returns	**118,279**	**38,957**	**20,474**	**21,253**	**10,075**	**8,791**	**7,704**	**5,352**	**1,962**	**2,789**	**363**	**262**	**298**
Total assets	**2,468,467,797**	**131,320,649**	**2,288,419**	**3,093,764**	**2,444,659**	**3,459,093**	**7,988,189**	**10,233,367**	**12,087,365**	**49,900,024**	**98,300,931**	**85,696,064**	**2,061,655,274**
Cash	100,097,360	2,564,905	548,623	545,421	703,011	806,310	1,625,239	1,813,055	2,402,676	6,793,761	4,198,342	8,118,290	69,977,728
Notes and accounts receivable	237,588,738	2,109,236	388,745	83,935	287,065	549,959	956,672	1,837,809	1,926,591	8,415,374	5,323,418	8,579,186	207,130,747
Less: Allowance for bad debts	12,065,217	*16,139	*22	*187	*1,196	8,826	21,168	63,566	64,197	446,375	325,252	560,775	10,557,513
Inventories	29,057,717	101,539	198,703	*10,354	153,681	105,688	324,037	355,868	364,056	1,083,658	689,611	818,324	24,852,199
U.S. govt. obligations, total	681,823	*24,968	-	*2,634	-	*1,814	*63,675	*31,276	*127,967	44,645	175,221	81,658	127,965
Tax-exempt securities	2,560,592	*31,561	-	*281,251	*2,957	-	*52,960	*18,889	*36,241	79,225	286,414	908,209	862,885
Other current assets	104,787,541	2,046,341	227,638	61,853	105,876	279,245	888,631	973,755	921,301	3,867,991	3,427,909	3,773,684	88,213,318
Loans to shareholders	6,739,429	226,763	39,353	196,399	86,263	82,677	135,728	567,266	99,817	506,200	100,535	84,290	4,614,139
Mortgage and real estate loans	336,940	*2,903	-	*1,684	*47,313	-	*3,953	-	151	*15,218	8,356	8,364	248,997
Other investments	625,556,433	115,462,156	325,356	1,285,720	154,662	479,102	1,006,523	1,421,017	1,418,009	5,739,207	65,925,672	15,595,414	416,743,595
Depreciable assets	938,003,763	1,657,763	970,027	872,340	1,417,704	2,860,442	4,661,916	6,200,908	8,138,241	26,696,819	13,049,608	23,837,842	847,640,154
Less: Accumulated depreciation	540,728,314	854,115	649,032	513,750	1,014,107	2,134,381	3,418,114	4,172,586	5,439,292	16,206,583	7,080,326	13,444,434	485,801,595
Depletable assets	199,917	*503	51	-	-	*23,786	*67	*6,321	1,091	760	4,074	-	163,264
Less: Accumulated depletion	114,510	*503	9	-	-	*23,786	*67	*4,186	-	-	880	-	85,079
Land	13,108,755	*40,071	*10,118	*21,000	216,023	9,132	148,582	148,040	106,503	377,006	230,194	565,721	11,236,366
Intangible assets (Amortizable)	833,447,422	3,251,138	553,160	437,037	788,697	485,635	1,465,029	1,455,985	3,728,030	11,324,673	10,481,244	33,631,137	765,845,658
Less: Accumulated amortization	132,364,393	1,888,603	339,578	329,336	491,730	174,814	434,834	638,406	2,156,528	2,694,282	2,532,349	8,259,561	112,424,372
Other assets	261,573,802	6,560,161	15,286	137,411	-11,560	117,110	529,360	281,924	476,709	4,302,726	4,339,141	11,958,715	232,866,820
Total liabilities	**2,468,467,797**	**131,320,649**	**2,288,419**	**3,093,764**	**2,444,659**	**3,459,093**	**7,988,189**	**10,233,367**	**12,087,365**	**49,900,024**	**98,300,931**	**85,696,064**	**2,061,655,274**
Accounts payable	122,315,828	1,903,245	441,918	239,081	278,756	485,272	1,130,924	1,566,184	1,101,156	5,107,321	2,510,140	3,255,205	104,296,625
Mortgages, notes, and bonds under one year	136,865,352	1,091,391	90,305	131,626	86,609	955,538	1,108,079	553,298	787,366	3,085,256	1,696,102	2,629,562	124,650,219
Other current liabilities	275,888,835	4,328,106	584,908	176,117	307,544	817,179	1,472,511	1,400,582	2,008,886	7,113,006	4,796,652	9,440,230	243,443,115
Loans from shareholders	45,316,091	28,911,855	637,431	802,726	1,096,407	1,099,997	1,043,677	864,564	1,312,785	1,207,274	951,494	687,651	6,700,231
Mortgages, notes, bonds, one year or more	669,942,549	3,705,943	232,146	523,318	739,372	935,773	1,596,621	3,095,194	2,492,503	14,358,034	11,387,908	27,142,441	603,733,295
Other liabilities	429,753,377	4,781,401	38,983	574,896	200,327	152,688	841,763	890,452	1,034,934	17,669,880	10,910,545	11,584,370	381,073,138
Net worth	788,385,766	86,598,709	262,727	646,000	-264,356	-987,355	794,615	1,863,093	3,349,735	1,359,253	66,048,089	30,956,603	597,758,651
Total receipts	**1,126,107,519**	**7,064,044**	**1,200,440**	**3,553,382**	**3,851,291**	**6,567,094**	**13,462,551**	**19,328,549**	**14,436,153**	**61,854,509**	**26,407,843**	**44,577,672**	**923,803,990**
Business receipts	975,088,046	174,941	1,103,076	3,363,533	3,647,998	6,362,594	12,988,305	18,403,987	13,898,339	58,629,697	24,775,025	41,158,792	790,581,759
Interest	25,024,589	660,687	10,599	19,150	15,547	18,052	34,583	39,288	58,121	360,945	277,376	471,476	23,058,766
Interest on govt. obligations, total	522,487	*1,703	*422	*9,394	*70	*90	5,367	6,011	11,074	12,483	26,997	55,535	393,343
Rents	11,434,589	*13,995	*2,490	*435	*709	*2,853	10,839	8,249	6,723	37,280	49,472	79,615	11,221,928
Royalties	32,651,372	896,155	*21,698	-	28	-	*50,705	*1,932	*110,087	174,484	277,875	515,808	30,602,601
Net S-T capital gain less net LT loss	371,867	*[1]	*43	*41,799	10,372	-	*6	*1,010	*251	32,478	6,014	*175	279,719
Net L-T capital gain less net ST loss	7,710,225	*61,399	*14,194	*46,506	*29,478	*1,059	40,597	215,871	24,604	252,639	120,626	336,342	6,566,911
Net gain, noncapital assets	1,278,816	*3,831	-	*14,599	*25,462	6,267	49,609	56,246	49,934	59,866	18,707	57,638	936,656
Other receipts	67,947,323	5,148,864	47,526	57,364	120,547	164,506	238,777	575,088	259,419	2,259,463	837,015	1,782,930	56,455,825
Total deductions	**1,074,422,877**	**8,324,719**	**2,068,800**	**3,513,198**	**4,074,084**	**7,138,932**	**14,267,554**	**19,293,516**	**15,155,966**	**63,146,291**	**26,462,231**	**43,770,644**	**867,206,941**
Cost of goods [19]	230,848,715	114,712	174,124	507,325	1,384,286	1,181,573	4,507,670	7,754,902	5,344,524	28,057,822	9,234,781	13,732,001	158,854,995
Compensation of officers	14,893,196	127,865	159,166	636,360	467,749	1,109,671	1,509,318	1,412,189	683,740	1,760,417	723,007	964,770	5,338,943
Salaries and wages	177,908,005	891,574	363,447	507,090	534,013	1,611,438	2,674,592	3,501,590	2,927,679	11,274,634	4,582,668	8,493,465	140,545,815
Rent paid on business property	27,295,177	192,850	141,914	216,275	243,883	298,172	499,814	619,331	506,179	1,649,964	812,168	1,224,878	20,889,749
Taxes paid	26,842,843	229,132	59,072	114,186	105,561	238,587	368,809	486,801	384,131	1,346,861	592,849	1,202,705	21,714,147
Interest paid	69,981,028	2,970,169	29,256	39,179	69,226	98,127	250,991	265,411	286,462	1,289,208	1,024,369	2,063,111	61,595,520
Amortization	38,613,682	129,342	27,635	15,588	22,287	33,985	109,830	193,174	205,310	824,205	587,197	1,665,274	34,799,855
Depreciation	82,472,051	143,669	88,782	96,360	73,776	157,968	337,099	484,568	634,535	2,471,754	1,372,434	2,533,508	74,077,596
Advertising	28,168,107	57,008	51,946	38,101	55,916	75,392	112,903	233,627	200,683	879,708	561,379	1,034,736	24,866,707
Pension, profit-sharing, stock, annuity	7,295,065	27,015	*8,665	35,995	27,382	102,706	77,334	128,577	84,081	214,767	99,710	224,388	6,264,444
Employee benefit programs	20,985,401	59,477	42,459	63,424	36,859	163,257	228,127	229,634	277,191	870,918	474,611	920,693	17,618,751
Net income (less deficit)	**55,770,265**	**-1,195,244**	**-868,782**	**30,790**	**-222,863**	**-571,928**	**-810,236**	**30,434**	**-727,819**	**-1,286,379**	**-41,024**	**925,068**	**60,508,249**
Income subject to tax	**65,319,179**	**1,284,214**	***23,002**	**49,848**	**51,041**	**103,238**	**130,283**	**381,406**	**260,635**	**1,032,169**	**728,266**	**1,961,391**	**59,313,687**
Total income tax before credits [7]	23,014,898	448,236	*4,241	9,674	11,980	25,703	38,269	127,901	88,543	359,974	257,466	698,869	20,944,040
Income tax	22,798,521	446,696	*4,028	9,674	11,980	25,703	37,446	127,526	87,184	352,894	251,402	683,640	20,760,349
Alternative minimum tax	201,618	*1,067	213	-	-	-	*756	*251	1,199	7,080	6,065	10,344	174,643
Foreign tax credit	4,788,392	*31,077	-	11	-	-	*3,693	*83	*362	9,027	12,361	102,553	4,629,224
General business credit	904,213	4,908	-	5	4	29	*479	*1,051	*1,943	9,926	9,181	33,089	843,598
Prior year minimum tax credit	305,815	240	-	*234	-	-	-	*33	130	*818	*2,105	*5,365	296,889
Total income tax after credits [2]	**17,016,477**	**412,012**	***4,241**	**9,424**	**11,975**	**25,674**	**34,097**	**126,733**	**86,108**	**340,203**	**233,819**	**557,863**	**15,174,329**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Finance and Insurance													
Number of returns	**254,092**	**66,128**	**41,332**	**51,069**	**32,359**	**24,806**	**16,563**	**7,231**	**4,667**	**6,486**	**1,332**	**1,014**	**1,104**
Total assets	**33,890,646,518**	**756,603,877**	**23,618,932**	**34,129,668**	**37,671,887**	**69,197,468**	**179,853,966**	**289,150,789**	**500,628,098**	**2,369,666,437**	**1,652,678,697**	**2,646,156,503**	**25,331,290,198**
Cash	1,180,391,417	34,655,161	2,082,748	3,798,683	2,583,459	5,455,724	9,023,832	12,681,053	16,236,823	45,336,794	31,598,053	66,282,747	950,656,341
Notes and accounts receivable	3,138,659,933	310,072,859	1,087,162	2,926,682	2,265,507	6,330,510	14,585,033	36,127,677	46,117,635	144,721,381	95,516,487	159,780,409	2,319,128,590
Less: Allowance for bad debts	40,335,009	*39,178	*28,918	11,970	20,781	125,364	183,473	375,124	596,650	2,175,773	925,623	2,700,114	33,152,041
Inventories	6,926,660	-	-	2,129	*3,700	-	*31,847	*19,916	*444	66,006	32,065	557,414	6,213,140
U.S. govt. obligations, total	1,615,986,240	43,380,104	519,060	410,556	695,730	1,476,687	6,399,750	13,170,892	24,888,922	142,408,685	111,555,429	167,148,785	1,103,931,641
Tax-exempt securities	1,449,963,670	4,541,764	893,437	7,058,463	2,472,746	4,677,243	4,970,471	14,374,294	43,102,025	192,291,052	124,475,931	228,419,673	822,686,571
Other current assets	2,990,389,595	24,406,542	1,560,953	1,634,510	1,639,017	2,716,751	7,527,422	8,444,548	14,645,930	56,882,494	40,453,017	92,046,028	2,738,432,382
Loans to shareholders	41,819,935	1,189,695	7,711,326	501,929	523,751	489,448	453,888	450,758	463,003	3,362,252	1,626,967	22,954,779	2,092,140
Mortgage and real estate loans	3,489,509,495	6,918,592	443,053	1,277,204	509,280	5,243,136	4,604,220	13,355,631	22,289,707	150,075,802	85,277,982	154,501,675	3,045,013,211
Other investments	16,867,686,512	353,685,170	7,735,024	14,985,071	22,033,790	38,899,868	121,634,693	186,438,824	326,872,947	1,600,944,402	1,134,582,464	1,707,088,119	11,352,786,140
Depreciable assets	306,120,167	1,925,471	1,328,306	1,774,311	2,061,180	3,806,517	3,359,044	3,760,509	4,544,389	16,176,968	7,599,823	10,286,814	249,496,834
Less: Accumulated depreciation	111,493,067	922,463	528,946	1,160,202	1,287,129	2,189,943	2,054,273	2,191,366	2,134,924	7,181,871	3,243,685	4,658,401	83,939,863
Depletable assets	3,171,533	*150	*478	270	*75,796	*225,255	*49,107	57	*10,487	139,548	600	21,757	2,648,028
Less: Accumulated depletion	1,073,817	*50	-	270	*67,125	*77,915	*21,759	56	*1,614	45,702	2	5,988	853,337
Land	14,227,046	304,216	289,115	118,940	212,940	284,386	416,659	318,257	503,825	1,501,180	991,105	768,967	8,517,458
Intangible assets (Amortizable)	345,323,697	1,097,410	214,505	325,135	1,412,291	1,644,575	2,026,619	1,491,751	1,412,538	7,667,587	5,145,674	11,843,972	311,041,640
Less: Accumulated amortization	43,564,986	301,043	42,687	168,522	461,394	732,330	883,681	501,864	331,587	947,725	684,817	1,678,845	36,830,493
Other assets	2,636,937,497	-24,310,523	354,316	656,748	3,019,130	1,072,920	7,914,567	1,585,031	2,604,198	18,443,358	18,677,224	33,498,712	2,573,421,815
Total liabilities	**33,890,646,518**	**756,603,877**	**23,618,932**	**34,129,668**	**37,671,887**	**69,197,468**	**179,853,966**	**289,150,789**	**500,628,098**	**2,369,666,437**	**1,652,678,697**	**2,646,156,503**	**25,331,290,198**
Accounts payable	2,406,166,838	335,375,567	343,199	1,081,103	1,265,435	2,988,006	8,892,489	19,913,111	23,885,280	105,757,989	82,030,772	103,389,398	1,721,244,489
Mortgages, notes, and bonds under one year	1,897,234,271	22,340,326	7,984,383	1,456,964	574,668	3,108,801	9,913,651	7,855,193	8,566,904	40,701,584	50,278,157	130,793,783	1,613,659,856
Other current liabilities	7,399,629,396	216,683,669	1,984,187	5,141,889	2,109,013	8,632,191	21,259,951	37,817,112	68,021,221	274,840,042	152,621,489	242,547,046	6,367,971,586
Loans from shareholders	45,269,168	4,502,573	798,270	1,623,023	1,252,108	1,892,043	1,475,706	2,544,617	1,257,341	1,946,398	2,764,891	7,248,383	17,963,815
Mortgages, notes, bonds, one year or more	3,144,658,510	124,618,471	1,804,582	1,313,737	4,887,871	4,319,391	6,205,663	8,172,299	14,176,336	46,594,705	34,991,778	71,154,296	2,826,419,381
Other liabilities	4,359,428,113	22,907,347	2,537,080	2,186,307	3,462,126	1,737,581	5,352,517	6,469,301	5,752,376	33,178,514	38,303,975	78,248,633	4,159,292,357
Net worth	14,638,260,223	30,175,924	8,167,230	21,326,646	24,120,666	46,519,455	126,753,989	206,379,155	378,968,641	1,866,647,204	1,291,687,635	2,012,774,964	8,624,738,713
Total receipts	**3,675,480,970**	**-15,525,747**	**2,363,012**	**8,087,084**	**11,864,946**	**17,429,142**	**25,845,787**	**25,043,648**	**33,470,212**	**144,956,710**	**93,572,286**	**159,058,746**	**3,169,315,144**
Business receipts	1,980,500,244	1,514,952	2,059,868	7,348,043	10,604,575	15,038,831	20,732,440	16,298,319	15,929,006	52,129,202	25,496,843	49,568,033	1,763,780,133
Interest	1,175,661,140	45,156,005	118,938	184,961	258,765	407,122	1,423,480	3,215,660	7,082,524	41,013,184	33,003,536	59,399,317	984,397,648
Interest on govt. obligations, total	56,366,445	497,638	6,103	29,728	21,853	68,006	306,734	878,826	1,911,854	10,020,304	5,928,597	8,388,986	28,307,817
Rents	15,381,255	31,189	4,855	6,418	20,297	20,166	20,216	51,908	55,235	338,877	405,733	428,232	13,998,130
Royalties	1,395,175	31	173	*11,856	*7,800	*5,915	1,650	*749	315	30,807	19,822	18,926	1,297,131
Net S-T capital gain less net LT loss	20,740,223	12,995	2,495	6,742	14,112	23,532	56,687	138,642	346,257	2,077,889	1,849,800	2,704,311	13,506,761
Net L-T capital gain less net ST loss	19,310,328	510,197	10,089	26,910	42,370	87,673	125,741	95,311	183,366	780,007	403,097	369,381	16,676,187
Net gain, noncapital assets	10,942,119	994	11,405	5,623	86,858	11,420	25,016	29,811	60,411	550,426	479,288	333,652	9,347,215
Other receipts	368,626,040	-63,316,946	131,772	442,966	799,341	1,717,780	3,119,036	4,293,129	7,827,143	37,663,263	25,816,134	37,537,468	312,594,953
Total deductions	**3,471,433,762**	**70,235,821**	**2,872,383**	**7,669,994**	**10,534,625**	**16,019,409**	**23,430,480**	**21,954,682**	**24,444,198**	**95,840,736**	**53,656,355**	**91,405,276**	**3,053,369,803**
Cost of goods [19]	1,211,593,190	1,644,057	35,331	142,327	187,402	293,885	505,012	793,431	1,386,707	8,406,321	7,185,399	16,743,492	1,174,269,826
Compensation of officers	38,349,467	455,545	328,467	1,318,763	2,082,996	2,612,352	3,232,807	2,665,375	1,775,470	7,611,014	1,252,647	2,008,822	13,005,210
Salaries and wages	305,401,784	2,579,798	233,227	1,635,715	2,118,395	4,360,109	6,837,601	4,827,631	5,633,613	16,762,617	8,072,177	12,446,343	239,894,558
Rent paid on business property	27,914,080	485,645	206,675	543,234	826,882	884,298	943,940	729,360	781,198	1,739,487	707,469	1,070,676	18,995,215
Taxes paid	45,687,381	697,472	88,292	270,430	422,825	601,271	694,854	667,820	662,390	2,548,819	1,256,593	1,961,472	35,815,144
Interest paid	670,878,104	43,926,833	103,515	269,370	301,311	504,807	990,465	2,027,368	2,523,410	13,012,126	9,284,116	16,938,084	580,996,699
Amortization	27,874,928	245,610	24,077	42,235	90,841	119,668	214,615	139,403	131,959	530,224	450,886	953,697	24,931,714
Depreciation	40,021,511	413,799	61,602	106,177	180,374	219,972	202,899	216,009	327,721	1,318,879	804,043	1,432,131	34,737,904
Advertising	18,759,085	87,574	47,861	167,045	382,930	331,895	251,726	185,809	213,618	620,639	393,907	588,625	15,487,456
Pension, profit-sharing, stock, annuity	15,129,486	57,040	14,894	68,530	179,202	205,146	283,331	239,076	159,513	634,212	332,194	486,273	12,470,074
Employee benefit programs	25,825,435	1,667,063	31,057	106,714	169,631	256,933	364,561	440,103	446,123	1,224,078	846,024	1,262,103	19,011,046
Net income (less deficit)	**158,541,501**	**-85,530,318**	**-504,536**	**389,407**	**1,308,468**	**1,341,768**	**2,109,584**	**2,214,187**	**7,114,975**	**39,204,978**	**34,084,482**	**59,341,601**	**97,466,907**
Income subject to tax	**115,962,088**	**251,603**	**111,494**	**193,065**	**221,016**	**234,620**	**574,652**	**596,722**	**1,113,886**	**4,821,593**	**3,751,185**	**7,670,704**	**96,421,548**
Total income tax before credits [7]	41,756,339	82,067	17,806	48,599	42,359	64,638	163,490	200,234	380,370	1,720,843	1,330,581	2,688,705	35,016,646
Income tax	40,986,463	81,753	17,186	46,981	42,108	63,034	159,412	195,712	373,528	1,679,963	1,299,660	2,662,885	34,364,241
Alternative minimum tax	680,910	59	*21	211	244	1,216	1,355	1,924	4,607	20,361	13,877	23,007	614,028
Foreign tax credit	4,269,682	*74,875	69	*184	*282	*340	110	4,830	2,540	44,331	7,729	67,779	4,066,613
General business credit	670,703	21	*4	28	66	29	159	432	775	9,442	4,318	17,681	637,748
Prior year minimum tax credit	279,906	-	*23	*40	*96	*102	*609	*844	3,727	9,849	7,481	8,420	248,714
Total income tax after credits [2]	**36,530,941**	**7,170**	**17,710**	**48,347**	**41,915**	**64,166**	**162,612**	**194,073**	**373,270**	**1,656,825**	**1,310,839**	**2,594,825**	**30,059,188**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Real Estate and Rental and Leasing													
Number of returns	**648,578**	**383,961**	**108,195**	**70,029**	**38,531**	**25,249**	**12,813**	**6,404**	**1,661**	**1,474**	**136**	**70**	**54**
Total assets	**1,470,105,720**	**959,388,206**	**26,559,676**	**27,275,434**	**29,489,849**	**30,564,876**	**32,296,388**	**28,128,258**	**25,838,336**	**54,400,806**	**38,381,591**	**53,738,800**	**164,043,499**
Cash	70,192,757	35,532,959	2,389,823	2,633,504	2,954,736	2,995,269	3,409,135	2,970,380	2,022,817	4,798,276	2,560,419	2,796,968	5,128,471
Notes and accounts receivable	79,338,491	19,378,962	1,256,704	1,206,552	2,353,740	3,873,423	1,883,360	1,953,617	2,246,530	5,556,073	4,250,534	5,927,969	29,451,026
Less: Allowance for bad debts	2,303,557	384,693	*16,443	*2,828	21,846	7,369	16,959	35,674	59,992	226,776	91,749	310,443	1,128,784
Inventories	5,946,951	50,117	*95,045	*155,832	*64,278	75,940	260,261	328,519	291,401	1,084,738	647,973	553,539	2,339,307
U.S. govt. obligations, total	1,199,966	600,264	*27	*24,827	*13,467	*30,527	*2,023	*107,288	*152,071	100,167	77,168	15,936	76,202
Tax-exempt securities	1,470,725	430,818	*67,878	*20,329	*5,578	*31,096	175,572	*63,027	*68,528	*101,435	-	345,032	161,431
Other current assets	72,317,616	35,300,247	2,391,861	2,181,776	2,071,863	2,189,794	2,932,918	2,687,971	1,775,235	4,540,203	1,702,221	3,273,287	11,270,239
Loans to shareholders	14,510,280	8,879,279	867,783	829,453	1,002,339	729,106	659,865	633,246	278,568	357,747	8,303	257,504	7,088
Mortgage and real estate loans	27,429,273	23,726,747	512,045	528,995	283,750	743,070	418,282	316,918	216,187	156,101	98,920	29,742	398,518
Other investments	320,984,112	248,828,812	3,608,267	4,327,472	4,583,440	4,025,755	3,943,275	4,036,439	4,183,333	8,514,952	9,296,925	9,316,294	16,319,149
Depreciable assets	855,859,334	527,632,477	18,483,470	18,969,044	19,818,651	21,217,119	25,300,225	20,017,838	18,995,182	35,217,423	16,792,063	26,578,865	106,836,978
Less: Accumulated depreciation	242,446,522	118,592,030	7,426,999	8,016,402	8,924,888	9,780,261	12,303,828	10,184,381	7,672,358	13,389,063	4,619,592	5,697,286	35,839,435
Depletable assets	1,276,069	589,907	*15,409	*55,553	*721	*62,218	*9,876	*70,860	*73,288	*1,207	397,031	-	-
Less: Accumulated depletion	129,017	25,777	-	*43,416	*306	*7,070	*1	*2,101	*28,440	*389	21,517	-	-
Land	166,513,163	132,435,203	3,545,751	3,628,284	3,946,955	3,271,695	3,729,982	4,167,859	2,059,858	3,158,525	3,922,438	989,429	1,657,184
Intangible assets (Amortizable)	63,105,809	15,874,732	491,840	392,245	528,188	570,569	1,079,459	984,027	391,179	3,020,802	2,078,895	8,798,857	28,895,016
Less: Accumulated amortization	16,289,118	5,415,182	203,526	186,324	154,814	215,735	291,431	513,093	214,879	564,687	302,532	731,759	7,495,158
Other assets	51,129,389	34,545,366	480,740	570,537	964,000	759,728	1,104,376	525,519	1,059,828	1,974,073	1,584,090	1,594,864	5,966,268
Total liabilities	**1,470,105,720**	**959,388,206**	**26,559,676**	**27,275,434**	**29,489,849**	**30,564,876**	**32,296,388**	**28,128,258**	**25,838,336**	**54,400,806**	**38,381,591**	**53,738,800**	**164,043,499**
Accounts payable	38,051,547	13,006,280	322,514	569,485	646,226	3,041,299	1,069,375	1,037,463	1,202,441	2,699,388	2,133,653	2,262,662	10,060,760
Mortgages, notes, and bonds under one year	67,028,490	26,985,654	1,689,839	1,436,278	2,042,215	1,676,587	1,856,527	1,944,121	2,241,338	4,347,631	1,652,946	3,624,333	17,531,022
Other current liabilities	62,109,759	24,676,957	997,335	1,308,559	1,401,539	1,371,672	1,509,097	1,434,468	1,420,970	3,292,612	2,700,236	4,047,991	17,948,322
Loans from shareholders	62,707,010	39,254,269	5,571,805	3,170,083	2,725,496	2,355,740	2,267,797	1,501,737	1,022,554	1,467,372	141,552	2,505,812	722,791
Mortgages, notes, bonds, one year or more	550,172,724	337,187,123	9,790,524	11,302,827	11,762,388	13,310,584	14,017,508	11,135,977	10,960,457	22,830,509	19,124,871	21,567,960	67,181,995
Other liabilities	89,910,557	41,096,299	1,121,015	1,420,651	2,320,355	1,148,437	1,700,979	666,881	1,814,797	4,560,552	3,465,229	2,813,573	27,781,787
Net worth	600,125,633	477,181,624	7,066,645	8,067,551	8,591,630	7,660,556	9,875,105	10,407,611	7,175,778	15,202,741	9,163,104	16,916,467	22,816,821
Total receipts	**338,719,718**	**75,725,049**	**7,051,934**	**12,104,016**	**14,697,500**	**19,524,779**	**22,108,971**	**24,400,680**	**13,285,087**	**31,035,396**	**11,055,677**	**15,670,642**	**92,059,986**
Business receipts	235,041,728	1,008,965	6,099,156	10,931,849	13,731,163	18,217,174	19,481,323	22,983,776	12,277,819	27,881,917	9,527,246	11,484,236	81,417,103
Interest	9,838,185	5,505,849	100,158	110,583	135,934	173,896	150,141	145,217	138,624	399,145	321,547	426,836	2,230,254
Interest on govt. obligations, total	333,547	175,724	8,838	3,133	11,662	4,943	13,969	11,875	11,130	57,221	2,769	16,006	16,277
Rents	49,578,734	46,437,264	100,877	284,263	61,535	112,874	138,245	422,839	75,239	134,262	221,324	1,097,650	492,361
Royalties	3,500,018	430,029	*51,429	*6,236	*6,807	*7,700	*8,339	*73,036	*55,367	*547,100	*161,329	907,854	1,244,793
Net S-T capital gain less net LT loss	60,667	38,446	*93	*8,131	*1,676	*1,508	*110	1,534	*1,045	4,408	3,082	-321	956
Net L-T capital gain less net ST loss	10,338,243	8,376,951	148,109	96,911	114,255	456,907	213,835	88,097	143,801	161,786	152,081	254,780	130,729
Net gain, noncapital assets	6,198,980	848,795	136,101	13,675	89,666	258,722	175,192	130,154	221,020	633,771	168,053	465,075	3,058,755
Other receipts	23,551,502	12,842,307	387,567	621,731	534,450	280,940	1,909,638	526,729	331,842	1,161,497	485,167	1,004,772	3,464,863
Total deductions	**319,508,515**	**56,930,315**	**7,089,440**	**11,610,460**	**14,253,129**	**18,467,996**	**21,563,557**	**24,035,125**	**12,969,813**	**31,164,253**	**11,245,315**	**15,243,641**	**94,935,471**
Cost of goods [19]	39,704,339	79,957	79,107	189,330	323,108	2,087,224	2,657,929	2,171,656	1,686,888	7,280,074	2,392,076	3,157,293	17,599,699
Compensation of officers	12,818,767	734,262	791,605	1,527,908	1,944,762	1,892,794	1,647,116	1,493,555	765,165	930,859	414,632	269,542	406,567
Salaries and wages	56,003,597	1,834,550	561,433	1,783,260	2,875,499	4,308,241	5,903,292	8,665,087	3,190,264	6,703,065	1,981,360	2,751,292	15,446,253
Rent paid on business property	18,588,176	2,608,587	402,799	821,724	648,786	1,072,239	980,951	1,502,856	651,847	1,633,180	446,237	1,043,051	6,775,921
Taxes paid	13,670,371	4,237,501	506,041	685,838	822,914	860,826	1,021,070	838,654	478,904	1,049,337	417,758	348,676	2,402,851
Interest paid	28,019,495	11,773,867	567,805	670,364	836,192	887,168	829,245	770,835	784,920	1,688,037	1,131,190	1,473,862	6,606,010
Amortization	2,772,983	956,136	29,355	22,194	35,014	31,804	47,786	82,223	36,607	190,361	108,389	260,328	972,787
Depreciation	48,287,213	9,409,261	719,472	826,076	897,223	1,230,556	1,666,076	1,726,669	1,619,525	4,339,321	1,733,959	2,146,042	21,973,031
Advertising	4,887,894	227,558	160,086	249,437	315,607	311,415	339,215	839,562	195,425	394,753	158,520	178,897	1,517,420
Pension, profit-sharing, stock, annuity	1,379,913	32,677	48,587	87,023	175,242	178,326	121,442	201,279	69,125	88,500	55,415	46,658	275,638
Employee benefit programs	3,981,157	97,721	79,630	127,887	204,227	260,141	475,444	261,576	118,360	360,569	166,022	253,887	1,575,692
Net income (less deficit)	**18,992,947**	**18,631,366**	**-46,344**	**490,423**	**432,709**	**1,051,840**	**531,501**	**353,681**	**309,204**	**-177,494**	**-175,503**	**414,160**	**-2,822,595**
Income subject to tax	**7,113,980**	**2,456,445**	**295,854**	**329,743**	**315,659**	**254,562**	**494,347**	**325,446**	**338,207**	**866,265**	**417,208**	**559,210**	**461,033**
Total income tax before credits [7]	2,396,634	829,920	66,167	66,955	84,967	73,557	160,642	111,251	115,629	303,336	153,823	201,380	229,006
Income tax	2,265,781	797,414	65,025	66,516	83,392	71,921	157,499	109,133	113,956	298,926	145,825	195,055	161,118
Alternative minimum tax	86,976	7,888	*296	*145	*684	*1,015	*591	1,626	1,364	4,260	*1,494	5,879	61,735
Foreign tax credit	80,467	8,119	*44	*105	*50	*344	*824	*1,838	*1,442	36,231	1,114	28,544	1,812
General business credit	28,685	2,920	363	57	*996	*234	*1,747	1,899	*157	10,642	2,084	1,842	5,745
Prior year minimum tax credit	13,021	2,932	-	*352	*775	*172	*569	*1,179	*1,742	2,526	316	1,041	1,416
Total income tax after credits [2]	**2,274,461**	**815,949**	**65,761**	**66,441**	**83,146**	**72,807**	**157,502**	**106,335**	**112,288**	**253,937**	**150,310**	**169,953**	**220,033**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Professional, Scientific, and Technical Services													
Number of returns	**845,356**	**217,880**	**171,531**	**175,587**	**98,402**	**79,956**	**56,856**	**22,713**	**11,857**	**8,886**	**890**	**476**	**323**
Total assets	**794,631,006**	**40,323,332**	**6,968,816**	**11,008,164**	**12,184,328**	**15,680,740**	**29,974,611**	**25,710,249**	**31,310,365**	**85,975,275**	**41,854,267**	**62,285,854**	**431,355,005**
Cash	111,007,039	11,129,928	1,512,485	3,238,000	3,914,100	5,565,452	8,389,748	7,759,343	7,778,329	16,892,289	6,280,532	8,258,244	30,288,588
Notes and accounts receivable	165,421,337	3,926,026	532,346	963,488	1,252,870	1,865,082	4,433,752	5,246,321	8,388,200	21,340,948	9,714,855	12,873,377	94,884,072
Less: Allowance for bad debts	3,293,183	17,607	*1,283	3,773	109,775	6,511	26,042	35,757	177,096	516,180	222,710	502,667	1,673,782
Inventories	15,339,660	171,909	86,066	179,874	312,716	302,944	893,730	659,033	1,335,292	2,049,284	933,854	1,326,990	7,087,968
U.S. govt. obligations, total	1,109,030	179,329	*33,053	*261,457	*37,043	*15,744	*81,806	62,631	*20,763	*283,479	50,684	77,048	5,992
Tax-exempt securities	538,682	*6	-	*13	*29,721	*23,794	37	*21,608	*8,044	83,226	*34,787	113,984	223,463
Other current assets	68,643,452	7,480,859	834,052	677,577	1,061,553	1,375,597	3,790,073	2,761,114	2,809,815	8,562,444	3,997,264	5,470,663	29,822,444
Loans to shareholders	8,122,169	743,041	562,669	658,197	1,168,922	1,029,823	1,531,743	589,600	535,119	701,259	126,897	260,900	213,997
Mortgage and real estate loans	1,573,668	*358,478	*4,138	*49,305	*126,518	*49,746	*494	*139,754	*12,711	34,561	504	-	797,461
Other investments	148,141,672	10,358,006	1,354,115	1,917,777	975,522	1,686,509	3,315,232	2,840,490	3,431,320	11,340,177	4,058,986	8,055,063	98,808,476
Depreciable assets	170,245,068	5,561,788	3,555,912	5,259,237	7,133,998	9,683,928	15,819,764	11,011,743	11,206,143	22,640,670	9,299,690	13,041,793	56,030,402
Less: Accumulated depreciation	104,795,252	3,019,689	2,362,769	3,496,813	5,104,417	7,286,283	11,579,554	7,987,934	7,436,080	14,054,846	4,973,849	6,943,974	30,549,044
Depletable assets	195,352	*1,971	-	*45,467	*19,398	*273	*11,530	*375	*37,274	*62,288	11,449	-	5,327
Less: Accumulated depletion	80,775	*1,018	-	*8,823	*18,628	*273	*4,026	-	*10,974	*22,679	9,327	-	5,027
Land	4,264,393	282,962	233,468	141,520	204,186	356,787	276,558	233,721	144,104	614,021	246,105	175,055	1,355,906
Intangible assets (Amortizable)	216,594,972	2,121,656	431,214	934,264	1,243,366	1,253,478	2,762,943	2,436,641	2,900,573	14,169,449	19,062,217	20,461,190	148,817,982
Less: Accumulated amortization	58,097,257	395,063	137,412	180,163	485,338	598,679	1,053,637	821,440	821,718	2,903,310	9,159,861	3,655,250	37,885,385
Other assets	49,700,978	1,440,753	330,761	371,559	422,573	363,329	1,330,461	793,004	1,148,545	4,698,197	2,402,190	3,273,439	33,126,166
Total liabilities	**794,631,006**	**40,323,332**	**6,968,816**	**11,008,164**	**12,184,328**	**15,680,740**	**29,974,611**	**25,710,249**	**31,310,365**	**85,975,275**	**41,854,267**	**62,285,854**	**431,355,005**
Accounts payable	88,752,766	1,588,265	241,259	413,600	1,049,360	1,947,663	3,901,949	3,085,643	4,129,788	9,137,123	3,811,053	4,735,219	54,711,845
Mortgages, notes, and bonds under one year	50,489,210	2,236,254	698,540	833,765	1,196,022	2,055,882	3,158,863	2,403,407	3,344,196	6,316,470	2,740,363	3,290,008	22,215,439
Other current liabilities	124,063,626	3,593,855	540,546	1,838,858	2,158,216	2,442,125	6,532,415	5,157,970	5,470,016	16,853,227	8,495,145	11,168,365	59,812,888
Loans from shareholders	32,770,477	5,851,855	3,940,039	1,946,627	5,082,781	2,343,304	2,567,047	2,055,858	1,809,172	3,303,985	428,825	1,136,535	2,304,450
Mortgages, notes, bonds, one year or more	147,083,859	7,933,054	1,265,749	1,745,161	2,429,763	4,032,962	5,640,156	5,004,038	5,417,353	13,531,449	7,289,139	13,043,869	79,751,168
Other liabilities	87,778,707	3,856,406	382,722	670,851	594,449	1,049,860	1,990,557	1,532,993	1,787,968	7,385,768	6,507,909	4,943,348	57,075,876
Net worth	263,692,361	15,263,644	-100,040	3,559,304	-326,263	1,808,943	6,183,623	6,470,341	9,351,872	29,447,253	12,581,832	23,968,511	155,483,340
Total receipts	**1,050,083,307**	**10,929,892**	**10,359,237**	**29,638,573**	**35,698,639**	**58,182,139**	**90,413,429**	**79,823,173**	**85,025,439**	**176,432,407**	**63,633,913**	**76,755,022**	**333,191,446**
Business receipts	1,013,061,955	1,109,711	10,000,662	29,110,260	35,300,600	57,457,171	87,869,549	78,246,868	83,605,001	172,250,438	62,142,439	74,122,145	321,847,109
Interest	6,306,876	627,939	28,398	40,900	49,018	89,613	191,980	168,812	168,213	551,477	252,773	389,741	3,748,012
Interest on govt. obligations, total	286,171	12,788	*2,429	5,988	*4,202	*6,133	3,621	103,241	7,619	19,622	12,769	24,693	83,066
Rents	647,885	*3,057	*3,366	*6,679	*3,810	*30,113	38,982	55,102	58,789	37,679	27,243	29,614	353,452
Royalties	4,383,346	568,826	*2,941	*13,668	*182	*56,139	89,457	19,270	43,413	693,365	289,901	758,448	1,847,737
Net S-T capital gain less net LT loss	199,589	9,519	*3	*2,116	*89	*41	*3,758	*380	*1,969	159,750	*645	11,206	10,111
Net L-T capital gain less net ST loss	2,294,584	192,557	*31,949	93,564	24,801	103,171	124,408	208,797	233,697	650,578	134,443	108,637	387,981
Net gain, noncapital assets	795,887	162,536	63,380	20,703	16,955	26,527	61,602	99,800	121,358	88,362	33,214	79,764	21,687
Other receipts	20,948,523	8,207,209	225,252	343,077	297,318	411,808	1,996,917	910,899	774,960	1,894,212	700,025	1,134,180	4,052,666
Total deductions	**1,015,095,895**	**15,731,893**	**10,292,233**	**26,435,782**	**33,204,717**	**54,250,682**	**86,316,667**	**76,649,762**	**82,246,428**	**172,501,386**	**62,849,081**	**74,366,923**	**320,250,340**
Cost of goods [19]	329,603,400	411,372	809,115	2,672,056	4,290,858	10,236,391	19,077,362	18,552,432	28,587,503	64,432,283	25,667,395	28,174,380	126,692,254
Compensation of officers	81,888,017	1,891,935	2,082,932	7,061,715	6,610,202	10,543,470	10,731,590	10,022,846	7,537,692	16,495,023	2,185,886	2,123,377	4,601,348
Salaries and wages	236,606,742	3,724,903	959,760	2,942,691	6,667,691	11,887,850	22,023,412	20,151,705	20,534,068	38,872,895	15,062,998	18,860,532	74,918,237
Rent paid on business property	33,826,352	559,964	680,638	1,368,649	2,018,625	2,636,766	4,120,901	3,407,564	2,641,284	4,944,120	1,633,245	2,022,094	7,792,501
Taxes paid	30,654,137	517,713	376,414	1,005,042	1,225,389	2,026,467	2,961,177	2,648,537	2,354,475	4,834,855	1,554,277	1,852,470	9,297,321
Interest paid	16,328,653	686,602	214,274	251,994	395,011	470,221	786,426	555,596	682,232	1,502,350	830,504	1,342,382	8,611,063
Amortization	7,871,679	285,013	48,556	116,944	90,983	65,710	223,137	125,356	264,976	922,892	603,938	775,019	4,349,155
Depreciation	16,921,744	428,488	288,852	472,212	482,994	499,603	1,102,745	803,510	1,050,797	2,536,195	1,304,116	1,775,019	6,177,211
Advertising	10,218,199	476,856	226,156	335,501	518,010	819,266	1,538,023	1,007,639	723,476	1,580,081	539,642	925,276	1,528,274
Pension, profit-sharing, stock, annuity	11,524,280	174,153	61,515	471,059	603,255	748,363	1,124,078	931,130	883,320	1,618,038	529,497	724,431	3,655,441
Employee benefit programs	21,089,956	307,783	132,771	369,009	575,490	908,410	1,521,426	1,565,802	1,643,751	3,572,458	1,364,276	1,662,341	7,466,440
Net income (less deficit)	**35,881,845**	**-4,795,606**	**64,575**	**3,197,290**	**2,490,765**	**3,925,447**	**4,093,240**	**3,072,753**	**2,807,182**	**3,955,716**	**800,861**	**2,458,096**	**13,811,527**
Income subject to tax	**21,440,854**	**2,377,718**	**263,481**	**174,351**	**218,562**	**289,466**	**603,258**	**494,019**	**676,835**	**2,230,827**	**1,124,604**	**1,983,022**	**11,004,711**
Total income tax before credits [7]	7,342,582	823,048	48,780	32,777	37,974	64,532	173,648	155,493	227,645	778,060	394,351	700,386	3,905,889
Income tax	7,243,295	819,295	49,385	32,511	38,473	64,530	173,151	154,347	225,311	759,469	388,128	688,720	3,849,975
Alternative minimum tax	85,283	3,565	-	*1,534	-	1	*416	*1,120	2,311	17,480	6,224	11,560	41,073
Foreign tax credit	668,941	24,627	-	-	*769	*17	*1,055	*2,931	4,759	41,185	16,425	49,476	527,695
General business credit	261,406	22,558	7	85	870	195	8,132	3,896	4,308	28,695	19,250	40,844	132,566
Prior year minimum tax credit	17,222	*1,549	-	9	-	-	*60	*13	52	2,231	3,233	2,472	7,604
Total income tax after credits [2]	**6,395,013**	**774,314**	**48,773**	**32,683**	**36,334**	**64,320**	**164,401**	**148,653**	**218,525**	**705,949**	**355,443**	**607,594**	**3,238,024**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Management of Companies (Holding Companies)													
Number of returns	**45,725**	**31,924**	**3,745**	**1,358**	**1,053**	**1,194**	**1,158**	**1,126**	**1,362**	**2,134**	**332**	**191**	**147**
Total assets	**18,775,836,616**	**87,147,612**	**10,344,901**	**9,012,168**	**8,023,788**	**9,496,464**	**27,918,140**	**58,970,794**	**144,272,289**	**686,355,484**	**330,805,510**	**426,021,077**	**16,977,468,389**
Cash	1,979,952,037	3,236,835	639,119	599,258	681,991	1,053,587	2,605,090	4,389,573	7,367,953	29,040,149	12,039,272	20,394,847	1,897,904,363
Notes and accounts receivable	6,779,309,740	1,341,807	213,598	174,764	236,247	926,148	8,694,619	27,546,524	80,965,630	424,063,527	192,045,600	231,534,323	5,811,566,951
Less: Allowance for bad debts	149,152,475	125	-	1,324	*957	4,881	108,459	366,127	1,055,991	5,842,419	2,744,421	4,002,634	135,025,138
Inventories	264,854	7,708	-	*5,124	35	-	*19,326	*10,013	2,281	56,166	2,821	43,801	117,578
U.S. govt. obligations, total	554,921,181	*453,308	*16,698	*79,738	*32,441	*185,093	2,056,832	6,714,062	14,405,402	55,253,277	19,082,904	23,487,986	433,153,439
Tax-exempt securities	143,436,463	*133,112	*113,669	*33,089	298,433	*61,517	1,043,004	2,244,833	5,478,269	23,280,155	8,273,253	9,236,401	93,240,728
Other current assets	794,372,931	4,220,749	521,457	433,814	370,806	1,261,506	1,308,972	1,586,367	3,692,324	16,675,680	8,633,546	12,116,956	743,550,754
Loans to shareholders	27,782,520	1,473,979	215,713	*87,497	87,952	*139,789	160,191	81,803	93,783	771,846	1,201,233	346	23,468,387
Mortgage and real estate loans	1,910,452,507	205,977	*75,073	*23,848	*35,056	*22,234	141,273	1,192,852	4,493,035	34,260,919	27,581,138	20,918,999	1,821,502,104
Other investments	4,733,523,912	64,396,605	8,147,055	5,600,370	4,925,268	5,577,046	10,009,766	13,286,663	23,460,387	80,511,661	48,495,231	91,981,084	4,377,132,776
Depreciable assets	206,520,135	1,033,363	69,751	582,687	493,328	151,825	866,211	1,661,344	4,273,474	20,865,108	9,094,985	10,951,339	156,476,718
Less: Accumulated depreciation	92,851,410	185,633	18,873	65,407	22,019	57,507	429,390	848,063	1,952,297	8,854,034	4,038,833	4,927,301	71,452,053
Depletable assets	727,453	*20,912	-	-	*748	*4,986	*[1]	*92,453	*4,733	1,703	577,153	24,766	-
Less: Accumulated depletion	177,984	*531	-	-	*717	*2,328	-	1,612	*1,043	74	161,582	10,097	-
Land	19,601,723	254,547	*9,719	*79,028	149,025	12,574	135,003	179,167	459,643	2,762,737	1,316,784	1,481,333	12,762,162
Intangible assets (Amortizable)	437,146,064	319,583	*2,036	169,543	*201,161	52,936	170,587	488,169	464,172	5,059,124	2,753,447	4,076,953	423,388,352
Less: Accumulated amortization	25,818,913	15,627	*112	9,982	*15,138	21,404	25,869	67,891	110,299	466,768	255,281	438,574	24,391,967
Other assets	1,455,825,878	10,251,042	339,996	1,220,121	550,128	133,344	1,270,983	780,663	2,230,832	8,916,726	6,908,260	9,150,549	1,414,073,234
Total liabilities	**18,775,836,616**	**87,147,612**	**10,344,901**	**9,012,168**	**8,023,788**	**9,496,464**	**27,918,140**	**58,970,794**	**144,272,289**	**686,355,484**	**330,805,510**	**426,021,077**	**16,977,468,389**
Accounts payable	1,786,433,396	461,548	70,290	607,035	46,100	293,339	2,437,280	8,756,650	22,250,666	87,054,647	26,335,622	26,174,606	1,611,945,612
Mortgages, notes, and bonds under one year	1,128,846,360	2,815,916	*40,197	290,837	219,029	496,966	541,735	1,056,282	3,287,567	20,293,420	13,820,169	12,428,333	1,073,555,909
Other current liabilities	10,455,497,453	1,444,577	214,313	1,102,582	537,748	1,047,987	9,396,553	29,385,230	82,757,609	442,922,946	220,797,455	264,329,613	9,401,560,840
Loans from shareholders	14,042,948	2,705,214	233,390	268,888	773,108	123,009	394,006	359,631	914,853	3,458,331	431,713	32,821	4,347,983
Mortgages, notes, bonds, one year or more	1,948,141,921	10,157,965	424,756	1,042,000	1,290,864	685,512	1,102,573	2,829,219	7,802,088	34,784,185	18,473,624	26,364,110	1,843,185,026
Other liabilities	411,994,952	9,676,092	278,192	289,779	1,112,197	491,862	1,140,789	1,347,171	2,853,638	14,176,697	6,803,010	16,021,743	357,803,780
Net worth	3,030,879,586	59,886,300	9,083,763	5,411,047	4,044,741	6,357,789	12,905,203	15,236,609	24,405,868	83,665,258	44,143,917	80,669,851	2,685,069,239
Total receipts	**1,027,863,905**	**-7,613,556**	**180,826**	**219,830**	**369,736**	**856,702**	**1,946,671**	**4,085,995**	**9,857,602**	**46,086,336**	**22,750,531**	**29,063,144**	**920,060,089**
Business receipts	174,601,466	19,699	*1,454	*3,493	9,022	16,780	149,825	717,009	2,001,596	8,615,875	3,588,888	4,656,185	154,821,640
Interest	666,020,680	425,379	32,120	76,848	40,825	115,803	496,089	1,259,934	3,849,089	23,935,514	13,230,008	17,431,506	605,127,565
Interest on govt. obligations, total	9,803,717	34,145	7,999	15,241	21,817	18,398	68,746	142,115	245,943	1,140,356	400,033	495,414	7,213,510
Rents	19,676,515	2,675	13,351	*1,889	*2,526	8,795	33,309	40,443	13,233	114,738	188,615	115,927	19,141,013
Royalties	450,472	2,028	*1,572	*37	*114	*2,512	1,026	20,006	3,252	25,009	24,751	27,794	342,371
Net S-T capital gain less net LT loss	712,892	576	*1,045	*149	*1,767	7,046	6,773	9,356	38,078	32,788	43,889	9,313	562,111
Net L-T capital gain less net ST loss	11,633,299	26,944	29,144	24,534	64,740	94,558	223,779	82,630	213,774	486,761	294,704	501,562	9,590,168
Net gain, noncapital assets	10,135,229	2,694	*800	*443	*232	*1,074	8,338	33,669	78,821	289,476	180,862	166,989	9,371,831
Other receipts	124,878,554	-8,148,585	58,441	28,238	201,033	516,863	913,884	1,694,247	3,228,685	10,995,823	4,417,719	4,845,922	106,126,283
Total deductions	**1,009,468,878**	**2,521,076**	**654,599**	**758,375**	**593,776**	**733,033**	**1,614,251**	**3,749,504**	**8,691,265**	**47,259,535**	**19,949,169**	**23,981,688**	**898,962,607**
Cost of goods [19]	6,300,377	*3,878	-	-	*541	-	*3,163	*4,572	1,948	174,259	54,839	109,669	5,947,509
Compensation of officers	8,066,130	21,781	4,873	66,038	11,687	91,525	125,794	295,510	652,201	2,219,968	647,381	755,222	3,174,150
Salaries and wages	132,512,352	52,527	4,411	18,587	15,860	21,342	137,241	390,694	1,085,197	6,540,282	3,331,473	3,807,390	117,107,346
Rent paid on business property	14,180,040	2,942	778	7,189	4,391	4,012	13,112	22,324	62,725	476,580	269,423	341,052	12,975,513
Taxes paid	15,369,579	31,166	9,294	11,964	19,233	46,706	53,524	104,940	248,906	1,151,372	536,736	622,080	12,533,658
Interest paid	395,152,780	959,352	40,626	78,130	82,615	84,318	359,440	1,101,480	3,099,249	16,355,595	7,566,382	9,310,882	356,114,710
Amortization	7,130,475	9,122	21,676	13,477	16,694	14,080	9,561	43,053	101,952	198,527	114,864	162,741	6,424,729
Depreciation	35,135,532	13,529	1,184	6,840	18,434	28,671	27,872	85,037	247,712	1,324,413	735,254	800,488	31,846,097
Advertising	10,072,946	*362	22	*228	*335	432	7,940	26,694	74,282	397,709	208,725	287,501	9,068,714
Pension, profit-sharing, stock, annuity	9,880,762	*710	*5,423	*5,700	*791	8,569	9,279	26,083	75,594	381,535	186,113	274,236	8,906,728
Employee benefit programs	17,409,034	15,273	*2,384	5,128	8,075	3,041	34,341	87,896	208,064	949,806	390,753	486,762	15,217,510
Net income (less deficit)	**18,954,841**	**-10,099,594**	**-477,007**	**-553,742**	**-229,004**	**115,068**	**264,724**	**248,543**	**934,288**	**-2,157,372**	**2,456,126**	**4,616,738**	**23,836,074**
Income subject to tax	**71,766,536**	**190,487**	**51,979**	**55,612**	**125,030**	**171,573**	**381,756**	**448,167**	**751,969**	**4,179,680**	**2,661,555**	**4,168,848**	**58,579,882**
Total income tax before credits [7]	25,128,056	65,670	10,238	15,437	41,373	59,466	131,318	155,988	265,923	1,455,042	895,687	1,472,715	20,559,201
Income tax	25,003,291	64,233	9,144	14,320	40,647	56,948	128,715	153,375	258,221	1,433,111	885,772	1,456,141	20,502,664
Alternative minimum tax	102,843	*264	*4	*108	*350	*682	1,063	1,985	6,476	16,207	6,866	16,298	52,538
Foreign tax credit	4,535,743	9,539	*51	*147	*5,978	*59	*465	16,657	4,477	101,454	104,054	58,890	4,233,972
General business credit	2,466,160	*8	*87	9	*89	*611	1,188	1,033	2,432	18,347	14,432	22,684	2,405,240
Prior year minimum tax credit	27,367	188	671	29	3	*791	*549	3,284	2,234	3,188	3,105	5,023	8,303
Total income tax after credits [2]	**17,918,740**	**55,935**	**9,428**	**15,252**	**35,303**	**58,005**	**129,045**	**134,988**	**256,588**	**1,329,436**	**772,667**	**1,382,993**	**13,739,098**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Administrative and Support and Waste Management and Remediation Services													
Number of returns	**276,344**	**48,222**	**56,370**	**53,950**	**38,648**	**32,203**	**27,737**	**10,809**	**4,226**	**3,330**	**482**	**196**	**172**
Total assets	**290,311,946**	**8,162,387**	**1,805,270**	**3,819,159**	**3,498,823**	**6,115,550**	**10,388,112**	**10,237,003**	**9,353,919**	**23,063,694**	**16,704,156**	**24,455,423**	**172,708,449**
Cash	24,868,484	696,320	348,882	518,480	797,748	1,607,406	2,666,108	2,095,221	1,440,483	3,122,693	1,280,865	2,157,917	8,136,359
Notes and accounts receivable	52,559,075	2,573,388	166,357	329,407	285,098	745,291	1,719,406	2,119,441	2,525,593	6,266,102	2,906,818	4,003,731	28,918,443
Less: Allowance for bad debts	1,409,847	*2,994	-	*19,115	*44	*6,469	*15,069	22,503	59,415	145,594	84,644	113,137	940,863
Inventories	3,280,831	*963	*11,770	56,039	144,959	245,420	330,377	403,581	289,901	432,624	219,529	279,892	865,777
U.S. govt. obligations, total	250,631	*34,193	-	-	-	3	*8,474	*8,933	*70	8,145	24,979	60,695	105,139
Tax-exempt securities	457,394	5,706	-	-	*20	44,143	-	-	*35,268	-	26,607	160,773	184,877
Other current assets	19,351,299	869,589	262,898	428,023	113,977	329,193	875,019	946,329	1,058,920	2,265,520	1,215,493	2,006,072	8,980,266
Loans to shareholders	3,584,589	246,727	176,224	465,366	531,073	454,511	335,720	319,104	127,798	301,774	188,462	141,298	296,530
Mortgage and real estate loans	221,208	*20,049	-	*16,501	*137,407	*20,278	*6,156	52	*1,071	*16,099	286	*2,675	635
Other investments	44,668,179	2,317,918	*254,332	285,544	198,083	546,757	541,052	750,779	1,106,823	2,046,896	3,340,971	4,178,836	29,100,187
Depreciable assets	122,861,981	593,187	1,219,788	2,868,489	4,303,391	5,685,583	9,757,001	9,126,758	5,537,565	9,700,548	7,005,612	7,174,512	59,889,547
Less: Accumulated depreciation	71,434,437	412,181	811,905	2,236,507	3,253,923	4,385,514	7,110,384	6,664,898	3,659,924	5,713,186	2,726,326	3,543,662	30,916,028
Depletable assets	2,110,825	*9,292	-	-	-	1	*1,013	*20,053	*61	*2,056	13,263	8,214	2,056,873
Less: Accumulated depletion	840,491	*9,292	-	-	-	1	-	*15,342	-	*89	11,203	-	804,565
Land	4,001,045	120,917	*31,876	*84,946	*120,933	188,870	547,746	226,661	65,486	502,915	184,984	336,178	1,589,535
Intangible assets (Amortizable)	91,681,473	326,555	50,512	1,010,148	272,969	836,777	770,081	756,218	757,279	3,777,263	2,966,090	8,459,397	71,698,185
Less: Accumulated amortization	18,959,000	53,751	28,034	195,391	170,291	361,320	270,133	249,375	137,419	746,694	573,142	1,805,646	14,367,804
Other assets	13,058,706	825,800	122,570	207,229	17,423	164,620	225,545	415,992	264,360	1,226,623	725,511	947,677	7,915,356
Total liabilities	**290,311,946**	**8,162,387**	**1,805,270**	**3,819,159**	**3,498,823**	**6,115,550**	**10,388,112**	**10,237,003**	**9,353,919**	**23,063,694**	**16,704,156**	**24,455,423**	**172,708,449**
Accounts payable	22,821,435	183,612	116,492	159,050	283,901	553,129	980,495	1,215,803	1,429,110	2,934,211	1,164,411	1,793,574	12,007,646
Mortgages, notes, and bonds under one year	20,514,432	524,461	171,634	350,227	473,404	692,721	1,168,003	1,388,227	1,141,835	2,354,296	1,710,817	1,327,646	9,211,161
Other current liabilities	37,378,003	412,688	250,811	876,769	298,297	718,356	1,478,649	1,146,105	1,547,756	3,620,575	2,967,075	3,552,553	20,508,371
Loans from shareholders	10,838,648	378,443	231,347	880,072	605,131	785,361	996,378	1,215,145	537,489	648,727	221,048	277,827	4,061,680
Mortgages, notes, bonds, one year or more	79,138,568	834,484	540,939	952,955	1,209,586	1,662,629	2,845,057	2,223,013	2,077,481	5,519,864	4,300,181	7,075,747	49,896,632
Other liabilities	26,570,540	596,825	77,979	-2,963,688	59,146	237,665	412,306	89,401	387,461	1,695,619	1,437,275	2,118,364	22,422,186
Net worth	93,050,320	5,231,874	416,068	3,563,775	569,357	1,465,690	2,507,225	2,959,309	2,232,789	6,290,403	4,903,348	8,309,711	54,600,773
Total receipts	**497,308,276**	**1,626,893**	**3,462,155**	**9,445,637**	**13,759,358**	**22,713,774**	**43,343,830**	**38,613,100**	**28,462,932**	**72,306,268**	**31,426,736**	**33,030,645**	**199,116,948**
Business receipts	485,163,724	341,763	3,427,702	8,938,617	13,654,840	22,598,551	43,000,287	38,199,858	28,016,841	71,371,686	30,636,486	30,791,176	194,185,917
Interest	1,406,808	96,588	5,649	7,977	7,486	6,958	18,085	27,390	20,049	67,725	32,093	134,690	982,118
Interest on govt. obligations, total	74,328	3,652	-	*1,360	-	*911	*3,715	2,560	3,330	7,646	6,404	12,798	31,954
Rents	181,879	*653	-	*4,902	*171	*2,209	18,656	*4,151	*5,011	11,126	26,932	15,740	92,327
Royalties	650,867	-	-	*2,101	72	3	-	5,560	13	11,649	1,001	101,737	528,732
Net S-T capital gain less net LT loss	40,808	19	*1,723	-	*20,993	-	*291	155	*13,674	*3,152	206	128	466
Net L-T capital gain less net ST loss	391,656	*19,223	*13,525	*5,407	-	304	*4,823	*46,171	4,235	34,200	19,543	21,965	222,262
Net gain, noncapital assets	582,479	24,843	*4,066	*46,173	18,792	*52,056	84,661	33,015	27,908	79,621	57,699	69,180	84,465
Other receipts	8,318,137	1,138,112	9,489	414,403	56,960	51,925	210,060	279,628	365,519	708,914	637,998	1,869,222	2,575,907
Total deductions	**482,154,511**	**1,699,435**	**3,173,438**	**8,642,139**	**12,628,481**	**22,022,758**	**41,781,588**	**37,501,353**	**27,902,417**	**71,148,716**	**30,872,097**	**32,615,569**	**192,166,519**
Cost of goods [19]	217,691,881	42,310	495,901	2,033,770	4,186,121	6,705,071	15,456,312	17,439,410	14,556,387	36,108,637	17,137,017	14,598,848	88,932,096
Compensation of officers	13,504,342	83,148	406,602	961,407	1,526,336	1,732,034	2,507,830	2,066,073	962,253	1,411,856	420,541	457,580	968,682
Salaries and wages	97,586,516	389,955	310,295	1,260,819	1,957,100	5,591,002	10,676,970	7,254,545	5,264,252	10,287,201	6,226,380	6,751,431	41,616,566
Rent paid on business property	10,321,261	54,893	175,847	375,642	450,029	765,058	1,304,738	1,172,732	735,774	1,106,823	526,433	621,069	3,032,222
Taxes paid	13,755,953	55,270	91,036	325,827	427,637	884,942	1,583,315	1,068,523	550,177	1,526,733	715,170	967,349	5,559,975
Interest paid	7,738,204	65,933	57,958	138,252	147,952	216,725	354,748	306,704	199,281	517,245	366,416	724,593	4,642,397
Amortization	4,157,587	14,381	20,710	52,891	16,844	45,904	57,810	56,998	46,873	195,566	157,244	513,192	2,979,174
Depreciation	10,494,582	54,138	125,078	293,574	355,735	439,490	733,599	769,271	493,595	1,036,971	606,275	811,642	4,775,217
Advertising	5,156,026	14,869	60,190	137,736	141,110	417,116	759,629	336,805	155,015	249,128	238,139	426,110	2,220,179
Pension, profit-sharing, stock, annuity	1,957,919	6,357	*4,685	20,776	92,524	159,818	124,703	135,518	83,770	153,469	81,030	124,949	970,319
Employee benefit programs	9,711,865	16,451	20,781	106,693	151,410	280,926	567,499	381,071	474,575	838,852	917,701	635,714	5,320,193
Net income (less deficit)	**15,776,146**	**-76,193**	**288,716**	**811,092**	**1,130,877**	**690,105**	**1,558,527**	**1,109,483**	**559,214**	**1,150,372**	**550,688**	**454,062**	**7,549,203**
Income subject to tax	**9,493,505**	**134,736**	**68,849**	**159,990**	**80,993**	**83,823**	**101,495**	**129,398**	**124,390**	**407,164**	**348,787**	**479,913**	**7,373,966**
Total income tax before credits [7]	3,213,112	42,378	9,427	22,790	14,678	18,602	21,824	34,444	37,512	136,420	121,301	168,165	2,585,572
Income tax	3,203,529	41,992	9,427	24,526	14,678	18,602	21,824	34,249	37,062	135,299	120,314	165,931	2,579,626
Alternative minimum tax	10,896	193	-	-	-	-	-	*195	*449	1,076	*913	2,228	5,843
Foreign tax credit	400,381	*636	-	6,973	*1,096	-	*2	*9	*1,115	*1,037	3,258	7,104	379,149
General business credit	100,177	*185	7	2	57	*1,189	*292	1,613	660	4,333	1,836	3,445	86,557
Prior year minimum tax credit	12,842	-	-	-	-	-	-	-	-	*180	*1,460	154	11,048
Total income tax after credits [2]	**2,699,712**	**41,557**	**9,420**	**15,815**	**13,525**	**17,413**	**21,529**	**32,822**	**35,736**	**130,871**	**114,747**	**157,462**	**2,108,817**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Educational Services													
Number of returns	**52,484**	**14,356**	**14,252**	**10,813**	**5,651**	**2,976**	**2,869**	**668**	**472**	**325**	**52**	**32**	**19**
Total assets	**39,406,001**	**908,159**	**335,518**	**531,154**	**667,189**	**865,394**	**1,323,686**	**1,386,296**	**1,510,839**	**3,621,799**	**3,044,433**	**4,777,722**	**20,433,813**
Cash	6,222,000	188,232	70,283	244,071	108,726	189,767	355,185	323,588	447,827	687,036	350,577	720,891	2,535,818
Notes and accounts receivable	4,940,283	*1,288	*5,855	*44,493	*5,973	*101,318	251,412	435,640	303,014	616,380	396,656	863,420	1,914,833
Less: Allowance for bad debts	638,155	-	-	1	-	*3,505	*18,089	*50,391	*10,851	58,589	35,792	106,463	354,474
Inventories	524,515	*1,327	*6,134	*38,751	*20,660	*43,396	31,865	*23,153	*20,728	75,208	107,223	57,901	98,169
U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax-exempt securities	*92,716	-	-	-	-	-	-	-	*11,368	-	-	-	81,348
Other current assets	2,160,720	*42,265	*19,723	42,360	*5,045	*25,840	69,672	87,068	61,920	241,910	184,427	232,432	1,148,058
Loans to shareholders	397,064	*6,572	*3,550	*58,708	*8,109	*232,468	*8,122	*25,744	*1,307	*32,747	*5,741	51	13,946
Mortgage and real estate loans	*62,366	-	-	-	*16,039	*6,673	-	-	-	1,064	*37,801	789	-
Other investments	6,173,332	*580,841	*885	*5,811	*130	*5,265	*77,147	*142,048	*138,381	152,074	240,353	353,455	4,476,943
Depreciable assets	12,889,685	69,276	452,137	202,355	624,796	412,617	849,047	781,554	795,732	1,222,590	869,478	1,688,075	4,922,027
Less: Accumulated depreciation	6,617,745	37,490	260,684	114,945	362,511	256,975	463,237	421,905	495,219	586,698	378,280	844,709	2,395,090
Depletable assets	*4,158	-	-	-	-	*4,158	-	-	-	-	-	-	-
Less: Accumulated depletion	*3,929	-	-	-	-	*3,929	-	-	-	-	-	-	-
Land	412,647	178	*10,581	*1,899	*39,714	*24,484	*13,019	*26,600	*1,394	35,968	40,246	52,538	166,025
Intangible assets (Amortizable)	11,511,185	*131,696	*9,639	*881	*191,401	*85,534	176,489	*10,414	194,917	1,214,547	1,062,002	1,533,157	6,900,508
Less: Accumulated amortization	1,201,626	*78,560	*2,665	*710	*43,546	*31,295	39,277	*2,718	40,106	155,368	275,432	178,893	353,056
Other assets	2,476,785	*2,535	*20,079	*7,481	*52,655	*29,577	12,331	*5,500	80,429	142,930	439,431	405,078	1,278,758
Total liabilities	**39,406,001**	**908,159**	**335,518**	**531,154**	**667,189**	**865,394**	**1,323,686**	**1,386,296**	**1,510,839**	**3,621,799**	**3,044,433**	**4,777,722**	**20,433,813**
Accounts payable	1,888,498	171,368	*9,976	33,951	*65,117	*45,551	148,416	41,774	49,853	189,846	149,330	412,542	570,773
Mortgages, notes, and bonds under one year	1,386,079	*23,470	*22,456	*16,844	*26,975	*49,694	91,485	*39,694	*38,750	179,926	146,374	345,820	404,590
Other current liabilities	7,131,355	307,782	20,380	101,944	96,917	159,163	262,487	485,278	504,704	904,705	657,553	946,853	2,683,590
Loans from shareholders	1,589,799	220,126	304,084	*149,392	442,345	*100,148	*102,990	*6,719	*236,018	*2,976	*714	24,285	-
Mortgages, notes, bonds, one year or more	9,106,769	*47,702	*156,879	*13,942	174,599	*227,959	285,157	179,180	232,287	533,519	1,295,136	884,725	5,075,684
Other liabilities	4,644,772	*352,053	*33,033	*40,251	*95,816	*54,850	*30,911	*37,041	109,608	302,512	188,254	504,227	2,896,217
Net worth	13,658,729	-214,342	-211,290	174,831	-234,580	228,029	402,239	596,609	339,619	1,508,316	607,071	1,659,269	8,802,959
Total receipts	**47,731,438**	**158,994**	**811,924**	**1,973,697**	**2,066,719**	**2,247,780**	**4,628,913**	**2,240,677**	**2,932,113**	**6,063,082**	**3,653,780**	**5,066,362**	**15,887,396**
Business receipts	46,497,719	120,094	804,863	1,830,838	2,065,067	2,244,943	4,598,694	2,212,226	2,893,249	5,851,673	3,579,561	4,836,620	15,459,891
Interest	280,531	1,787	*611	*320	*1,171	*527	4,390	1,772	5,580	11,598	10,979	18,934	222,861
Interest on govt. obligations, total	41,152	*79	-	-	-	-	-	-	*1,011	*604	*403	1,025	38,030
Rents	26,815	-	18	-	-	-	-	*31	*18	*3,989	828	10,693	11,237
Royalties	99,245	-	-	-	-	-	-	-	*641	*38,563	4,070	42,306	13,665
Net S-T capital gain less net LT loss	20	-	-	-	-	-	-	-	-	-	20	-	-
Net L-T capital gain less net ST loss	203,746	-	-	-	-	-	*361	*54	-	*104,894	*1,300	93,365	3,771
Net gain, noncapital assets	5,322	-	-	*283	*309	-	*8	*6	[1]	*2,858	*1,589	217	51
Other receipts	552,428	*37,034	*6,431	142,153	*172	*2,311	23,893	26,062	24,228	48,897	51,435	59,784	130,028
Total deductions	**44,625,377**	**244,960**	**767,019**	**1,856,545**	**2,085,583**	**2,138,863**	**4,575,136**	**2,175,005**	**2,766,739**	**5,604,128**	**3,486,033**	**4,697,650**	**14,227,717**
Cost of goods [19]	6,342,143	*4,390	53,832	152,060	211,205	*220,031	463,239	359,830	288,448	1,769,485	861,888	446,430	1,511,305
Compensation of officers	2,019,091	9,323	97,950	215,396	180,773	142,881	431,605	94,357	188,154	346,197	43,300	88,281	180,873
Salaries and wages	13,789,281	17,562	43,781	243,179	512,662	460,189	1,799,022	714,915	1,085,696	1,503,529	1,031,782	1,534,179	4,842,785
Rent paid on business property	3,358,068	25,740	133,846	239,852	306,625	284,829	273,888	239,074	195,794	262,638	216,740	338,549	840,492
Taxes paid	1,509,493	40,809	20,019	54,986	68,173	73,861	219,190	78,323	120,598	169,547	108,674	171,943	383,369
Interest paid	1,062,372	7,806	21,682	14,497	24,455	37,246	26,191	13,510	19,541	65,717	111,098	122,195	598,434
Amortization	416,225	*2,231	*246	*274	*14,130	*6,923	7,267	*979	25,756	44,378	88,020	68,646	157,375
Depreciation	1,261,804	12,581	34,325	28,265	60,940	28,975	69,473	52,574	53,149	134,573	100,238	178,256	508,454
Advertising	2,525,192	10,780	13,323	33,648	72,716	60,841	59,931	126,321	78,512	177,553	174,907	307,167	1,409,494
Pension, profit-sharing, stock, annuity	207,069	-	*921	*12,058	*1,133	*30,921	*14,194	*10,258	*15,888	27,852	16,130	18,242	59,472
Employee benefit programs	1,034,252	*6,590	*9,203	7,808	*8,457	*15,682	125,219	14,732	60,362	99,564	107,717	97,651	481,267
Net income (less deficit)	**3,075,643**	**-86,045**	**44,905**	**117,152**	**-18,864**	**108,918**	**53,777**	**65,672**	**164,362**	**459,129**	**168,669**	**370,873**	**1,627,094**
Income subject to tax	**2,164,405**	***4,018**	***3,736**	***5,145**	***23,078**	***16,447**	**12,683**	***14,954**	***27,413**	**93,365**	**75,204**	**198,062**	**1,690,301**
Total income tax before credits [7]	746,909	*768	*365	*807	*4,349	*2,519	2,809	*4,493	*9,310	34,360	26,464	69,162	591,502
Income tax	743,159	*768	*365	*802	*4,349	*2,519	2,809	*4,493	*9,310	31,869	25,679	68,693	591,502
Alternative minimum tax	1,939	-	-	-	-	-	-	-	-	*686	784	469	-
Foreign tax credit	6,180	-	-	-	-	-	*29	*1	-	*608	1,036	3,745	759
General business credit	2,344	-	27	8	-	-	32	*397	*104	*958	*209	30	579
Prior year minimum tax credit	112	-	-	-	-	-	-	-	-	-	-	97	16
Total income tax after credits [2]	**738,274**	***768**	***338**	***799**	***4,349**	***2,519**	***2,748**	***4,095**	***9,206**	**32,793**	**25,219**	**65,290**	**590,148**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Health Care and Social Assistance													
Number of returns	**416,101**	**53,170**	**58,429**	**62,247**	**72,719**	**82,375**	**56,897**	**15,850**	**8,331**	**5,374**	**384**	**200**	**125**
Total assets	**324,958,969**	**8,199,376**	**1,229,483**	**3,249,063**	**7,062,653**	**12,789,349**	**16,608,247**	**10,358,574**	**9,717,854**	**20,457,918**	**11,823,891**	**25,341,088**	**198,121,472**
Cash	31,026,661	1,236,032	372,944	755,240	1,769,253	3,433,020	3,878,978	2,199,472	2,017,458	2,659,080	1,143,842	2,340,409	9,220,934
Notes and accounts receivable	50,197,895	212,811	114,837	123,750	442,156	398,976	1,705,373	1,440,137	2,164,821	5,037,425	3,012,750	4,793,228	30,751,631
Less: Allowance for bad debts	14,220,800	*14,322	*2,305	-	*8,465	*1,325	222,150	112,945	201,413	926,117	945,202	1,038,698	10,747,858
Inventories	2,241,213	*19,081	*6,167	26,020	47,249	97,384	173,201	152,251	65,962	273,128	173,086	194,912	1,012,770
U.S. govt. obligations, total	275,806	53	-	-	-	*26,514	-	-	*5,785	-	*6,898	3,864	232,692
Tax-exempt securities	542,650	*4,298	-	-	*215	-	*174	-	-	*3,884	1,501	-	532,579
Other current assets	16,131,917	741,904	57,943	80,447	174,551	490,050	927,981	686,853	834,930	1,359,765	996,080	1,301,458	8,479,954
Loans to shareholders	17,187,775	438,466	63,693	317,677	877,294	1,976,985	944,253	674,017	389,520	378,217	12,574	20,526	11,094,553
Mortgage and real estate loans	129,012	-	*16,597	-	-	*39,554	*27,878	*8,515	*4,897	*4,997	*26,481	-	93
Other investments	52,735,640	3,546,340	*120,212	344,897	433,540	513,540	790,529	1,355,496	968,094	2,330,334	1,661,879	3,905,914	36,764,864
Depreciable assets	165,053,677	2,012,159	971,028	3,033,492	6,962,616	14,964,157	19,567,239	9,703,552	7,629,512	16,112,177	5,215,490	9,007,695	69,874,561
Less: Accumulated depreciation	89,329,356	1,053,652	577,677	1,895,310	4,575,269	10,984,415	13,720,610	6,619,323	5,068,073	10,309,462	2,653,144	3,763,427	28,108,995
Depletable assets	*11,442	-	-	-	-	*609	-	10,833	-	-	-	-	-
Less: Accumulated depletion	112	-	-	-	-	-	-	112	-	-	-	-	-
Land	6,173,903	171,698	*342	66,262	*38,534	148,195	569,129	44,649	104,877	207,183	167,303	524,570	4,131,163
Intangible assets (Amortizable)	80,403,384	921,055	61,200	649,015	973,615	2,387,748	2,652,981	517,698	704,131	2,557,978	2,651,650	7,208,835	59,117,478
Less: Accumulated amortization	9,909,332	307,154	19,229	295,285	303,178	950,327	1,106,157	173,882	165,572	430,325	339,942	549,825	5,268,456
Other assets	16,307,594	270,608	43,730	42,856	230,541	248,685	419,449	471,363	262,926	1,199,656	692,645	1,391,627	11,033,510
Total liabilities	**324,958,969**	**8,199,376**	**1,229,483**	**3,249,063**	**7,062,653**	**12,789,349**	**16,608,247**	**10,358,574**	**9,717,854**	**20,457,918**	**11,823,891**	**25,341,088**	**198,121,472**
Accounts payable	16,315,207	149,797	29,022	258,347	261,470	474,692	680,916	871,567	1,080,662	2,014,520	864,463	1,600,024	8,029,726
Mortgages, notes, and bonds under one year	14,229,883	373,978	126,743	349,251	834,314	1,091,732	1,082,846	1,789,928	943,038	2,627,993	1,154,929	1,728,623	2,126,509
Other current liabilities	39,153,352	623,365	122,287	274,536	727,833	1,536,668	3,248,513	1,537,499	2,032,956	3,842,547	2,058,983	2,887,982	20,260,183
Loans from shareholders	21,780,633	993,015	533,869	788,278	1,439,880	1,878,823	1,828,512	532,132	404,815	841,113	636,731	152,698	11,750,767
Mortgages, notes, bonds, one year or more	140,571,636	1,687,345	201,922	982,079	2,205,574	5,206,659	6,167,527	4,037,237	4,225,463	5,740,303	3,503,351	9,527,382	97,086,793
Other liabilities	30,706,000	544,322	139,084	128,991	275,503	213,887	799,575	562,246	540,176	826,102	650,749	3,565,518	22,459,846
Net worth	62,202,258	3,827,554	76,555	467,581	1,318,080	2,386,888	2,800,360	1,027,965	490,743	4,565,339	2,954,685	5,878,861	36,407,648
Total receipts	**643,838,338**	**5,583,772**	**3,497,005**	**11,974,279**	**26,930,663**	**58,415,203**	**87,701,423**	**56,997,480**	**56,940,543**	**97,989,669**	**27,557,485**	**33,174,720**	**177,076,096**
Business receipts	619,242,822	340,081	3,358,879	10,986,383	26,233,445	58,149,452	86,428,703	56,217,704	56,406,626	96,663,339	26,758,039	31,240,988	166,459,182
Interest	1,739,038	68,606	7,177	2,867	13,220	10,545	21,965	26,426	28,123	87,767	64,868	112,284	1,295,191
Interest on govt. obligations, total	130,187	*944	-	-	-	*2,596	*3,923	*323	*632	*817	*154	3,651	117,146
Rents	717,779	*4,348	*589	*4,123	*1,890	*49,891	16,642	*4,805	28,541	38,892	41,817	59,531	466,709
Royalties	86,160	*2,095	*1,280	-	*10,967	-	*195	-	11,076	11,547	32,178	235	16,585
Net S-T capital gain less net LT loss	30,907	*724	-	-	*71	*2,156	-	*16,501	-	*2,130	*17	[1]	9,307
Net L-T capital gain less net ST loss	823,636	20,331	*3,535	*44,098	*48,013	33,026	*3,060	*896	*49,527	38,540	42,405	58,136	482,069
Net gain, noncapital assets	510,339	112,283	*16,994	17,257	51,722	17,615	22,048	12,378	24,089	69,699	26,019	6,252	133,982
Other receipts	20,479,252	5,034,090	108,242	919,457	570,552	148,861	1,202,713	717,389	390,344	1,075,310	591,985	1,692,167	8,028,141
Total deductions	**613,562,281**	**5,580,614**	**3,116,294**	**10,946,296**	**23,997,269**	**52,581,774**	**81,224,745**	**53,631,493**	**54,307,463**	**96,224,226**	**27,421,985**	**32,878,309**	**171,651,812**
Cost of goods [19]	60,855,216	*15,372	146,892	491,778	1,337,043	3,270,875	4,755,135	4,761,566	5,982,780	8,498,980	3,621,887	7,565,470	20,407,439
Compensation of officers	73,098,117	2,252,455	546,990	2,788,250	5,414,569	11,366,225	17,423,054	9,871,943	7,190,634	13,355,578	1,926,750	315,683	645,984
Salaries and wages	183,194,209	348,112	283,394	1,536,399	5,043,661	13,118,495	22,188,084	15,995,057	15,244,902	33,488,019	9,917,391	10,845,855	55,184,839
Rent paid on business property	29,593,458	164,124	411,118	1,144,282	2,136,653	3,992,501	5,668,124	2,740,531	1,964,251	3,740,754	1,218,418	973,190	5,439,513
Taxes paid	21,991,758	177,002	111,963	413,263	1,017,784	2,266,372	3,046,272	1,941,142	1,757,631	3,121,631	934,835	1,050,459	6,153,403
Interest paid	12,329,119	89,863	45,062	142,228	292,042	531,949	605,497	430,786	277,103	610,900	371,009	801,071	8,131,609
Amortization	2,897,015	42,557	2,558	43,311	54,032	160,143	177,307	69,012	43,471	144,157	129,700	285,323	1,745,444
Depreciation	13,050,174	117,574	135,790	238,363	535,899	877,738	1,266,023	698,508	730,650	1,618,242	467,673	795,592	5,568,122
Advertising	4,305,500	25,305	42,022	208,187	192,952	573,078	957,248	452,756	541,019	365,753	150,204	163,489	633,487
Pension, profit-sharing, stock, annuity	10,960,367	168,463	24,119	185,637	469,992	1,109,255	1,756,767	909,618	1,105,512	2,890,626	483,568	264,000	1,592,809
Employee benefit programs	16,675,798	61,262	35,565	160,196	274,959	789,295	1,312,842	1,001,401	1,078,117	2,491,252	744,676	1,606,709	7,119,524
Net income (less deficit)	**30,158,021**	**2,215**	**380,711**	**1,027,983**	**2,933,393**	**5,830,833**	**6,472,754**	**3,365,664**	**2,632,447**	**1,764,626**	**135,352**	**295,627**	**5,316,414**
Income subject to tax	**8,485,125**	**105,619**	**16,272**	**83,247**	**87,363**	**163,446**	**284,332**	**218,329**	**194,877**	**321,340**	**187,515**	**611,174**	**6,211,608**
Total income tax before credits [7]	2,899,653	36,109	2,221	14,337	17,519	49,166	67,175	72,871	65,509	112,107	65,969	214,052	2,182,619
Income tax	2,882,219	35,099	2,303	14,337	17,503	49,166	67,100	72,546	65,114	109,964	64,260	211,948	2,172,879
Alternative minimum tax	16,954	*1,010	-	-	3	-	75	325	*395	1,732	1,710	2,104	9,601
Foreign tax credit	15,287	-	-	-	1	1	-	-	[1]	1	-	2,026	13,257
General business credit	56,300	*856	6	19	332	1,022	1,708	510	5,856	2,597	*122	6,458	36,814
Prior year minimum tax credit	6,258	12	-	-	-	-	-	-	-	*872	*786	*981	3,607
Total income tax after credits [2]	**2,821,802**	**35,242**	**2,215**	**14,318**	**17,179**	**48,142**	**65,466**	**72,361**	**59,653**	**108,636**	**65,061**	**204,587**	**2,128,941**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Arts, Entertainment, and Recreation													
Number of returns	**122,425**	**39,984**	**28,326**	**17,960**	**13,781**	**12,515**	**4,949**	**2,724**	**1,248**	**780**	**62**	**60**	**36**
Total assets	**108,055,646**	**6,187,758**	**1,161,456**	**1,830,152**	**3,286,998**	**4,771,091**	**5,819,622**	**5,391,934**	**6,968,807**	**10,506,707**	**4,566,958**	**13,225,690**	**44,338,472**
Cash	11,254,480	740,134	127,140	340,637	548,204	768,577	1,011,976	755,544	1,093,387	1,406,781	502,604	1,181,449	2,778,046
Notes and accounts receivable	7,315,469	200,521	*18,674	30,814	116,634	303,842	357,526	466,518	469,064	756,413	316,673	1,184,408	3,094,383
Less: Allowance for bad debts	359,709	*71	-	-	*1,244	*914	*1,823	8,089	4,263	39,413	11,709	37,901	254,283
Inventories	1,728,446	99,789	*7,566	53,385	48,950	275,354	128,472	172,869	130,437	346,526	84,121	93,102	287,876
U.S. govt. obligations, total	*72,940	-	-	-	-	-	-	28,997	*1,537	36,807	-	5,599	-
Tax-exempt securities	*147,686	*12,843	*3,564	-	-	*3,251	-	*60,625	-	*24,552	-	-	42,851
Other current assets	7,220,043	944,983	46,597	308,382	82,671	153,236	344,095	198,599	243,996	498,367	275,070	944,723	3,179,323
Loans to shareholders	1,402,740	182,602	*49,600	*75,616	67,005	234,734	382,726	*69,558	80,046	80,274	6,506	*12,411	161,661
Mortgage and real estate loans	123,710	*6,840	-	-	-	*14,546	*42,713	*8,036	*12,887	*4,503	-	19,078	15,108
Other investments	13,068,908	1,347,935	*211,960	*218,655	192,546	681,554	445,874	325,075	413,734	923,469	381,854	1,269,613	6,656,640
Depreciable assets	73,947,845	2,447,678	1,369,134	1,679,374	3,098,812	6,152,299	5,741,021	5,264,710	6,640,110	8,201,809	3,539,803	6,024,920	23,788,175
Less: Accumulated depreciation	35,315,406	1,194,541	970,452	1,059,007	1,633,127	4,280,340	3,555,120	2,877,265	3,646,860	4,232,569	1,586,264	1,994,211	8,285,650
Depletable assets	*1,972	-	-	-	-	-	*179	-	-	-	1,475	-	317
Less: Accumulated depletion	*457	-	-	-	-	-	*141	-	-	-	[1]	-	315
Land	7,912,318	421,430	242,117	*112,582	632,596	247,999	531,011	568,994	856,736	1,059,200	349,085	612,049	2,278,519
Intangible assets (Amortizable)	15,089,775	724,320	113,240	101,006	145,424	264,359	348,327	245,006	411,294	1,067,438	608,845	2,665,824	8,394,692
Less: Accumulated amortization	2,524,409	63,392	43,992	61,803	64,247	94,545	110,572	58,140	115,469	295,773	133,444	534,859	948,172
Other assets	6,969,295	316,686	*-13,693	*30,512	52,774	47,139	153,358	170,896	382,172	668,323	232,339	1,779,486	3,149,302
Total liabilities	**108,055,646**	**6,187,758**	**1,161,456**	**1,830,152**	**3,286,998**	**4,771,091**	**5,819,622**	**5,391,934**	**6,968,807**	**10,506,707**	**4,566,958**	**13,225,690**	**44,338,472**
Accounts payable	4,999,383	94,608	*17,853	49,997	86,407	178,012	207,616	206,253	217,018	706,841	172,656	538,664	2,523,458
Mortgages, notes, and bonds under one year	8,664,982	162,322	*81,793	138,661	106,364	543,934	422,147	243,073	496,219	564,744	261,163	1,415,281	4,229,280
Other current liabilities	12,495,329	331,036	58,220	90,739	239,875	321,158	708,860	642,076	869,056	1,454,273	674,668	2,003,718	5,101,651
Loans from shareholders	10,035,079	2,300,989	555,068	243,181	364,156	1,085,135	1,151,822	381,212	503,737	820,382	*212,727	748,328	1,668,343
Mortgages, notes, bonds, one year or more	42,393,576	1,719,850	345,128	775,274	1,467,390	2,068,097	2,068,287	1,754,334	1,737,802	2,664,640	1,652,653	6,491,503	19,648,619
Other liabilities	9,535,840	1,015,243	*7,014	*108,130	172,845	64,133	485,871	223,333	654,702	941,416	937,730	1,712,512	3,212,912
Net worth	19,931,457	563,710	96,380	424,170	849,962	510,623	775,020	1,941,654	2,490,273	3,354,413	655,361	315,683	7,954,209
Total receipts	**104,316,433**	**1,125,112**	**1,752,619**	**3,166,327**	**5,184,090**	**9,235,490**	**7,752,851**	**9,865,152**	**8,301,464**	**14,575,081**	**4,763,694**	**11,202,848**	**27,391,705**
Business receipts	96,184,302	247,143	1,582,530	2,826,451	4,760,812	9,034,146	7,351,254	9,597,280	8,078,375	13,758,031	4,187,846	9,542,777	25,217,657
Interest	761,406	10,613	3,222	*4,543	3,124	9,475	12,734	9,829	14,821	30,757	10,553	77,472	574,264
Interest on govt. obligations, total	31,997	1,576	*82	-	*87	*3	*2,102	*4,763	7,692	5,068	244	2,256	8,124
Rents	283,585	*1,312	*3,557	*25,690	*4,408	*2,073	6,124	*6,004	7,243	21,594	7,233	38,867	159,481
Royalties	371,011	*11,561	-	-	*[1]	*21	*6,919	*2,237	1,572	*4,243	*15,531	80,348	248,578
Net S-T capital gain less net LT loss	*1,321	*761	-	-	-	-	-	-	-	-	-	24	535
Net L-T capital gain less net ST loss	394,509	*5,442	*22,051	*5,559	*12,199	*3,413	*4,336	*28	*1,736	32,754	*1,320	46,773	258,897
Net gain, noncapital assets	206,866	*22,500	*31,856	*22,099	4,886	14,490	*2,205	14,320	5,281	49,356	2,121	28,272	9,480
Other receipts	6,021,598	822,036	105,157	281,985	398,567	171,627	366,737	230,663	184,576	666,440	535,925	1,385,166	872,718
Total deductions	**102,170,517**	**1,827,066**	**1,834,007**	**3,023,383**	**4,919,048**	**8,795,412**	**7,636,106**	**9,636,020**	**7,883,144**	**14,005,299**	**4,731,150**	**10,858,585**	**27,021,297**
Cost of goods [19]	19,569,031	45,544	186,937	324,229	903,647	1,466,789	1,069,344	1,695,525	1,631,178	2,111,140	1,286,593	2,166,804	6,681,302
Compensation of officers	7,029,980	131,393	118,682	392,808	592,300	1,211,523	781,967	890,075	1,167,193	990,089	116,691	325,321	311,938
Salaries and wages	19,675,881	96,036	116,550	429,534	774,840	1,600,222	1,489,680	2,183,606	1,359,717	3,154,137	1,145,971	2,966,883	4,358,705
Rent paid on business property	5,925,099	142,802	187,369	325,790	633,041	674,895	507,727	471,368	501,946	431,818	193,888	510,342	1,344,115
Taxes paid	5,649,029	66,780	50,644	126,409	185,529	320,955	411,599	325,155	332,371	594,051	153,969	545,560	2,536,007
Interest paid	3,665,401	91,148	46,454	49,380	95,173	150,886	165,151	122,325	125,990	226,596	151,928	609,565	1,830,806
Amortization	904,736	5,322	18,433	5,232	5,754	22,508	27,587	19,525	17,660	53,339	79,031	222,900	427,444
Depreciation	5,233,204	106,834	99,713	121,797	160,845	385,710	334,816	344,820	422,888	528,124	289,324	500,846	1,937,485
Advertising	2,281,180	14,635	35,355	70,793	98,784	107,705	229,744	158,408	149,140	221,707	165,966	216,374	812,568
Pension, profit-sharing, stock, annuity	760,961	*23,550	*12,133	*13,697	49,562	127,013	76,849	105,989	38,900	44,672	36,348	143,266	88,980
Employee benefit programs	1,298,002	4,330	30,941	21,313	64,183	66,034	86,960	64,562	106,277	167,274	69,615	194,949	421,564
Net income (less deficit)	**2,183,692**	**-703,530**	**-81,471**	**142,944**	**264,955**	**440,075**	**114,643**	**224,369**	**410,628**	**564,714**	**32,930**	**342,007**	**431,428**
Income subject to tax	**1,714,485**	**80,731**	***19,154**	***19,939**	***18,102**	**98,281**	**72,932**	**58,436**	**37,229**	**127,731**	***54,559**	**100,745**	**1,026,646**
Total income tax before credits [7]	579,339	27,157	4,130	*5,400	*3,834	24,848	21,020	20,587	12,015	44,047	*18,934	35,810	361,557
Income tax	573,612	26,598	*3,998	*5,400	*3,784	24,848	20,738	19,765	11,934	43,670	*18,872	34,840	359,166
Alternative minimum tax	4,267	348	-	-	51	-	*1	*31	*81	*377	17	969	2,391
Foreign tax credit	26,222	-	-	-	-	-	-	236	*9	87	112	588	25,190
General business credit	3,649	26	1	4	-	-	6	9	*49	*355	5	450	2,745
Prior year minimum tax credit	*508	-	-	-	-	-	*181	-	-	201	-	-	126
Total income tax after credits [2]	**548,959**	**27,131**	***4,129**	***5,396**	***3,834**	**24,848**	**20,833**	**20,342**	**11,956**	**43,405**	***18,817**	**34,771**	**333,495**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Accommodation and Food Services													
Number of returns	**292,901**	**40,296**	**29,308**	**58,495**	**57,103**	**56,523**	**35,071**	**10,471**	**3,313**	**1,900**	**159**	**125**	**139**
Total assets	**474,149,261**	**8,805,408**	**3,424,327**	**5,529,209**	**10,172,884**	**17,102,175**	**24,811,451**	**14,925,918**	**10,129,991**	**23,078,706**	**12,143,549**	**30,707,822**	**313,317,820**
Cash	28,325,974	958,040	157,690	346,980	833,057	1,694,407	2,649,800	1,848,483	1,356,907	2,730,977	1,523,579	1,522,484	12,703,571
Notes and accounts receivable	22,740,594	128,410	*575,959	*9,304	205,920	563,582	1,132,579	1,027,994	888,732	1,110,331	557,051	2,189,421	14,351,312
Less: Allowance for bad debts	1,164,567	*2,212	-	-	*304	3	*1,620	*464	2,721	51,515	66,164	40,102	999,463
Inventories	9,713,566	15,257	44,078	128,636	330,545	448,700	669,978	570,225	268,330	513,734	141,217	443,896	6,138,971
U.S. govt. obligations, total	165,636	-	-	*979	*790	-	29	43	10,020	3,747	55,462	53,623	40,943
Tax-exempt securities	117,483	*51	*[1]	*5	-	*4,043	*204	-	-	*38,438	-	-	74,742
Other current assets	13,251,665	828,174	138,778	103,409	398,214	711,003	806,732	750,245	558,310	970,128	254,366	1,011,949	6,720,357
Loans to shareholders	8,202,866	341,108	*28,465	59,243	267,808	593,179	680,556	579,206	361,163	222,504	535,309	45,064	4,489,261
Mortgage and real estate loans	1,388,433	*626,758	*41,588	*8,502	*111	*29,159	*417,188	*11,678	*438	64,150	11,696	130,034	47,129
Other investments	81,262,360	1,799,455	*139,781	*129,447	231,400	745,679	840,420	598,163	1,384,473	2,417,439	881,597	4,006,723	68,087,784
Depreciable assets	270,426,886	3,335,150	3,198,842	5,662,512	9,817,942	17,680,126	26,026,031	15,007,704	12,282,608	21,539,816	9,414,113	17,186,182	129,275,859
Less: Accumulated depreciation	111,122,155	968,417	1,483,572	2,367,781	4,197,118	8,856,393	12,869,328	8,152,579	7,219,511	11,685,270	3,965,540	6,148,333	43,208,315
Depletable assets	109,135	-	*16,915	-	3,834	*70,829	*3,067	342	-	1,103	-	6,532	6,513
Less: Accumulated depletion	*22,898	-	*5,121	-	1,500	*6,970	*2,581	24	-	190	-	-	6,513
Land	40,587,560	1,150,823	222,065	616,750	769,417	1,270,700	2,090,448	1,012,437	588,542	2,046,018	1,298,381	2,202,858	27,319,118
Intangible assets (Amortizable)	74,248,445	304,092	169,738	1,003,819	1,852,116	2,249,602	2,879,000	1,891,719	1,464,417	3,300,593	1,435,096	3,822,988	53,875,265
Less: Accumulated amortization	11,132,738	66,199	20,226	290,519	507,417	967,202	1,130,838	829,044	896,181	849,828	383,210	337,390	4,854,684
Other assets	47,051,016	354,917	199,346	117,924	168,069	871,733	619,785	609,791	-915,535	706,530	450,595	4,611,892	39,255,969
Total liabilities	**474,149,261**	**8,805,408**	**3,424,327**	**5,529,209**	**10,172,884**	**17,102,175**	**24,811,451**	**14,925,918**	**10,129,991**	**23,078,706**	**12,143,549**	**30,707,822**	**313,317,820**
Accounts payable	24,045,888	253,874	255,126	141,443	512,204	899,412	1,261,618	1,221,855	773,938	1,519,199	597,609	2,105,081	14,504,528
Mortgages, notes, and bonds under one year	15,804,309	243,969	286,954	270,927	402,075	1,261,353	1,608,082	743,880	785,607	1,296,090	527,842	1,260,528	7,117,002
Other current liabilities	38,674,850	243,962	477,226	175,099	533,493	1,015,435	1,771,144	1,118,146	712,979	2,087,383	865,100	4,434,749	25,240,134
Loans from shareholders	29,189,110	2,533,463	1,058,949	2,688,101	2,926,845	4,537,134	3,645,663	1,381,720	1,074,540	699,806	303,208	*60,713	8,278,968
Mortgages, notes, bonds, one year or more	214,167,020	2,371,294	995,552	2,713,429	5,004,267	8,236,820	12,978,594	6,256,679	4,333,982	9,175,845	4,511,131	9,939,015	147,650,412
Other liabilities	63,087,083	1,409,074	*82,262	211,553	262,850	413,786	633,087	474,781	572,376	1,237,363	971,745	3,973,593	52,844,613
Net worth	89,181,000	1,749,771	268,258	-671,342	531,150	738,235	2,913,264	3,728,856	1,876,570	7,063,020	4,366,915	8,934,141	57,682,163
Total receipts	**468,855,843**	**638,645**	**1,874,509**	**10,252,828**	**20,743,847**	**40,238,861**	**55,267,881**	**35,921,051**	**24,020,044**	**37,426,167**	**11,685,988**	**22,528,816**	**208,257,206**
Business receipts	433,983,446	173,824	1,815,438	10,003,764	20,389,051	39,937,064	54,635,163	35,567,241	23,686,168	36,122,550	10,789,525	19,486,383	181,377,273
Interest	3,077,478	51,198	*3,172	2,146	4,704	7,942	26,160	12,967	17,925	68,654	57,651	175,195	2,649,764
Interest on govt. obligations, total	25,990	*919	4	*3	*38	930	*[1]	*1,236	-	8,633	938	503	12,787
Rents	1,462,486	-	4	*356	*4,488	*5,883	26,995	11,804	17,273	32,147	51,157	99,451	1,212,928
Royalties	6,928,692	-	-	-	-	*8,505	*36,799	*337	*15,486	106,034	136,061	427,569	6,197,900
Net S-T capital gain less net LT loss	2,127	339	-	-	-	-	-	-	-	*361	1,553	-	-125
Net L-T capital gain less net ST loss	1,247,620	25,487	*652	*33,394	*6,031	*44,563	33,612	*157	17,459	20,418	352,815	33,453	679,577
Net gain, noncapital assets	600,230	*24,950	*65,382	96,004	89,682	*24,703	60,475	10,861	9,536	41,146	24,891	9,551	143,048
Other receipts	19,722,584	361,681	-10,143	117,087	249,853	209,260	447,318	315,699	255,967	1,024,910	271,207	1,975,026	14,504,717
Total deductions	**460,476,937**	**1,267,812**	**2,452,264**	**11,018,140**	**20,875,591**	**40,272,264**	**54,358,350**	**34,797,585**	**23,409,177**	**37,062,273**	**11,454,725**	**21,970,476**	**201,538,281**
Cost of goods [19]	160,410,112	77,682	646,573	3,803,373	8,307,830	15,841,975	20,690,706	13,869,421	9,891,112	14,794,664	3,931,946	7,332,600	61,222,229
Compensation of officers	9,362,480	27,148	108,651	638,959	1,083,159	1,919,115	2,107,551	1,123,637	524,833	534,979	96,902	205,954	991,592
Salaries and wages	89,851,315	79,447	212,136	1,327,341	3,045,855	6,821,578	10,569,972	6,813,875	4,392,634	6,578,421	2,207,805	4,459,213	43,343,037
Rent paid on business property	34,377,151	100,460	396,678	1,263,779	2,022,529	3,383,079	3,975,130	2,842,084	1,550,380	2,586,616	712,546	1,684,636	13,859,234
Taxes paid	19,596,805	75,586	138,223	553,094	853,298	1,771,094	2,443,603	1,414,471	877,064	1,293,296	479,195	840,312	8,857,569
Interest paid	16,183,203	91,872	76,443	204,187	402,161	694,104	1,052,514	466,212	294,043	723,713	340,032	815,328	11,022,594
Amortization	2,907,952	31,483	16,680	120,215	127,849	143,981	203,106	111,272	96,555	158,689	83,542	160,936	1,653,645
Depreciation	17,784,889	128,281	227,384	429,258	578,033	1,165,420	1,605,038	705,858	615,260	1,520,975	541,928	1,159,119	9,108,335
Advertising	11,121,706	24,434	29,026	132,051	324,768	708,996	1,095,603	673,263	832,141	1,134,509	295,887	462,492	5,408,536
Pension, profit-sharing, stock, annuity	1,327,798	*7	*1,689	*5,534	*5,866	*7,792	37,252	30,185	22,375	83,555	13,699	53,344	1,066,500
Employee benefit programs	7,049,041	2,820	*2,603	20,770	67,105	243,225	356,885	278,396	253,822	473,902	163,608	270,570	4,915,334
Net income (less deficit)	**10,811,816**	**-630,085**	**-577,759**	**-765,314**	**-131,782**	**-34,333**	**909,530**	**1,122,230**	**610,867**	**356,398**	**230,335**	**688,084**	**9,033,645**
Income subject to tax	**13,034,421**	**109,638**	**47,334**	**48,181**	**59,552**	**132,430**	**275,601**	**55,788**	**82,228**	**260,777**	**467,676**	**1,017,982**	**10,477,234**
Total income tax before credits [7]	4,492,488	31,854	15,125	10,134	11,374	23,662	65,265	13,681	27,051	91,271	164,136	366,445	3,672,490
Income tax	4,469,653	31,696	15,125	10,134	11,374	23,662	64,987	13,681	26,879	88,339	163,165	354,940	3,665,669
Alternative minimum tax	16,841	*26	-	-	-	-	*224	-	*45	2,921	*970	10,222	2,433
Foreign tax credit	1,605,466	-	-	-	-	-	-	[1]	-	*1,877	1,694	*152,738	1,449,157
General business credit	478,961	*20	9	*274	2,284	4,385	12,013	6,666	5,350	15,094	3,192	32,444	397,229
Prior year minimum tax credit	38,022	-	-	-	-	-	-	*56	*1	*724	*940	7,672	28,627
Total income tax after credits [2]	**2,370,040**	**31,834**	***15,116**	**9,860**	**9,091**	**19,277**	**53,251**	**6,960**	**21,700**	**73,575**	**158,310**	**173,591**	**1,797,476**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Other Services													
Number of returns	**371,146**	**80,214**	**82,640**	**78,361**	**54,434**	**42,191**	**23,150**	**5,748**	**2,896**	**1,366**	**74**	**45**	**25**
Total assets	**119,946,102**	**7,863,367**	**3,252,408**	**6,139,610**	**9,963,295**	**12,020,589**	**13,089,604**	**7,161,601**	**5,568,203**	**10,360,501**	**4,751,460**	**5,264,679**	**34,510,784**
Cash	17,910,673	3,228,416	978,733	1,381,989	2,295,779	2,608,641	2,173,876	1,343,697	994,711	1,322,199	412,243	176,818	993,572
Notes and accounts receivable	12,526,534	658,587	127,669	192,154	611,157	793,930	1,341,181	998,798	1,163,355	2,019,572	707,702	996,142	2,916,285
Less: Allowance for bad debts	409,744	44,775	*4,124	*6,013	28,000	5,237	63,989	11,281	53,796	38,037	36,998	27,885	89,608
Inventories	6,991,588	*8,234	159,391	226,556	450,327	842,774	894,758	642,631	535,508	1,211,914	242,131	438,195	1,339,170
U.S. govt. obligations, total	227,119	*18,088	-	-	*52,825	*90,061	*19,992	*21,169	*3,095	*1,187	20,703	-	-
Tax-exempt securities	133,738	-	*2,766	*4,034	7	-	*21,619	*6,789	*2,827	-	22,405	-	73,291
Other current assets	5,394,725	567,350	146,868	198,389	417,585	423,670	667,116	451,839	352,654	579,273	377,803	164,902	1,047,274
Loans to shareholders	2,534,966	148,271	137,387	336,739	314,203	434,550	769,072	109,886	93,256	150,434	502	*11,258	29,408
Mortgage and real estate loans	241,306	*95,280	*356	*38,424	*37,497	-	*16,979	*32,279	*272	*19,885	-	*336	-
Other investments	13,471,175	1,506,699	*235,422	*196,350	288,403	392,154	1,470,516	591,230	257,469	645,894	335,333	110,392	7,441,314
Depreciable assets	67,754,116	2,000,999	2,433,060	5,740,592	8,273,985	10,410,125	10,523,762	4,805,682	3,736,226	7,325,620	1,568,892	2,189,371	8,745,802
Less: Accumulated depreciation	39,967,876	1,038,893	1,391,636	3,385,725	4,995,948	6,432,452	6,685,498	2,942,143	2,224,958	4,555,350	913,868	1,038,108	4,363,296
Depletable assets	*695	-	-	-	-	-	-	-	*695	-	-	-	-
Less: Accumulated depletion	*65	-	-	-	-	-	-	-	*65	-	-	-	-
Land	7,002,309	274,459	161,019	522,193	895,303	927,256	587,045	288,144	202,382	481,045	36,344	188,720	2,438,400
Intangible assets (Amortizable)	20,776,935	132,585	346,609	472,755	1,372,413	1,939,517	1,358,810	796,699	599,711	1,156,552	1,801,894	1,740,053	9,059,337
Less: Accumulated amortization	4,065,118	35,204	233,692	123,220	512,704	742,885	488,358	291,442	174,020	319,871	81,717	185,775	876,230
Other assets	9,423,027	343,271	152,581	344,393	490,464	338,485	482,723	317,625	78,881	360,184	258,091	500,262	5,756,067
Total liabilities	**119,946,102**	**7,863,367**	**3,252,408**	**6,139,610**	**9,963,295**	**12,020,589**	**13,089,604**	**7,161,601**	**5,568,203**	**10,360,501**	**4,751,460**	**5,264,679**	**34,510,784**
Accounts payable	9,330,199	545,898	227,603	257,314	579,454	757,739	1,025,684	880,328	653,518	1,507,639	535,417	638,919	1,720,685
Mortgages, notes, and bonds under one year	5,041,196	254,088	196,704	296,948	503,991	453,919	669,752	353,428	530,722	1,029,746	136,129	225,059	390,710
Other current liabilities	11,044,558	742,367	218,802	477,553	848,288	1,025,106	1,294,187	634,162	750,582	1,259,729	560,938	562,333	2,670,511
Loans from shareholders	10,609,487	626,834	1,473,172	1,577,316	1,690,465	2,468,542	1,354,774	693,473	223,993	400,045	*34,968	*49,061	16,844
Mortgages, notes, bonds, one year or more	37,775,387	1,212,251	738,978	1,890,318	3,127,045	4,715,701	3,588,811	1,723,306	1,292,525	2,033,981	1,159,128	2,015,908	14,277,436
Other liabilities	12,702,210	912,535	154,873	529,117	273,013	442,271	860,505	209,629	342,545	525,761	931,209	614,801	6,905,954
Net worth	33,443,065	3,569,393	242,277	1,111,044	2,941,040	2,157,310	4,295,892	2,667,276	1,774,319	3,603,600	1,393,671	1,158,598	8,528,645
Total receipts	**204,258,570**	**2,948,847**	**5,278,082**	**13,015,576**	**19,936,641**	**29,883,463**	**36,515,369**	**19,496,512**	**19,166,039**	**24,553,105**	**5,637,520**	**6,839,489**	**20,987,926**
Business receipts	197,512,596	571,722	5,059,289	12,782,087	19,453,672	29,627,556	36,068,570	19,100,519	18,955,414	24,119,484	5,511,172	6,643,122	19,619,990
Interest	549,272	113,608	25,208	27,685	47,439	42,081	34,610	20,692	20,740	29,228	13,263	18,682	156,036
Interest on govt. obligations, total	44,121	*7,144	-	*2,276	*764	*327	*21,078	*4,364	*486	1,559	*2,253	-	3,870
Rents	147,101	*5,125	*888	5,540	8,584	20,011	18,656	12,011	12,389	11,421	3,207	9,210	40,059
Royalties	311,363	*61	-	*4,656	*485	-	*126	-	*690	*1,193	43,261	53,041	207,850
Net S-T capital gain less net LT loss	9,454	-	-	*1,282	*201	*25	*6,974	8	*185	*759	14	7	-
Net L-T capital gain less net ST loss	291,053	51,921	*5,717	*24,532	*1,810	19,834	3,622	*2,235	*2,818	13,909	*6,173	474	158,007
Net gain, noncapital assets	369,887	135,168	*6,911	52,352	*21,450	15,932	48,429	6,902	20,319	51,239	1,830	5,872	3,483
Other receipts	4,918,729	2,052,826	177,510	112,301	401,136	157,590	311,314	347,251	151,965	320,263	51,763	106,195	728,613
Total deductions	**200,261,901**	**3,288,964**	**5,339,601**	**12,953,106**	**19,685,571**	**29,177,562**	**35,837,819**	**18,801,202**	**18,885,869**	**23,884,930**	**5,470,045**	**6,874,161**	**20,063,071**
Cost of goods [19]	82,350,872	70,036	803,202	3,049,161	5,990,458	10,894,171	15,998,535	10,598,994	9,088,246	11,804,432	2,405,100	3,537,958	8,110,578
Compensation of officers	10,990,447	55,578	547,053	1,192,026	1,743,988	2,373,430	2,468,957	720,273	1,058,873	508,338	104,513	89,931	127,485
Salaries and wages	30,501,124	486,365	350,966	1,575,186	3,354,726	4,551,827	5,853,083	2,314,403	2,382,897	4,128,821	1,059,621	1,058,007	3,385,223
Rent paid on business property	12,833,278	114,432	709,494	1,453,663	1,513,441	2,170,363	1,884,756	815,274	858,844	1,595,698	366,300	381,540	969,475
Taxes paid	5,924,179	69,038	163,465	427,116	679,717	1,000,357	1,112,491	479,155	442,178	694,946	141,090	148,217	566,410
Interest paid	3,399,048	102,668	112,194	208,082	299,817	457,235	360,043	172,168	131,918	224,876	116,575	232,818	980,654
Amortization	1,308,794	12,072	31,718	47,362	85,757	141,768	96,298	59,279	23,723	54,968	54,873	190,564	510,411
Depreciation	5,403,545	106,693	241,517	521,352	659,345	633,323	660,265	373,692	271,093	711,154	151,538	237,916	835,657
Advertising	2,687,952	22,625	96,506	142,754	285,327	492,901	588,566	252,885	181,072	247,085	46,458	61,045	270,729
Pension, profit-sharing, stock, annuity	620,734	*263	*4,264	16,875	25,564	42,536	107,318	57,559	83,879	71,871	44,056	24,955	141,593
Employee benefit programs	2,614,988	17,367	20,095	84,614	137,827	311,863	423,387	221,380	206,046	352,009	206,819	129,042	504,538
Net income (less deficit)	**4,009,713**	**-347,261**	**-61,518**	**60,195**	**250,306**	**705,574**	**656,472**	**690,946**	**279,683**	**666,616**	**165,222**	**-33,278**	**976,757**
Income subject to tax	**2,383,408**	**102,824**	**39,011**	**78,604**	**100,839**	**100,438**	**124,202**	**139,556**	**150,651**	**253,159**	**119,931**	**69,880**	**1,104,313**
Total income tax before credits [7]	734,565	20,237	6,861	16,179	17,724	19,157	24,904	42,789	48,529	86,384	40,946	24,010	386,843
Income tax	731,799	20,037	6,861	16,179	17,724	19,157	24,903	42,782	48,432	84,791	40,803	23,807	386,323
Alternative minimum tax	2,632	*68	-	-	-	-	1	7	*97	*1,593	*143	203	521
Foreign tax credit	43,031	-	-	-	-	-	-	-	*3	*61	*177	1,679	41,110
General business credit	11,182	-	10	11	29	116	240	357	*280	*344	*253	*3,262	6,280
Prior year minimum tax credit	*522	*138	-	-	-	-	-	-	-	*162	*222	-	-
Total income tax after credits [2]	**679,830**	**20,099**	**6,852**	**16,168**	**17,695**	**19,040**	**24,664**	**42,432**	**48,246**	**85,817**	**40,293**	**19,069**	**339,453**

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

RETURNS OF ACTIVE CORPORATIONS

Table 5--Selected Balance Sheet, Income Statement, and Tax Items, by Sector, by Size of Business Receipts [6]

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts: Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 under $100,000,000	$100,000,000 under $250,000,000	$250,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Not Allocable													
Number of returns	**1,742**	***1,228**	***268**	***237**	**-**	**-**	**-**	**-**	**-**	***9**	**-**	**-**	**-**
Total assets	***157,761**	***41,587**	***47,261**	***22,744**	**-**	**-**	**-**	**-**	**-**	***46,169**	**-**	**-**	**-**
Cash	*45,609	*6,494	*30,311	*295	-	-	-	-	-	*8,510	-	-	-
Notes and accounts receivable	*27,171	*2,454	-	-	-	-	-	-	-	*24,718	-	-	-
Less: Allowance for bad debts	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	*915	*915	-	-	-	-	-	-	-	-	-	-	-
U.S. govt. obligations, total	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax-exempt securities	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current assets	*22,314	*9,684	-	-	-	-	-	-	-	*12,629	-	-	-
Loans to shareholders	*1,346	*1,346	-	-	-	-	-	-	-	-	-	-	-
Mortgage and real estate loans	*3,916	-	*3,916	-	-	-	-	-	-	-	-	-	-
Other investments	*33,410	*20,487	*12,923	-	-	-	-	-	-	-	-	-	-
Depreciable assets	*26,000	-	*275	*24,943	-	-	-	-	-	*782	-	-	-
Less: Accumulated depreciation	*3,127	-	*164	*2,494	-	-	-	-	-	*469	-	-	-
Depletable assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible assets (Amortizable)	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	208	208	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	***157,761**	***41,587**	***47,261**	***22,744**	**-**	**-**	**-**	**-**	**-**	***46,169**	**-**	**-**	**-**
Accounts payable	*5,097	-	-	*34	-	-	-	-	-	*5,063	-	-	-
Mortgages, notes, and bonds under one year	*3,148	-	-	-	-	-	-	-	-	*3,148	-	-	-
Other current liabilities	*9,597	*4,432	-	-	-	-	-	-	-	*5,165	-	-	-
Loans from shareholders	*49,179	*5,202	*43,977	-	-	-	-	-	-	-	-	-	-
Mortgages, notes, bonds, one year or more	*24,390	-	-	*22,473	-	-	-	-	-	*1,918	-	-	-
Other liabilities	*10,025	-	*-5	-	-	-	-	-	-	*10,030	-	-	-
Net worth	*56,325	*31,953	*3,289	*237	-	-	-	-	-	*20,845	-	-	-
Total receipts	**174,345**	***19,155**	***19,651**	***26,800**	**-**	**-**	**-**	**-**	**-**	***108,739**	**-**	**-**	**-**
Business receipts	*159,041	*4,717	*18,872	*26,800	-	-	-	-	-	*108,652	-	-	-
Interest	*1,735	*869	*778	-	-	-	-	-	-	*88	-	-	-
Interest on govt. obligations, total	*239	*239	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-
Net S-T capital gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
Net L-T capital gain less net ST loss	*10,990	*10,990	-	-	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets	*2,291	*2,291	-	-	-	-	-	-	-	-	-	-	-
Other receipts	*50	*50	-	-	-	-	-	-	-	-	-	-	-
Total deductions	**208,412**	***39,652**	***34,263**	***26,800**	**-**	**-**	**-**	**-**	**-**	***107,697**	**-**	**-**	**-**
Cost of goods [19]	*143,721	*15,071	*24,077	*15,101	-	-	-	-	-	*89,471	-	-	-
Compensation of officers	26	26	-	-	-	-	-	-	-	-	-	-	-
Salaries and wages	*11,205	55	-	*1,883	-	-	-	-	-	*9,266	-	-	-
Rent paid on business property	*4,174	2	*1,591	*898	-	-	-	-	-	*1,684	-	-	-
Taxes paid	2,597	*193	*1,172	*356	-	-	-	-	-	*876	-	-	-
Interest paid	*1,222	-	-	*676	-	-	-	-	-	*546	-	-	-
Amortization	*505	-	*505	-	-	-	-	-	-	-	-	-	-
Depreciation	*5,910	*2	*2,945	*2,494	-	-	-	-	-	*469	-	-	-
Advertising	*2,510	*910	*1,504	*96	-	-	-	-	-	-	-	-	-
Pension, profit-sharing, stock, annuity	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee benefit programs	*1,565	-	*49	-	-	-	-	-	-	*1,516	-	-	-
Net income (less deficit)	**-34,305**	***-20,735**	***-14,612**	**-**	**-**	**-**	**-**	**-**	**-**	***1,042**	**-**	**-**	**-**
Income subject to tax	***15,182**	***14,140**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	***1,042**	**-**	**-**	**-**
Total income tax before credits [7]	*5,045	*4,787	-	-	-	-	-	-	-	*258	-	-	-
Income tax	*5,045	*4,787	-	-	-	-	-	-	-	*258	-	-	-
Alternative minimum tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
General business credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year minimum tax credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total income tax after credits [2]	***5,045**	***4,787**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	***258**	**-**	**-**	**-**

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

2008 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	**5,847,221**	**137,294**	**99,073**	**9,942**	**28,278**	**38,506**	**7,238**	**766,689**	**231,765**
Total assets	**76,799,143,905**	**141,892,761**	**108,720,485**	**17,906,348**	**15,265,928**	**890,547,131**	**1,577,295,662**	**762,606,047**	**335,745,504**
Cash	4,384,454,244	14,352,198	8,167,741	3,946,847	2,237,610	35,741,789	40,237,117	119,131,733	51,471,003
Notes and accounts receivable	13,854,552,316	11,525,751	8,961,751	539,094	2,024,906	112,082,452	107,081,921	194,486,109	78,455,208
Less: Allowance for bad debts	275,816,749	90,933	70,960	*9,184	10,789	789,690	4,191,167	1,561,516	342,156
Inventories	1,619,270,780	14,478,656	11,943,535	605,538	1,929,583	21,563,212	32,749,682	110,977,114	72,788,362
Investments in Government obligations	2,192,988,384	176,032	172,215	3,489	*328	1,142,130	3,212,071	820,527	429,508
Tax-exempt securities	1,619,564,304	629,150	622,795	*17	*6,337	417,783	*475,061	840,866	318,447
Other current assets	5,091,760,177	6,194,446	4,833,413	475,057	885,977	32,340,956	100,888,593	83,329,685	43,482,486
Loans to shareholders	254,235,487	5,048,551	4,436,916	152,688	458,947	3,982,582	78,229	11,395,697	4,181,363
Mortgage and real estate loans	5,450,234,189	1,118,942	967,115	*84,853	66,974	476,817	*3,407,252	4,658,551	3,178,677
Other investments	27,168,915,167	15,043,826	10,720,829	2,811,115	1,511,882	156,167,191	163,572,618	69,419,801	33,026,020
Depreciable assets	9,466,523,654	110,414,037	87,223,140	8,130,366	15,060,532	271,965,888	1,183,730,870	282,032,779	56,018,901
Less: Accumulated depreciation	4,514,037,135	74,808,582	58,115,800	6,056,551	10,636,231	119,810,959	385,707,282	181,016,256	30,764,820
Depletable assets	587,260,196	4,823,266	127,489	4,671,023	*24,755	373,718,815	18,428,921	1,803,756	141,807
Less: Accumulated depletion	214,528,294	451,028	29,003	415,064	*6,962	141,238,513	5,806,635	494,474	43,506
Land	509,031,710	23,753,594	20,606,415	2,296,509	850,671	10,433,748	4,096,242	31,686,560	12,632,016
Intangible assets (amortizable)	4,156,369,240	3,666,957	2,871,554	69,992	725,411	54,270,547	62,004,775	23,550,342	5,238,442
Less: Accumulated amortization	668,598,994	826,186	532,271	43,865	250,050	13,920,325	5,994,625	4,155,048	1,613,421
Other assets	6,116,965,227	6,844,081	5,813,611	644,423	386,047	92,002,708	259,032,020	15,699,819	7,147,165
Total liabilities	**76,799,143,905**	**141,892,761**	**108,720,485**	**17,906,348**	**15,265,928**	**890,547,131**	**1,577,295,662**	**762,606,047**	**335,745,504**
Accounts payable	6,822,189,862	8,267,447	6,442,874	394,775	1,429,798	93,374,140	71,340,978	129,084,915	67,561,441
Mortgages, notes, and bonds payable in less than one year	4,725,523,837	15,842,263	13,492,141	862,436	1,487,686	19,133,208	81,238,290	75,212,787	39,463,944
Other current liabilities	20,354,322,310	6,742,532	5,244,391	277,285	1,220,856	51,132,028	122,068,573	114,024,156	52,247,972
Loans from shareholders	606,631,359	19,965,996	15,964,567	2,010,060	1,991,368	9,981,684	2,560,349	38,415,259	15,690,329
Mortgages, notes, and bonds payable in one year or more	11,061,883,947	42,101,941	31,404,299	7,345,667	3,351,975	202,710,930	504,210,200	156,009,945	74,114,313
Other liabilities	7,759,698,093	6,014,158	5,118,524	242,634	653,000	129,169,629	407,225,954	27,615,828	11,043,770
Capital stock	3,184,460,920	10,175,233	8,500,977	787,434	886,822	35,162,167	90,364,602	16,268,190	5,566,135
Additional paid-in capital	23,574,012,952	31,944,003	25,385,840	3,490,799	3,067,364	233,058,617	284,016,785	91,265,652	33,255,793
Retained earnings, appropriated	129,882,504	255,651	197,103	*45,087	*13,461	471,860	2,241,071	1,213,292	*533,201
Retained earnings, unappropriated [26]	483,471,935	3,564,179	-325,180	2,557,679	1,331,681	141,813,935	32,028,436	128,976,896	44,792,943
Less: Cost of treasury stock	1,902,933,815	2,980,642	2,705,051	107,508	168,084	25,461,066	19,999,578	15,480,873	8,524,338
Total receipts	**28,589,771,221**	**167,541,457**	**124,164,603**	**13,900,184**	**29,476,669**	**468,911,425**	**778,635,210**	**1,479,039,340**	**585,911,507**
Business receipts	24,718,121,658	150,273,205	108,809,500	13,125,485	28,338,219	421,289,006	737,749,331	1,458,878,242	578,631,972
Interest	2,108,790,412	571,796	312,827	228,209	30,760	4,891,102	7,693,209	2,254,021	1,321,616
Interest on Government obligations: State and local	70,487,764	64,907	56,800	2,285	5,822	82,393	152,084	218,887	107,432
Rents	145,172,538	1,029,323	941,914	52,695	34,713	1,329,821	2,373,891	1,248,028	529,034
Royalties	171,746,355	198,547	152,260	*21,126	*25,161	2,171,783	462,755	193,510	34,442
Net short-term capital gain reduced by net long-term capital loss	25,382,115	32,546	20,467	*698	*11,381	104,121	209,382	78,988	29,223
Net long-term capital gain reduced by net short-term capital loss	105,923,560	672,570	582,903	80,142	9,524	9,486,959	6,893,768	1,300,420	495,509
Net gain, noncapital assets	66,077,640	1,077,506	622,947	212,075	242,484	4,355,483	2,231,601	2,414,127	484,391
Dividends received from domestic corporations	36,740,575	56,907	47,420	*4,504	4,983	1,830,643	351,296	87,421	21,713
Dividends received from foreign corporations	104,536,146	4,210	4,080	*131	[1]	7,580,469	699,396	90,359	28,256
Other receipts	1,036,792,458	13,559,939	12,613,486	172,832	773,621	15,789,643	19,818,495	12,275,337	4,227,919
Total deductions	**27,686,726,909**	**166,713,609**	**124,162,905**	**13,950,776**	**28,599,928**	**423,806,639**	**772,740,795**	**1,452,460,895**	**590,473,519**
Cost of goods sold [19]	16,080,386,856	83,571,990	58,324,970	7,716,963	17,530,057	217,851,505	477,213,841	1,108,069,870	499,045,469
Compensation of officers	466,838,453	3,041,883	1,984,586	343,584	713,713	5,757,034	2,424,560	45,313,326	11,201,339
Salaries and wages	2,569,360,630	11,088,484	7,646,125	1,082,287	2,360,071	21,170,999	26,017,583	78,024,580	19,572,045
Repairs	176,026,838	3,634,720	2,726,355	290,232	618,133	2,729,417	15,766,034	5,841,427	1,235,065
Bad debts	253,945,480	182,203	54,472	20,853	106,879	523,308	3,352,819	3,858,253	1,191,605
Rent paid on business property	490,901,903	7,523,472	6,830,598	164,759	528,115	8,015,345	4,716,606	25,353,462	4,901,290
Taxes paid	469,131,527	2,691,864	1,957,918	272,288	461,658	11,134,119	23,048,876	20,249,332	4,950,795
Interest paid	1,658,635,566	3,623,915	2,711,266	577,705	334,944	15,463,950	35,144,700	12,011,352	5,065,305
Charitable contributions	12,447,752	80,160	75,177	690	4,293	246,776	290,464	233,606	79,566
Amortization	183,749,318	346,103	281,137	26,424	38,542	6,221,854	8,298,006	1,233,426	315,986
Depreciation	758,553,811	8,851,358	6,890,423	839,385	1,121,549	33,013,951	53,130,391	24,339,432	3,872,743
Depletion	21,515,332	74,003	31,764	41,645	*594	14,174,289	429,651	148,862	6,477
Advertising	266,795,558	426,389	345,777	13,225	67,387	348,855	662,730	5,124,729	1,772,413
Pension, profit-sharing, stock, annuity	162,825,732	271,800	183,448	54,011	34,341	2,456,145	6,816,343	5,036,010	1,169,231
Employee benefit programs	332,106,413	1,461,291	1,138,581	162,988	159,723	4,467,073	7,540,873	16,094,921	3,327,084
Domestic production activities deduction	18,424,096	116,616	111,803	*780	4,032	1,285,397	606,208	482,310	133,694
Net loss, noncapital assets	107,700,334	128,700	94,735	*2,935	31,030	1,602,315	3,451,482	991,198	530,134
Other deductions	3,657,381,311	39,598,658	32,773,768	2,340,025	4,484,865	77,344,308	103,829,631	100,054,799	32,103,278
Total receipts less total deductions	903,044,312	827,848	1,698	-50,592	876,742	45,104,786	5,894,414	26,578,446	-4,562,012
Constructive taxable income from related foreign corporations	151,785,489	*34,459	34,398	*61	-	4,600,691	777,123	257,824	*9,049
Net income (less deficit)	**984,342,037**	**797,400**	**-20,704**	**-52,816**	**870,920**	**49,623,083**	**6,519,453**	**26,617,383**	**-4,660,396**
Income subject to tax	**978,152,640**	**2,152,098**	**1,726,554**	**174,494**	**251,050**	**47,434,802**	**18,439,528**	**12,192,983**	**3,083,325**
Total income tax before credits [7]	342,380,874	609,250	474,819	56,235	78,197	16,925,570	6,544,450	3,924,755	1,007,456
Income tax	339,725,610	603,833	470,453	55,936	77,444	16,557,519	6,447,042	3,860,226	994,628
Alternative minimum tax	2,309,691	4,643	3,595	*295	*753	347,796	92,644	30,905	3,399
Foreign tax credit	100,433,672	3,904	2,471	*1,398	34	6,781,627	223,298	159,036	8,350
General business credit	11,303,583	10,570	6,769	282	3,520	70,464	199,581	53,970	13,229
Prior year minimum tax credit	1,934,196	3,928	1,333	*1,614	*981	348,308	144,211	17,111	7,622
Total income tax after credits [2]	**228,522,752**	**590,848**	**464,246**	**52,941**	**73,661**	**9,725,171**	**5,977,360**	**3,694,638**	**978,255**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	**63,354**	**471,570**	**270,727**	**15,976**	**2,564**	**3,595**	**10,497**	**2,035**
Total assets	**216,978,497**	**209,882,045**	**10,356,934,872**	**804,710,059**	**245,773,439**	**29,112,823**	**37,774,352**	**7,596,603**
Cash	28,351,851	39,308,880	333,735,366	10,333,110	15,992,321	1,500,768	2,422,834	708,560
Notes and accounts receivable	38,591,658	77,439,243	2,286,629,283	331,734,091	14,449,999	4,097,728	7,955,541	1,645,617
Less: Allowance for bad debts	451,004	768,356	27,309,081	669,126	150,566	166,361	411,059	54,156
Inventories	28,709,569	9,479,182	611,456,389	45,705,845	15,940,384	5,534,110	9,801,792	1,434,453
Investments in Government obligations	308,111	82,907	5,331,096	1,396,530	*11,278	*26,547	-	-
Tax-exempt securities	346,799	175,620	10,033,302	207,972	*164,614	*483,511	1,118	-
Other current assets	22,844,303	17,002,896	547,323,705	19,400,430	6,948,154	1,224,477	2,653,634	623,119
Loans to shareholders	2,084,755	5,129,579	76,792,493	712,318	182,628	148,181	186,909	*65,049
Mortgage and real estate loans	1,196,668	283,206	5,864,507	49,457	*25,775	*11,078	*168,490	-
Other investments	26,747,526	9,646,255	3,105,784,076	177,388,682	108,917,601	6,858,422	3,562,347	1,790,656
Depreciable assets	94,924,381	131,089,497	2,705,052,796	177,084,483	69,299,388	18,684,884	11,557,036	2,013,261
Less: Accumulated depreciation	56,128,538	94,122,898	1,521,078,765	95,079,812	38,451,638	13,077,634	7,352,117	1,399,863
Depletable assets	1,461,660	200,289	131,664,553	18,983	92,292	-	*6,740	-
Less: Accumulated depletion	387,475	63,493	56,502,324	4,314	33,583	-	-	-
Land	16,390,741	2,663,803	57,783,704	4,440,840	2,738,367	258,254	224,989	17,316
Intangible assets (amortizable)	7,281,207	11,030,694	1,346,128,809	111,499,059	54,440,165	3,048,385	6,709,194	671,180
Less: Accumulated amortization	750,196	1,791,430	256,132,330	8,225,338	15,686,734	625,694	1,753,900	111,961
Other assets	5,456,483	3,096,171	994,377,292	28,716,848	10,892,993	1,106,165	2,040,803	193,372
Total liabilities	**216,978,497**	**209,882,045**	**10,356,934,872**	**804,710,059**	**245,773,439**	**29,112,823**	**37,774,352**	**7,596,603**
Accounts payable	25,883,827	35,639,647	1,380,535,906	338,637,877	10,008,279	3,136,131	5,280,780	2,490,210
Mortgages, notes, and bonds payable in less than one year	20,172,856	15,575,986	821,740,121	27,434,341	21,627,649	1,978,091	2,550,862	290,271
Other current liabilities	25,177,136	36,599,048	1,162,168,965	33,412,496	20,972,403	2,293,898	3,247,077	668,490
Loans from shareholders	12,084,102	10,640,828	148,406,945	13,254,144	5,867,801	807,143	1,228,855	*172,114
Mortgages, notes, and bonds payable in one year or more	50,547,513	31,348,119	2,273,158,383	131,312,583	78,818,862	7,825,715	9,629,587	1,658,198
Other liabilities	11,365,592	5,206,466	1,230,749,990	52,884,203	38,684,180	1,326,772	3,879,313	369,087
Capital stock	5,529,977	5,172,077	414,337,824	31,220,488	11,870,011	2,181,221	1,826,340	214,665
Additional paid-in capital	38,608,521	19,401,339	2,763,555,282	136,103,359	68,594,652	6,394,959	7,131,756	1,014,158
Retained earnings, appropriated	169,259	510,832	6,978,529	*90,920	-	1,977	201	102
Retained earnings, unappropriated [26]	30,131,406	54,052,547	1,149,168,577	87,978,241	64,830,524	4,120,637	8,129,292	1,781,021
Less: Cost of treasury stock	2,691,692	4,264,844	993,865,651	47,618,592	75,500,921	953,720	5,129,711	1,061,713
Total receipts	**258,818,963**	**634,308,871**	**8,181,480,372**	**578,380,721**	**161,451,491**	**37,596,816**	**59,251,349**	**8,609,017**
Business receipts	251,739,808	628,506,463	7,555,233,726	558,781,454	145,847,705	36,358,593	56,880,535	8,311,846
Interest	570,470	361,934	175,288,505	3,477,013	1,057,638	108,252	172,776	32,072
Interest on Government obligations: State and local	69,764	41,691	1,474,661	53,350	8,391	17,185	7,107	*1,617
Rents	548,865	170,129	30,682,820	415,396	1,574,279	14,020	26,717	*513
Royalties	109,366	49,702	102,664,148	2,152,092	2,877,133	86,110	864,611	168,539
Net short-term capital gain reduced by net long-term capital loss	43,114	6,652	1,823,465	110,036	5,200	*81	98	*499
Net long-term capital gain reduced by net short-term capital loss	515,356	289,555	25,776,004	2,086,281	938,042	46,678	29,646	500
Net gain, noncapital assets	883,656	1,046,081	16,236,797	353,102	420,902	67,836	19,558	8,318
Dividends received from domestic corporations	43,579	22,129	6,934,227	136,030	594,553	975	4,197	1,075
Dividends received from foreign corporations	37,174	24,930	72,284,644	2,910,258	*4,905,291	44,225	119,316	*32,128
Other receipts	4,257,811	3,789,607	193,081,376	7,905,709	3,222,359	852,861	1,126,788	51,908
Total deductions	**253,942,105**	**608,045,271**	**7,892,308,625**	**560,554,831**	**143,476,834**	**37,670,981**	**58,549,336**	**8,607,937**
Cost of goods sold [19]	196,522,181	412,502,220	5,736,752,807	424,257,072	71,041,708	26,503,220	37,361,026	5,471,037
Compensation of officers	5,381,640	28,730,347	55,121,144	3,347,466	1,726,115	633,663	1,309,116	161,115
Salaries and wages	10,260,865	48,191,671	451,903,773	24,193,587	14,133,432	3,063,071	5,802,543	926,240
Repairs	1,308,396	3,297,965	31,698,592	2,790,355	875,066	179,643	202,007	30,998
Bad debts	877,574	1,789,075	19,024,565	1,083,544	134,128	79,885	134,104	17,726
Rent paid on business property	5,614,266	14,837,907	65,564,547	4,543,807	1,245,115	602,212	1,578,109	166,190
Taxes paid	3,515,319	11,783,217	103,285,935	4,593,833	12,879,923	471,197	1,088,418	145,131
Interest paid	3,046,606	3,899,441	283,006,837	12,360,973	5,964,360	750,874	1,201,626	213,550
Charitable contributions	53,097	100,944	6,010,042	466,056	143,650	17,140	34,134	6,206
Amortization	376,185	541,255	52,731,339	2,466,841	1,597,781	169,530	318,234	40,183
Depreciation	8,399,720	12,066,968	210,075,034	12,186,437	5,377,291	1,029,934	898,777	143,173
Depletion	129,992	12,394	5,097,443	29,196	13,362	-	-	-
Advertising	449,502	2,902,814	82,804,650	15,184,241	7,574,973	216,063	1,443,070	268,470
Pension, profit-sharing, stock, annuity	921,343	2,945,437	61,756,945	3,979,694	1,766,960	188,545	201,503	51,868
Employee benefit programs	2,239,747	10,528,089	104,215,576	6,051,857	2,534,123	639,020	735,903	74,506
Domestic production activities deduction	167,802	180,814	12,158,566	789,470	699,302	14,825	14,159	2,055
Net loss, noncapital assets	344,070	116,993	16,188,494	395,768	77,206	38,341	255,141	5,904
Other deductions	14,333,799	53,617,722	594,912,336	41,834,636	15,692,340	3,073,819	5,971,467	883,586
Total receipts less total deductions	4,876,858	26,263,600	289,171,747	17,825,891	17,974,657	-74,166	702,013	1,080
Constructive taxable income from related foreign corporations	217,813	30,962	108,898,634	3,404,141	2,704,360	29,375	149,225	43,694
Net income (less deficit)	**5,024,907**	**26,252,871**	**396,595,721**	**21,176,681**	**20,670,626**	**-61,976**	**844,131**	**43,157**
Income subject to tax	**3,986,482**	**5,123,176**	**436,123,578**	**19,418,135**	**20,208,102**	**444,858**	**1,188,462**	**204,610**
Total income tax before credits [7]	1,381,598	1,535,702	152,665,123	6,792,356	7,069,786	153,335	411,920	71,349
Income tax	1,354,619	1,510,979	152,210,147	6,779,365	7,069,569	151,482	409,633	71,256
Alternative minimum tax	10,569	16,938	380,872	12,158	*218	1,853	*2,550	*93
Foreign tax credit	139,556	11,131	73,530,080	1,705,847	2,691,846	4,300	137,403	15,251
General business credit	17,477	23,263	5,029,187	121,146	21,199	3,555	4,175	1,019
Prior year minimum tax credit	2,847	6,642	543,781	15,420	11,645	*273	1,021	-
Total income tax after credits [2]	**1,221,717**	**1,494,665**	**73,562,075**	**4,949,943**	**4,345,096**	**145,208**	**269,321**	**55,078**

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

2008 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	**11,223**	**3,228**	**32,728**	**1,281**	**10,022**	**10,501**	**9,029**	**6,487**
Total assets	**45,702,457**	**275,300,755**	**68,266,822**	**1,914,419,642**	**1,702,128,079**	**140,692,186**	**165,219,345**	**308,601,639**
Cash	2,609,581	4,253,884	4,800,904	15,501,738	43,220,680	6,511,868	5,333,820	14,137,327
Notes and accounts receivable	5,842,219	31,443,931	13,742,759	647,200,300	230,441,949	22,565,576	17,525,323	73,895,309
Less: Allowance for bad debts	182,443	529,005	313,425	810,753	4,864,898	653,458	527,659	693,817
Inventories	7,651,521	17,485,297	4,307,437	35,536,058	92,069,351	20,356,737	13,673,052	33,579,280
Investments in Government obligations	*99,125	*3,372	*98,936	31,465	*811,185	-	187,866	41,035
Tax-exempt securities	5,072	*95,552	*36,034	*2,998,198	*720,687	*252,645	*22,303	*178,121
Other current assets	2,156,980	13,493,099	3,331,663	51,077,209	117,653,486	5,493,494	4,207,822	10,534,441
Loans to shareholders	215,187	4,111,448	465,315	30,891,977	28,608,675	571,353	1,004,225	252,592
Mortgage and real estate loans	*31,392	*15,211	*9,856	*8,588	*41,613	*51,732	41,564	*6,449
Other investments	4,209,433	102,236,752	10,757,078	622,700,521	585,923,021	26,562,965	33,325,004	64,611,452
Depreciable assets	34,591,030	143,890,848	47,982,035	367,329,861	395,962,799	84,604,778	89,518,516	118,873,131
Less: Accumulated depreciation	20,765,756	81,005,875	31,952,834	188,301,971	218,146,888	52,352,974	43,403,013	60,770,439
Depletable assets	2,847,216	4,969,346	-	110,451,563	2,110,251	788	9,649,328	1,146,625
Less: Accumulated depletion	107,052	411,694	-	53,920,007	776,943	554	887,109	190,975
Land	1,347,335	1,854,387	464,413	7,292,482	8,577,610	1,062,311	5,510,532	2,744,012
Intangible assets (amortizable)	3,902,665	24,330,921	13,148,551	71,145,646	285,947,205	21,683,675	29,186,422	31,734,053
Less: Accumulated amortization	589,388	4,926,597	2,483,104	34,782,453	53,105,712	3,533,632	3,294,218	2,944,521
Other assets	1,838,340	13,989,877	3,871,202	230,069,221	186,934,008	7,514,879	4,145,568	21,467,567
Total liabilities	**45,702,457**	**275,300,755**	**68,266,822**	**1,914,419,642**	**1,702,128,079**	**140,692,186**	**165,219,345**	**308,601,639**
Accounts payable	3,294,780	23,719,812	8,295,211	301,975,157	132,498,232	15,155,685	13,833,863	41,438,247
Mortgages, notes, and bonds payable in less than one year	4,536,020	25,266,689	5,273,138	17,994,415	157,702,120	9,980,835	6,642,772	30,859,323
Other current liabilities	3,112,065	13,276,927	6,654,382	427,669,085	144,716,382	11,995,338	10,833,896	20,006,796
Loans from shareholders	2,341,181	1,062,819	1,700,392	21,679,646	28,080,033	3,889,200	3,039,561	6,927,213
Mortgages, notes, and bonds payable in one year or more	11,539,236	84,204,990	25,515,733	198,022,365	360,129,768	41,162,498	48,912,379	65,037,092
Other liabilities	2,874,885	34,363,466	6,127,646	154,038,664	242,733,602	17,401,394	34,546,744	34,312,070
Capital stock	2,433,588	8,311,914	3,326,046	26,185,514	64,247,992	8,518,111	5,172,453	13,981,498
Additional paid-in capital	6,913,370	72,431,043	9,954,530	505,751,936	482,950,945	36,296,255	46,089,668	73,135,188
Retained earnings, appropriated	*54,776	41,192	*21,067	2,184,066	48,944	*55,130	*35,903	*3,308
Retained earnings, unappropriated [26]	10,050,634	32,406,258	4,914,606	463,131,803	342,143,546	-250,854	-2,222,240	34,449,108
Less: Cost of treasury stock	1,448,078	19,784,355	3,515,930	204,213,008	253,123,486	3,511,407	1,665,654	11,548,204
Total receipts	**67,324,494**	**206,168,428**	**89,604,091**	**2,334,045,106**	**909,337,971**	**175,173,141**	**118,656,079**	**312,467,335**
Business receipts	66,253,147	189,534,516	87,977,121	2,239,849,924	795,909,336	171,410,062	115,089,084	302,877,203
Interest	160,554	2,417,174	251,180	16,776,952	13,155,145	732,795	929,282	2,441,627
Interest on Government obligations: State and local	8,761	15,775	9,858	111,839	210,610	29,551	14,293	31,859
Rents	26,185	51,637	31,385	1,411,432	769,245	52,036	222,384	109,061
Royalties	22,480	1,795,199	94,672	1,249,436	34,491,130	692,197	245,659	599,290
Net short-term capital gain reduced by net long-term capital loss	[1]	704	*1,384	142,884	537,329	*5,375	*2,399	16,923
Net long-term capital gain reduced by net short-term capital loss	226,620	1,534,795	37,668	1,546,890	12,025,258	212,184	182,184	753,123
Net gain, noncapital assets	69,294	3,655,707	330,364	869,305	1,190,498	131,462	372,392	439,983
Dividends received from domestic corporations	2,310	3,456,139	7,919	559,274	589,968	79,847	111,698	31,224
Dividends received from foreign corporations	*10,086	904,563	*21,988	26,414,967	12,741,829	655,434	261,425	862,419
Other receipts	545,056	2,802,220	840,551	45,112,203	37,717,624	1,172,199	1,225,278	4,304,623
Total deductions	**68,900,661**	**198,309,711**	**88,295,768**	**2,218,351,885**	**851,491,914**	**175,368,982**	**120,124,679**	**299,912,782**
Cost of goods sold [19]	50,937,581	144,757,102	53,881,910	2,025,896,072	495,682,317	127,492,133	81,069,893	245,978,538
Compensation of officers	1,114,610	1,146,705	2,783,062	1,463,859	5,919,596	2,266,792	1,506,035	1,971,878
Salaries and wages	4,278,273	12,082,351	9,494,191	26,233,534	78,981,334	9,482,916	7,281,045	8,117,171
Repairs	387,609	1,364,074	608,959	2,720,964	5,640,990	1,035,221	933,944	2,509,956
Bad debts	142,305	214,688	439,322	313,080	934,778	278,900	335,954	376,135
Rent paid on business property	990,201	2,132,819	2,644,667	5,722,793	7,318,885	2,620,781	2,606,638	1,661,216
Taxes paid	887,427	1,682,968	1,720,748	30,592,096	10,169,962	1,912,657	1,741,881	2,306,006
Interest paid	1,145,301	6,989,777	2,081,294	23,157,041	31,392,688	3,931,696	4,221,862	6,160,616
Charitable contributions	4,685	88,565	8,815	462,735	3,351,508	12,745	19,498	97,646
Amortization	197,854	919,232	606,450	3,511,324	9,451,462	1,099,367	623,385	1,012,968
Depreciation	2,487,533	7,609,828	3,647,137	19,203,201	25,731,212	5,926,532	6,503,059	7,664,674
Depletion	118,431	49,779	*80	3,093,042	509,742	203	426,620	819,643
Advertising	418,876	750,870	788,226	1,234,408	23,423,645	1,131,154	533,724	239,465
Pension, profit-sharing, stock, annuity	249,355	2,271,106	362,565	7,709,640	11,852,749	1,343,183	858,378	2,824,647
Employee benefit programs	956,648	3,326,841	1,505,885	3,632,742	18,048,147	4,482,183	2,527,584	3,727,321
Domestic production activities deduction	12,190	300,317	35,110	2,452,729	2,067,061	74,383	87,322	677,254
Net loss, noncapital assets	44,116	389,562	46,881	191,211	2,525,556	114,518	122,621	2,359,404
Other deductions	4,527,665	12,233,124	7,640,466	60,761,415	118,490,282	12,163,618	8,725,237	11,408,243
Total receipts less total deductions	-1,576,167	7,858,717	1,308,324	115,693,221	57,846,056	-195,841	-1,468,600	12,554,553
Constructive taxable income from related foreign corporations	*1,837	2,104,760	63,863	29,253,771	20,451,242	503,450	112,916	1,171,865
Net income (less deficit)	**-1,583,090**	**9,947,703**	**1,362,328**	**144,835,153**	**78,086,688**	**278,058**	**-1,369,977**	**13,694,559**
Income subject to tax	**324,343**	**8,440,793**	**1,034,220**	**145,277,713**	**82,862,704**	**1,675,032**	**2,179,346**	**13,961,169**
Total income tax before credits [7]	108,379	2,896,189	351,678	50,849,648	29,004,580	591,670	764,992	4,987,884
Income tax	104,913	2,887,327	350,913	50,844,680	28,924,567	572,433	754,878	4,844,126
Alternative minimum tax	*3,242	8,754	766	3,449	71,166	16,192	6,151	139,736
Foreign tax credit	*3,530	1,091,828	22,537	37,926,478	11,780,188	135,377	102,452	913,767
General business credit	4,227	80,557	4,735	435,770	1,335,984	17,350	6,963	62,256
Prior year minimum tax credit	*190	*5,627	*3,573	*38,120	74,989	2,768	*3,840	28,305
Total income tax after credits [2]	**100,433**	**1,718,176**	**320,834**	**12,449,281**	**15,813,419**	**436,175**	**651,736**	**3,983,555**

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

2008 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	**52,188**	**23,009**	**14,453**	**6,399**	**11,591**	**12,058**	**31,864**	**986,366**
Total assets	**422,138,340**	**485,579,561**	**1,074,705,643**	**993,860,398**	**1,261,226,859**	**34,817,939**	**339,307,932**	**3,604,059,999**
Cash	18,372,089	22,453,294	69,112,802	29,904,096	48,682,530	2,047,652	15,835,508	232,802,991
Notes and accounts receivable	46,544,467	105,299,579	160,188,548	215,780,490	306,248,523	6,505,452	43,521,882	519,622,844
Less: Allowance for bad debts	1,189,095	1,851,257	2,863,819	3,764,290	5,606,359	342,828	1,664,708	15,055,749
Inventories	39,514,635	55,977,927	51,229,265	25,922,295	96,841,115	5,738,272	33,157,564	737,557,453
Investments in Government obligations	253,041	209,830	294,875	*820,922	885,702	13	*159,371	6,844,330
Tax-exempt securities	259,577	178,240	920,635	2,786,387	7,271	*476,686	238,682	7,045,182
Other current assets	16,709,179	25,616,787	87,865,455	56,859,673	101,244,922	1,831,507	18,398,174	190,905,181
Loans to shareholders	2,455,831	1,847,886	3,453,454	333,641	544,500	158,884	582,440	19,487,024
Mortgage and real estate loans	102,070	*203,269	*24,777	*4,976,254	37,448	*4,945	54,539	2,837,907
Other investments	126,308,159	113,988,555	330,363,532	442,352,002	275,688,710	4,682,039	63,557,145	683,666,913
Depreciable assets	130,509,612	129,638,024	243,013,379	144,987,116	396,373,993	20,891,776	78,246,846	1,139,780,988
Less: Accumulated depreciation	84,543,421	78,050,628	155,230,443	83,839,838	208,939,486	13,919,827	44,494,309	565,725,132
Depletable assets	*51,989	*235,126	*1,924	*19,340	45,360	*3,053	*14,629	48,917,391
Less: Accumulated depletion	10,632	*135,493	-	*5,904	12,375	266	*5,424	7,526,709
Land	2,474,031	2,370,359	5,902,309	2,641,837	5,383,776	597,955	1,880,590	87,303,631
Intangible assets (amortizable)	53,655,554	84,414,729	218,526,091	90,960,773	132,037,364	4,624,747	104,462,427	408,957,520
Less: Accumulated amortization	6,047,523	14,293,909	50,312,002	13,335,333	22,453,496	1,124,800	16,502,017	55,260,136
Other assets	76,718,777	37,477,243	112,214,861	76,460,935	134,217,360	2,642,679	41,864,592	161,898,368
Total liabilities	**422,138,340**	**485,579,561**	**1,074,705,643**	**993,860,398**	**1,261,226,859**	**34,817,939**	**339,307,932**	**3,604,059,999**
Accounts payable	22,937,102	57,170,154	119,794,107	78,818,795	174,430,219	4,076,307	23,544,958	573,491,948
Mortgages, notes, and bonds payable in less than one year	17,053,351	49,899,534	56,374,869	245,970,212	127,110,234	2,875,137	10,320,257	333,063,045
Other current liabilities	28,295,010	42,858,710	110,929,599	72,712,197	167,987,542	4,087,683	36,438,991	355,510,021
Loans from shareholders	17,106,320	6,845,945	21,002,137	2,101,464	6,207,252	777,160	4,316,565	86,291,469
Mortgages, notes, and bonds payable in one year or more	137,571,385	120,451,499	168,136,220	366,270,971	310,995,583	8,384,091	97,579,629	693,554,747
Other liabilities	28,206,827	55,266,459	118,227,504	69,876,513	289,113,024	3,113,347	43,404,291	280,062,023
Capital stock	37,453,108	23,737,411	80,968,480	11,809,751	60,990,511	1,425,655	18,463,065	142,166,404
Additional paid-in capital	85,412,358	106,893,945	649,143,725	147,652,834	221,882,948	3,884,203	95,923,449	645,609,555
Retained earnings, appropriated	222,506	171,014	2,326,013	*1,163,991	70,676	*10,542	476,204	2,254,673
Retained earnings, unappropriated [26]	63,855,450	75,496,818	-91,174,621	46,950,647	-36,128,168	7,795,789	30,910,086	646,442,320
Less: Cost of treasury stock	15,975,077	53,211,930	161,022,390	49,466,976	61,432,961	1,611,975	22,069,564	154,386,207
Total receipts	**337,621,278**	**424,253,212**	**722,784,307**	**402,432,112**	**908,826,086**	**64,093,977**	**263,403,362**	**7,507,396,192**
Business receipts	328,720,668	400,317,435	653,837,958	263,504,199	825,250,807	63,053,477	245,468,656	7,342,883,560
Interest	1,973,384	6,273,216	8,244,088	83,161,038	29,439,444	90,357	4,394,516	23,394,924
Interest on Government obligations: State and local	54,427	115,725	436,511	139,397	104,829	28,001	75,577	724,030
Rents	123,756	1,758,285	1,637,562	12,770,817	8,821,242	37,332	829,538	7,520,668
Royalties	872,411	3,581,616	35,803,361	2,632,919	9,965,285	61,899	4,408,107	13,243,176
Net short-term capital gain reduced by net long-term capital loss	8,022	127,827	20,164	769,720	53,144	*2,085	19,592	915,230
Net long-term capital gain reduced by net short-term capital loss	578,300	1,074,568	1,478,480	1,038,884	1,481,581	67,134	437,187	5,937,149
Net gain, noncapital assets	1,201,219	553,461	624,527	1,086,559	4,113,747	86,510	642,052	4,559,262
Dividends received from domestic corporations	43,022	47,035	307,864	366,193	98,928	19,857	476,118	2,379,610
Dividends received from foreign corporations	656,977	2,239,499	9,033,494	2,461,955	6,306,209	*75,819	1,626,762	3,843,241
Other receipts	3,389,092	8,164,545	11,360,297	34,500,430	23,190,868	571,507	5,025,257	101,995,342
Total deductions	**322,553,489**	**404,616,931**	**695,625,232**	**401,220,990**	**922,120,205**	**63,731,191**	**252,824,288**	**7,375,602,149**
Cost of goods sold [19]	229,491,855	277,647,423	421,855,067	181,879,128	646,366,209	43,070,761	146,112,754	5,815,471,119
Compensation of officers	7,658,730	4,686,312	6,188,457	2,344,536	3,050,101	1,275,632	4,567,363	71,329,598
Salaries and wages	21,115,874	32,441,983	92,372,918	26,085,324	35,959,837	5,602,695	34,255,455	510,562,169
Repairs	1,415,244	1,487,003	3,121,541	1,690,540	3,045,242	311,094	1,348,142	31,600,729
Bad debts	752,441	913,266	1,087,750	5,786,864	4,992,449	285,526	721,719	13,903,111
Rent paid on business property	5,436,234	4,622,457	6,576,406	3,039,729	7,051,007	1,354,896	3,650,385	121,380,511
Taxes paid	4,402,556	4,550,532	9,256,220	2,055,010	8,378,632	955,442	3,495,294	84,885,917
Interest paid	7,906,096	11,330,506	14,148,788	94,204,742	45,046,185	848,971	9,949,892	67,695,570
Charitable contributions	107,678	180,994	306,038	217,559	146,865	13,434	324,091	1,970,375
Amortization	2,473,379	2,441,270	8,254,325	5,980,568	8,736,130	260,899	2,570,158	15,415,777
Depreciation	9,198,151	12,074,192	23,416,390	14,255,243	44,037,269	1,205,956	7,479,046	110,208,406
Depletion	*6,538	*21,042	1,955	3,720	3,565	-	*523	1,004,027
Advertising	2,227,639	2,322,789	8,405,624	3,627,502	8,544,037	1,233,989	3,235,886	74,391,879
Pension, profit-sharing, stock, annuity	2,297,505	4,290,065	4,776,184	2,058,996	12,673,002	274,354	1,726,645	17,702,489
Employee benefit programs	6,351,879	8,648,741	12,351,791	4,941,963	16,511,864	1,280,952	5,885,628	48,026,042
Domestic production activities deduction	448,678	782,262	1,770,484	522,377	863,582	23,149	521,859	995,972
Net loss, noncapital assets	262,828	361,688	4,905,357	162,978	3,419,051	235,206	275,156	4,864,258
Other deductions	21,000,186	35,814,405	76,829,935	52,364,211	73,295,175	5,498,236	26,704,290	384,194,201
Total receipts less total deductions	15,067,788	19,636,281	27,159,075	1,211,122	-13,294,119	362,786	10,579,074	131,794,043
Constructive taxable income from related foreign corporations	1,229,191	5,729,298	17,122,108	17,037,197	5,487,139	33,932	2,265,270	6,357,575
Net income (less deficit)	**16,242,553**	**25,249,854**	**43,844,672**	**18,108,923**	**-7,911,809**	**368,717**	**12,768,768**	**137,427,588**
Income subject to tax	**10,105,536**	**24,576,069**	**51,512,090**	**17,705,117**	**21,265,116**	**537,066**	**13,203,097**	**125,707,607**
Total income tax before credits [7]	3,488,250	8,586,502	18,064,475	6,189,802	7,492,676	188,250	4,601,401	43,446,644
Income tax	3,473,079	8,566,991	18,015,233	6,184,065	7,426,905	182,572	4,596,162	43,206,293
Alternative minimum tax	12,965	17,959	39,218	7,203	25,531	*3,521	8,148	206,967
Foreign tax credit	577,487	2,726,270	7,207,683	3,647,572	1,496,111	*42,898	1,301,253	2,934,272
General business credit	110,892	301,240	1,131,645	705,833	412,898	9,925	257,820	834,265
Prior year minimum tax credit	25,957	38,921	35,552	237,751	6,951	*34	12,844	157,349
Total income tax after credits [2]	**2,773,914**	**5,520,072**	**9,689,596**	**1,598,645**	**5,576,715**	**135,394**	**3,029,484**	**39,519,248**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	**380,773**	**240,688**	**122,441**	**17,644**	**605,102**	**91,406**	**39,433**	**30,951**	**40,110**
Total assets	**2,020,855,751**	**886,332,764**	**1,132,567,277**	**1,955,710**	**1,583,203,698**	**243,702,731**	**40,682,457**	**44,550,940**	**161,051,017**
Cash	131,108,234	63,590,319	67,002,063	515,853	101,694,207	19,400,432	3,424,283	4,072,828	6,308,292
Notes and accounts receivable	386,255,121	231,005,512	155,038,910	210,699	133,367,723	24,318,065	5,773,526	7,630,104	11,257,991
Less: Allowance for bad debts	10,433,985	6,906,024	3,524,112	3,849	4,621,764	388,979	125,256	116,813	307,327
Inventories	338,336,866	206,136,558	132,200,283	25	399,220,587	128,600,583	13,874,611	9,665,518	36,234,447
Investments in Government obligations	6,640,306	1,324,901	5,315,405	-	204,024	*19,814	*24,413	1,000	*91,238
Tax-exempt securities	5,860,283	902,180	4,958,103	-	1,184,899	*21,805	*102,935	3,170	*96,835
Other current assets	119,610,875	60,568,294	58,854,332	188,249	71,294,307	6,069,102	1,825,752	3,010,811	12,805,982
Loans to shareholders	10,385,552	7,337,251	3,018,580	29,721	9,101,472	2,703,194	514,885	424,797	1,107,418
Mortgage and real estate loans	2,015,026	529,177	1,473,853	*11,997	822,881	101,239	*15,572	*15,664	140,053
Other investments	458,068,718	90,591,617	367,127,389	349,713	225,598,195	12,797,058	1,330,766	6,407,000	19,766,063
Depreciable assets	486,885,374	236,813,897	249,368,479	702,998	652,895,614	61,263,082	20,028,737	16,197,036	70,572,112
Less: Accumulated depreciation	250,222,478	123,993,025	125,765,290	464,163	315,502,654	32,940,310	10,338,001	9,378,003	32,048,117
Depletable assets	48,712,766	862,383	47,850,383	-	204,625	*8,495	-	-	*59,103
Less: Accumulated depletion	7,427,229	171,539	7,255,690	-	99,480	*7,161	-	-	*34,862
Land	26,765,455	7,796,385	18,933,966	*35,104	60,538,176	6,722,960	1,358,970	473,067	11,961,640
Intangible assets (amortizable)	222,218,293	84,459,253	137,341,338	417,702	186,739,227	12,789,951	2,751,544	5,172,991	4,291,591
Less: Accumulated amortization	33,597,554	13,305,440	20,162,870	129,244	21,662,582	1,609,006	745,150	926,104	696,486
Other assets	79,674,127	38,791,066	40,792,155	90,906	82,224,241	3,832,408	864,871	1,897,875	19,445,042
Total liabilities	**2,020,855,751**	**886,332,764**	**1,132,567,277**	**1,955,710**	**1,583,203,698**	**243,702,731**	**40,682,457**	**44,550,940**	**161,051,017**
Accounts payable	312,169,005	163,383,582	148,637,623	147,799	261,322,943	19,862,852	6,168,016	13,323,707	25,060,860
Mortgages, notes, and bonds payable in less than one year	173,261,936	106,235,667	66,890,342	135,927	159,801,110	97,007,147	4,592,673	1,656,717	7,201,145
Other current liabilities	201,228,281	91,678,140	109,240,034	310,107	154,281,740	18,128,298	5,505,669	6,416,094	11,067,529
Loans from shareholders	41,081,074	27,665,663	13,285,590	129,822	45,209,671	14,036,499	3,018,761	1,273,008	2,942,588
Mortgages, notes, and bonds payable in one year or more	338,418,402	135,519,347	202,600,180	298,875	355,136,345	35,600,489	6,499,418	5,999,334	55,700,483
Other liabilities	172,555,785	74,800,103	97,728,857	26,825	107,506,238	5,522,821	2,550,970	2,163,397	5,154,733
Capital stock	89,373,201	45,306,375	43,715,296	351,530	52,793,203	9,627,078	1,653,226	4,224,138	2,446,281
Additional paid-in capital	349,261,326	145,319,681	203,658,893	282,752	296,348,229	19,527,989	6,228,255	6,068,416	9,809,483
Retained earnings, appropriated	1,092,092	645,952	446,140	-	1,162,581	212,130	*44,675	*6,532	*132,837
Retained earnings, unappropriated [26]	395,361,928	112,731,036	282,243,831	387,061	251,080,566	29,175,368	8,237,468	5,832,538	43,204,406
Less: Cost of treasury stock	52,947,280	16,952,783	35,879,509	*114,987	101,438,927	4,997,938	3,816,675	2,412,941	1,669,328
Total receipts	**3,956,695,725**	**1,750,987,283**	**2,199,405,550**	**6,302,892**	**3,550,700,467**	**715,301,263**	**86,984,998**	**120,771,464**	**237,520,452**
Business receipts	3,881,119,943	1,720,006,958	2,154,938,230	6,174,754	3,461,763,618	700,655,167	85,765,542	117,970,225	231,462,512
Interest	13,749,066	5,990,081	7,739,660	19,325	9,645,858	1,064,478	270,572	346,888	536,587
Interest on Government obligations: State and local	384,257	111,624	272,094	*538	339,773	13,202	15,674	41,389	41,599
Rents	4,035,246	1,697,874	2,334,495	2,876	3,485,422	404,478	29,518	58,759	455,685
Royalties	7,115,074	2,063,301	5,051,448	326	6,128,102	171,077	12,306	*56,814	*232,271
Net short-term capital gain reduced by net long-term capital loss	843,554	45,999	797,530	*24	71,676	*3,482	4	*1,609	*549
Net long-term capital gain reduced by net short-term capital loss	4,599,413	829,893	3,755,043	*14,476	1,337,737	323,616	54,016	19,732	77,451
Net gain, noncapital assets	3,130,149	1,904,591	1,225,505	53	1,429,113	553,118	72,049	51,102	79,853
Dividends received from domestic corporations	2,188,323	180,256	2,005,132	*2,935	191,287	34,800	8,819	4,209	43,195
Dividends received from foreign corporations	2,457,994	555,741	1,902,253	-	1,385,248	5,332	8,599	*13,645	*9
Other receipts	37,072,708	17,600,965	19,384,160	87,584	64,922,634	12,072,514	747,899	2,207,093	4,590,743
Total deductions	**3,880,948,788**	**1,723,593,717**	**2,151,653,201**	**5,701,870**	**3,494,653,162**	**714,605,975**	**86,832,026**	**118,387,930**	**230,366,613**
Cost of goods sold [19]	3,212,145,153	1,368,573,411	1,843,494,430	*77,313	2,603,325,965	588,038,535	50,767,145	83,218,695	158,671,042
Compensation of officers	40,898,107	24,839,848	14,769,811	1,288,448	30,431,491	6,269,081	2,145,295	1,880,324	2,906,421
Salaries and wages	198,749,490	108,315,413	88,804,558	1,629,518	311,812,680	45,061,332	10,786,127	12,548,890	27,135,479
Repairs	11,886,682	5,117,045	6,738,021	31,616	19,714,047	2,071,410	691,631	615,193	1,526,723
Bad debts	7,643,972	5,028,883	2,604,227	*10,862	6,259,138	842,963	238,816	204,626	983,582
Rent paid on business property	35,346,137	20,172,253	14,923,813	250,071	86,034,374	11,002,826	4,907,596	3,623,041	5,234,847
Taxes paid	33,374,977	15,913,146	17,270,485	191,347	51,510,887	8,174,632	2,068,397	1,966,353	4,705,719
Interest paid	34,043,624	15,753,768	18,231,553	58,304	33,651,946	6,117,367	753,713	692,497	2,736,960
Charitable contributions	764,368	271,505	491,567	*1,296	1,206,006	21,325	82,386	32,990	60,663
Amortization	10,533,750	5,921,744	4,592,310	19,696	4,882,027	255,723	130,855	174,464	293,048
Depreciation	53,131,742	31,940,087	21,105,066	86,589	57,076,664	5,526,728	1,344,166	1,446,022	5,527,604
Depletion	989,135	264,861	724,274	-	14,892	*338	-	-	*9,279
Advertising	28,863,303	17,602,969	11,238,215	22,119	45,528,576	8,269,556	3,318,986	2,385,135	3,105,579
Pension, profit-sharing, stock, annuity	9,146,289	4,796,695	4,265,255	84,339	8,556,200	515,430	109,806	200,662	548,981
Employee benefit programs	21,992,428	11,789,135	10,072,066	131,227	26,033,614	3,947,401	780,857	675,517	2,544,076
Domestic production activities deduction	810,858	204,693	606,166	-	185,114	6,500	*1,388	*9,806	5,829
Net loss, noncapital assets	1,428,698	743,741	684,090	*867	3,435,560	387,497	53,293	285,749	242,169
Other deductions	179,200,075	86,344,520	91,037,295	1,818,260	204,993,980	28,097,331	8,651,569	8,427,964	14,128,610
Total receipts less total deductions	75,746,936	27,393,566	47,752,348	601,022	56,047,305	695,288	152,972	2,383,534	7,153,840
Constructive taxable income from related foreign corporations	3,774,706	986,717	2,787,989	-	2,582,869	*1,518	23,411	70,407	*270,367
Net income (less deficit)	**79,137,385**	**28,268,658**	**50,268,243**	**600,484**	**58,290,402**	**683,604**	**160,709**	**2,412,552**	**7,382,608**
Income subject to tax	**62,366,191**	**23,040,348**	**39,263,030**	**62,813**	**63,341,417**	**2,708,148**	**1,099,467**	**2,750,289**	**7,412,378**
Total income tax before credits [7]	21,510,604	7,874,957	13,621,599	14,048	21,936,040	901,726	365,262	951,511	2,557,020
Income tax	21,345,564	7,820,371	13,511,162	14,031	21,860,729	879,941	364,637	950,741	2,555,536
Alternative minimum tax	153,546	52,129	101,417	-	53,421	4,560	*626	*765	*667
Foreign tax credit	1,497,187	352,401	1,144,786	-	1,437,086	13,661	7,571	17,916	*132,735
General business credit	428,870	75,300	353,571	-	405,394	12,682	3,044	13,970	29,062
Prior year minimum tax credit	145,519	29,435	116,083	-	11,830	1,217	*30	3,963	*138
Total income tax after credits [2]	**19,439,013**	**7,417,806**	**12,007,159**	**14,048**	**20,080,235**	**872,670**	**354,617**	**915,663**	**2,395,086**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	**93,911**	**40,683**	**40,942**	**50,174**	**29,155**	**10,430**	**84,139**	**53,768**	***492**
Total assets	**181,350,311**	**145,665,151**	**48,714,543**	**112,371,761**	**46,870,631**	**353,783,564**	**65,434,844**	**139,025,746**	***550**
Cash	11,790,705	5,718,291	4,934,056	11,908,637	3,230,420	13,934,328	4,427,102	12,544,833	*550
Notes and accounts receivable	12,248,791	22,020,766	3,162,013	7,918,014	2,730,894	13,606,905	6,548,726	16,151,928	-
Less: Allowance for bad debts	98,103	993,346	46,390	322,502	161,448	1,154,136	176,243	731,222	-
Inventories	28,914,750	28,056,949	5,171,009	32,877,885	18,563,020	70,070,671	17,348,546	9,842,599	-
Investments in Government obligations	*19,720	*5,403	*490	*25,558	-	-	*16,388	-	-
Tax-exempt securities	*559,567	*30,210	*494	334,493	1,000	-	*26,992	*7,397	-
Other current assets	6,767,891	2,995,355	1,761,179	6,692,251	1,739,922	8,978,974	6,999,871	11,647,216	-
Loans to shareholders	803,962	355,877	858,603	391,059	363,475	268,333	793,466	516,403	-
Mortgage and real estate loans	226,016	*9,878	55,601	*3,481	*17,485	*37,393	*186,774	*13,725	-
Other investments	20,009,247	10,027,596	2,545,198	8,134,038	1,975,347	97,508,205	5,845,250	39,252,425	-
Depreciable assets	134,393,705	35,006,475	37,532,554	58,232,487	24,422,821	144,695,020	25,589,920	24,961,666	-
Less: Accumulated depreciation	67,310,118	15,646,233	17,827,729	31,279,306	13,337,808	55,092,510	15,135,988	15,168,532	-
Depletable assets	*10,712	*2,622	*123,434	-	-	-	-	*258	-
Less: Accumulated depletion	*4,734	*1,835	*50,846	-	-	-	-	*42	-
Land	10,087,631	3,160,183	6,175,015	1,106,344	1,008,203	17,172,174	762,043	549,948	-
Intangible assets (amortizable)	18,240,680	57,529,966	3,719,272	10,630,056	5,091,850	17,263,995	11,297,631	37,959,700	-
Less: Accumulated amortization	2,792,288	3,325,697	953,234	1,441,813	961,677	949,769	1,997,117	5,264,240	-
Other assets	7,482,175	712,693	1,553,825	7,161,080	2,187,126	27,443,982	2,901,482	6,741,684	-
Total liabilities	**181,350,311**	**145,665,151**	**48,714,543**	**112,371,761**	**46,870,631**	**353,783,564**	**65,434,844**	**139,025,746**	***550**
Accounts payable	36,910,390	22,193,928	6,823,147	14,509,664	8,654,451	86,976,779	8,383,326	12,455,824	-
Mortgages, notes, and bonds payable in less than one year	4,612,811	5,885,313	1,553,775	5,543,604	2,818,577	10,021,043	6,059,217	12,849,088	-
Other current liabilities	15,274,097	14,300,974	2,959,781	14,463,576	6,210,260	40,721,412	6,337,154	12,896,896	-
Loans from shareholders	5,676,044	1,953,583	4,010,142	2,868,212	1,687,240	699,335	4,953,978	2,090,282	*724
Mortgages, notes, and bonds payable in one year or more	42,302,842	32,346,761	17,699,359	18,619,144	15,490,055	79,472,602	16,450,181	28,955,677	-
Other liabilities	19,727,840	7,026,658	3,407,952	15,998,599	4,453,387	20,460,136	3,161,596	17,878,152	-
Capital stock	13,706,130	3,128,406	1,540,931	4,473,901	1,003,514	1,771,761	3,988,650	5,229,187	-
Additional paid-in capital	21,740,649	43,440,519	6,681,286	29,539,583	8,602,010	40,833,830	17,541,767	86,334,441	-
Retained earnings, appropriated	*112,805	*41,833	*40,648	*6,644	*35,602	*473,841	*41,786	*13,248	-
Retained earnings, unappropriated [26]	34,693,349	26,571,153	4,590,526	26,402,037	6,518,722	85,302,094	5,643,544	-25,090,638	*-174
Less: Cost of treasury stock	13,406,644	11,223,977	593,004	20,053,202	8,603,186	12,949,268	7,126,354	14,586,410	-
Total receipts	**523,946,208**	**310,153,816**	**340,438,995**	**189,065,736**	**84,908,949**	**642,930,806**	**123,140,796**	**175,536,983**	**-**
Business receipts	515,101,735	305,557,878	338,307,916	183,701,991	82,488,720	612,097,868	120,633,347	168,020,717	-
Interest	738,639	249,410	68,715	731,645	551,856	3,083,194	590,502	1,413,372	-
Interest on Government obligations: State and local	44,600	5,915	28,465	77,149	7,343	47,007	4,707	12,723	-
Rents	654,714	144,571	117,750	157,110	398,847	895,579	65,598	102,812	-
Royalties	1,682,548	*75,034	*20,673	819,181	180,899	1,805,819	374,475	697,005	-
Net short-term capital gain reduced by net long-term capital loss	*3,010	*14,715	*80	*2,262	22	*154	*7,935	*37,856	-
Net long-term capital gain reduced by net short-term capital loss	266,401	58,863	74,798	144,883	*1,846	48,907	122,252	144,973	-
Net gain, noncapital assets	290,894	27,226	130,529	7,770	62,398	30,650	41,224	82,300	-
Dividends received from domestic corporations	44,848	3,525	5,005	32,853	776	1,399	7,224	4,634	-
Dividends received from foreign corporations	8,489	*12,616	*449	281,565	59,314	578,201	75,563	341,466	-
Other receipts	5,110,329	4,004,062	1,684,617	3,109,327	1,156,929	24,342,027	1,217,969	4,679,126	-
Total deductions	**517,589,627**	**299,966,290**	**339,749,053**	**185,182,183**	**84,106,946**	**623,253,105**	**122,544,406**	**172,069,010**	***199**
Cost of goods sold [19]	380,278,642	224,580,190	309,848,355	100,208,709	50,931,582	462,332,923	76,034,404	118,415,742	-
Compensation of officers	3,104,255	3,337,087	1,177,229	2,533,445	1,126,020	782,918	2,780,237	2,389,178	-
Salaries and wages	48,013,787	29,142,444	8,308,103	25,789,289	9,996,621	67,744,755	13,500,481	13,785,372	-
Repairs	4,959,259	1,107,719	1,251,348	1,420,498	619,671	3,887,524	903,655	659,415	-
Bad debts	312,605	475,187	132,799	553,779	89,498	1,356,060	232,279	836,945	-
Rent paid on business property	11,406,111	8,089,440	3,056,824	14,989,774	5,601,977	9,933,936	6,242,374	1,945,627	-
Taxes paid	8,019,537	3,488,164	2,282,328	3,927,734	1,789,104	10,806,254	2,287,521	1,995,143	*53
Interest paid	3,612,526	2,346,007	1,202,330	1,880,167	1,824,847	6,822,950	2,495,944	3,166,638	-
Charitable contributions	251,009	52,019	10,993	105,721	20,860	503,037	23,472	41,531	-
Amortization	681,774	998,148	246,030	447,356	238,883	289,551	337,155	789,039	-
Depreciation	10,129,410	3,740,067	3,372,385	5,872,135	1,914,788	13,597,906	2,064,225	2,541,227	-
Depletion	*1,683	-	*3,261	*214	-	8	-	*110	-
Advertising	3,569,339	2,430,681	297,203	4,552,007	2,063,814	8,636,945	2,287,537	4,611,794	-
Pension, profit-sharing, stock, annuity	2,146,501	787,577	109,726	403,703	129,969	3,109,906	189,963	303,976	-
Employee benefit programs	5,720,038	1,526,884	378,108	2,184,236	597,664	5,270,721	1,091,529	1,316,582	-
Domestic production activities deduction	51,374	56,538	286	*29,195	3,500	8,817	7,925	3,955	-
Net loss, noncapital assets	281,947	190,340	81,236	1,194,317	125,688	311,115	140,615	141,594	-
Other deductions	35,049,829	17,617,798	7,990,508	19,089,903	7,032,461	27,857,777	11,925,089	19,125,141	*146
Total receipts less total deductions	6,356,582	10,187,526	689,942	3,883,552	802,003	19,677,701	596,390	3,467,974	*-199
Constructive taxable income from related foreign corporations	10,958	3,074	*232	444,629	110,794	1,034,349	191,804	421,326	-
Net income (less deficit)	**6,322,940**	**10,184,685**	**661,710**	**4,251,032**	**905,455**	**20,665,043**	**783,487**	**3,876,577**	***-199**
Income subject to tax	**5,730,202**	**8,810,155**	**543,959**	**6,619,386**	**1,009,521**	**21,995,065**	**1,040,425**	**3,622,420**	**-**
Total income tax before credits [7]	1,973,426	3,054,615	177,233	2,305,645	343,127	7,709,975	337,559	1,258,942	-
Income tax	1,963,372	3,052,406	175,023	2,296,223	342,591	7,695,943	336,562	1,247,753	-
Alternative minimum tax	7,212	*728	*2,183	9,898	*536	13,748	*997	11,502	-
Foreign tax credit	*10,986	16,594	704	213,668	88,525	644,363	*4,778	285,584	-
General business credit	54,369	17,124	9,347	29,055	15,199	202,798	6,091	12,653	-
Prior year minimum tax credit	*595	*582	*631	159	1,163	*1,102	187	2,065	-
Total income tax after credits [2]	**1,907,476**	**3,020,315**	**166,550**	**2,062,763**	**238,240**	**6,861,712**	**326,502**	**958,640**	**-**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	**195,228**	**12,911**	**106,781**	**27,763**	**503**	**42,699**	**4,571**
Total assets	**709,134,090**	**413,526,278**	**93,440,724**	**19,157,960**	**20,310,302**	**133,601,358**	**29,097,469**
Cash	47,158,556	27,544,245	7,559,705	1,096,363	398,266	9,020,260	1,539,717
Notes and accounts receivable	72,498,696	20,219,785	17,661,385	2,115,183	1,665,878	27,957,206	2,879,259
Less: Allowance for bad debts	1,466,351	517,810	408,577	31,010	*11,152	471,075	26,727
Inventories	8,471,358	4,926,696	1,030,302	124,120	283,114	1,592,514	514,612
Investments in Government obligations	571,825	436,265	*109,417	-	-	6,091	*20,052
Tax-exempt securities	661,160	*296,439	*6,339	-	*12,610	*326,656	*19,115
Other current assets	36,733,792	20,145,836	8,491,821	976,165	326,710	6,163,095	630,165
Loans to shareholders	5,165,235	217,333	2,855,579	1,203,251	*49,157	631,377	208,538
Mortgage and real estate loans	398,379	*141,932	*41,318	*110,097	-	*43,462	*61,570
Other investments	67,955,097	29,528,354	6,164,506	1,103,204	1,428,210	20,843,687	8,887,136
Depreciable assets	583,837,637	354,197,670	95,514,283	13,401,379	14,717,589	89,952,416	16,054,299
Less: Accumulated depreciation	219,785,491	94,226,991	57,117,757	7,039,367	5,007,705	49,096,446	7,297,225
Depletable assets	94,944	*68	*70,555	737	*2,130	*15,428	*6,025
Less: Accumulated depletion	64,556	-	*50,131	675	*2,130	*10,922	*698
Land	10,169,368	4,015,137	2,916,833	355,087	63,070	1,940,855	878,385
Intangible assets (amortizable)	68,461,130	29,570,050	6,497,887	5,928,925	5,594,261	16,938,594	3,931,413
Less: Accumulated amortization	8,383,453	2,221,763	1,348,285	1,001,265	53,866	3,321,535	436,739
Other assets	36,656,764	19,253,031	3,445,543	815,765	844,159	11,069,694	1,228,572
Total liabilities	**709,134,090**	**413,526,278**	**93,440,724**	**19,157,960**	**20,310,302**	**133,601,358**	**29,097,469**
Accounts payable	44,968,447	16,525,194	7,675,013	805,924	740,460	17,650,803	1,571,052
Mortgages, notes, and bonds payable in less than one year	33,186,408	13,839,638	9,438,409	1,373,514	793,971	7,070,806	670,070
Other current liabilities	79,599,921	51,708,938	11,400,877	1,889,415	864,216	12,233,951	1,502,524
Loans from shareholders	16,812,028	3,585,770	4,462,345	4,142,577	*156,714	3,185,274	1,279,347
Mortgages, notes, and bonds payable in one year or more	206,960,894	119,913,295	27,110,935	6,216,046	9,520,980	33,931,007	10,268,631
Other liabilities	152,738,335	122,208,356	7,531,843	833,973	2,928,576	17,024,190	2,211,397
Capital stock	24,647,121	18,723,571	1,908,399	540,037	601,703	2,099,535	773,876
Additional paid-in capital	135,739,349	89,070,591	9,248,129	3,825,967	3,582,268	22,173,260	7,839,134
Retained earnings, appropriated	108,077	8,676	*9,209	*54,217	1,771	*28,695	*5,509
Retained earnings, unappropriated [26]	35,427,414	-6,690,887	18,010,612	-280,595	1,511,912	19,684,532	3,191,841
Less: Cost of treasury stock	21,053,904	15,366,864	3,355,047	243,115	*392,271	1,480,695	215,912
Total receipts	**822,028,563**	**279,503,680**	**251,450,497**	**26,191,222**	**11,737,230**	**232,980,028**	**20,165,905**
Business receipts	794,777,500	267,308,397	244,875,900	25,437,117	11,366,007	226,279,675	19,510,404
Interest	4,029,117	2,308,779	458,116	79,891	54,110	1,058,416	69,805
Interest on Government obligations: State and local	110,421	37,052	32,241	*1,285	*375	36,196	3,271
Rents	1,449,365	927,931	227,491	36,016	6,483	221,829	29,616
Royalties	1,984,716	54,401	90,296	-	*778	*1,810,146	29,094
Net short-term capital gain reduced by net long-term capital loss	48,509	11,009	12,385	*3	-	*25,049	*63
Net long-term capital gain reduced by net short-term capital loss	1,206,801	939,459	159,383	*15,182	*9,731	76,188	6,859
Net gain, noncapital assets	3,574,420	1,998,188	1,194,704	200,294	1,245	158,990	20,999
Dividends received from domestic corporations	77,985	41,826	12,992	*887	*272	19,637	2,370
Dividends received from foreign corporations	462,127	26,677	8,313	1	-	426,980	*156
Other receipts	14,307,604	5,849,962	4,378,676	420,546	298,228	2,866,923	493,269
Total deductions	**809,704,333**	**278,216,788**	**247,685,538**	**26,214,666**	**10,919,107**	**227,050,507**	**19,617,726**
Cost of goods sold [19]	276,042,729	81,626,230	80,566,715	8,349,890	7,215,039	91,909,766	6,375,088
Compensation of officers	11,830,848	1,536,626	6,232,655	558,977	22,088	3,134,574	345,927
Salaries and wages	127,551,032	41,734,732	38,367,535	5,558,208	375,770	37,878,516	3,636,270
Repairs	22,661,063	11,459,971	5,737,224	465,435	176,557	4,420,507	401,368
Bad debts	1,548,734	252,588	470,887	32,584	*10,515	737,525	44,635
Rent paid on business property	40,131,645	17,064,704	12,952,663	1,352,359	112,382	6,927,063	1,722,473
Taxes paid	23,181,359	7,382,594	7,277,263	978,258	257,569	6,644,124	641,550
Interest paid	16,950,612	8,976,391	3,097,069	772,733	779,423	2,570,372	754,624
Charitable contributions	205,569	101,056	18,749	2,063	3,853	74,709	5,138
Amortization	2,646,250	1,259,861	281,714	171,383	31,643	748,859	152,791
Depreciation	42,863,082	20,073,346	11,581,357	1,894,531	674,627	7,581,086	1,058,135
Depletion	21,508	*10,331	*5,715	-	*4,758	205	*498
Advertising	2,850,030	1,201,583	581,770	136,542	*4,746	868,185	57,203
Pension, profit-sharing, stock, annuity	7,741,646	3,289,933	865,402	87,912	33,240	3,362,525	102,635
Employee benefit programs	22,624,143	7,224,150	5,767,950	423,149	62,533	8,728,597	417,763
Domestic production activities deduction	6,490	3,343	*508	-	*1,054	1,129	*456
Net loss, noncapital assets	512,297	345,870	80,761	3,237	*5,723	67,804	8,901
Other deductions	210,335,299	74,673,479	73,799,601	5,427,404	1,147,586	51,394,960	3,892,269
Total receipts less total deductions	12,324,230	1,286,892	3,764,959	-23,444	818,123	5,929,521	548,179
Constructive taxable income from related foreign corporations	425,475	166,121	2,736	*13,181	-	238,731	*4,706
Net income (less deficit)	**12,639,284**	**1,415,961**	**3,735,453**	**-11,549**	**817,748**	**6,132,056**	**549,614**
Income subject to tax	**17,208,876**	**7,332,805**	**1,808,328**	**149,893**	**636,005**	**6,944,517**	**337,327**
Total income tax before credits [7]	5,955,463	2,566,122	589,963	44,729	222,484	2,417,366	114,800
Income tax	5,934,185	2,555,630	587,381	44,496	219,838	2,413,692	113,148
Alternative minimum tax	34,706	25,123	2,763	*233	2,647	2,289	1,652
Foreign tax credit	361,665	78,518	*800	2,163	-	280,131	*53
General business credit	121,766	38,866	6,696	1,309	208	71,554	3,133
Prior year minimum tax credit	17,913	978	4,110	-	*67	*646	*12,112
Total income tax after credits [2]	**5,454,120**	**2,447,760**	**578,357**	**41,258**	**222,210**	**2,065,034**	**99,501**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable and internet service providers)	Data processing, hosting, and related services	Other information services (including news syndicates, libries, and internet publishing & broadcasting)
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	**118,279**	**31,415**	**32,859**	**6,466**	**17,543**	**8,927**	**21,069**
Total assets	**2,468,467,797**	**491,909,752**	**175,178,460**	**278,583,214**	**1,359,460,280**	**91,230,228**	**72,105,863**
Cash	100,097,360	36,498,733	10,028,969	8,918,086	29,743,376	6,613,963	8,294,233
Notes and accounts receivable	237,588,738	53,321,769	18,241,146	23,569,549	127,857,730	5,748,660	8,849,884
Less: Allowance for bad debts	12,065,217	3,735,541	1,294,714	859,553	5,777,050	154,763	243,598
Inventories	29,057,717	8,181,612	5,288,936	1,595,663	13,001,617	180,873	809,016
Investments in Government obligations	681,823	237,666	*111,254	57,672	262,223	-	13,008
Tax-exempt securities	2,560,592	1,180,605	*282,469	*932,683	133,274	*31,561	-
Other current assets	104,787,541	30,146,264	9,513,730	13,766,547	28,491,680	7,869,205	15,000,115
Loans to shareholders	6,739,429	3,804,923	589,421	568,047	1,355,793	106,422	314,823
Mortgage and real estate loans	336,940	*49,111	*56,813	*140,577	*90,025	-	415
Other investments	625,556,433	59,670,847	63,108,472	52,887,201	417,802,760	21,329,231	10,757,922
Depreciable assets	938,003,763	88,285,834	29,040,758	76,270,175	709,768,467	20,755,496	13,883,033
Less: Accumulated depreciation	540,728,314	53,872,010	15,657,618	40,329,810	413,434,211	11,168,557	6,266,107
Depletable assets	199,917	*37,421	133,377	600	*11,272	17,247	-
Less: Accumulated depletion	114,510	*24,526	66,995	600	*5,142	17,247	-
Land	13,108,755	3,217,244	1,730,327	2,492,486	5,125,633	322,390	220,675
Intangible assets (amortizable)	833,447,422	226,325,290	46,128,388	129,806,235	390,150,169	21,537,084	19,500,255
Less: Accumulated amortization	132,364,393	45,315,986	6,740,217	13,803,088	59,428,095	4,068,190	3,008,818
Other assets	261,573,802	83,900,494	14,683,944	22,570,744	114,310,758	22,126,852	3,981,009
Total liabilities	**2,468,467,797**	**491,909,752**	**175,178,460**	**278,583,214**	**1,359,460,280**	**91,230,228**	**72,105,863**
Accounts payable	122,315,828	27,972,800	9,000,531	10,561,195	68,694,792	1,748,312	4,338,198
Mortgages, notes, and bonds payable in less than one year	136,865,352	19,474,346	7,810,767	10,512,028	95,706,715	1,415,575	1,945,920
Other current liabilities	275,888,835	119,364,964	19,393,951	34,385,659	67,639,209	23,698,397	11,406,655
Loans from shareholders	45,316,091	10,510,082	3,024,978	905,161	28,628,444	944,228	1,303,198
Mortgages, notes, and bonds payable in one year or more	669,942,549	141,421,030	61,864,160	101,306,547	336,331,452	20,741,680	8,277,679
Other liabilities	429,753,377	58,073,988	16,924,064	52,147,700	272,991,157	23,292,767	6,323,701
Capital stock	149,938,912	29,461,355	6,771,883	7,164,622	82,441,266	4,443,356	19,656,429
Additional paid-in capital	1,148,905,377	240,114,206	39,886,002	135,393,828	656,763,468	31,925,087	44,822,786
Retained earnings, appropriated	1,695,366	691,553	[1]	*180,952	723,930	98,108	823
Retained earnings, unappropriated [26]	-270,507,703	-14,136,410	18,075,716	-65,686,543	-186,689,637	-7,679,752	-14,391,077
Less: Cost of treasury stock	241,646,186	141,038,164	7,573,592	8,287,936	63,770,514	9,397,531	11,578,449
Total receipts	**1,126,107,519**	**292,987,942**	**84,268,912**	**127,217,932**	**525,124,563**	**47,172,085**	**49,336,085**
Business receipts	975,088,046	244,034,730	74,855,064	113,498,968	459,119,836	40,235,055	43,344,393
Interest	25,024,589	3,626,572	994,909	2,880,680	16,211,598	925,874	384,956
Interest on Government obligations: State and local	522,487	161,910	31,708	41,251	110,928	20,600	156,090
Rents	11,434,589	499,966	241,104	327,949	10,180,097	160,575	24,898
Royalties	32,651,372	9,806,153	3,207,648	5,196,869	11,726,110	1,449,266	1,265,326
Net short-term capital gain reduced by net long-term capital loss	371,867	155,901	*4	*52,882	11,676	*4,970	*146,432
Net long-term capital gain reduced by net short-term capital loss	7,710,225	2,784,658	444,602	543,596	2,244,256	1,021,244	671,870
Net gain, noncapital assets	1,278,816	284,651	78,317	328,698	501,594	28,700	56,856
Dividends received from domestic corporations	970,923	457,601	224,915	18,787	263,445	3,798	*2,376
Dividends received from foreign corporations	3,107,281	1,846,375	164,482	139,267	506,738	375,610	74,809
Other receipts	67,947,323	29,329,425	4,026,159	4,188,984	24,248,283	2,946,394	3,208,079
Total deductions	**1,074,422,877**	**278,374,190**	**81,196,628**	**121,354,088**	**505,021,249**	**43,550,656**	**44,926,067**
Cost of goods sold [19]	230,848,715	75,608,430	23,257,374	18,632,850	96,013,124	7,177,053	10,159,884
Compensation of officers	14,893,196	5,101,608	2,853,660	1,564,790	2,972,055	994,939	1,406,144
Salaries and wages	177,908,005	68,681,145	8,293,276	15,895,221	62,126,830	12,024,685	10,886,848
Repairs	12,720,437	1,896,949	606,476	657,425	8,548,344	708,291	302,952
Bad debts	8,752,155	1,818,265	181,559	562,779	5,883,598	122,132	183,824
Rent paid on business property	27,295,177	5,233,826	5,539,473	2,308,058	11,497,285	1,810,778	905,757
Taxes paid	26,842,843	7,820,659	2,097,719	2,602,635	11,679,009	1,406,301	1,236,521
Interest paid	69,981,028	16,363,199	4,053,913	8,340,095	38,483,136	1,912,815	827,871
Charitable contributions	537,781	234,696	36,784	68,324	127,438	12,580	57,959
Amortization	38,613,682	7,854,007	8,320,818	8,742,718	11,758,032	1,150,620	787,488
Depreciation	82,472,051	8,652,783	5,697,556	6,642,578	56,787,764	2,651,971	2,039,399
Depletion	*3,809	154	*385	*67	3,203	-	-
Advertising	28,168,107	8,572,006	3,468,540	3,794,106	10,850,165	400,952	1,082,339
Pension, profit-sharing, stock, annuity	7,295,065	1,863,255	504,384	889,573	3,347,090	412,540	278,223
Employee benefit programs	20,985,401	7,234,118	863,066	2,880,332	8,220,792	974,281	812,812
Domestic production activities deduction	2,229,136	1,192,617	143,460	341,431	469,273	62,425	19,931
Net loss, noncapital assets	6,944,985	4,240,866	104,410	293,706	2,095,696	77,504	132,802
Other deductions	317,931,303	56,005,608	15,173,775	47,137,401	174,158,415	11,650,789	13,805,315
Total receipts less total deductions	51,684,641	14,613,752	3,072,284	5,863,844	20,103,314	3,621,429	4,410,018
Constructive taxable income from related foreign corporations	4,608,111	3,357,623	270,025	123,447	548,713	65,726	242,577
Net income (less deficit)	**55,770,265**	**17,809,466**	**3,310,601**	**5,946,040**	**20,541,098**	**3,666,556**	**4,496,504**
Income subject to tax	**65,319,179**	**23,845,913**	**3,619,527**	**8,837,690**	**19,526,681**	**4,877,601**	**4,611,767**
Total income tax before credits [7]	23,014,898	8,351,405	1,331,199	3,101,261	6,904,620	1,704,270	1,622,144
Income tax	22,798,521	8,332,713	1,261,131	3,089,639	6,810,880	1,701,813	1,602,345
Alternative minimum tax	201,618	17,040	65,795	*10,157	86,370	2,457	19,798
Foreign tax credit	4,788,392	2,984,742	258,665	333,794	699,475	447,961	63,755
General business credit	904,213	569,230	12,393	15,320	187,016	22,773	97,481
Prior year minimum tax credit	305,815	6,288	-	*31,899	265,871	-	1,757
Total income tax after credits [2]	**17,016,477**	**4,791,145**	**1,060,141**	**2,720,247**	**5,752,257**	**1,233,537**	**1,459,151**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns	**254,092**	**55,179**	**56,867**	**114,892**	**27,154**	**648,578**	**601,503**	**44,891**	**2,184**
Total assets	**33,890,646,518**	**4,686,058,971**	**7,779,927,884**	**8,148,391,010**	**13,276,268,652**	**1,470,105,720**	**1,249,345,063**	**200,768,411**	**19,992,247**
Cash	1,180,391,417	236,017,143	612,854,540	211,285,343	120,234,391	70,192,757	58,807,823	10,031,078	1,353,856
Notes and accounts receivable	3,138,659,933	761,486,057	1,834,087,171	309,779,900	233,306,805	79,338,491	47,076,546	31,180,092	1,081,853
Less: Allowance for bad debts	40,335,009	31,153,016	2,130,852	3,280,620	3,770,520	2,303,557	1,401,632	858,332	43,593
Inventories	6,926,660	633,310	5,664,018	612,443	*16,890	5,946,951	1,335,076	4,569,830	42,045
Investments in Government obligations	1,615,986,240	76,610,222	134,230,052	240,862,263	1,164,283,703	1,199,966	990,783	*194,581	14,603
Tax-exempt securities	1,449,963,670	31,247,680	5,009,808	629,687,507	784,018,674	1,470,725	1,015,796	*162,413	292,516
Other current assets	2,990,389,595	241,467,380	2,066,057,055	425,043,873	257,821,288	72,317,616	63,068,623	7,816,496	1,432,498
Loans to shareholders	41,819,935	22,519,132	1,939,072	4,445,793	12,915,938	14,510,280	13,496,207	978,451	*35,621
Mortgage and real estate loans	3,489,509,495	2,418,653,768	83,612,917	520,509,473	466,733,338	27,429,273	26,905,272	523,701	300
Other investments	16,867,686,512	648,254,412	1,903,085,434	4,133,520,528	10,182,826,137	320,984,112	296,634,684	17,120,418	7,229,011
Depreciable assets	306,120,167	85,518,795	63,218,219	133,947,447	23,435,706	855,859,334	674,419,717	180,100,845	1,338,773
Less: Accumulated depreciation	111,493,067	33,311,254	34,007,792	39,928,734	4,245,287	242,446,522	165,977,820	75,931,080	537,622
Depletable assets	3,171,533	*2,321	261,588	2,800,377	*107,246	1,276,069	1,199,204	*43,093	*33,772
Less: Accumulated depletion	1,073,817	*1,168	110,422	953,333	*8,894	129,017	129,017	-	-
Land	14,227,046	4,599,379	2,286,388	3,069,194	4,272,086	166,513,163	164,363,855	1,918,228	231,080
Intangible assets (amortizable)	345,323,697	95,320,599	109,551,296	138,875,007	1,576,795	63,105,809	35,286,700	21,080,054	6,739,054
Less: Accumulated amortization	43,564,986	13,851,938	10,324,393	18,904,270	484,385	16,289,118	8,478,426	7,327,974	482,718
Other assets	2,636,937,497	142,046,151	1,004,643,786	1,457,018,817	33,228,742	51,129,389	40,731,673	9,166,518	1,231,197
Total liabilities	**33,890,646,518**	**4,686,058,971**	**7,779,927,884**	**8,148,391,010**	**13,276,268,652**	**1,470,105,720**	**1,249,345,063**	**200,768,411**	**19,992,247**
Accounts payable	2,406,166,838	138,404,790	1,728,395,224	126,150,046	413,216,778	38,051,547	28,788,325	9,070,463	192,759
Mortgages, notes, and bonds payable in less than one year	1,897,234,271	1,227,145,486	351,200,899	97,339,394	221,548,491	67,028,490	41,938,388	23,944,880	1,145,222
Other current liabilities	7,399,629,396	1,296,710,088	2,449,854,564	3,350,534,784	302,529,961	62,109,759	39,645,474	20,285,123	2,179,162
Loans from shareholders	45,269,168	13,747,445	20,579,212	5,198,535	5,743,976	62,707,010	55,538,997	6,988,799	179,213
Mortgages, notes, and bonds payable in one year or more	3,144,658,510	1,520,939,638	1,045,016,027	455,318,020	123,384,824	550,172,724	465,609,655	80,441,606	4,121,464
Other liabilities	4,359,428,113	255,304,117	1,398,539,290	2,567,305,187	138,279,518	89,910,557	65,109,761	22,677,976	2,122,820
Capital stock	1,652,778,911	93,358,405	223,482,704	112,641,017	1,223,296,785	107,823,515	98,891,092	4,151,336	4,781,088
Additional paid-in capital	14,818,661,154	239,773,654	616,923,817	1,043,214,374	12,918,749,309	551,849,429	507,296,453	39,434,110	5,118,867
Retained earnings, appropriated	103,828,529	2,184,057	201,137	89,868,364	11,574,970	1,883,966	1,838,523	*45,442	-
Retained earnings, unappropriated [26]	-1,721,471,175	-72,764,460	27,305,335	404,238,822	-2,080,250,873	-36,574,816	-42,054,751	3,733,406	1,746,529
Less: Cost of treasury stock	215,537,197	28,744,250	81,570,325	103,417,534	1,805,088	24,856,461	13,256,854	10,004,729	1,594,877
Total receipts	**3,675,480,970**	**538,328,169**	**504,915,655**	**2,118,150,708**	**514,086,438**	**338,719,718**	**208,203,571**	**124,952,517**	**5,563,629**
Business receipts	1,980,500,244	136,851,939	204,618,356	1,637,389,529	1,640,420	235,041,728	121,417,135	110,759,996	2,864,597
Interest	1,175,661,140	382,777,695	290,659,485	238,645,568	263,578,393	9,838,185	7,473,659	2,137,368	227,159
Interest on Government obligations: State and local	56,366,445	3,245,988	1,478,731	17,072,092	34,569,634	333,547	282,945	31,885	18,718
Rents	15,381,255	1,066,846	1,168,403	10,159,257	2,986,748	49,578,734	47,354,478	2,218,260	*5,997
Royalties	1,395,175	653,610	336,813	396,324	8,429	3,500,018	1,178,795	353,720	1,967,503
Net short-term capital gain reduced by net long-term capital loss	20,740,223	87,270	938,854	2,334,427	17,379,671	60,667	59,353	*1,315	-
Net long-term capital gain reduced by net short-term capital loss	19,310,328	1,972,211	6,278,591	9,847,066	1,212,460	10,338,243	10,123,776	192,819	*21,648
Net gain, noncapital assets	10,942,119	3,836,843	5,649,964	1,075,189	380,123	6,198,980	2,495,882	3,690,587	*12,510
Dividends received from domestic corporations	19,955,953	2,653,621	1,657,160	15,235,745	409,428	230,397	220,483	7,970	*1,945
Dividends received from foreign corporations	6,602,048	619,661	1,882,401	4,099,080	*907	47,716	39,673	2,386	5,657
Other receipts	368,626,040	4,562,487	-9,753,102	181,896,431	191,920,225	23,551,502	17,557,394	5,556,212	437,896
Total deductions	**3,471,433,762**	**606,650,849**	**606,434,952**	**2,115,274,118**	**143,073,842**	**319,508,515**	**187,177,695**	**127,816,880**	**4,513,941**
Cost of goods sold [19]	1,211,593,190	2,634,002	3,560,189	1,205,167,293	*231,705	39,704,339	8,742,348	30,714,709	247,282
Compensation of officers	38,349,467	4,917,181	19,529,826	13,459,835	442,626	12,818,767	10,519,154	2,135,147	164,466
Salaries and wages	305,401,784	45,463,298	90,614,246	168,570,312	753,928	56,003,597	39,270,574	15,859,187	873,836
Repairs	5,274,097	2,067,334	1,449,652	1,674,034	83,077	7,733,990	4,430,879	3,277,125	25,986
Bad debts	63,279,512	46,881,840	2,910,183	6,058,452	7,429,037	2,431,973	1,673,489	730,977	27,506
Rent paid on business property	27,914,080	5,843,408	7,309,994	14,670,431	90,247	18,588,176	10,747,137	7,676,042	164,997
Taxes paid	45,687,381	6,346,017	8,067,468	29,532,496	1,741,399	13,670,371	10,339,189	3,224,083	107,099
Interest paid	670,878,104	305,669,904	268,213,462	59,390,881	37,603,857	28,019,495	19,601,555	7,928,340	489,601
Charitable contributions	926,953	208,238	137,069	579,086	2,560	112,078	97,007	11,894	3,177
Amortization	27,874,928	9,520,065	4,259,199	13,768,316	327,348	2,772,983	1,816,596	742,644	213,743
Depreciation	40,021,511	15,628,974	5,753,577	17,977,509	661,452	48,287,213	14,622,154	33,475,050	190,008
Depletion	201,212	4,259	41,977	105,188	49,787	70,615	69,835	*780	-
Advertising	18,759,085	6,809,001	2,566,780	9,350,326	32,979	4,887,894	3,234,629	1,550,455	102,810
Pension, profit-sharing, stock, annuity	15,129,486	2,288,657	3,974,331	8,859,811	6,687	1,379,913	907,606	438,422	33,884
Employee benefit programs	25,825,435	4,411,426	6,154,995	15,239,613	19,400	3,981,157	2,148,878	1,756,725	75,555
Domestic production activities deduction	58,591	32,911	18,161	5,076	2,443	20,535	1,632	*2,140	16,762
Net loss, noncapital assets	55,914,635	46,219,868	8,604,521	621,206	469,040	1,448,359	1,135,822	309,097	3,440
Other deductions	918,344,312	101,704,466	173,269,324	550,244,253	93,126,268	77,577,061	57,819,211	17,984,061	1,773,788
Total receipts less total deductions	204,047,208	-68,322,680	-101,519,297	2,876,589	371,012,595	19,211,203	21,025,876	-2,864,362	1,049,688
Constructive taxable income from related foreign corporations	10,860,739	1,061,493	5,800,935	3,960,056	*38,255	115,292	55,418	57,038	2,836
Net income (less deficit)	**158,541,501**	**-70,507,175**	**-97,197,093**	**-10,235,447**	**336,481,217**	**18,992,947**	**20,798,350**	**-2,839,209**	**1,033,807**
Income subject to tax	**115,962,088**	**25,013,394**	**21,131,931**	**63,629,022**	**6,187,741**	**7,113,980**	**5,224,021**	**1,153,952**	**736,006**
Total income tax before credits [7]	41,756,339	8,879,034	7,980,135	22,690,593	2,206,577	2,396,634	1,743,215	396,779	256,641
Income tax	40,986,463	8,711,482	7,943,545	22,149,654	2,181,781	2,265,781	1,622,304	387,360	256,117
Alternative minimum tax	680,910	116,489	30,487	528,974	4,960	86,976	78,617	7,843	*516
Foreign tax credit	4,269,682	468,109	1,094,429	2,703,258	3,886	80,467	18,802	7,921	53,743
General business credit	670,703	267,198	75,390	303,773	24,341	28,685	10,195	5,846	*12,644
Prior year minimum tax credit	279,906	11,285	10,054	256,106	*2,460	13,021	8,708	4,196	117
Total income tax after credits [2]	**36,530,941**	**8,127,899**	**6,800,261**	**19,426,891**	**2,175,890**	**2,274,461**	**1,705,509**	**378,816**	**190,136**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	**845,356**	**45,725**	**276,344**	**261,481**	**14,863**	**52,484**
Total assets	**794,631,006**	**18,775,836,616**	**290,311,946**	**220,458,486**	**69,853,459**	**39,406,001**
Cash	111,007,039	1,979,952,037	24,868,484	21,115,029	3,753,456	6,222,000
Notes and accounts receivable	165,421,337	6,779,309,740	52,559,075	42,880,300	9,678,775	4,940,283
Less: Allowance for bad debts	3,293,183	149,152,475	1,409,847	1,185,630	224,217	638,155
Inventories	15,339,660	264,854	3,280,831	2,564,831	716,000	524,515
Investments in Government obligations	1,109,030	554,921,181	250,631	241,023	*9,608	-
Tax-exempt securities	538,682	143,436,463	457,394	410,061	*47,333	*92,716
Other current assets	68,643,452	794,372,931	19,351,299	16,326,891	3,024,408	2,160,720
Loans to shareholders	8,122,169	27,782,520	3,584,589	3,359,513	225,076	397,064
Mortgage and real estate loans	1,573,668	1,910,452,507	221,208	216,981	*4,227	*62,366
Other investments	148,141,672	4,733,523,912	44,668,179	41,141,237	3,526,942	6,173,332
Depreciable assets	170,245,068	206,520,135	122,861,981	71,643,457	51,218,524	12,889,685
Less: Accumulated depreciation	104,795,252	92,851,410	71,434,437	44,285,973	27,148,464	6,617,745
Depletable assets	195,352	727,453	2,110,825	*13,822	*2,097,003	*4,158
Less: Accumulated depletion	80,775	177,984	840,491	*10,071	*830,420	*3,929
Land	4,264,393	19,601,723	4,001,045	2,007,588	1,993,457	412,647
Intangible assets (amortizable)	216,594,972	437,146,064	91,681,473	70,949,872	20,731,601	11,511,185
Less: Accumulated amortization	58,097,257	25,818,913	18,959,000	16,080,585	2,878,415	1,201,626
Other assets	49,700,978	1,455,825,878	13,058,706	9,150,140	3,908,566	2,476,785
Total liabilities	**794,631,006**	**18,775,836,616**	**290,311,946**	**220,458,486**	**69,853,459**	**39,406,001**
Accounts payable	88,752,766	1,786,433,396	22,821,435	17,989,507	4,831,928	1,888,498
Mortgages, notes, and bonds payable in less than one year	50,489,210	1,128,846,360	20,514,432	16,105,332	4,409,099	1,386,079
Other current liabilities	124,063,626	10,455,497,453	37,378,003	31,590,096	5,787,908	7,131,355
Loans from shareholders	32,770,477	14,042,948	10,838,648	9,851,582	987,066	1,589,799
Mortgages, notes, and bonds payable in one year or more	147,083,859	1,948,141,921	79,138,568	55,759,288	23,379,279	9,106,769
Other liabilities	87,778,707	411,994,952	26,570,540	16,883,558	9,686,982	4,644,772
Capital stock	109,837,725	369,585,830	13,631,337	11,887,591	1,743,746	2,322,235
Additional paid-in capital	401,381,079	2,106,239,938	95,810,291	67,072,762	28,737,528	12,065,768
Retained earnings, appropriated	445,421	1,954,055	251,594	184,920	*66,673	*3,192
Retained earnings, unappropriated [26]	-212,806,142	616,888,425	2,251,124	6,574,307	-4,323,184	2,668,196
Less: Cost of treasury stock	35,165,721	63,788,662	18,894,025	13,440,458	5,453,567	3,400,662
Total receipts	**1,050,083,307**	**1,027,863,905**	**497,308,276**	**434,334,190**	**62,974,086**	**47,731,438**
Business receipts	1,013,061,955	174,601,466	485,163,724	423,514,275	61,649,449	46,497,719
Interest	6,306,876	666,020,680	1,406,808	1,236,580	170,228	280,531
Interest on Government obligations: State and local	286,171	9,803,717	74,328	68,687	5,641	41,152
Rents	647,885	19,676,515	181,879	156,251	25,627	26,815
Royalties	4,383,346	450,472	650,867	637,998	12,869	99,245
Net short-term capital gain reduced by net long-term capital loss	199,589	712,892	40,808	40,481	*327	20
Net long-term capital gain reduced by net short-term capital loss	2,294,584	11,633,299	391,656	355,136	36,520	203,746
Net gain, noncapital assets	795,887	10,135,229	582,479	325,005	257,474	5,322
Dividends received from domestic corporations	170,307	3,459,307	83,513	79,707	3,806	*2,335
Dividends received from foreign corporations	988,186	6,491,773	414,077	409,422	4,655	*22,126
Other receipts	20,948,523	124,878,554	8,318,137	7,510,650	807,487	552,428
Total deductions	**1,015,095,895**	**1,009,468,878**	**482,154,511**	**421,761,609**	**60,392,902**	**44,625,377**
Cost of goods sold [19]	329,603,400	6,300,377	217,691,881	193,193,530	24,498,351	6,342,143
Compensation of officers	81,888,017	8,066,130	13,504,342	12,275,193	1,229,149	2,019,091
Salaries and wages	236,606,742	132,512,352	97,586,516	88,670,116	8,916,400	13,789,281
Repairs	5,268,479	6,981,415	3,930,815	2,293,830	1,636,985	516,336
Bad debts	2,331,717	121,812,685	1,234,340	980,433	253,907	789,956
Rent paid on business property	33,826,352	14,180,040	10,321,261	8,908,904	1,412,356	3,358,068
Taxes paid	30,654,137	15,369,579	13,755,953	11,958,552	1,797,401	1,509,493
Interest paid	16,328,653	395,152,780	7,738,204	6,113,054	1,625,150	1,062,372
Charitable contributions	255,420	1,043,418	73,794	52,339	21,455	11,329
Amortization	7,871,679	7,130,475	4,157,587	3,317,616	839,971	416,225
Depreciation	16,921,744	35,135,532	10,494,582	6,418,732	4,075,850	1,261,804
Depletion	65,760	93,240	125,433	*13,031	*112,402	-
Advertising	10,218,199	10,072,946	5,156,026	4,873,955	282,072	2,525,192
Pension, profit-sharing, stock, annuity	11,524,280	9,880,762	1,957,919	1,705,923	251,996	207,069
Employee benefit programs	21,089,956	17,409,034	9,711,865	8,432,803	1,279,063	1,034,252
Domestic production activities deduction	280,336	75,457	14,709	6,442	8,267	*4,442
Net loss, noncapital assets	1,419,391	10,756,482	384,753	349,295	35,457	58,055
Other deductions	208,941,633	217,496,174	84,314,529	72,197,859	12,116,670	9,720,267
Total receipts less total deductions	34,987,412	18,395,027	15,153,765	12,572,582	2,581,183	3,106,061
Constructive taxable income from related foreign corporations	1,180,604	10,363,531	696,709	665,365	31,344	10,734
Net income (less deficit)	**35,881,845**	**18,954,841**	**15,776,146**	**13,169,259**	**2,606,886**	**3,075,643**
Income subject to tax	**21,440,854**	**71,766,536**	**9,493,505**	**7,325,635**	**2,167,870**	**2,164,405**
Total income tax before credits [7]	7,342,582	25,128,056	3,213,112	2,457,028	756,083	746,909
Income tax	7,243,295	25,003,291	3,203,529	2,451,918	751,612	743,159
Alternative minimum tax	85,283	102,843	10,896	6,677	4,219	1,939
Foreign tax credit	668,941	4,535,743	400,381	400,331	50	6,180
General business credit	261,406	2,466,160	100,177	82,043	18,134	2,344
Prior year minimum tax credit	17,222	27,367	12,842	12,842	-	112
Total income tax after credits [2]	**6,395,013**	**17,918,740**	**2,699,712**	**1,961,813**	**737,900**	**738,274**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	**416,101**	**335,940**	**61,810**	**18,351**	**122,425**	**70,697**	**51,728**
Total assets	**324,958,969**	**130,665,730**	**60,802,642**	**133,490,598**	**108,055,646**	**36,376,105**	**71,679,540**
Cash	31,026,661	18,545,478	5,782,120	6,699,063	11,254,480	5,447,318	5,807,162
Notes and accounts receivable	50,197,895	15,533,246	11,175,792	23,488,857	7,315,469	2,623,391	4,692,078
Less: Allowance for bad debts	14,220,800	3,166,824	2,662,909	8,391,067	359,709	115,418	244,291
Inventories	2,241,213	1,224,244	762,299	254,670	1,728,446	620,151	1,108,295
Investments in Government obligations	275,806	*154,021	*20,667	*101,118	*72,940	36,757	*36,183
Tax-exempt securities	542,650	*478,168	*64,292	190	*147,686	*78,525	*69,161
Other current assets	16,131,917	6,170,384	3,590,119	6,371,415	7,220,043	4,851,507	2,368,536
Loans to shareholders	17,187,775	15,993,316	572,243	622,216	1,402,740	570,337	832,403
Mortgage and real estate loans	129,012	*78,496	*23,740	*26,776	123,710	*64,884	*58,826
Other investments	52,735,640	16,695,520	4,852,879	31,187,241	13,068,908	4,948,130	8,120,778
Depreciable assets	165,053,677	74,751,805	23,965,349	66,336,523	73,947,845	16,922,712	57,025,132
Less: Accumulated depreciation	89,329,356	50,326,260	13,679,544	25,323,552	35,315,406	8,394,769	26,920,636
Depletable assets	*11,442	-	-	*11,442	*1,972	*368	*1,603
Less: Accumulated depletion	112	-	-	112	*457	*329	*128
Land	6,173,903	1,014,911	730,424	4,428,567	7,912,318	1,557,756	6,354,562
Intangible assets (amortizable)	80,403,384	31,438,402	25,436,315	23,528,666	15,089,775	5,330,811	9,758,964
Less: Accumulated amortization	9,909,332	4,878,454	2,555,650	2,475,228	2,524,409	862,261	1,662,148
Other assets	16,307,594	6,959,277	2,724,505	6,623,812	6,969,295	2,696,236	4,273,059
Total liabilities	**324,958,969**	**130,665,730**	**60,802,642**	**133,490,598**	**108,055,646**	**36,376,105**	**71,679,540**
Accounts payable	16,315,207	8,470,856	3,013,125	4,831,227	4,999,383	2,303,383	2,696,000
Mortgages, notes, and bonds payable in less than one year	14,229,883	8,451,256	2,544,669	3,233,958	8,664,982	3,505,741	5,159,242
Other current liabilities	39,153,352	18,204,788	6,986,042	13,962,522	12,495,329	5,843,974	6,651,355
Loans from shareholders	21,780,633	17,722,954	2,662,293	1,395,386	10,035,079	4,627,662	5,407,417
Mortgages, notes, and bonds payable in one year or more	140,571,636	39,948,788	21,098,460	79,524,387	42,393,576	9,875,103	32,518,473
Other liabilities	30,706,000	11,342,482	6,899,711	12,463,807	9,535,840	3,890,919	5,644,921
Capital stock	12,121,514	6,614,420	3,316,834	2,190,259	8,317,541	1,611,987	6,705,554
Additional paid-in capital	106,273,033	29,907,982	23,045,399	53,319,651	31,959,198	11,112,349	20,846,848
Retained earnings, appropriated	61,840	*27,529	*10,655	*23,655	*132,882	*27,896	*104,986
Retained earnings, unappropriated [26]	-48,839,897	-7,796,652	-6,092,813	-34,950,432	-16,164,311	-6,201,106	-9,963,206
Less: Cost of treasury stock	7,414,231	2,228,674	2,681,734	2,503,823	4,313,853	221,802	4,092,051
Total receipts	**643,838,338**	**405,428,560**	**100,318,850**	**138,090,929**	**104,316,433**	**51,421,587**	**52,894,846**
Business receipts	619,242,822	393,306,102	98,109,640	127,827,080	96,184,302	48,214,306	47,969,997
Interest	1,739,038	493,142	198,115	1,047,782	761,406	242,801	518,604
Interest on Government obligations: State and local	130,187	45,370	10,604	74,213	31,997	23,260	8,737
Rents	717,779	181,774	26,697	509,308	283,585	118,504	165,081
Royalties	86,160	*11,014	75,144	3	371,011	128,200	242,811
Net short-term capital gain reduced by net long-term capital loss	30,907	*2,253	9,210	*19,444	*1,321	*1,321	-
Net long-term capital gain reduced by net short-term capital loss	823,636	186,096	125,697	511,843	394,509	289,321	105,188
Net gain, noncapital assets	510,339	216,178	33,580	260,580	206,866	46,838	160,028
Dividends received from domestic corporations	23,736	14,478	3,369	5,888	19,536	12,699	6,837
Dividends received from foreign corporations	54,483	163	54,314	6	40,304	11,235	29,068
Other receipts	20,479,252	10,971,991	1,672,479	7,834,783	6,021,598	2,333,102	3,688,495
Total deductions	**613,562,281**	**382,150,173**	**96,312,461**	**135,099,646**	**102,170,517**	**48,610,583**	**53,559,934**
Cost of goods sold [19]	60,855,216	36,986,609	17,582,955	6,285,651	19,569,031	9,000,903	10,568,128
Compensation of officers	73,098,117	66,833,944	4,905,119	1,359,054	7,029,980	5,554,398	1,475,582
Salaries and wages	183,194,209	103,831,634	30,086,124	49,276,450	19,675,881	8,909,299	10,766,582
Repairs	5,937,960	3,072,174	1,064,064	1,801,722	1,710,000	363,022	1,346,977
Bad debts	9,393,435	3,415,349	2,174,171	3,803,915	393,745	61,605	332,140
Rent paid on business property	29,593,458	19,610,009	4,106,079	5,877,370	5,925,099	1,787,428	4,137,671
Taxes paid	21,991,758	12,225,710	3,726,360	6,039,688	5,649,029	1,745,433	3,903,596
Interest paid	12,329,119	3,824,489	2,007,921	6,496,709	3,665,401	885,108	2,780,292
Charitable contributions	164,083	102,373	21,808	39,903	39,404	28,102	11,302
Amortization	2,897,015	1,246,930	797,190	852,896	904,736	491,987	412,750
Depreciation	13,050,174	6,318,616	2,577,442	4,154,116	5,233,204	1,244,748	3,988,456
Depletion	*131	1	-	*130	*3,740	323	*3,417
Advertising	4,305,500	3,227,501	573,167	504,832	2,281,180	1,007,695	1,273,485
Pension, profit-sharing, stock, annuity	10,960,367	9,868,938	453,148	638,281	760,961	626,620	134,341
Employee benefit programs	16,675,798	8,801,046	2,304,877	5,569,875	1,298,002	513,523	784,479
Domestic production activities deduction	7,465	4,674	*1,621	1,170	*3,947	*3,118	*828
Net loss, noncapital assets	1,274,061	399,096	237,298	637,667	296,217	42,358	253,859
Other deductions	167,834,415	102,381,081	23,693,116	41,760,218	27,730,961	16,344,912	11,386,049
Total receipts less total deductions	30,276,058	23,278,387	4,006,388	2,991,282	2,145,916	2,811,004	-665,088
Constructive taxable income from related foreign corporations	12,150	8,614	6	3,530	69,773	63,053	6,720
Net income (less deficit)	**30,158,021**	**23,241,631**	**3,995,790**	**2,920,600**	**2,183,692**	**2,850,797**	**-667,105**
Income subject to tax	**8,485,125**	**2,809,762**	**2,708,519**	**2,966,844**	**1,714,485**	**928,589**	**785,896**
Total income tax before credits [7]	2,899,653	954,573	925,006	1,020,075	579,339	316,068	263,271
Income tax	2,882,219	949,923	921,118	1,011,178	573,612	312,204	261,408
Alternative minimum tax	16,954	4,580	3,477	8,897	4,267	2,449	1,818
Foreign tax credit	15,287	38	15,036	213	26,222	25,960	263
General business credit	56,300	6,647	25,670	23,983	3,649	1,650	1,999
Prior year minimum tax credit	6,258	2,360	*3,760	137	*508	*307	201
Total income tax after credits [2]	**2,821,802**	**945,522**	**880,539**	**995,741**	**548,959**	**288,151**	**260,808**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	**292,901**	**35,265**	**257,636**	**371,146**	**165,377**	**154,800**	**50,968**	**1,742**
Total assets	**474,149,261**	**261,014,639**	**213,134,622**	**119,946,102**	**47,834,389**	**56,178,162**	**15,933,551**	***157,761**
Cash	28,325,974	13,391,348	14,934,626	17,910,673	5,604,126	4,227,374	8,079,173	*45,609
Notes and accounts receivable	22,740,594	10,061,383	12,679,211	12,526,534	6,167,696	5,085,913	1,272,925	*27,171
Less: Allowance for bad debts	1,164,567	884,562	280,006	409,744	80,424	137,773	191,547	-
Inventories	9,713,566	4,168,000	5,545,566	6,991,588	4,735,697	2,192,661	63,230	*915
Investments in Government obligations	165,636	122,852	*42,784	227,119	*1,523	*2,338	223,258	-
Tax-exempt securities	117,483	*9	*117,474	133,738	-	*104,465	*29,273	-
Other current assets	13,251,665	6,817,288	6,434,377	5,394,725	1,717,638	2,551,453	1,125,634	*22,314
Loans to shareholders	8,202,866	5,842,269	2,360,597	2,534,966	1,620,646	903,098	*11,222	*1,346
Mortgage and real estate loans	1,388,433	655,637	732,796	241,306	*82,831	*73,304	*85,171	*3,916
Other investments	81,262,360	50,694,868	30,567,492	13,471,175	7,498,497	4,997,634	975,044	*33,410
Depreciable assets	270,426,886	127,512,737	142,914,149	67,754,116	28,908,536	33,577,654	5,267,926	*26,000
Less: Accumulated depreciation	111,122,155	38,837,262	72,284,893	39,967,876	18,691,672	18,584,339	2,691,865	*3,127
Depletable assets	109,135	*82,640	*26,495	*695	-	*695	-	-
Less: Accumulated depletion	*22,898	*8,684	*14,214	*65	-	*65	-	-
Land	40,587,560	31,488,278	9,099,282	7,002,309	2,219,751	3,678,655	1,103,904	-
Intangible assets (amortizable)	74,248,445	29,990,734	44,257,711	20,776,935	8,581,305	11,992,225	203,405	-
Less: Accumulated amortization	11,132,738	2,455,968	8,676,770	4,065,118	1,631,557	2,386,081	47,480	-
Other assets	47,051,016	22,373,069	24,677,947	9,423,027	1,099,798	7,898,950	424,279	208
Total liabilities	**474,149,261**	**261,014,639**	**213,134,622**	**119,946,102**	**47,834,389**	**56,178,162**	**15,933,551**	***157,761**
Accounts payable	24,045,888	4,962,366	19,083,522	9,330,199	4,579,851	3,744,669	1,005,678	*5,097
Mortgages, notes, and bonds payable in less than one year	15,804,309	8,015,995	7,788,315	5,041,196	2,414,487	2,091,147	535,561	*3,148
Other current liabilities	38,674,850	16,786,212	21,888,638	11,044,558	4,716,884	4,488,227	1,839,446	*9,597
Loans from shareholders	29,189,110	13,727,346	15,461,765	10,609,487	5,856,904	4,702,553	50,031	*49,179
Mortgages, notes, and bonds payable in one year or more	214,167,020	139,656,835	74,510,185	37,775,387	17,938,652	18,422,082	1,414,653	*24,390
Other liabilities	63,087,083	35,092,920	27,994,163	12,702,210	2,677,864	9,044,486	979,861	*10,025
Capital stock	16,607,504	5,705,831	10,901,673	8,363,779	3,849,668	3,572,920	941,191	*10,577
Additional paid-in capital	98,586,553	57,036,819	41,549,734	17,081,216	6,374,889	9,099,054	1,607,274	*10,675
Retained earnings, appropriated	1,638,354	*4,563	1,633,791	4,464,152	75,116	*42,170	4,346,866	-
Retained earnings, unappropriated [26]	22,325,763	-7,779,752	30,105,515	8,245,641	350,586	4,641,154	3,253,901	*35,073
Less: Cost of treasury stock	49,977,173	12,194,494	37,782,679	4,711,723	1,000,513	3,670,299	*40,911	-
Total receipts	**468,855,843**	**110,539,839**	**358,316,004**	**204,258,570**	**113,252,550**	**76,077,966**	**14,928,054**	**174,345**
Business receipts	433,983,446	93,274,449	340,708,996	197,512,596	111,919,439	73,580,812	12,012,345	*159,041
Interest	3,077,478	2,121,294	956,184	549,272	145,358	139,545	264,369	*1,735
Interest on Government obligations: State and local	25,990	11,538	14,452	44,121	21,983	18,032	4,106	*239
Rents	1,462,486	813,006	649,479	147,101	37,608	63,581	45,912	-
Royalties	6,928,692	2,493,733	4,434,959	311,363	*170,019	136,559	*4,784	-
Net short-term capital gain reduced by net long-term capital loss	2,127	*2,052	*75	9,454	*14	*8,954	*486	-
Net long-term capital gain reduced by net short-term capital loss	1,247,620	556,842	690,778	291,053	46,578	202,335	42,140	*10,990
Net gain, noncapital assets	600,230	120,457	479,772	369,887	146,593	221,768	1,526	*2,291
Dividends received from domestic corporations	64,999	5,881	59,118	41,480	6,100	27,058	8,321	-
Dividends received from foreign corporations	1,740,192	*1,178,553	561,639	63,514	*2,524	*60,811	179	-
Other receipts	19,722,584	9,962,034	9,760,550	4,918,729	756,334	1,618,511	2,543,884	*50
Total deductions	**460,476,937**	**110,146,287**	**350,330,650**	**200,261,901**	**110,992,784**	**74,285,403**	**14,983,714**	**208,412**
Cost of goods sold [19]	160,410,112	13,755,587	146,654,525	82,350,872	60,129,129	20,340,334	1,881,409	*143,721
Compensation of officers	9,362,480	1,177,209	8,185,270	10,990,447	6,478,198	4,178,938	333,311	26
Salaries and wages	89,851,315	25,319,238	64,532,077	30,501,124	13,642,961	15,059,065	1,799,098	*11,205
Repairs	8,319,967	2,305,493	6,014,474	3,700,861	900,253	1,143,475	1,657,134	*499
Bad debts	573,034	378,762	194,272	545,473	217,218	257,380	70,874	*14,462
Rent paid on business property	34,377,151	9,298,415	25,078,736	12,833,278	5,310,062	7,265,173	258,044	*4,174
Taxes paid	19,596,805	6,447,251	13,149,555	5,924,179	3,095,109	2,595,327	233,743	2,597
Interest paid	16,183,203	9,682,757	6,500,447	3,399,048	1,713,781	1,569,124	116,143	*1,222
Charitable contributions	208,945	57,910	151,036	37,373	14,737	15,468	7,167	*181
Amortization	2,907,952	836,796	2,071,157	1,308,794	478,506	817,742	12,546	*505
Depreciation	17,784,889	6,780,043	11,004,846	5,403,545	2,227,657	2,936,137	239,751	*5,910
Depletion	*135	123	*13	*1,473	-	*469	*1,004	-
Advertising	11,121,706	3,112,459	8,009,247	2,687,952	1,279,877	1,340,620	67,454	*2,510
Pension, profit-sharing, stock, annuity	1,327,798	561,627	766,172	620,734	243,646	331,381	45,706	-
Employee benefit programs	7,049,041	2,525,146	4,523,895	2,614,988	1,344,589	1,114,017	156,383	*1,565
Domestic production activities deduction	60,636	9,952	50,684	17,283	12,397	*4,884	2	-
Net loss, noncapital assets	1,189,382	355,963	833,419	275,270	56,912	214,994	3,364	-
Other deductions	80,152,384	27,541,556	52,610,828	37,049,206	13,847,752	15,100,875	8,100,579	19,835
Total receipts less total deductions	8,378,906	393,552	7,985,354	3,996,669	2,259,766	1,792,563	-55,660	-34,066
Constructive taxable income from related foreign corporations	2,458,900	1,927,562	531,338	57,165	1,195	55,970	-	-
Net income (less deficit)	**10,811,816**	**2,309,577**	**8,502,239**	**4,009,713**	**2,238,978**	**1,830,501**	**-59,766**	**-34,305**
Income subject to tax	**13,034,421**	**4,869,256**	**8,165,165**	**2,383,408**	**862,409**	**1,227,513**	**293,487**	***15,182**
Total income tax before credits [7]	4,492,488	1,707,504	2,784,984	734,565	260,584	408,135	65,846	*5,045
Income tax	4,469,653	1,690,107	2,779,546	731,799	260,348	406,324	65,127	*5,045
Alternative minimum tax	16,841	11,439	5,401	2,632	*234	*1,810	*588	-
Foreign tax credit	1,605,466	712,734	892,731	43,031	*4,106	*38,912	*13	-
General business credit	478,961	155,315	323,646	11,182	4,955	6,201	*26	-
Prior year minimum tax credit	38,022	*36,296	*1,726	*522	*190	*333	-	-
Total income tax after credits [2]	**2,370,040**	**803,159**	**1,566,881**	**679,830**	**251,334**	**362,689**	**65,807**	***5,045**

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

2008 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	**3,183,821**	**68,849**	**52,313**	**4,053**	**12,483**	**24,687**	**4,045**	**441,919**	**122,593**
Total assets	**50,228,136,646**	**68,660,824**	**53,998,850**	**4,760,674**	**9,901,299**	**645,732,985**	**954,786,078**	**454,039,850**	**164,428,450**
Cash	2,834,897,544	7,842,054	5,769,016	477,223	1,595,814	27,574,888	24,031,232	89,881,484	33,920,116
Notes and accounts receivable	9,026,880,399	6,005,465	4,158,704	235,742	1,611,019	84,907,434	66,333,660	149,871,626	57,570,150
Less: Allowance for bad debts	159,025,899	38,842	26,588	*2,043	10,211	465,750	2,662,843	1,027,471	163,802
Inventories	1,094,344,022	7,074,940	5,310,659	174,000	1,590,281	17,336,027	20,552,702	32,649,573	16,552,961
Investments in Government obligations	1,845,211,809	*4,122	*4,122	-	-	923,452	1,292,097	673,131	310,176
Tax-exempt securities	1,079,703,383	385,946	379,609	-	*6,337	393,667	474,867	624,679	284,257
Other current assets	2,034,717,628	2,782,700	1,979,652	226,635	576,413	21,914,546	68,648,703	44,329,264	20,302,650
Loans to shareholders	165,587,208	3,134,984	2,842,099	47,927	244,957	3,361,469	61,412	7,301,752	2,345,439
Mortgage and real estate loans	3,450,511,659	698,869	661,714	*20,247	*16,908	47,299	*3,406,087	1,244,673	723,926
Other investments	19,952,736,958	8,747,791	6,090,455	1,704,437	952,898	120,843,106	105,107,962	34,089,904	10,746,221
Depreciable assets	6,314,105,994	59,511,978	45,757,873	4,277,580	9,476,525	216,461,258	692,123,441	178,676,680	30,414,840
Less: Accumulated depreciation	3,132,297,848	43,302,832	32,875,096	3,416,451	7,011,286	97,958,850	225,382,134	119,290,100	19,100,069
Depletable assets	413,672,561	578,929	51,786	527,143	-	229,237,794	10,264,280	1,480,988	67,999
Less: Accumulated depletion	154,017,455	170,785	21,315	*149,469	-	84,815,721	3,457,741	393,977	*691
Land	323,448,382	11,741,563	10,976,616	391,775	373,172	7,827,759	1,789,228	12,212,327	4,558,968
Intangible assets (amortizable)	3,055,868,068	1,244,386	983,477	45,321	215,588	26,093,982	29,101,055	15,580,002	1,830,035
Less: Accumulated amortization	430,549,738	236,094	152,870	30,236	52,988	5,991,869	3,860,444	2,023,584	210,206
Other assets	2,512,341,972	2,655,648	2,108,937	230,841	315,871	78,042,492	166,962,514	8,158,898	4,275,482
Total liabilities	**50,228,136,646**	**68,660,824**	**53,998,850**	**4,760,674**	**9,901,299**	**645,732,985**	**954,786,078**	**454,039,850**	**164,428,450**
Accounts payable	3,930,511,953	3,216,392	1,946,910	168,629	1,100,853	65,440,910	39,663,364	97,426,648	50,233,971
Mortgages, notes, and bonds payable in less than one year	2,371,955,702	6,735,247	5,603,076	331,067	801,104	10,458,048	37,444,331	25,755,501	10,671,657
Other current liabilities	12,067,412,653	3,155,495	2,182,113	127,588	845,795	37,163,417	78,534,846	78,582,376	29,723,531
Loans from shareholders	297,101,314	6,006,094	4,403,928	1,388,742	213,423	2,855,728	2,155,292	13,553,792	5,554,452
Mortgages, notes, and bonds payable in one year or more	6,191,550,480	15,265,189	12,280,418	916,093	2,068,678	132,210,342	282,915,042	53,192,117	15,859,448
Other liabilities	3,724,038,295	2,275,767	1,944,780	74,353	256,634	98,622,391	259,260,118	14,724,916	4,466,685
Capital stock	2,132,013,708	5,052,282	4,337,018	317,800	397,463	20,971,755	70,754,113	7,978,729	2,544,056
Additional paid-in capital	18,910,396,415	7,537,716	6,038,216	550,178	949,321	153,471,903	134,591,024	37,222,963	10,212,448
Retained earnings, appropriated	50,074,671	188,116	141,088	*45,054	*1,973	195,491	2,100,262	828,745	*487,292
Retained earnings, unappropriated [26]	2,164,384,190	20,879,204	16,567,218	914,691	3,397,294	146,729,053	61,279,838	134,434,944	39,305,724
Less: Cost of treasury stock	1,611,302,735	1,650,678	1,445,916	*73,522	131,239	22,386,052	13,912,153	9,660,880	4,630,815
Total receipts	**20,788,082,137**	**98,150,368**	**66,901,620**	**8,024,082**	**23,224,666**	**364,611,645**	**449,480,774**	**1,143,583,239**	**441,055,517**
Business receipts	18,229,214,865	84,734,289	54,833,880	7,618,277	22,282,133	321,563,877	423,802,994	1,129,246,530	436,881,081
Interest	1,139,096,349	356,184	221,746	110,564	23,874	3,657,830	4,774,293	1,115,856	426,671
Interest on Government obligations: State and local	46,553,067	43,901	37,797	*1,407	4,697	69,146	84,073	182,615	90,954
Rents	106,603,597	638,312	593,340	24,481	20,492	1,193,741	1,678,273	573,598	278,189
Royalties	146,596,321	160,325	116,479	*19,555	*24,292	1,883,373	423,627	184,765	*33,039
Net short-term capital gain reduced by net long-term capital loss	23,954,110	19,566	7,487	*698	*11,381	101,542	186,139	32,801	22,935
Net long-term capital gain reduced by net short-term capital loss	85,859,283	493,370	430,546	56,109	6,714	8,417,712	4,932,158	1,020,361	322,093
Net gain, noncapital assets	44,506,108	589,936	363,677	55,904	170,355	3,964,915	1,733,017	1,601,782	308,921
Dividends received from domestic corporations	24,369,681	46,675	38,067	*4,214	4,394	1,782,723	158,549	75,174	15,114
Dividends received from foreign corporations	88,103,550	1,994	*1,863	*131	[1]	7,526,265	674,970	89,721	28,252
Other receipts	853,225,207	11,065,817	10,256,740	132,742	676,336	14,450,520	11,032,683	9,460,035	2,648,267
Total deductions	**19,064,959,493**	**89,346,115**	**60,471,950**	**7,418,563**	**21,455,603**	**305,043,253**	**427,713,287**	**1,075,621,059**	**422,364,603**
Cost of goods sold [19]	11,780,610,794	42,740,566	24,290,516	4,233,001	14,217,049	163,880,951	262,230,210	848,993,775	371,541,408
Compensation of officers	328,852,407	1,952,303	1,254,551	211,889	485,863	4,091,186	1,333,378	33,007,114	8,191,479
Salaries and wages	1,780,463,491	6,518,210	4,159,479	527,675	1,831,056	15,464,951	15,997,219	52,952,514	11,508,611
Repairs	119,049,292	2,211,573	1,588,887	185,526	437,160	2,137,586	6,934,217	3,826,427	661,688
Bad debts	132,984,430	39,178	18,512	10,761	9,905	191,212	1,710,099	1,845,946	622,603
Rent paid on business property	317,666,238	4,870,860	4,421,735	79,032	370,094	6,469,583	3,002,696	18,460,295	3,368,632
Taxes paid	341,225,342	1,517,735	1,081,595	116,887	319,253	7,621,762	13,507,146	14,234,444	3,217,371
Interest paid	784,184,455	1,447,022	1,094,332	159,002	193,688	10,158,534	19,157,529	4,821,211	1,359,911
Charitable contributions	12,072,083	79,751	75,054	689	4,009	246,490	290,046	228,197	77,540
Amortization	110,808,794	199,019	174,695	8,354	15,970	3,220,753	6,810,007	660,448	65,523
Depreciation	481,265,384	4,958,938	3,891,254	429,664	638,020	23,052,245	31,756,021	15,877,724	2,399,866
Depletion	16,346,373	34,956	15,174	*19,188	*594	10,404,392	194,910	130,411	*3,490
Advertising	187,931,961	195,548	155,128	3,463	36,957	274,987	354,144	3,016,784	825,178
Pension, profit-sharing, stock, annuity	119,581,034	181,052	107,642	42,198	31,212	2,076,074	3,182,224	4,058,453	907,603
Employee benefit programs	231,478,888	804,056	578,021	111,295	114,740	3,356,909	4,593,761	12,530,742	2,350,167
Domestic production activities deduction	18,373,801	97,919	93,106	*780	4,032	1,284,948	606,208	482,310	133,694
Net loss, noncapital assets	16,418,735	56,993	44,782	171	12,040	560,479	1,125,409	138,444	58,480
Other deductions	2,285,645,990	21,440,435	17,427,485	1,278,990	2,733,961	50,550,211	54,928,064	60,355,819	15,071,362
Total receipts less total deductions	1,723,122,644	8,804,253	6,429,670	605,519	1,769,063	59,568,392	21,767,488	67,962,180	18,690,913
Constructive taxable income from related foreign corporations	130,320,139	*1,720	1,659	*61	-	4,579,923	726,515	253,999	*9,049
Net income	**1,806,889,716**	**8,762,072**	**6,393,533**	**604,173**	**1,764,366**	**64,079,168**	**22,409,930**	**68,033,564**	**18,609,008**
Income subject to tax	**971,174,996**	**2,131,313**	**1,708,460**	**171,803**	**251,050**	**47,434,802**	**18,439,528**	**12,134,681**	**3,083,174**
Total income tax before credits [7]	338,985,145	601,973	468,483	55,293	78,197	16,807,717	6,532,672	3,897,591	1,005,133
Income tax	336,765,156	596,556	464,117	54,994	77,444	16,555,080	6,446,683	3,839,820	994,575
Alternative minimum tax	1,954,489	4,643	3,595	*295	*753	232,397	85,261	26,524	2,600
Foreign tax credit	98,804,978	3,901	2,469	*1,398	34	6,781,627	223,298	159,036	8,350
General business credit	10,948,265	10,570	6,769	282	3,520	70,464	197,530	53,900	13,229
Prior year minimum tax credit	1,844,856	3,928	1,333	*1,614	*981	348,308	144,211	17,111	7,622
Total income tax after credits [2]	**227,234,854**	**583,573**	**457,913**	**51,999**	**73,661**	**9,607,318**	**5,967,632**	**3,667,543**	**975,933**

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

RETURNS WITH NET INCOME

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	**26,022**	**293,303**	**148,272**	**6,580**	**817**	**2,063**	**4,376**	**1,095**
Total assets	**131,522,379**	**158,089,021**	**8,232,779,367**	**744,555,773**	**202,047,974**	**12,669,819**	**26,366,759**	**4,621,409**
Cash	23,321,877	32,639,491	242,993,403	8,396,997	15,049,098	735,497	1,697,050	443,080
Notes and accounts receivable	29,629,507	62,671,969	1,867,217,019	325,457,226	11,770,611	2,361,915	5,231,745	1,477,213
Less: Allowance for bad debts	308,846	554,822	18,134,268	503,657	88,585	74,170	264,253	48,368
Inventories	9,442,154	6,654,458	435,421,721	36,091,160	12,924,644	2,406,378	6,758,432	1,174,540
Investments in Government obligations	280,048	82,907	4,211,174	*1,377,075	*11,274	*9,051	-	-
Tax-exempt securities	201,936	138,486	9,195,816	191,603	*151,976	*476,791	1,118	-
Other current assets	11,301,422	12,725,191	404,612,151	16,182,606	6,015,929	579,490	1,706,106	187,413
Loans to shareholders	1,257,668	3,698,646	73,115,356	421,179	156,288	89,885	61,381	*64,102
Mortgage and real estate loans	296,659	224,088	5,543,505	41,555	*19,386	-	*112,893	-
Other investments	16,835,795	6,507,888	2,614,198,337	169,977,219	88,438,446	2,217,475	2,755,371	490,062
Depreciable assets	63,475,749	84,786,091	1,893,471,050	147,071,481	53,227,004	8,551,920	7,241,127	1,751,582
Less: Accumulated depreciation	38,893,581	61,296,449	1,084,841,528	79,947,009	29,547,570	6,228,669	4,557,954	1,215,278
Depletable assets	1,322,451	*90,538	122,453,417	18,983	89,088	-	*6,740	-
Less: Accumulated depletion	348,131	*45,155	55,920,993	4,314	31,169	-	-	-
Land	5,930,922	1,722,438	40,561,225	3,064,265	1,815,486	81,633	137,029	13,865
Intangible assets (amortizable)	6,582,777	7,167,190	1,053,677,919	97,737,046	40,039,125	1,063,315	4,829,448	227,594
Less: Accumulated amortization	571,732	1,241,646	180,394,092	6,875,786	3,376,337	249,771	1,127,777	40,502
Other assets	1,765,704	2,117,713	805,398,156	25,858,142	5,383,279	649,079	1,778,303	96,105
Total liabilities	**131,522,379**	**158,089,021**	**8,232,779,367**	**744,555,773**	**202,047,974**	**12,669,819**	**26,366,759**	**4,621,409**
Accounts payable	20,642,976	26,549,701	1,103,762,021	333,079,571	8,197,908	1,411,796	3,118,552	855,236
Mortgages, notes, and bonds payable in less than one year	6,917,460	8,166,383	629,115,750	22,595,877	19,193,640	900,810	1,427,373	262,219
Other current liabilities	18,880,771	29,978,074	935,554,075	27,446,864	18,987,014	869,763	1,858,952	505,512
Loans from shareholders	3,291,699	4,707,641	112,092,628	11,118,660	5,132,966	318,750	564,978	34,469
Mortgages, notes, and bonds payable in one year or more	19,354,287	17,978,381	1,639,605,424	113,191,436	60,738,033	2,484,868	7,304,922	318,254
Other liabilities	6,797,042	3,461,189	847,738,657	48,673,630	34,533,466	694,902	3,310,095	149,219
Capital stock	2,815,486	2,619,187	283,875,944	26,868,577	8,763,718	1,059,923	651,486	93,522
Additional paid-in capital	16,505,905	10,504,610	2,019,676,775	122,185,167	59,349,240	2,170,497	3,941,383	503,171
Retained earnings, appropriated	*128,192	213,261	6,448,930	34,064	-	1,851	-	102
Retained earnings, unappropriated [26]	38,059,382	57,069,837	1,585,180,483	86,499,282	62,348,101	2,975,425	5,494,442	2,888,676
Less: Cost of treasury stock	1,870,821	3,159,244	930,271,319	47,137,355	75,196,112	218,767	1,305,423	988,970
Total receipts	**212,240,162**	**490,287,560**	**6,516,040,300**	**481,357,265**	**132,557,612**	**18,045,095**	**41,186,405**	**7,070,716**
Business receipts	206,367,965	485,997,484	6,003,509,134	465,244,259	117,760,496	17,564,780	39,401,056	6,902,091
Interest	412,304	276,881	141,517,406	3,358,585	925,959	57,289	112,148	13,736
Interest on Government obligations: State and local	54,397	37,264	1,189,574	42,763	7,416	*16,111	*6,184	*1,617
Rents	234,513	60,896	22,122,928	367,191	1,565,970	*6,394	15,847	*505
Royalties	107,290	44,436	87,611,834	1,788,891	2,646,228	25,701	659,896	120,783
Net short-term capital gain reduced by net long-term capital loss	5,809	*4,057	1,736,967	*109,654	4,045	*6	98	127
Net long-term capital gain reduced by net short-term capital loss	448,931	249,337	23,200,680	1,878,701	901,728	*15,598	15,126	457
Net gain, noncapital assets	632,834	660,027	11,044,310	265,233	407,049	46,890	11,578	130
Dividends received from domestic corporations	40,552	19,508	6,507,753	110,662	558,821	*480	*3,262	1,047
Dividends received from foreign corporations	37,132	24,337	63,711,689	2,610,378	4,905,165	41,249	*91,871	*15,377
Other receipts	3,898,436	2,913,332	153,888,027	5,580,949	2,874,735	270,598	869,340	14,847
Total deductions	**198,479,286**	**454,777,169**	**6,105,489,470**	**459,861,663**	**113,628,488**	**17,091,285**	**39,049,613**	**6,673,691**
Cost of goods sold [19]	159,410,145	318,042,222	4,533,352,136	350,314,529	53,730,439	12,221,364	25,438,254	4,492,107
Compensation of officers	3,996,527	20,819,108	39,539,678	2,296,313	1,495,621	430,191	863,062	142,164
Salaries and wages	6,861,913	34,581,990	341,074,338	18,841,347	10,330,606	1,305,008	3,721,724	672,833
Repairs	831,909	2,332,831	24,167,939	2,163,799	672,433	88,017	130,957	27,096
Bad debts	296,403	926,940	10,905,761	184,014	53,576	28,353	79,195	12,214
Rent paid on business property	4,504,048	10,587,616	45,577,826	3,362,672	828,017	292,833	909,318	102,528
Taxes paid	2,552,019	8,465,054	86,013,796	3,727,127	12,014,654	199,945	653,375	115,293
Interest paid	1,270,613	2,190,687	208,311,227	10,677,898	4,685,607	312,197	862,440	35,150
Charitable contributions	52,573	98,085	5,978,615	465,305	143,647	16,998	33,936	*6,204
Amortization	295,972	298,953	34,078,474	1,577,928	1,285,120	47,793	139,742	26,274
Depreciation	6,020,031	7,457,827	135,221,197	9,598,980	3,812,859	418,797	547,655	121,485
Depletion	116,017	10,904	4,518,578	29,190	11,588	-	-	-
Advertising	242,736	1,948,870	64,613,384	13,777,180	6,795,675	106,641	1,089,522	234,290
Pension, profit-sharing, stock, annuity	748,394	2,402,456	47,350,932	3,499,078	1,596,411	99,201	154,580	27,314
Employee benefit programs	1,759,621	8,420,954	74,937,084	4,587,305	1,931,609	232,366	526,679	58,779
Domestic production activities deduction	167,802	180,814	12,129,018	789,470	698,567	14,825	14,159	2,055
Net loss, noncapital assets	23,500	56,465	3,733,093	209,250	55,170	17,674	25,662	*4,495
Other deductions	9,329,062	35,955,395	433,986,395	33,760,278	13,486,889	1,259,081	3,859,352	593,412
Total receipts less total deductions	13,760,876	35,510,390	410,550,829	21,495,603	18,929,124	953,809	2,136,792	397,025
Constructive taxable income from related foreign corporations	217,813	*27,138	102,736,938	3,227,403	2,683,027	17,522	124,743	22,153
Net income	**13,924,292**	**35,500,264**	**512,098,194**	**24,680,243**	**21,604,735**	**955,221**	**2,255,351**	**417,561**
Income subject to tax	**3,985,555**	**5,065,952**	**436,028,821**	**19,418,135**	**20,164,359**	**444,858**	**1,188,462**	**204,610**
Total income tax before credits [7]	1,380,446	1,512,012	152,565,438	6,791,379	7,054,476	153,007	410,017	71,349
Income tax	1,354,295	1,490,950	152,177,041	6,779,365	7,054,258	151,482	409,633	71,256
Alternative minimum tax	10,437	13,487	337,971	11,418	*218	1,526	*646	*93
Foreign tax credit	139,556	11,131	73,524,069	1,705,847	2,691,846	4,300	137,403	15,251
General business credit	17,477	23,194	5,029,180	121,146	21,199	3,555	4,175	1,019
Prior year minimum tax credit	2,847	6,642	543,781	15,420	11,645	*273	1,021	-
Total income tax after credits [2]	**1,220,566**	**1,471,045**	**73,468,409**	**4,948,966**	**4,329,786**	**144,880**	**267,417**	**55,078**

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

RETURNS WITH NET INCOME

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

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	**5,408**	**2,133**	**17,089**	**551**	**5,722**	**7,242**	**4,210**	**4,434**
Total assets	**19,783,278**	**218,950,276**	**33,875,865**	**1,872,386,731**	**1,499,872,063**	**66,224,797**	**59,948,770**	**256,982,188**
Cash	1,355,655	3,046,616	3,273,122	13,012,316	34,970,099	3,457,375	3,444,637	11,951,956
Notes and accounts receivable	2,903,900	21,154,204	6,254,205	643,034,902	210,770,882	10,481,934	7,469,628	63,912,252
Less: Allowance for bad debts	100,773	316,185	114,410	647,772	4,354,228	278,201	257,823	491,710
Inventories	3,618,608	11,300,867	2,331,142	32,827,468	75,351,177	8,859,679	6,842,762	26,245,368
Investments in Government obligations	-	1	*2,812	31,465	*797,808	-	187,866	38,884
Tax-exempt securities	-	83,196	*32,569	*2,998,198	*720,687	*252,645	*22,257	*163,120
Other current assets	1,118,206	12,194,536	2,075,380	49,669,448	105,340,622	3,013,670	2,137,604	7,548,612
Loans to shareholders	150,922	4,062,060	210,719	30,708,842	28,314,137	254,242	951,635	214,745
Mortgage and real estate loans	*25,660	-	*5,253	*1,022	*13,872	*22,764	*19,746	-
Other investments	1,688,131	96,640,985	2,825,933	610,831,559	533,768,202	14,822,979	3,495,303	58,101,960
Depreciable assets	15,157,970	103,617,152	23,942,087	344,723,238	331,021,091	39,057,365	40,536,625	92,315,785
Less: Accumulated depreciation	10,070,098	61,652,343	16,007,734	180,345,237	186,724,962	24,759,513	22,751,589	47,703,324
Depletable assets	79,218	4,585,101	-	110,255,960	2,069,801	788	3,947,919	1,146,625
Less: Accumulated depletion	*11,167	410,836	-	53,901,791	749,311	554	493,727	190,975
Land	635,580	1,151,627	197,440	6,904,887	6,977,675	491,305	2,034,394	2,117,074
Intangible assets (amortizable)	2,584,691	19,044,438	9,603,815	68,881,103	243,786,176	9,271,105	9,275,072	26,246,101
Less: Accumulated amortization	265,026	4,104,675	1,720,635	34,549,890	47,322,341	1,128,636	1,480,094	2,483,694
Other assets	911,801	8,553,532	964,168	227,951,015	165,120,676	2,405,847	4,566,554	17,849,409
Total liabilities	**19,783,278**	**218,950,276**	**33,875,865**	**1,872,386,731**	**1,499,872,063**	**66,224,797**	**59,948,770**	**256,982,188**
Accounts payable	1,547,641	16,506,778	3,413,276	299,529,191	118,219,815	5,633,365	4,460,017	34,544,118
Mortgages, notes, and bonds payable in less than one year	2,055,205	19,369,234	1,841,630	15,488,219	145,963,711	4,012,848	3,315,929	24,659,678
Other current liabilities	1,530,619	9,796,802	2,619,106	425,583,656	125,591,987	4,636,720	4,395,189	15,436,266
Loans from shareholders	552,619	218,459	685,500	21,610,464	21,517,571	1,432,885	1,677,551	5,749,657
Mortgages, notes, and bonds payable in one year or more	3,229,721	62,751,754	10,253,005	179,633,819	280,752,600	16,044,157	14,248,995	52,194,509
Other liabilities	1,636,100	26,314,318	2,435,839	145,409,661	201,790,790	3,519,449	8,169,447	27,215,480
Capital stock	455,315	6,268,749	988,552	21,970,407	55,490,257	3,115,624	1,259,058	10,462,970
Additional paid-in capital	2,826,340	54,412,714	3,737,166	499,748,164	418,260,410	14,579,515	9,614,114	57,590,656
Retained earnings, appropriated	402	41,192	452	2,153,900	45,869	*47,270	*4,591	*3,308
Retained earnings, unappropriated [26]	6,307,785	42,104,036	9,305,981	464,797,160	382,770,404	15,594,884	13,336,796	39,767,546
Less: Cost of treasury stock	**358,468**	18,833,761	1,404,642	203,537,909	250,531,352	2,391,920	532,915	10,642,000
Total receipts	**37,114,179**	**150,927,463**	**50,411,568**	**2,284,163,368**	**751,917,402**	**85,795,189**	**64,390,039**	**244,660,423**
Business receipts	36,691,483	134,984,735	49,332,288	2,192,250,879	647,119,016	84,304,471	62,680,884	236,537,263
Interest	25,981	2,209,959	123,353	16,455,689	11,651,374	221,866	390,989	2,031,320
Interest on Government obligations: State and local	*5,355	14,944	5,873	109,746	191,697	24,674	8,789	26,236
Rents	9,737	36,407	21,500	1,376,969	739,551	20,588	30,088	88,568
Royalties	*18,918	1,777,102	*59,642	1,247,887	32,651,465	132,503	94,833	548,629
Net short-term capital gain reduced by net long-term capital loss	-	607	*1,331	142,638	509,167	5,026	*2,366	14,719
Net long-term capital gain reduced by net short-term capital loss	57,450	1,485,189	23,093	1,515,826	11,511,567	121,728	153,639	481,083
Net gain, noncapital assets	27,398	3,636,812	279,811	844,838	1,028,634	95,028	194,208	396,791
Dividends received from domestic corporations	1,746	3,455,441	7,546	400,281	587,856	77,252	31,434	20,133
Dividends received from foreign corporations	*9,817	865,850	*6,204	26,412,245	12,271,841	212,369	212,432	840,604
Other receipts	**266,295**	2,460,416	550,925	43,406,369	33,655,234	579,682	590,379	3,675,078
Total deductions	**35,393,618**	**140,107,430**	**47,061,672**	**2,166,418,176**	**680,200,297**	**81,126,857**	**60,919,853**	**228,059,773**
Cost of goods sold [19]	26,030,221	99,934,996	28,259,216	1,982,699,451	379,475,167	60,490,136	42,736,911	187,897,270
Compensation of officers	593,788	826,565	1,812,357	1,335,048	3,947,452	1,655,204	949,519	1,514,648
Salaries and wages	2,627,452	9,891,085	5,489,826	25,186,830	66,778,326	4,723,966	3,659,194	6,209,416
Repairs	273,426	1,181,313	354,926	2,323,731	4,609,052	336,326	405,734	2,255,870
Bad debts	50,666	142,974	106,578	303,059	731,055	110,937	136,128	147,696
Rent paid on business property	495,776	1,412,399	1,529,230	5,488,956	5,721,225	1,281,373	1,152,524	1,270,949
Taxes paid	501,324	1,341,832	919,027	30,152,066	8,665,920	938,806	893,575	1,959,230
Interest paid	339,129	4,966,632	919,623	21,669,859	24,353,039	1,326,101	1,487,645	4,834,169
Charitable contributions	4,626	88,229	8,636	462,431	3,348,897	12,640	18,787	97,591
Amortization	99,695	622,832	340,151	3,082,172	7,677,861	288,354	390,259	665,341
Depreciation	1,001,081	4,986,740	1,715,522	17,694,264	20,625,136	2,817,218	3,016,392	5,903,623
Depletion	4	24,669	*61	2,979,657	443,242	20	192,869	819,643
Advertising	254,920	611,449	506,316	1,196,143	22,220,295	345,729	266,150	178,988
Pension, profit-sharing, stock, annuity	153,117	1,901,801	225,950	7,652,859	10,127,592	417,409	418,834	2,173,970
Employee benefit programs	550,571	2,481,598	826,414	3,466,980	16,126,260	1,479,587	1,249,313	2,779,405
Domestic production activities deduction	12,190	300,317	35,110	2,452,729	2,038,756	74,383	87,322	677,180
Net loss, noncapital assets	1,518	193,544	16,677	180,131	1,452,912	30,644	16,247	304,792
Other deductions	2,404,115	9,198,454	3,996,052	58,091,811	101,858,110	4,798,025	3,842,450	8,369,991
Total receipts less total deductions	1,720,561	10,820,032	3,349,896	117,745,192	71,717,105	4,668,332	3,470,186	16,600,650
Constructive taxable income from related foreign corporations	*1,468	2,096,515	*12,064	29,220,760	20,109,607	215,397	94,018	1,101,858
Net income	**1,716,675**	**12,901,604**	**3,356,087**	**146,856,207**	**91,635,015**	**4,859,054**	**3,555,415**	**17,676,272**
Income subject to tax	**316,329**	**8,440,793**	**1,034,220**	**145,277,713**	**82,861,787**	**1,675,032**	**2,179,346**	**13,961,169**
Total income tax before credits [7]	104,846	2,891,066	351,661	50,849,178	28,999,011	587,719	763,180	4,959,675
Income tax	102,109	2,887,327	350,913	50,844,680	28,924,189	572,433	754,878	4,844,126
Alternative minimum tax	*2,738	3,631	748	*2,979	69,954	14,419	4,504	113,391
Foreign tax credit	*3,530	1,091,828	22,537	37,926,478	11,780,132	135,377	102,452	912,616
General business credit	4,222	80,557	4,735	435,770	1,335,984	17,347	6,963	62,256
Prior year minimum tax credit	*190	*5,627	*3,573	*38,120	74,989	2,768	*3,840	28,305
Total income tax after credits [2]	**96,904**	**1,713,054**	**320,816**	**12,448,811**	**15,807,906**	**432,227**	**649,925**	**3,956,498**

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

RETURNS WITH NET INCOME

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

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	**33,554**	**13,897**	**7,156**	**3,752**	**5,109**	**6,162**	**16,923**	**528,649**
Total assets	**370,500,094**	**383,967,320**	**820,884,912**	**962,136,757**	**410,598,627**	**19,593,933**	**246,812,021**	**2,704,492,533**
Cash	15,709,427	18,192,440	47,810,342	27,863,138	20,184,261	1,457,703	10,942,595	177,892,597
Notes and accounts receivable	38,207,000	90,987,375	119,394,843	208,250,272	64,379,169	4,150,746	29,566,999	370,882,671
Less: Allowance for bad debts	908,354	1,496,664	1,802,219	3,637,476	1,396,307	175,626	1,177,486	9,463,531
Inventories	31,753,306	44,495,347	35,905,772	21,952,309	47,372,404	2,857,347	24,353,011	520,939,378
Investments in Government obligations	160,376	209,752	260,754	*820,922	144,240	13	*158,880	6,125,597
Tax-exempt securities	189,223	170,947	*323,890	2,786,387	23	*476,686	154,503	6,772,876
Other current assets	14,704,433	17,817,618	68,390,427	55,291,121	24,939,440	1,160,330	14,539,158	135,401,880
Loans to shareholders	1,991,458	1,538,574	3,104,023	203,230	99,641	98,454	419,835	11,897,215
Mortgage and real estate loans	70,114	*150,286	*22,999	4,975,896	*34,888	-	*27,171	1,860,427
Other investments	118,512,397	86,881,312	254,770,299	437,325,039	82,403,857	2,054,451	46,197,357	572,499,005
Depreciable assets	96,735,114	98,014,327	179,812,086	133,858,926	108,340,202	12,011,640	56,484,329	800,374,534
Less: Accumulated depreciation	63,057,714	57,697,928	113,822,050	77,045,695	61,335,844	8,157,955	32,213,061	396,626,115
Depletable assets	*51,989	*171,781	-	18,426	2,265	*1,129	7,603	43,928,445
Less: Accumulated depletion	10,632	*107,881	-	5,639	2,052	-	945	7,328,744
Land	1,929,442	1,755,989	4,602,347	2,385,817	2,500,268	282,466	1,482,635	70,357,990
Intangible assets (amortizable)	45,631,793	58,672,141	153,162,913	85,123,989	103,020,787	2,971,044	72,506,224	324,858,920
Less: Accumulated amortization	4,971,630	7,607,067	19,915,311	12,171,845	17,243,130	840,507	12,919,438	41,100,233
Other assets	73,802,354	31,818,972	88,863,797	74,141,941	37,154,516	1,246,012	36,282,652	115,219,621
Total liabilities	**370,500,094**	**383,967,320**	**820,884,912**	**962,136,757**	**410,598,627**	**19,593,933**	**246,812,021**	**2,704,492,533**
Accounts payable	17,351,919	42,657,089	92,268,371	72,146,808	32,739,814	1,921,312	14,159,444	444,264,554
Mortgages, notes, and bonds payable in less than one year	11,952,070	41,491,736	45,263,643	244,510,359	18,405,420	577,337	5,828,811	185,309,003
Other current liabilities	23,844,417	33,829,399	84,544,093	69,347,884	54,621,135	2,658,777	27,449,922	259,346,027
Loans from shareholders	14,938,059	4,419,030	17,818,362	907,042	1,685,909	347,694	1,362,004	40,138,166
Mortgages, notes, and bonds payable in one year or more	122,090,823	99,832,330	107,110,563	355,685,203	83,680,062	3,752,167	64,308,203	488,814,545
Other liabilities	23,548,252	37,225,641	81,338,711	67,374,197	96,294,811	2,047,816	36,056,833	189,326,628
Capital stock	34,768,037	15,757,917	43,645,948	8,396,531	36,147,067	618,583	7,093,702	83,788,512
Additional paid-in capital	73,068,779	73,090,607	377,261,352	129,900,343	59,311,799	1,420,369	56,704,992	444,292,150
Retained earnings, appropriated	148,060	144,681	2,212,570	*1,115,006	*41,458	*3,019	*451,135	1,531,303
Retained earnings, unappropriated [26]	63,274,513	81,169,377	119,127,908	61,643,255	69,779,613	6,614,188	49,381,112	702,447,761
Less: Cost of treasury stock	14,484,834	45,650,488	149,706,608	48,889,870	42,108,462	367,327	15,984,136	134,766,117
Total receipts	**273,243,798**	**346,435,029**	**540,534,424**	**371,085,789**	**391,292,714**	**39,129,114**	**204,722,707**	**5,593,904,032**
Business receipts	265,606,725	325,943,281	484,215,798	233,031,189	377,099,848	38,410,062	188,428,531	5,465,663,360
Interest	1,827,709	5,337,524	5,987,267	82,953,448	3,747,494	47,996	4,037,720	17,111,472
Interest on Government obligations: State and local	46,570	97,928	327,665	135,964	25,342	27,205	67,497	624,941
Rents	95,558	1,551,550	1,571,390	12,766,924	1,041,108	13,836	803,247	5,213,178
Royalties	829,669	3,011,672	33,034,647	2,544,420	2,242,341	40,758	4,135,847	10,880,171
Net short-term capital gain reduced by net long-term capital loss	*4,211	120,610	14,103	769,252	*20,739	*189	*18,079	862,449
Net long-term capital gain reduced by net short-term capital loss	479,014	967,668	1,169,461	1,017,897	1,010,494	*39,961	354,999	5,111,531
Net gain, noncapital assets	1,008,015	450,263	195,695	1,046,403	523,747	18,061	567,727	3,042,104
Dividends received from domestic corporations	23,067	40,657	299,516	365,721	50,703	3,841	468,285	2,233,631
Dividends received from foreign corporations	623,900	2,087,640	6,745,368	2,452,053	1,806,504	62,889	1,437,933	3,628,194
Other receipts	2,699,361	6,826,235	6,973,514	34,002,519	3,724,393	464,316	4,402,843	79,532,999
Total deductions	**254,445,386**	**321,671,847**	**493,345,325**	**366,967,021**	**368,650,356**	**37,375,876**	**187,441,243**	**5,394,877,136**
Cost of goods sold [19]	182,819,075	222,964,738	295,951,233	159,585,440	281,797,734	25,720,871	110,792,985	4,289,961,357
Compensation of officers	5,968,619	3,553,209	4,542,338	1,928,428	1,958,803	848,705	2,877,644	52,064,026
Salaries and wages	16,550,674	25,322,713	68,747,085	23,245,544	17,663,206	3,422,853	26,684,653	379,026,957
Repairs	1,020,240	1,148,952	2,420,087	1,575,820	1,924,747	186,256	1,069,157	23,723,553
Bad debts	481,381	658,858	735,769	5,729,028	685,318	98,429	430,531	8,692,793
Rent paid on business property	3,956,220	3,441,031	4,346,571	2,615,894	4,104,585	721,535	2,544,191	80,674,967
Taxes paid	3,430,413	3,490,209	6,955,711	1,678,323	5,181,747	546,741	2,648,476	63,203,493
Interest paid	6,319,333	8,407,887	9,069,120	93,069,168	7,512,168	340,299	7,123,762	43,495,266
Charitable contributions	107,459	180,786	305,523	216,726	143,345	13,182	303,667	1,873,637
Amortization	2,061,676	1,779,784	4,559,735	5,370,143	2,396,555	107,388	1,559,670	8,932,090
Depreciation	6,665,352	9,604,220	17,493,312	13,399,321	9,597,555	671,788	5,529,894	70,876,136
Depletion	*5,921	*5,216	1,955	3,720	300	-	522	722,055
Advertising	1,751,176	1,460,709	6,591,056	2,980,603	1,396,048	668,718	2,181,777	47,165,067
Pension, profit-sharing, stock, annuity	1,848,288	3,511,041	3,720,197	1,881,086	6,237,171	203,359	1,501,673	14,149,634
Employee benefit programs	4,866,454	6,469,254	8,607,057	4,361,976	9,365,203	830,121	4,140,154	34,617,037
Domestic production activities deduction	448,678	782,262	1,770,484	521,943	863,582	23,149	521,859	995,929
Net loss, noncapital assets	92,753	212,723	514,138	98,938	134,556	31,489	139,781	2,215,272
Other deductions	16,051,674	28,678,255	57,013,954	48,704,920	17,687,732	2,940,993	17,390,845	272,487,865
Total receipts less total deductions	18,798,413	24,763,182	47,189,098	4,118,769	22,642,358	1,753,238	17,281,465	199,026,895
Constructive taxable income from related foreign corporations	1,164,414	5,436,805	15,869,302	16,993,511	2,529,079	28,421	1,788,871	5,013,528
Net income	**19,916,257**	**30,102,058**	**62,730,736**	**20,976,316**	**25,146,094**	**1,754,454**	**19,002,839**	**203,415,481**
Income subject to tax	**10,102,172**	**24,576,069**	**51,489,463**	**17,705,012**	**21,251,108**	**537,066**	**13,201,119**	**125,151,146**
Total income tax before credits [7]	3,486,843	8,586,161	18,056,356	6,189,572	7,471,238	187,996	4,600,708	43,400,497
Income tax	3,471,902	8,566,991	18,007,313	6,184,044	7,422,102	182,572	4,595,470	43,193,950
Alternative minimum tax	12,810	17,635	39,218	6,995	23,634	*3,267	8,147	190,919
Foreign tax credit	577,487	2,726,270	7,207,683	3,647,572	1,491,308	*42,898	1,301,253	2,934,272
General business credit	110,892	301,240	1,131,645	705,833	412,898	9,925	257,820	833,705
Prior year minimum tax credit	25,957	38,921	35,552	237,751	6,951	*34	12,844	157,349
Total income tax after credits [2]	**2,772,507**	**5,519,731**	**9,681,476**	**1,598,416**	**5,560,081**	**135,139**	**3,028,791**	**39,473,661**

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

RETURNS WITH NET INCOME

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	**220,847**	**138,075**	**70,788**	**11,984**	**307,801**	**42,454**	**19,357**	**14,206**	**22,726**
Total assets	**1,494,132,344**	**538,612,190**	**954,157,343**	**1,362,811**	**1,210,360,189**	**132,249,077**	**24,821,120**	**36,655,104**	**133,403,888**
Cash	100,666,605	42,479,507	57,827,646	359,451	77,225,992	11,727,710	2,446,374	3,008,427	4,414,039
Notes and accounts receivable	269,421,772	142,886,423	126,394,356	*140,992	101,460,900	13,565,303	3,407,301	6,272,383	7,684,418
Less: Allowance for bad debts	5,906,060	3,126,855	2,775,355	3,849	3,557,471	188,508	93,904	100,979	117,072
Inventories	250,499,044	144,610,087	105,888,951	6	270,440,334	65,965,822	8,283,416	8,002,356	29,404,807
Investments in Government obligations	5,961,514	653,560	5,307,954	-	164,082	*9,258	*4,853	1,000	*89,363
Tax-exempt securities	5,627,376	791,717	4,835,659	-	1,145,500	*21,805	*102,935	3,170	*96,835
Other current assets	80,381,557	29,985,504	50,215,132	180,921	55,020,322	2,985,137	1,143,482	2,452,136	11,560,618
Loans to shareholders	6,384,756	4,212,308	2,144,329	*28,119	5,512,459	1,404,104	236,633	229,998	589,684
Mortgage and real estate loans	1,398,119	266,328	1,131,791	-	462,308	88,156	*2,339	251	*121,340
Other investments	374,545,262	60,126,980	314,223,682	*194,601	197,953,743	8,529,076	868,390	5,853,676	17,099,585
Depreciable assets	311,647,843	107,322,212	203,765,769	559,862	488,726,691	34,762,469	12,327,036	11,947,407	60,656,010
Less: Accumulated depreciation	164,640,981	62,706,536	101,561,643	372,802	231,985,134	18,565,196	6,035,832	6,535,975	26,136,391
Depletable assets	43,902,378	131,009	43,771,369	-	26,067	*7,317	-	-	*3,372
Less: Accumulated depletion	7,312,933	61,707	7,251,226	-	15,811	*6,783	-	-	*447
Land	21,718,586	4,667,867	17,018,320	*32,398	48,639,405	4,283,922	946,238	371,441	11,023,892
Intangible assets (amortizable)	175,068,132	57,849,240	116,917,599	*301,293	149,790,788	6,655,990	927,767	4,822,500	1,439,559
Less: Accumulated amortization	26,111,893	8,598,395	17,402,734	*110,764	14,988,340	846,790	263,320	858,576	193,792
Other assets	50,881,267	17,122,938	33,705,745	*52,584	64,338,354	1,850,285	517,412	1,185,889	15,668,067
Total liabilities	**1,494,132,344**	**538,612,190**	**954,157,343**	**1,362,811**	**1,210,360,189**	**132,249,077**	**24,821,120**	**36,655,104**	**133,403,888**
Accounts payable	230,163,739	109,331,468	120,694,767	*137,505	214,100,815	11,942,603	2,836,266	10,866,454	21,437,368
Mortgages, notes, and bonds payable in less than one year	98,978,004	46,980,926	51,876,761	*120,317	86,330,999	44,205,580	3,540,903	955,689	4,971,895
Other current liabilities	143,829,263	48,911,219	94,614,119	303,925	115,516,764	9,052,779	3,383,743	5,196,861	9,407,709
Loans from shareholders	21,938,800	14,158,680	7,680,492	99,628	18,199,366	5,766,350	651,838	336,258	1,462,700
Mortgages, notes, and bonds payable in one year or more	225,481,982	70,333,688	154,890,413	*257,881	263,332,563	19,706,608	2,563,438	5,043,212	42,771,645
Other liabilities	114,468,489	29,307,144	85,182,812	*-21,467	74,858,139	3,367,845	1,345,197	1,510,403	4,033,999
Capital stock	55,702,473	25,927,435	29,630,449	144,589	28,086,039	3,594,838	385,401	3,589,594	1,674,306
Additional paid-in capital	241,349,287	73,166,067	168,058,195	*125,025	202,942,863	8,989,331	2,511,241	4,019,731	7,623,527
Retained earnings, appropriated	877,848	492,556	385,292	-	653,455	150,616	*44,424	*6,532	*132,837
Retained earnings, unappropriated [26]	410,352,721	134,981,570	275,067,332	303,818	292,095,040	29,093,675	10,318,922	7,251,096	41,046,910
Less: Cost of treasury stock	49,010,262	14,978,562	33,923,289	*108,411	85,755,855	3,621,148	2,760,254	2,120,725	1,159,010
Total receipts	**2,997,642,697**	**1,245,069,125**	**1,746,641,377**	**5,932,195**	**2,596,261,335**	**388,320,509**	**54,881,987**	**94,902,033**	**192,311,380**
Business receipts	2,940,361,981	1,226,473,850	1,708,068,874	5,819,256	2,525,301,379	380,436,460	54,173,892	93,236,364	187,271,450
Interest	9,498,908	2,443,914	7,039,187	15,807	7,612,564	525,935	182,691	326,189	103,728
Interest on Government obligations: State and local	340,309	81,808	258,141	361	284,633	10,375	*14,172	39,201	38,949
Rents	2,732,701	628,296	2,101,530	2,876	2,480,477	134,402	15,256	37,596	423,360
Royalties	5,394,369	890,064	4,503,980	326	5,485,801	30,896	1,737	51,707	*220,149
Net short-term capital gain reduced by net long-term capital loss	799,916	8,904	791,012	-	62,533	*359	4	*1,485	*319
Net long-term capital gain reduced by net short-term capital loss	4,065,455	487,521	3,563,465	*14,469	1,046,076	259,551	50,546	*17,454	45,012
Net gain, noncapital assets	2,125,309	1,041,523	1,083,732	53	916,795	347,000	23,504	48,779	47,368
Dividends received from domestic corporations	2,072,105	135,825	1,933,345	*2,934	161,526	21,279	7,840	2,415	38,826
Dividends received from foreign corporations	2,306,992	418,728	1,888,264	-	1,321,202	*4,378	-	*13,645	*2
Other receipts	27,944,652	12,458,691	15,409,847	76,114	51,588,348	6,549,876	412,345	1,127,199	4,122,217
Total deductions	**2,887,868,683**	**1,194,582,886**	**1,688,054,116**	**5,231,681**	**2,507,008,454**	**380,275,587**	**52,674,174**	**90,844,505**	**182,307,482**
Cost of goods sold [19]	2,415,623,848	972,878,720	1,442,667,817	77,311	1,874,337,510	312,124,348	32,004,005	65,844,106	126,517,501
Compensation of officers	31,487,131	19,106,646	11,200,802	1,179,683	20,576,895	3,541,577	1,376,319	1,383,737	1,862,365
Salaries and wages	150,178,797	77,265,212	71,397,005	1,516,581	228,848,160	25,178,878	6,268,563	9,151,008	21,596,157
Repairs	9,163,336	3,514,566	5,621,343	27,428	14,560,217	1,158,473	370,562	475,846	1,181,958
Bad debts	4,000,876	2,145,711	1,844,439	*10,727	4,691,917	489,255	127,082	126,165	739,553
Rent paid on business property	24,990,340	13,817,788	10,959,300	213,252	55,684,627	5,533,648	2,412,833	2,230,111	3,926,862
Taxes paid	26,081,843	11,523,318	14,384,906	173,619	37,121,650	4,581,740	1,223,763	1,520,804	3,811,069
Interest paid	21,666,838	8,151,400	13,463,719	51,718	21,828,429	2,744,335	361,855	514,534	1,656,502
Charitable contributions	699,160	251,867	445,998	*1,296	1,174,477	20,867	81,785	32,786	59,658
Amortization	5,425,623	1,866,029	3,547,409	12,184	3,506,467	320,276	64,983	144,402	59,800
Depreciation	27,958,480	10,946,336	16,934,428	77,716	42,917,656	2,999,410	886,434	1,032,357	4,770,930
Depletion	719,796	39,717	680,079	-	2,260	*104	-	-	*99
Advertising	16,590,923	7,424,555	9,152,756	13,612	30,574,144	4,168,781	1,929,594	1,701,568	2,685,627
Pension, profit-sharing, stock, annuity	7,176,540	3,588,545	3,503,779	84,217	6,973,094	337,715	68,563	173,713	441,971
Employee benefit programs	16,068,904	8,043,304	7,909,117	116,483	18,548,133	2,130,077	433,481	501,383	1,919,466
Domestic production activities deduction	810,815	204,693	606,122	-	185,114	6,500	*1,388	*9,806	5,829
Net loss, noncapital assets	781,482	304,120	476,495	*867	1,433,791	252,316	7,823	83,352	148,899
Other deductions	128,443,949	53,510,358	73,258,603	1,674,989	144,043,916	14,687,285	5,055,142	5,918,828	10,923,237
Total receipts less total deductions	109,774,014	50,486,238	58,587,261	700,515	89,252,881	8,044,923	2,207,813	4,057,528	10,003,899
Constructive taxable income from related foreign corporations	2,618,104	715,583	1,902,521	-	2,395,424	1,419	23,040	70,241	*270,367
Net income	**112,051,809**	**51,120,014**	**60,231,641**	**700,154**	**91,363,672**	**8,035,968**	**2,216,681**	**4,088,568**	**10,235,317**
Income subject to tax	**61,817,256**	**23,032,395**	**38,722,047**	**62,813**	**63,333,891**	**2,700,889**	**1,099,467**	**2,750,289**	**7,412,145**
Total income tax before credits [7]	21,484,853	7,862,617	13,608,188	14,048	21,915,645	883,994	365,262	951,511	2,556,513
Income tax	21,335,855	7,817,565	13,504,259	14,031	21,858,095	877,401	364,637	950,741	2,555,454
Alternative minimum tax	140,181	45,229	94,952	-	50,737	3,784	*626	*765	*667
Foreign tax credit	1,497,187	352,401	1,144,786	-	1,437,086	13,661	7,571	17,916	*132,735
General business credit	428,525	75,299	353,226	-	405,180	12,679	3,044	13,970	29,062
Prior year minimum tax credit	145,519	29,435	116,083	-	11,830	1,217	*30	3,963	*138
Total income tax after credits [2]	**19,413,607**	**7,405,466**	**11,994,093**	**14,048**	**20,060,053**	**854,942**	**354,617**	**915,663**	**2,394,579**

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

RETURNS WITH NET INCOME

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	**53,514**	**27,183**	**22,224**	**26,037**	**13,492**	**4,379**	**38,360**	**23,869**	**-**
Total assets	**138,395,565**	**130,606,436**	**28,778,773**	**81,227,646**	**35,342,494**	**313,834,199**	**40,288,377**	**114,757,510**	**-**
Cash	9,264,951	4,873,201	3,630,417	9,909,364	2,614,426	11,478,423	3,175,583	10,683,076	-
Notes and accounts receivable	10,190,462	19,841,627	2,150,531	6,251,011	2,102,440	12,640,292	3,599,487	13,755,643	-
Less: Allowance for bad debts	55,785	849,284	17,830	261,866	145,997	1,102,734	105,836	517,675	-
Inventories	22,106,578	23,039,250	3,159,114	22,437,334	12,788,587	57,397,590	10,449,241	7,406,240	-
Investments in Government obligations	*17,179	*5,403	-	*20,638	-	-	*16,388	-	-
Tax-exempt securities	*557,299	*2	479	331,831	1,000	-	*26,987	3,156	-
Other current assets	5,525,301	2,495,360	1,115,103	4,482,007	1,417,190	8,189,451	5,264,938	8,389,600	-
Loans to shareholders	646,015	285,538	674,543	145,247	262,235	*230,273	523,446	284,743	-
Mortgage and real estate loans	*123,103	*9,873	*38,833	*2,026	*16,131	*35,031	*12,105	*13,120	-
Other investments	17,435,098	9,611,102	1,427,066	5,867,813	1,589,489	92,328,494	3,194,087	34,149,868	-
Depreciable assets	101,057,850	28,250,242	20,782,619	42,461,933	18,823,285	125,569,821	15,711,958	16,376,062	-
Less: Accumulated depreciation	52,719,636	12,183,830	10,970,007	22,477,198	9,973,600	46,996,452	9,577,979	9,813,038	-
Depletable assets	*10,712	*2,622	*1,970	-	-	-	-	*74	-
Less: Accumulated depletion	*4,734	*1,835	*1,970	-	-	-	-	*42	-
Land	7,688,815	2,819,278	3,992,945	889,044	964,099	14,813,105	397,806	448,818	-
Intangible assets (amortizable)	13,793,594	54,253,925	2,527,286	7,713,858	3,847,657	12,743,743	7,915,800	33,149,108	-
Less: Accumulated amortization	1,797,787	2,260,731	493,564	932,986	795,021	853,911	1,163,934	4,527,930	-
Other assets	4,556,552	414,693	761,237	4,387,587	1,830,573	27,361,075	848,299	4,956,685	-
Total liabilities	**138,395,565**	**130,606,436**	**28,778,773**	**81,227,646**	**35,342,494**	**313,834,199**	**40,288,377**	**114,757,510**	**-**
Accounts payable	31,713,768	18,902,618	4,043,526	10,339,452	6,114,779	82,708,932	3,922,546	9,272,503	-
Mortgages, notes, and bonds payable in less than one year	2,798,996	5,432,143	912,721	2,553,916	1,291,957	4,276,277	4,611,059	10,779,864	-
Other current liabilities	10,273,591	12,193,643	2,194,419	10,445,437	5,030,532	34,378,009	3,633,550	10,326,491	-
Loans from shareholders	2,866,716	1,034,603	1,406,816	1,310,796	643,805	367,294	1,629,554	722,637	-
Mortgages, notes, and bonds payable in one year or more	29,530,846	23,508,054	9,714,751	11,843,706	12,721,921	73,211,827	9,565,192	23,151,362	-
Other liabilities	9,261,564	5,594,284	2,159,492	12,157,636	3,418,646	14,761,956	1,149,345	16,097,772	-
Capital stock	7,446,113	1,225,370	898,517	3,102,617	336,551	1,363,301	1,750,533	2,718,900	-
Additional paid-in capital	13,265,318	37,361,793	3,048,291	17,764,761	4,453,569	26,566,925	9,512,878	67,825,497	-
Retained earnings, appropriated	*110,936	*1,386	*40,629	*6,644	*21,823	*131,923	*3,962	1,743	-
Retained earnings, unappropriated [26]	44,062,663	36,505,332	4,765,360	28,849,291	8,726,562	83,018,199	10,420,879	-11,963,850	-
Less: Cost of treasury stock	12,934,947	11,152,789	405,749	17,146,609	7,417,651	6,950,442	5,911,121	14,175,409	-
Total receipts	**401,016,363**	**266,038,936**	**210,605,372**	**133,686,150**	**63,626,919**	**574,762,504**	**76,905,339**	**139,203,842**	**-**
Business receipts	393,982,647	262,334,763	209,078,925	129,754,264	61,552,931	545,610,351	75,434,234	132,435,097	-
Interest	652,507	237,156	54,722	602,401	479,072	3,044,656	94,643	1,308,867	-
Interest on Government obligations:									
State and local	39,620	4,879	*4,309	67,183	*6,509	45,662	2,945	10,829	-
Rents	321,356	102,277	51,460	106,600	374,332	782,469	42,610	88,758	-
Royalties	1,675,892	63,548	*18,625	739,167	*126,925	1,706,636	183,034	667,486	-
Net short-term capital gain reduced by net long-term capital loss	*3,010	*14,715	*32	2,155	22	*154	*2,422	*37,856	-
Net long-term capital gain reduced by net short-term capital loss	185,571	58,446	52,197	143,201	*1,846	*35,386	85,293	111,575	-
Net gain, noncapital assets	192,714	26,752	77,213	4,112	51,693	12,253	25,243	60,164	-
Dividends received from domestic corporations	44,408	1,725	4,103	31,989	*528	1,182	5,027	2,204	-
Dividends received from foreign corporations	8,485	*12,616	*449	*263,154	58,399	552,547	71,361	336,166	-
Other receipts	3,910,153	3,182,060	1,263,338	1,971,925	974,661	22,971,209	958,527	4,144,840	-
Total deductions	**391,533,483**	**254,431,115**	**207,966,760**	**125,792,992**	**61,754,858**	**553,174,115**	**73,473,511**	**132,779,872**	**-**
Cost of goods sold [19]	292,402,329	192,714,227	189,394,881	69,235,618	37,862,264	417,101,882	45,195,932	93,940,416	-
Compensation of officers	2,331,243	2,618,548	769,484	1,687,425	749,324	636,985	1,912,804	1,707,084	-
Salaries and wages	34,914,762	23,867,410	5,528,200	17,677,331	7,348,872	58,043,935	9,062,111	10,210,932	-
Repairs	3,731,939	914,347	753,380	1,029,497	463,140	3,511,700	536,030	433,346	-
Bad debts	233,005	329,583	82,216	423,414	75,339	1,322,978	137,429	605,898	-
Rent paid on business property	7,310,674	6,486,318	1,860,186	9,351,401	3,619,909	8,182,708	3,585,898	1,184,078	-
Taxes paid	5,750,592	2,730,564	1,395,936	2,715,469	1,317,931	9,097,388	1,457,077	1,519,316	-
Interest paid	2,153,636	1,602,253	678,794	1,042,125	1,327,648	6,284,018	808,257	2,654,473	-
Charitable contributions	250,819	51,422	10,941	77,943	20,860	503,037	23,161	41,196	-
Amortization	390,088	810,414	150,690	471,275	137,256	200,819	156,078	600,386	-
Depreciation	7,426,515	3,178,870	1,756,000	4,408,858	1,423,088	12,061,718	1,321,154	1,652,322	-
Depletion	*1,683	-	*43	*214	-	8	-	*110	-
Advertising	2,377,654	1,830,724	199,176	2,902,409	1,641,311	6,362,362	1,390,391	3,384,547	-
Pension, profit-sharing, stock, annuity	1,694,941	746,672	89,010	287,981	113,434	2,676,754	101,840	240,501	-
Employee benefit programs	4,036,649	999,647	271,046	1,553,265	420,817	4,682,855	718,693	880,755	-
Domestic production activities deduction	51,374	56,538	286	*29,195	3,500	8,817	7,925	3,955	-
Net loss, noncapital assets	172,112	102,079	6,550	315,932	81,140	182,440	44,358	36,789	-
Other deductions	26,303,467	15,391,498	5,019,942	12,583,640	5,149,023	22,313,711	7,014,372	13,683,768	-
Total receipts less total deductions	9,482,880	11,607,822	2,638,612	7,893,158	1,872,060	21,588,389	3,431,828	6,423,970	-
Constructive taxable income from related foreign corporations	7,493	2,354	-	363,029	108,878	939,205	188,428	420,969	-
Net income	**9,450,753**	**11,605,297**	**2,634,304**	**8,189,004**	**1,974,429**	**22,481,932**	**3,617,311**	**6,834,111**	**-**
Income subject to tax	**5,730,168**	**8,810,155**	**543,959**	**6,619,386**	**1,009,521**	**21,995,065**	**1,040,425**	**3,622,420**	**-**
Total income tax before credits [7]	1,973,185	3,054,615	175,480	2,305,564	343,127	7,709,967	337,559	1,258,868	-
Income tax	1,963,360	3,052,406	175,023	2,296,223	342,591	7,695,943	336,562	1,247,753	-
Alternative minimum tax	7,212	*728	*430	9,817	*536	13,748	*997	11,428	-
Foreign tax credit	*10,986	16,594	704	213,668	88,525	644,363	*4,778	285,584	-
General business credit	54,369	17,124	9,137	29,055	15,199	202,798	6,091	12,653	-
Prior year minimum tax credit	*595	*582	*631	159	1,163	*1,102	187	2,065	-
Total income tax after credits [2]	**1,907,236**	**3,020,315**	**165,008**	**2,062,682**	**238,240**	**6,861,703**	**326,502**	**958,567**	**-**

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

RETURNS WITH NET INCOME

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

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	**112,383**	**5,770**	**66,456**	**14,291**	**448**	**23,060**	**2,359**
Total assets	**441,112,947**	**256,541,557**	**54,782,007**	**6,288,499**	**11,129,817**	**93,624,085**	**18,746,982**
Cash	25,813,796	11,200,581	5,368,796	561,990	306,831	7,237,855	1,137,744
Notes and accounts receivable	46,851,618	10,171,937	11,807,564	959,207	1,122,771	20,528,556	2,261,583
Less: Allowance for bad debts	924,769	266,528	264,339	15,162	*11,152	351,457	16,131
Inventories	5,681,974	3,181,685	719,090	23,372	162,166	1,235,290	360,370
Investments in Government obligations	*571,324	436,265	*108,916	-	-	6,091	*20,052
Tax-exempt securities	621,172	267,523	*3,948	-	*12,610	318,067	*19,024
Other current assets	21,341,183	12,409,206	3,307,812	494,069	235,270	4,399,050	495,776
Loans to shareholders	2,172,475	173,684	974,984	552,077	1,540	394,035	76,156
Mortgage and real estate loans	343,504	*141,932	*34,680	*110,097	-	*22,366	*34,428
Other investments	40,973,144	22,364,305	3,554,460	422,607	1,304,580	9,648,948	3,678,244
Depreciable assets	412,371,265	250,541,936	59,458,536	5,195,894	11,538,119	73,015,221	12,621,559
Less: Accumulated depreciation	160,072,265	71,517,414	36,226,400	3,075,969	4,536,554	39,085,125	5,630,802
Depletable assets	38,283	-	*19,960	737	*2,130	*15,428	28
Less: Accumulated depletion	22,230	-	*8,478	675	*2,130	*10,922	25
Land	6,979,349	2,902,859	1,604,676	78,555	60,248	1,599,717	733,294
Intangible assets (amortizable)	20,489,749	4,018,154	3,386,043	816,622	344,133	9,264,604	2,660,193
Less: Accumulated amortization	4,649,772	1,094,948	572,161	209,148	49,184	2,396,671	327,660
Other assets	22,533,145	11,610,380	1,503,920	374,226	638,437	7,783,034	623,149
Total liabilities	**441,112,947**	**256,541,557**	**54,782,007**	**6,288,499**	**11,129,817**	**93,624,085**	**18,746,982**
Accounts payable	30,883,749	10,920,396	4,789,079	345,625	279,030	13,436,912	1,112,707
Mortgages, notes, and bonds payable in less than one year	16,644,601	5,929,397	4,106,610	658,426	522,883	4,961,016	466,268
Other current liabilities	37,722,386	23,837,725	4,818,250	582,248	650,307	6,616,817	1,217,038
Loans from shareholders	5,521,167	1,275,350	2,245,739	422,338	*6,387	507,006	1,064,347
Mortgages, notes, and bonds payable in one year or more	113,500,521	66,613,390	13,328,609	2,069,069	3,941,754	21,010,375	6,537,323
Other liabilities	95,188,612	78,856,953	4,700,135	377,939	1,703,085	7,997,342	1,553,159
Capital stock	8,755,258	5,441,471	1,062,294	241,099	469,347	1,010,235	530,813
Additional paid-in capital	46,995,755	28,159,472	4,647,840	2,262,859	2,174,464	6,665,371	3,085,749
Retained earnings, appropriated	37,503	7	51	*3,652	1,016	*27,268	*5,509
Retained earnings, unappropriated [26]	104,846,731	49,932,085	17,860,468	-599,370	1,773,618	32,533,946	3,345,984
Less: Cost of treasury stock	18,983,335	14,424,690	2,777,069	75,384	*392,072	1,142,205	171,915
Total receipts	**542,248,678**	**160,573,530**	**162,966,764**	**11,903,224**	**9,369,563**	**182,935,354**	**14,500,243**
Business receipts	524,867,537	153,541,277	158,050,936	11,720,544	8,989,794	178,604,718	13,960,268
Interest	2,624,376	1,600,068	184,651	11,579	47,969	745,786	34,322
Interest on Government obligations: State and local	82,727	12,888	30,776	*177	*375	35,569	2,942
Rents	925,951	561,694	142,778	*3,245	*2,446	190,434	25,354
Royalties	1,891,867	*53,216	2,534	-	*704	1,806,318	29,094
Net short-term capital gain reduced by net long-term capital loss	48,416	*10,791	*12,514	-	-	*25,049	62
Net long-term capital gain reduced by net short-term capital loss	1,013,719	874,169	70,213	*2,164	*9,731	53,450	*3,992
Net gain, noncapital assets	2,648,559	1,596,044	846,781	52,983	*1,080	135,348	16,324
Dividends received from domestic corporations	44,975	24,495	10,709	*323	*269	6,846	*2,334
Dividends received from foreign corporations	443,722	16,590	3,059	-	-	423,917	*156
Other receipts	7,656,830	2,282,299	3,611,813	112,210	317,195	907,919	425,395
Total deductions	**514,099,198**	**151,365,384**	**155,977,862**	**11,252,301**	**8,426,959**	**173,472,180**	**13,604,513**
Cost of goods sold [19]	187,740,770	50,200,870	54,844,100	4,458,127	5,982,896	67,741,970	4,512,808
Compensation of officers	8,863,322	931,907	5,082,142	322,981	*21,069	2,253,033	252,189
Salaries and wages	85,173,323	26,129,214	22,875,837	2,052,089	339,314	31,072,138	2,704,730
Repairs	14,710,807	6,799,848	3,458,831	254,064	112,932	3,785,928	299,205
Bad debts	858,311	143,720	228,292	17,228	*10,206	441,696	17,169
Rent paid on business property	23,938,937	9,316,604	7,731,143	558,165	110,637	5,154,045	1,068,342
Taxes paid	15,655,405	4,944,314	4,499,692	380,282	185,092	5,191,355	454,670
Interest paid	9,138,637	5,138,358	1,450,946	215,996	294,159	1,506,633	532,545
Charitable contributions	203,013	100,706	18,190	2,063	3,853	73,064	5,137
Amortization	895,082	276,927	144,869	20,325	17,954	330,847	104,160
Depreciation	28,006,614	12,990,495	6,915,939	608,881	507,462	6,187,257	796,580
Depletion	20,866	*10,210	*5,398	-	*4,758	1	*498
Advertising	1,719,782	617,473	291,130	77,502	*4,668	696,563	32,446
Pension, profit-sharing, stock, annuity	5,593,214	1,720,701	517,035	24,697	33,201	3,227,805	69,775
Employee benefit programs	14,661,086	4,606,305	2,892,087	175,723	48,122	6,605,104	333,745
Domestic production activities deduction	6,490	3,343	*508	-	*1,054	1,129	*456
Net loss, noncapital assets	115,840	5,077	57,519	*1,557	*5,146	38,687	7,855
Other deductions	116,797,700	27,429,310	44,964,203	2,082,622	744,437	39,164,926	2,412,202
Total receipts less total deductions	28,149,480	9,208,145	6,988,902	650,923	942,604	9,463,174	895,731
Constructive taxable income from related foreign corporations	342,322	95,265	*889	7,856	-	233,904	*4,409
Net income	**28,409,075**	**9,290,522**	**6,959,015**	**658,602**	**942,230**	**9,661,509**	**897,197**
Income subject to tax	**17,205,915**	**7,332,738**	**1,805,434**	**149,893**	**636,005**	**6,944,517**	**337,327**
Total income tax before credits [7]	5,950,091	2,563,436	588,363	44,615	222,484	2,416,394	114,800
Income tax	5,933,148	2,555,606	586,368	44,496	219,838	2,413,692	113,148
Alternative minimum tax	31,207	22,692	2,194	118	2,647	1,905	1,652
Foreign tax credit	361,665	78,518	*800	2,163	-	280,131	*53
General business credit	121,687	38,787	6,696	1,309	208	71,554	3,133
Prior year minimum tax credit	17,913	978	4,110	-	*67	*646	*12,112
Total income tax after credits [2]	**5,448,826**	**2,445,153**	**576,757**	**41,143**	**222,210**	**2,064,062**	**99,501**

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

RETURNS WITH NET INCOME

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

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable, etc.)	Internet service providers, web search portals, and data processing services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	**55,411**	**13,064**	**14,863**	**2,097**	**8,794**	**5,108**	**11,486**
Total assets	**2,025,123,840**	**372,344,569**	**132,424,387**	**187,455,735**	**1,204,152,853**	**68,889,885**	**59,856,409**
Cash	70,918,799	29,090,077	6,884,877	5,685,433	19,141,605	3,972,348	6,144,459
Notes and accounts receivable	198,105,329	39,751,281	11,072,811	18,296,163	117,027,279	4,022,537	7,935,257
Less: Allowance for bad debts	9,793,137	2,611,948	985,106	664,351	5,254,619	90,403	186,709
Inventories	23,679,188	5,363,303	4,865,475	1,397,943	11,254,077	93,637	704,751
Investments in Government obligations	447,116	201,255	41,019	-	204,841	-	-
Tax-exempt securities	2,239,145	1,176,421	-	*908,400	122,763	*31,561	-
Other current assets	79,048,705	21,008,901	3,816,147	11,619,743	21,409,117	7,183,254	14,011,544
Loans to shareholders	4,766,689	2,521,821	416,632	189,229	1,243,901	91,621	*303,486
Mortgage and real estate loans	*106,348	*48,343	*47,313	*1,684	*8,593	-	415
Other investments	562,508,201	38,096,995	57,053,310	39,269,653	400,706,480	20,251,109	7,130,655
Depreciable assets	764,198,252	65,926,309	16,412,961	56,275,120	608,045,273	5,795,652	11,742,936
Less: Accumulated depreciation	447,864,834	38,892,530	8,685,364	31,165,452	360,375,838	3,750,918	4,994,732
Depletable assets	17,805	13,132	-	600	4,074	-	-
Less: Accumulated depletion	1,717	237	-	600	880	-	-
Land	10,163,742	2,470,490	973,174	1,810,190	4,580,951	124,622	*204,315
Intangible assets (amortizable)	643,437,763	172,173,801	35,403,373	76,211,573	328,871,719	15,050,934	15,726,364
Less: Accumulated amortization	89,987,566	33,133,691	2,544,994	9,566,780	40,176,906	2,406,656	2,158,538
Other assets	213,134,011	69,140,845	7,652,761	17,187,189	97,340,424	18,520,586	3,292,206
Total liabilities	**2,025,123,840**	**372,344,569**	**132,424,387**	**187,455,735**	**1,204,152,853**	**68,889,885**	**59,856,409**
Accounts payable	91,480,084	18,711,527	3,247,702	6,187,449	59,106,293	761,748	3,465,365
Mortgages, notes, and bonds payable in less than one year	105,450,763	8,596,446	1,073,136	1,487,718	92,752,623	716,301	824,538
Other current liabilities	229,558,560	104,425,202	12,988,761	27,188,033	54,389,756	21,385,917	9,180,890
Loans from shareholders	36,449,275	6,804,432	990,536	323,808	27,784,262	329,692	216,546
Mortgages, notes, and bonds payable in one year or more	483,592,853	92,892,808	47,296,553	50,819,107	276,713,874	10,844,271	5,026,240
Other liabilities	344,625,968	41,235,304	12,701,122	22,329,023	244,993,966	18,681,119	4,685,435
Capital stock	100,670,416	13,548,102	4,032,826	3,615,856	63,219,947	1,844,744	14,408,940
Additional paid-in capital	887,840,946	170,017,051	30,070,804	94,823,636	546,918,539	13,095,138	32,915,777
Retained earnings, appropriated	795,404	*47,876	[1]	118,107	628,598	-	823
Retained earnings, unappropriated [26]	-24,222,366	55,153,609	27,226,834	-11,929,843	-105,073,155	9,771,968	628,220
Less: Cost of treasury stock	231,118,063	139,087,787	7,203,888	7,507,159	57,281,850	8,541,014	11,496,365
Total receipts	**920,252,952**	**230,114,600**	**65,123,770**	**105,731,685**	**442,605,967**	**34,793,567**	**41,883,363**
Business receipts	785,918,724	185,023,540	58,668,804	93,278,239	384,373,049	28,508,440	36,066,651
Interest	17,365,061	2,777,992	674,801	2,317,445	10,408,068	856,317	330,438
Interest on Government obligations: State and local	484,792	146,068	19,745	39,701	105,260	*18,932	*155,086
Rents	10,674,120	384,114	169,725	290,987	9,654,665	156,060	18,569
Royalties	29,749,748	8,569,806	1,783,565	5,034,940	11,655,775	1,445,971	1,259,691
Net short-term capital gain reduced by net long-term capital loss	359,936	154,747	*4	*52,880	1,948	3,961	146,395
Net long-term capital gain reduced by net short-term capital loss	6,987,374	2,467,338	*341,151	438,446	2,162,680	*923,089	654,670
Net gain, noncapital assets	875,226	201,271	47,367	107,737	466,477	*3,265	49,108
Dividends received from domestic corporations	706,776	440,416	*7,097	9,191	245,178	*3,072	*1,823
Dividends received from foreign corporations	2,918,914	1,731,671	*158,907	124,287	472,761	361,886	69,401
Other receipts	64,212,281	28,217,637	3,252,604	4,037,833	23,060,104	2,512,575	3,131,529
Total deductions	**835,588,249**	**202,466,047**	**59,443,215**	**95,668,143**	**414,101,686**	**29,252,608**	**34,656,550**
Cost of goods sold [19]	170,157,201	53,548,471	17,998,456	15,821,839	71,758,595	3,133,686	7,896,155
Compensation of officers	10,792,545	3,457,517	2,325,797	1,303,035	2,062,758	583,214	1,060,224
Salaries and wages	139,366,361	53,202,765	6,033,805	11,371,257	51,081,988	9,289,135	8,387,411
Repairs	10,410,380	1,427,358	352,356	456,626	7,401,401	552,474	220,165
Bad debts	6,719,941	1,154,752	108,511	399,910	4,830,923	83,241	142,602
Rent paid on business property	17,621,755	3,698,578	2,807,506	1,574,088	7,719,737	1,239,223	582,622
Taxes paid	21,372,134	6,228,424	1,472,792	1,674,234	9,979,301	1,039,462	977,922
Interest paid	50,714,278	11,724,956	2,643,760	5,135,749	29,774,286	975,164	460,363
Charitable contributions	531,257	231,586	36,005	66,893	126,796	12,453	57,524
Amortization	29,964,252	5,035,399	7,469,834	6,507,241	9,803,604	692,134	456,039
Depreciation	67,157,214	6,697,162	3,888,259	4,982,551	48,668,588	1,202,001	1,718,653
Depletion	*3,655	-	*385	*67	3,203	-	-
Advertising	22,448,130	6,983,295	3,077,576	3,381,215	8,022,079	270,839	713,126
Pension, profit-sharing, stock, annuity	6,324,885	1,361,456	441,210	813,862	3,126,275	334,051	248,029
Employee benefit programs	16,932,368	5,678,952	674,985	2,542,432	6,699,332	742,403	594,263
Domestic production activities deduction	2,228,347	1,192,617	143,460	341,431	*468,484	62,425	19,931
Net loss, noncapital assets	2,996,175	803,696	11,720	255,862	1,789,760	33,878	101,259
Other deductions	259,847,371	40,039,060	9,956,798	39,039,852	150,784,575	9,006,824	11,020,262
Total receipts less total deductions	84,664,703	27,648,553	5,680,555	10,063,542	28,504,281	5,540,959	7,226,813
Constructive taxable income from related foreign corporations	4,346,338	3,234,199	259,477	108,295	443,801	62,786	237,779
Net income	**88,526,249**	**30,736,683**	**5,920,287**	**10,132,136**	**28,842,822**	**5,584,813**	**7,309,506**
Income subject to tax	**65,314,843**	**23,843,649**	**3,619,527**	**8,837,690**	**19,524,624**	**4,877,601**	**4,611,752**
Total income tax before credits [7]	22,986,435	8,350,513	1,331,038	3,101,257	6,877,218	1,704,270	1,622,138
Income tax	22,797,003	8,331,920	1,261,131	3,089,639	6,810,160	1,701,813	1,602,340
Alternative minimum tax	179,811	17,029	65,795	*10,157	64,574	2,457	19,798
Foreign tax credit	4,788,392	2,984,742	258,665	333,794	699,475	447,961	63,755
General business credit	904,213	569,230	12,393	15,320	187,016	22,773	97,481
Prior year minimum tax credit	305,815	6,288	-	*31,899	265,871	-	1,757
Total income tax after credits [2]	**16,988,015**	**4,790,253**	**1,059,980**	**2,720,243**	**5,724,855**	**1,233,537**	**1,459,145**

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

RETURNS WITH NET INCOME

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns	**160,360**	**26,800**	**32,459**	**83,858**	**17,243**	**225,321**	**204,465**	**19,751**	**1,105**
Total assets	**19,249,262,114**	**2,650,080,347**	**778,214,383**	**3,535,962,665**	**12,285,004,720**	**784,539,578**	**718,383,598**	**55,117,993**	**11,037,987**
Cash	469,736,905	114,630,642	129,810,609	116,311,843	108,983,811	37,544,704	30,964,626	5,349,882	1,230,197
Notes and accounts receivable	930,175,313	467,907,271	108,277,383	141,775,868	212,214,791	30,733,117	24,134,134	5,744,517	854,467
Less: Allowance for bad debts	15,314,925	9,698,543	414,979	1,432,585	3,768,818	1,229,911	1,048,057	158,331	23,523
Inventories	2,769,370	464,792	1,725,235	577,213	2,129	2,387,196	500,149	1,863,680	23,366
Investments in Government obligations	1,372,377,438	59,076,516	22,935,047	130,021,050	1,160,344,825	572,806	440,817	*118,379	13,610
Tax-exempt securities	951,789,055	28,669,918	2,581,578	331,332,993	589,204,565	747,061	475,180	*982	270,899
Other current assets	739,945,561	124,572,025	182,427,977	205,578,735	227,366,823	31,506,240	28,668,356	2,125,401	712,484
Loans to shareholders	22,509,004	6,784,078	1,148,264	2,373,671	12,202,991	4,621,681	4,034,549	551,511	*35,621
Mortgage and real estate loans	1,929,943,565	1,267,349,094	2,956,590	242,126,608	417,511,273	17,843,167	17,822,924	*19,942	300
Other investments	11,984,431,645	439,716,145	192,016,489	1,840,745,370	9,511,953,641	192,708,523	185,560,010	6,311,082	837,432
Depreciable assets	130,058,707	32,917,260	27,294,369	48,815,475	21,031,603	439,487,038	387,850,564	50,499,705	1,136,769
Less: Accumulated depreciation	52,420,265	16,291,549	14,568,751	17,628,518	3,931,446	118,911,930	92,691,349	25,790,366	430,214
Depletable assets	2,909,784	*1,226	*2,868	2,798,517	*107,172	578,892	578,892	-	-
Less: Accumulated depletion	962,304	*821	*1,014	*951,650	*8,820	62,459	62,459	-	-
Land	8,453,720	2,579,146	1,003,282	1,268,137	3,603,156	94,963,090	94,417,475	328,124	*217,491
Intangible assets (amortizable)	222,030,133	50,703,807	63,417,417	106,684,729	1,224,179	28,947,904	14,600,155	8,724,498	5,623,251
Less: Accumulated amortization	23,845,768	6,498,552	5,777,493	11,212,358	357,365	9,772,723	4,549,307	4,841,221	382,196
Other assets	574,675,178	87,197,892	63,379,512	396,777,566	27,320,208	31,875,182	26,686,940	4,270,208	918,034
Total liabilities	**19,249,262,114**	**2,650,080,347**	**778,214,383**	**3,535,962,665**	**12,285,004,720**	**784,539,578**	**718,383,598**	**55,117,993**	**11,037,987**
Accounts payable	686,566,401	81,133,195	160,713,821	60,736,788	383,982,597	17,170,910	14,311,157	2,713,833	145,920
Mortgages, notes, and bonds payable in less than one year	702,018,545	550,859,070	32,588,850	17,165,517	101,405,109	26,616,814	19,818,529	6,660,847	137,438
Other current liabilities	2,850,359,212	757,210,169	208,665,360	1,616,898,816	267,584,867	28,086,952	22,516,284	4,701,198	869,470
Loans from shareholders	14,388,113	6,339,553	2,554,657	2,948,092	2,545,811	11,411,211	9,767,395	1,475,191	*168,625
Mortgages, notes, and bonds payable in one year or more	1,158,425,393	869,968,774	60,959,193	134,242,018	93,255,408	238,254,652	215,416,970	19,061,015	3,776,667
Other liabilities	1,255,446,683	185,614,280	133,349,209	840,779,983	95,703,212	35,745,278	28,043,394	6,252,911	1,448,973
Capital stock	1,188,368,393	37,757,522	14,123,543	49,305,134	1,087,182,194	61,478,942	59,069,768	1,880,248	528,926
Additional paid-in capital	12,739,285,091	134,717,068	120,528,705	443,836,760	12,040,202,558	378,808,912	362,745,445	12,419,211	3,644,256
Retained earnings, appropriated	30,168,768	1,476,235	174,009	19,200,510	9,318,015	1,466,217	1,466,217	-	-
Retained earnings, unappropriated [26]	-1,292,921,941	45,985,146	54,951,584	401,421,829	-1,795,280,500	-3,582,617	-6,845,145	1,474,866	1,787,661
Less: Cost of treasury stock	82,842,545	20,980,665	10,394,548	50,572,781	894,551	10,917,692	7,926,416	1,521,328	*1,469,949
Total receipts	**2,084,675,308**	**255,888,432**	**169,401,514**	**1,174,012,041**	**485,373,321**	**189,538,006**	**141,257,512**	**43,920,299**	**4,360,195**
Business receipts	1,166,592,468	90,015,874	130,171,634	945,361,489	1,043,471	111,001,017	69,063,217	39,971,395	1,966,405
Interest	508,824,451	136,882,637	17,624,682	103,514,804	250,802,328	6,202,312	5,722,825	405,312	74,175
Interest on Government obligations: State and local	36,200,789	1,610,700	201,354	9,417,166	24,971,569	168,534	148,753	4,029	*15,753
Rents	5,282,380	480,826	181,797	2,006,122	2,613,636	38,541,190	38,483,978	55,574	*1,638
Royalties	1,134,669	626,414	159,552	340,631	8,071	2,564,362	547,832	*143,578	1,872,952
Net short-term capital gain reduced by net long-term capital loss	19,713,585	28,230	331,439	2,181,662	17,172,255	32,781	32,117	*665	-
Net long-term capital gain reduced by net short-term capital loss	10,582,307	1,444,807	1,373,207	6,605,899	1,158,394	9,293,492	9,163,255	129,317	919
Net gain, noncapital assets	4,284,729	2,640,979	801,153	525,904	316,693	4,018,202	2,238,030	1,772,038	8,134
Dividends received from domestic corporations	9,281,860	2,536,316	292,033	6,049,330	404,182	192,222	186,611	3,666	*1,945
Dividends received from foreign corporations	3,443,271	544,638	969,306	1,928,577	*750	27,069	20,712	700	5,657
Other receipts	319,334,799	19,077,010	17,295,357	96,080,458	186,881,973	17,496,824	15,650,182	1,434,024	412,618
Total deductions	**1,562,304,828**	**220,877,747**	**137,672,854**	**1,092,758,274**	**110,995,953**	**143,183,116**	**99,744,060**	**40,316,735**	**3,122,320**
Cost of goods sold [19]	640,111,152	607,023	1,082,924	638,248,032	*173,173	14,637,243	3,177,824	11,257,795	201,625
Compensation of officers	25,577,567	3,275,305	12,095,838	9,903,598	302,827	8,237,227	6,908,967	1,198,831	129,428
Salaries and wages	166,978,485	23,846,688	32,399,570	110,101,088	631,139	26,930,706	20,763,011	5,538,700	628,995
Repairs	2,976,072	1,192,309	615,605	1,095,966	72,193	3,461,731	2,515,022	927,760	18,949
Bad debts	29,039,002	21,050,667	1,070,821	2,169,114	4,748,400	989,195	839,187	127,609	22,399
Rent paid on business property	14,611,758	2,862,766	3,288,387	8,399,267	61,338	10,018,568	6,853,582	3,039,216	125,770
Taxes paid	29,082,784	3,931,816	4,063,315	19,637,767	1,449,886	7,397,634	6,161,982	1,154,559	81,093
Interest paid	152,436,195	93,624,558	13,947,021	18,967,734	25,896,882	12,103,299	10,110,455	1,730,641	262,202
Charitable contributions	778,663	205,520	133,887	436,697	2,558	101,754	87,708	10,903	3,144
Amortization	9,510,357	1,516,166	1,560,359	6,266,710	167,122	1,310,304	903,939	279,063	127,301
Depreciation	16,250,927	4,837,098	2,363,399	8,480,608	569,822	17,423,424	9,092,467	8,159,614	171,344
Depletion	132,689	95	*3,886	101,289	27,419	21,627	21,214	*413	-
Advertising	13,151,947	5,449,261	2,127,448	5,544,689	30,550	2,252,678	1,586,466	585,721	80,490
Pension, profit-sharing, stock, annuity	8,841,117	1,503,742	1,706,019	5,629,124	2,231	807,485	700,158	93,023	14,305
Employee benefit programs	14,619,626	2,495,817	2,349,493	9,757,911	16,405	1,645,712	1,126,198	467,592	51,922
Domestic production activities deduction	58,595	32,911	18,161	5,080	2,443	20,535	1,632	*2,140	16,762
Net loss, noncapital assets	2,102,536	1,244,691	496,250	238,980	122,615	400,075	272,968	123,702	3,405
Other deductions	436,045,353	53,201,312	58,350,473	247,774,619	76,718,950	35,423,918	28,621,279	5,619,452	1,183,187
Total receipts less total deductions	522,370,480	35,010,685	31,728,660	81,253,768	374,377,368	46,354,890	41,513,452	3,603,564	1,237,874
Constructive taxable income from related foreign corporations	3,382,266	838,661	1,304,725	1,225,466	*13,415	33,050	*14,019	16,400	2,631
Net income	**489,551,958**	**34,238,646**	**32,832,031**	**73,062,067**	**349,419,214**	**46,219,406**	**41,378,718**	**3,615,935**	**1,224,753**
Income subject to tax	**111,751,453**	**25,006,821**	**20,822,982**	**59,733,909**	**6,187,741**	**7,070,205**	**5,190,908**	**1,143,291**	**736,006**
Total income tax before credits [7]	39,447,143	8,767,493	7,260,928	21,240,298	2,178,424	2,370,445	1,722,456	391,348	256,641
Income tax	38,817,294	8,685,159	7,225,310	20,752,801	2,154,024	2,250,744	1,610,910	383,717	256,117
Alternative minimum tax	552,992	37,869	30,306	480,031	4,787	81,940	74,192	7,232	*516
Foreign tax credit	2,847,470	468,109	581,033	1,794,443	3,886	79,872	18,802	7,326	53,743
General business credit	547,344	256,977	37,978	228,049	24,341	28,522	10,195	5,683	*12,644
Prior year minimum tax credit	190,567	11,285	10,054	166,767	*2,460	13,021	8,708	4,196	117
Total income tax after credits [2]	**35,856,936**	**8,026,862**	**6,631,863**	**19,050,475**	**2,147,737**	**2,249,031**	**1,684,751**	**374,144**	**190,136**

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

RETURNS WITH NET INCOME

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

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	**527,611**	**17,884**	**167,541**	**158,334**	**9,207**	**27,981**
Total assets	**526,116,210**	**13,249,235,526**	**205,343,357**	**154,040,249**	**51,303,108**	**27,144,908**
Cash	72,424,386	1,504,910,758	18,175,366	15,282,994	2,892,372	5,025,682
Notes and accounts receivable	119,914,172	5,053,508,067	39,115,628	31,494,758	7,620,870	3,895,074
Less: Allowance for bad debts	2,219,783	86,349,567	1,024,056	867,981	156,075	549,761
Inventories	9,805,567	163,098	2,238,144	1,629,916	608,229	320,370
Investments in Government obligations	652,198	456,508,408	185,378	185,378	-	-
Tax-exempt securities	521,418	104,622,672	370,866	345,052	*25,813	*92,716
Other current assets	45,971,275	398,577,844	12,050,202	9,928,145	2,122,057	1,717,108
Loans to shareholders	6,109,858	2,579,466	2,627,551	2,449,354	178,197	253,051
Mortgage and real estate loans	1,078,551	1,487,217,540	195,246	191,019	*4,227	*60,513
Other investments	74,899,730	3,486,346,267	30,998,899	29,456,513	1,542,386	2,191,501
Depreciable assets	111,528,495	166,821,095	90,233,299	49,750,595	40,482,704	9,584,502
Less: Accumulated depreciation	70,719,941	78,728,438	53,308,646	30,525,944	22,782,701	4,822,236
Depletable assets	142,737	585,875	*1,428,603	*1,476	*1,427,128	*4,158
Less: Accumulated depletion	49,165	176,521	*641,331	1	*641,330	*3,929
Land	2,364,596	14,898,274	2,837,512	1,369,073	1,468,440	357,240
Intangible assets (amortizable)	139,022,883	356,402,908	63,864,719	48,256,092	15,608,627	8,041,358
Less: Accumulated amortization	21,185,178	16,640,701	12,264,778	10,036,666	2,228,111	678,123
Other assets	35,854,410	397,988,479	8,260,754	5,130,478	3,130,276	1,655,685
Total liabilities	**526,116,210**	**13,249,235,526**	**205,343,357**	**154,040,249**	**51,303,108**	**27,144,908**
Accounts payable	59,668,375	1,240,786,592	15,321,036	11,576,846	3,744,190	1,440,857
Mortgages, notes, and bonds payable in less than one year	26,206,472	566,248,505	12,212,867	9,341,334	2,871,534	1,021,718
Other current liabilities	81,244,739	7,352,363,021	26,230,933	21,642,424	4,588,509	5,732,640
Loans from shareholders	12,860,834	4,941,255	5,890,013	5,385,090	504,922	469,041
Mortgages, notes, and bonds payable in one year or more	93,250,061	1,180,649,683	52,243,696	35,990,201	16,253,496	4,706,886
Other liabilities	59,680,103	432,720,136	18,954,281	11,345,043	7,609,238	3,186,938
Capital stock	36,589,526	234,495,403	7,342,178	6,713,629	628,549	1,212,952
Additional paid-in capital	159,554,643	1,688,143,997	67,462,831	44,042,052	23,420,779	6,075,212
Retained earnings, appropriated	193,243	622,076	152,949	99,040	*53,909	*3,015
Retained earnings, unappropriated [26]	24,616,969	598,368,120	17,383,254	20,579,461	-3,196,207	6,668,000
Less: Cost of treasury stock	27,748,755	50,103,263	17,850,680	12,674,869	5,175,810	3,372,351
Total receipts	**796,673,401**	**725,996,847**	**358,453,062**	**309,309,289**	**49,143,773**	**37,547,185**
Business receipts	768,206,816	147,330,801	348,444,201	300,223,850	48,220,351	36,530,470
Interest	4,092,168	426,128,738	942,434	820,345	122,089	219,015
Interest on Government obligations: State and local	254,623	6,875,818	54,205	51,364	2,840	40,499
Rents	445,208	17,407,131	112,415	89,661	22,754	20,687
Royalties	3,168,347	401,064	521,567	509,867	11,700	92,183
Net short-term capital gain reduced by net long-term capital loss	172,410	613,520	40,262	39,934	*327	20
Net long-term capital gain reduced by net short-term capital loss	1,568,673	10,469,561	286,836	271,794	15,042	203,639
Net gain, noncapital assets	654,702	8,297,853	394,054	169,308	224,746	3,669
Dividends received from domestic corporations	149,535	3,031,956	41,335	40,124	*1,212	*2,223
Dividends received from foreign corporations	772,003	2,598,290	382,511	377,856	4,655	*20,184
Other receipts	17,188,917	102,842,116	7,233,243	6,715,186	518,057	414,596
Total deductions	**718,485,400**	**635,751,165**	**334,925,908**	**289,794,434**	**45,131,474**	**33,039,321**
Cost of goods sold [19]	246,941,956	5,193,856	152,250,319	133,762,550	18,487,769	4,964,710
Compensation of officers	60,086,558	6,157,692	9,479,477	8,548,700	930,777	1,458,640
Salaries and wages	162,779,197	94,801,347	67,971,683	60,787,994	7,183,689	10,311,165
Repairs	3,733,295	5,346,295	2,874,312	1,565,839	1,308,473	396,104
Bad debts	1,343,145	63,801,036	745,762	557,848	187,914	662,759
Rent paid on business property	23,437,479	10,279,833	6,609,390	5,607,330	1,002,060	2,478,413
Taxes paid	22,444,837	12,930,786	10,079,285	8,635,186	1,444,099	1,068,559
Interest paid	9,784,496	237,575,435	4,760,254	3,697,204	1,063,050	644,400
Charitable contributions	241,579	1,035,392	68,459	48,280	20,179	10,944
Amortization	4,365,149	3,149,443	2,682,415	2,058,418	623,997	223,595
Depreciation	10,377,451	28,850,597	6,987,639	3,962,487	3,025,152	913,039
Depletion	63,989	62,759	*32,406	*1,248	*31,158	-
Advertising	6,773,757	7,364,128	3,325,994	3,128,978	197,016	2,133,626
Pension, profit-sharing, stock, annuity	8,975,200	7,166,781	1,355,208	1,145,400	209,808	147,224
Employee benefit programs	14,918,331	11,264,444	6,438,778	5,444,762	994,016	797,990
Domestic production activities deduction	280,260	75,457	14,709	6,442	8,267	*4,442
Net loss, noncapital assets	563,453	1,408,779	104,560	96,529	8,030	46,300
Other deductions	141,375,266	139,287,105	59,145,259	50,739,239	8,406,019	6,777,412
Total receipts less total deductions	78,188,002	90,245,682	23,527,154	19,514,854	4,012,299	4,507,864
Constructive taxable income from related foreign corporations	953,356	5,065,592	684,734	654,095	30,639	5,338
Net income	**78,886,735**	**88,435,455**	**24,157,683**	**20,117,585**	**4,040,098**	**4,472,703**
Income subject to tax	**21,364,734**	**69,919,281**	**9,471,660**	**7,303,790**	**2,167,870**	**2,164,405**
Total income tax before credits [7]	7,314,475	24,468,331	3,205,177	2,449,178	755,998	746,909
Income tax	7,216,641	24,354,033	3,195,884	2,444,272	751,612	743,159
Alternative minimum tax	84,296	95,912	10,659	6,518	*4,142	1,939
Foreign tax credit	668,941	4,335,870	400,381	400,331	50	6,180
General business credit	261,394	2,239,016	100,109	82,043	18,066	2,344
Prior year minimum tax credit	17,222	27,367	12,842	12,842	-	112
Total income tax after credits [2]	**6,366,918**	**17,720,221**	**2,691,845**	**1,953,963**	**737,882**	**738,274**

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

RETURNS WITH NET INCOME

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	**291,036**	**240,205**	**41,559**	**9,271**	**58,669**	**35,193**	**23,476**
Total assets	**226,272,763**	**95,867,409**	**43,027,579**	**87,377,775**	**51,269,133**	**25,348,330**	**25,920,804**
Cash	21,880,545	13,648,747	4,061,215	4,170,583	7,659,938	4,384,657	3,275,282
Notes and accounts receivable	32,809,002	8,977,928	7,843,770	15,987,303	3,105,666	1,725,752	1,379,914
Less: Allowance for bad debts	8,643,667	1,158,029	1,560,846	5,924,793	133,357	93,267	40,091
Inventories	1,725,832	1,002,657	558,329	164,847	747,371	438,247	309,124
Investments in Government obligations	*275,202	*153,470	*20,614	*101,118	71,404	36,757	34,646
Tax-exempt securities	*538,187	*473,870	*64,292	25	*74,960	*74,960	-
Other current assets	9,993,559	3,701,314	2,563,487	3,728,758	4,590,293	3,411,209	1,179,085
Loans to shareholders	15,884,463	15,041,214	425,557	417,691	821,512	377,094	444,418
Mortgage and real estate loans	40,774	*33,632	*7,143	-	*61,024	*31,716	*29,308
Other investments	41,375,255	12,978,284	3,233,224	25,163,747	4,503,032	3,254,829	1,248,203
Depreciable assets	106,387,425	51,726,720	15,080,952	39,579,753	34,385,177	10,748,400	23,636,777
Less: Accumulated depreciation	61,226,613	35,397,833	8,965,321	16,863,459	17,450,432	5,104,093	12,346,339
Depletable assets	*11,442	-	-	*11,442	*445	317	*128
Less: Accumulated depletion	112	-	-	112	*443	315	*128
Land	3,420,774	737,058	283,465	2,400,251	3,303,848	891,430	2,412,418
Intangible assets (amortizable)	59,600,444	23,020,708	20,211,030	16,368,706	6,905,672	3,873,511	3,032,161
Less: Accumulated amortization	7,007,934	3,672,630	1,857,746	1,477,559	1,010,892	573,002	437,890
Other assets	9,208,184	4,600,299	1,058,414	3,549,472	3,633,915	1,870,126	1,763,788
Total liabilities	**226,272,763**	**95,867,409**	**43,027,579**	**87,377,775**	**51,269,133**	**25,348,330**	**25,920,804**
Accounts payable	7,876,899	3,394,058	1,798,727	2,684,114	2,165,557	1,630,515	535,042
Mortgages, notes, and bonds payable in less than one year	7,093,687	4,592,584	1,224,268	1,276,835	3,521,244	2,666,261	854,983
Other current liabilities	24,487,705	11,280,835	4,778,583	8,428,288	6,323,675	4,122,855	2,200,820
Loans from shareholders	15,851,212	14,506,599	738,312	606,301	1,873,701	854,315	1,019,386
Mortgages, notes, and bonds payable in one year or more	91,833,516	25,000,861	13,378,795	53,453,860	16,997,618	5,500,211	11,497,406
Other liabilities	19,179,622	7,845,064	5,326,251	6,008,308	3,264,683	2,451,087	813,596
Capital stock	6,910,346	4,754,151	1,391,435	764,760	1,877,515	447,976	1,429,539
Additional paid-in capital	63,522,710	15,587,234	9,989,702	37,945,774	12,064,301	5,774,501	6,289,799
Retained earnings, appropriated	60,193	*25,882	*10,655	*23,655	858	106	752
Retained earnings, unappropriated [26]	-5,933,678	10,067,892	6,991,423	-22,992,993	3,601,926	2,072,991	1,528,935
Less: Cost of treasury stock	4,609,450	1,187,751	2,600,571	821,128	421,944	172,490	249,454
Total receipts	**456,249,749**	**288,221,403**	**75,351,268**	**92,677,078**	**60,475,161**	**36,629,917**	**23,845,244**
Business receipts	437,795,000	278,810,659	74,006,300	84,978,042	56,068,909	34,187,706	21,881,203
Interest	900,588	346,000	122,792	431,797	340,251	206,987	133,264
Interest on Government obligations: State and local	122,312	44,735	9,205	68,372	25,232	20,959	4,273
Rents	413,324	85,857	18,464	309,002	167,140	101,406	65,734
Royalties	49,531	*10,819	*38,709	3	130,191	121,619	*8,572
Net short-term capital gain reduced by net long-term capital loss	23,807	*146	6,452	17,209	24	24	-
Net long-term capital gain reduced by net short-term capital loss	509,074	140,315	117,450	251,309	340,895	270,693	70,202
Net gain, noncapital assets	433,682	159,845	28,842	244,995	138,399	26,091	112,308
Dividends received from domestic corporations	12,605	7,671	2,372	2,562	16,062	10,092	5,969
Dividends received from foreign corporations	54,456	136	54,314	6	11,837	11,235	601
Other receipts	15,935,370	8,615,221	946,368	6,373,781	3,236,220	1,673,103	1,563,117
Total deductions	**416,268,221**	**260,265,703**	**68,745,381**	**87,257,137**	**53,095,054**	**31,821,795**	**21,273,259**
Cost of goods sold [19]	47,926,523	30,911,806	12,987,258	4,027,460	10,476,956	6,230,156	4,246,800
Compensation of officers	48,272,774	43,310,680	3,884,195	1,077,898	4,809,236	4,098,966	710,270
Salaries and wages	123,717,029	69,345,274	21,937,060	32,434,694	10,043,925	5,732,770	4,311,154
Repairs	3,961,520	2,127,317	706,952	1,127,251	774,503	237,334	537,169
Bad debts	4,668,440	1,605,399	1,264,343	1,798,699	73,567	35,988	37,578
Rent paid on business property	20,257,046	14,041,001	2,822,474	3,393,571	3,129,116	1,338,568	1,790,548
Taxes paid	14,968,284	8,434,830	2,747,173	3,786,280	3,129,478	1,249,121	1,880,357
Interest paid	7,770,279	2,444,584	1,178,277	4,147,418	1,179,550	484,644	694,906
Charitable contributions	143,915	85,276	21,434	37,204	36,935	26,511	10,424
Amortization	1,878,788	876,442	529,103	473,243	462,860	348,613	114,247
Depreciation	8,186,661	4,016,946	1,678,883	2,490,832	2,252,068	760,061	1,492,007
Depletion	*130	[1]	-	*130	*1,367	323	*1,043
Advertising	2,788,152	2,081,363	383,642	323,147	1,279,327	799,160	480,168
Pension, profit-sharing, stock, annuity	7,404,390	6,524,203	406,132	474,055	505,573	464,190	41,382
Employee benefit programs	11,799,132	6,186,626	1,793,501	3,819,005	642,824	333,336	309,488
Domestic production activities deduction	7,413	4,674	*1,621	1,119	*3,947	*3,118	*828
Net loss, noncapital assets	149,547	58,217	78,418	12,912	66,125	26,463	39,662
Other deductions	112,368,198	68,211,064	16,324,915	27,832,219	14,227,696	9,652,472	4,575,225
Total receipts less total deductions	39,981,528	27,955,700	6,605,886	5,419,941	7,380,107	4,808,122	2,571,985
Constructive taxable income from related foreign corporations	12,111	8,581	-	3,530	44,024	43,780	245
Net income	**39,871,326**	**27,919,546**	**6,596,681**	**5,355,099**	**7,398,900**	**4,830,943**	**2,567,957**
Income subject to tax	**8,480,148**	**2,809,762**	**2,708,519**	**2,961,867**	**1,679,050**	**894,696**	**784,354**
Total income tax before credits [7]	2,897,296	954,038	924,988	1,018,271	566,892	304,205	262,687
Income tax	2,880,471	949,917	921,118	1,009,436	561,209	300,341	260,868
Alternative minimum tax	16,357	4,063	3,459	8,835	4,267	2,449	1,818
Foreign tax credit	15,286	37	15,036	213	26,222	25,960	263
General business credit	56,284	6,645	25,670	23,968	3,649	1,650	1,999
Prior year minimum tax credit	6,258	2,360	*3,760	137	*508	*307	201
Total income tax after credits [2]	**2,819,468**	**944,995**	**880,521**	**993,952**	**536,512**	**276,288**	**260,224**

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

RETURNS WITH NET INCOME

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

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	**131,966**	**13,763**	**118,204**	**190,962**	**88,905**	**77,900**	**24,158**	***276**
Total assets	**312,891,418**	**160,790,868**	**152,100,550**	**69,250,885**	**23,175,280**	**35,361,237**	**10,714,368**	***82,331**
Cash	17,501,030	6,490,284	11,010,746	13,076,822	3,847,645	3,011,272	6,217,905	*13,154
Notes and accounts receivable	15,013,820	5,164,631	9,849,188	8,411,002	4,067,641	3,562,787	780,573	*24,718
Less: Allowance for bad debts	764,093	603,113	160,980	286,167	42,616	82,269	161,283	-
Inventories	6,590,797	2,746,303	3,844,494	4,260,773	2,841,589	1,372,259	46,926	-
Investments in Government obligations	161,051	120,036	41,015	159,912	*950	*2,338	156,623	-
Tax-exempt securities	*113,381	-	*113,381	*124,898	-	*95,625	*29,273	-
Other current assets	9,008,829	4,325,270	4,683,558	3,255,270	942,629	1,553,229	759,412	*22,314
Loans to shareholders	2,760,918	1,168,387	1,592,532	1,607,005	1,004,578	596,546	*5,881	*1,346
Mortgage and real estate loans	645,891	391,754	254,137	174,675	*57,342	*55,976	*61,358	-
Other investments	70,177,790	45,318,964	24,858,827	6,116,379	1,629,450	3,665,174	821,755	*20,487
Depreciable assets	168,818,073	74,913,251	93,904,822	39,612,943	16,550,864	20,661,014	2,401,065	*782
Less: Accumulated depreciation	74,142,801	24,578,034	49,564,766	25,227,419	11,431,937	12,454,933	1,340,549	*469
Depletable assets	*10,683	1,103	*9,580	-	-	-	-	-
Less: Accumulated depletion	*9,283	190	*9,093	-	-	-	-	-
Land	26,749,202	20,433,068	6,316,134	4,466,940	1,139,029	2,766,612	561,299	-
Intangible assets (amortizable)	45,830,665	15,552,010	30,278,654	10,737,604	3,096,090	7,535,376	106,139	-
Less: Accumulated amortization	7,364,133	1,479,356	5,884,777	2,535,854	978,501	1,530,082	27,271	-
Other assets	31,789,599	10,826,499	20,963,100	5,296,103	450,527	4,550,313	295,263	-
Total liabilities	**312,891,418**	**160,790,868**	**152,100,550**	**69,250,885**	**23,175,280**	**35,361,237**	**10,714,368**	***82,331**
Accounts payable	17,549,898	2,649,660	14,900,238	5,822,643	2,586,561	2,607,094	628,989	*5,063
Mortgages, notes, and bonds payable in less than one year	7,616,683	3,785,115	3,831,568	2,482,774	1,116,615	1,238,182	127,977	*3,148
Other current liabilities	27,293,151	11,422,370	15,870,781	5,663,845	2,073,255	2,583,352	1,007,238	*9,597
Loans from shareholders	6,273,280	1,823,415	4,449,865	4,370,512	2,199,623	2,140,998	*29,891	-
Mortgages, notes, and bonds payable in one year or more	128,833,644	79,956,053	48,877,591	17,257,383	6,449,497	10,394,366	413,519	*1,918
Other liabilities	37,443,106	19,345,179	18,097,927	6,644,379	667,022	5,282,077	695,280	*10,030
Capital stock	8,358,379	2,983,928	5,374,451	3,527,882	1,244,902	1,781,741	501,239	*5,182
Additional paid-in capital	56,833,377	35,339,380	21,493,997	7,011,312	1,530,630	4,636,598	844,083	*4,797
Retained earnings, appropriated	1,633,682	*4,438	1,629,244	3,647,916	*53,075	*42,170	3,552,671	-
Retained earnings, unappropriated [26]	67,853,477	15,062,289	52,791,188	16,712,438	5,856,754	7,922,454	2,933,230	*42,596
Less: Cost of treasury stock	46,797,259	11,580,959	35,216,300	3,890,198	602,654	3,267,795	*19,750	-
Total receipts	**316,621,470**	**68,663,516**	**247,957,955**	**133,453,672**	**72,947,788**	**51,892,761**	**8,613,123**	***126,290**
Business receipts	287,934,920	55,178,821	232,756,099	129,892,049	72,217,962	50,424,834	7,249,252	*111,769
Interest	2,547,264	1,767,416	779,848	375,699	67,131	97,172	211,396	*952
Interest on Government obligations: State and local	17,272	5,930	11,341	31,775	20,818	7,273	3,684	*239
Rents	1,097,659	610,322	487,337	96,363	11,780	47,321	37,261	-
Royalties	5,593,066	1,939,737	3,653,329	155,634	*52,970	*97,882	*4,783	-
Net short-term capital gain reduced by net long-term capital loss	*592	*591	*[1]	9,293	[1]	*8,899	*394	-
Net long-term capital gain reduced by net short-term capital loss	1,147,045	491,565	655,481	269,868	34,093	194,280	41,495	*10,990
Net gain, noncapital assets	538,796	93,813	444,982	239,883	106,833	131,569	1,481	*2,291
Dividends received from domestic corporations	61,378	4,942	56,436	24,249	4,340	12,255	7,654	-
Dividends received from foreign corporations	1,736,497	*1,177,002	559,495	61,963	1,469	60,315	179	-
Other receipts	15,946,983	7,393,376	8,553,607	2,296,895	430,391	810,961	1,055,543	*50
Total deductions	**296,134,800**	**63,068,095**	**233,066,705**	**123,883,080**	**67,931,406**	**47,748,339**	**8,203,335**	***110,834**
Cost of goods sold [19]	107,786,598	6,908,421	100,878,177	51,175,042	37,166,623	12,844,692	1,163,727	*89,471
Compensation of officers	5,999,300	625,932	5,373,368	7,130,385	4,034,805	2,886,166	209,414	-
Salaries and wages	60,670,109	18,010,311	42,659,798	20,676,705	9,108,761	10,576,813	991,130	*9,266
Repairs	5,050,606	1,195,886	3,854,721	2,352,370	554,596	831,503	966,271	-
Bad debts	407,904	288,251	119,653	290,378	86,276	176,634	27,468	-
Rent paid on business property	18,816,976	2,517,938	16,299,038	7,409,057	3,107,251	4,218,275	83,531	*1,684
Taxes paid	13,062,292	4,393,332	8,668,961	3,934,538	1,979,568	1,807,231	147,739	*949
Interest paid	9,180,205	5,057,434	4,122,770	1,506,093	637,936	833,131	35,027	*546
Charitable contributions	192,534	45,483	147,050	30,863	14,178	13,677	3,009	*37
Amortization	1,761,476	520,435	1,241,041	704,283	183,068	513,912	7,303	-
Depreciation	10,344,843	3,599,349	6,745,494	2,772,176	1,104,828	1,561,003	106,345	*471
Depletion	*122	109	*13	*1,461	-	*457	*1,004	-
Advertising	7,408,081	2,148,859	5,259,222	1,666,444	805,589	834,339	26,517	-
Pension, profit-sharing, stock, annuity	995,636	369,172	626,464	465,953	176,469	256,375	33,108	-
Employee benefit programs	5,166,525	1,813,852	3,352,672	1,750,966	870,760	770,559	109,647	*1,516
Domestic production activities deduction	60,636	9,952	50,684	16,638	11,752	*4,884	2	-
Net loss, noncapital assets	613,471	248,624	364,847	22,186	11,702	8,989	1,495	-
Other deductions	48,617,487	15,314,755	33,302,732	21,977,541	8,077,245	9,609,698	4,290,598	*6,894
Total receipts less total deductions	20,486,670	5,595,420	14,891,250	9,570,592	5,016,382	4,144,422	409,788	*15,456
Constructive taxable income from related foreign corporations	2,081,950	1,555,435	526,515	56,436	466	55,970	-	-
Net income	**22,551,348**	**7,144,925**	**15,406,423**	**9,595,253**	**4,996,030**	**4,193,119**	**406,104**	***15,218**
Income subject to tax	**13,034,421**	**4,869,256**	**8,165,165**	**2,383,408**	**862,409**	**1,227,513**	**293,487**	***15,182**
Total income tax before credits [7]	4,486,464	1,703,548	2,782,916	734,555	260,575	408,135	65,846	*5,045
Income tax	4,469,596	1,690,050	2,779,546	731,799	260,348	406,324	65,127	*5,045
Alternative minimum tax	14,773	11,439	3,333	2,623	224	*1,810	*588	-
Foreign tax credit	1,605,466	712,734	892,731	43,031	*4,106	*38,912	*13	-
General business credit	477,169	155,302	321,867	11,182	4,955	6,201	*26	-
Prior year minimum tax credit	38,022	*36,296	*1,726	*522	*190	*333	-	-
Total income tax after credits [2]	**2,365,808**	**799,216**	**1,566,592**	**679,820**	**251,324**	**362,689**	**65,807**	***5,045**

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

RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade: Total [16]	Wholesale and retail trade: Wholesale trade	Wholesale and retail trade: Retail trade	Transportation and warehousing
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns [29]	**16,159**	**178**	**166**	**42**	**239**	**477**	**828**	**674**	**154**	**116**
Total receipts	**171,503,223**	**76,136**	**1,200,891**	**489,879**	**628,158**	**15,453,038**	**64,468,025**	**63,395,014**	**1,073,011**	**2,752,194**
Business receipts	114,018,761	38,998	1,063,262	*403,852	561,986	14,046,561	64,174,523	63,133,297	1,041,227	2,641,629
Interest	72,178,203	*2,232	3,202	6,021	8,532	78,047	28,843	24,842	*4,001	*13,628
Interest on Government obligations:										
State and local	787,537	-	26	-	-	1,334	-	-	-	236
Rents	261,343	*2,141	-	2,647	*6,647	1,009	*8,793	*969	7,824	46
Royalties	316,874	-	*9,170	-	-	185,322	1,673	1,673	-	518
Net short-term capital gain reduced by net long-term capital loss	38,384	-	-	-	-	-	*1	*1	-	-
Net long-term capital gain reduced by net short-term capital loss	860,621	*8	-	-	*286	*28,869	*22,904	*22,904	-	*5,513
Net gain, noncapital assets	1,205,271	*33	*192	3,459	*33,877	*27,076	*1,195	*134	1,061	-
Dividends received from domestic corporations	121,855	-	-	86	-	-	-	-	-	-
Dividends received from foreign corporations	36,108	-	-	-	-	-	-	-	-	-
Other receipts	-18,321,735	32,724	125,039	*73,814	16,831	1,084,818	230,093	211,195	*18,898	90,623
Total deductions	**215,621,681**	**128,820**	**549,880**	**609,345**	**722,425**	**15,268,986**	**65,008,136**	**63,880,004**	**1,128,132**	**3,172,414**
Cost of goods sold	85,430,933	*17,810	*27,942	94,541	*464,260	13,181,550	62,850,868	62,221,033	629,835	366,914
Compensation of officers	409,556	*244	*12,552	-	-	17,144	12,612	9,868	*2,744	*33,575
Salaries and wages	9,011,277	*5,154	*76,267	*9,216	*16,099	356,082	557,555	462,409	95,146	188,746
Repairs	294,267	*1,981	*8,449	*2,239	*4,356	18,246	9,637	6,529	*3,108	2,625
Bad debts	3,667,507	-	-	-	-	9,146	19,409	18,946	*463	*336
Rent paid on business property	1,259,595	*1,772	*103,902	*3,469	*36,061	57,786	191,441	94,222	97,219	14,481
Taxes paid	1,714,632	2,618	1,476	12,613	3,952	82,554	60,840	50,198	10,642	6,160
Interest paid	58,422,549	*6,497	*48,654	*155,386	*18,291	107,321	192,812	170,677	*22,134	*24,946
Charitable contributions	58,787	*123	105	-	*6	*44,430	*347	*258	89	*1,213
Amortization	239,694	-	*1,301	4,317	*61	57,645	4,710	*2,890	*1,821	5,114
Depreciation	1,700,809	5,859	142,299	113,578	*8,729	249,023	115,379	61,923	53,456	96,390
Depletion	20,285	-	*1,317	-	*24	3	*672	*672	-	-
Advertising	341,343	*1,053	-	*12	*58	15,840	16,015	9,255	6,759	30,451
Pension, profit-sharing, stock, annuity	303,790	9	*5,578	*403	-	12,539	14,752	*14,215	*537	2,156
Employee benefit programs	553,802	*1	2,813	*813	*1,576	63,619	35,363	28,594	6,769	14,212
Domestic production activities deduction	20,924	*1,223	239	-	*129	*974	-	-	-	-
ECI Deductions	3,461,100	*404	-	-	*82,957	601,822	*163,546	*96,295	*67,250	16,573
Net loss, noncapital assets	2,413,701	*1,954	*5,527	5,851	*53	20,519	11,189	10,370	*819	42
Other deductions	46,297,131	82,118	111,457	206,906	85,811	372,744	750,989	621,649	129,339	2,368,479
Total receipts less total deductions	-44,118,458	-52,684	651,010	-119,465	-94,266	184,051	-540,111	-484,990	-55,121	-420,220
Foreign dividend income resulting from foreign taxes deemed paid	8	-	-	-	-	-	-	-	-	-
Net income (less deficit)	**-44,905,773**	**-52,684**	**650,984**	**-119,465**	**-94,266**	**182,717**	**-540,111**	**-484,990**	**-55,121**	**-420,456**
Income subject to tax	**6,403,170**	***14,133**	**704,163**	**4,369**	**24,576**	**625,803**	**97,027**	**93,107**	***3,920**	**94,117**
Total income tax before credits [5]	2,290,552	*4,535	247,054	5,479	13,046	213,085	36,778	35,259	*1,519	16,410
Income tax	2,201,686	*4,532	246,022	1,486	8,136	218,424	32,304	31,083	*1,220	31,440
Alternative minimum tax	24,153	-	-	-	-	*381	*322	*144	*178	*25
Branch tax	94,109	*3	*1,039	3,993	*4,909	*886	4,330	4,209	*121	*6,331
Foreign tax credit	36,933	1,098	-	-	-	*213	*96	*96	-	*37
General business credit	23,846	191	*232	-	*4	8,543	-	-	-	-
Prior year minimum tax credit	9,083	*1	-	-	-	-	513	513	-	-
Total income tax after credits [2]	**2,217,235**	***3,245**	**246,822**	**5,479**	**13,042**	**204,329**	**36,169**	**34,650**	***1,519**	**16,373**
Tax from Section I [9]	71,973	-	*2	-	-	-	*126	*57	*69	25
Tax from Section II [10]	1,776,500	*3,242	245,783	1,486	8,133	203,443	31,839	30,441	*1,398	10,042
U.S. income tax paid or withheld at source on non-effectively connected income	104,767	-	*1,836	-	*2,749	6,000	*1,026	*1,026	-	139
U.S. income tax paid or withheld at source on effectively connected income	1,257,322	-	*237,183	-	*2,400	467,364	7,938	7,938	-	*1,114

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

RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F

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

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

Item	Information	Finance and insurance			Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Arts, entertainment, and recreation	Accommodation and food services
		Total	Credit intermediation	Insurance carriers and related activities						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns [29]	**213**	**5,711**	**253**	**4,855**	**4,732**	**866**	**2,037**	**178**	**127**	**31**
Total receipts	**1,675,455**	**72,267,648**	**39,645,840**	**22,416,470**	**2,006,184**	**7,143,129**	**1,559,672**	**243,222**	**137,738**	***975,807**
Business receipts	1,439,343	19,666,017	4,217,159	15,184,863	1,278,333	7,174,771	*1,240	134,722	*61,756	*911,148
Interest	3,240	70,089,617	57,210,404	4,135,821	43,691	6,307	1,882,148	*881	*58	*8,420
Interest on Government obligations:										
State and local	-	703,124	541,752	149,057	33,905	*1	48,911	-	-	-
Rents	*1	126,881	115,034	*716	45,720	*221	25,066	-	-	*42,172
Royalties	*104,555	7,154	6,664	*392	*92	-	1,471	-	*325	6,593
Net short-term capital gain reduced by net long-term capital loss	-	23,571	18,045	3,561	2,036	-	12,777	-	-	-
Net long-term capital gain reduced by net short-term capital loss	-	443,148	40,534	387,590	246,740	-	112,216	-	-	-
Net gain, noncapital assets	*37,298	1,023,804	724,366	*1,771	25,252	1	53,074	*8	-	1
Dividends received from domestic corporations	-	116,945	13,202	100,087	*4,029	-	*795	-	-	-
Dividends received from foreign corporations	-	35,886	8	35,878	*7	-	*215	-	-	-
Other receipts	91,019	-19,968,497	-23,241,330	2,416,735	326,378	-38,172	-578,240	107,611	*75,599	*7,473
Total deductions	**1,729,707**	**114,135,645**	**80,911,069**	**23,573,589**	**1,978,001**	**7,047,775**	**3,421,505**	**408,326**	**60,655**	**956,802**
Cost of goods sold	*773,148	6,603,866	*130,962	6,462,788	*11,905	542,618	-	70,144	*652	65,018
Compensation of officers	*283	283,505	273,182	6,343	*5,689	20,666	-	*9,612	*10,576	*2,535
Salaries and wages	158,552	4,777,192	3,479,792	1,222,358	55,704	2,424,103	*186,467	55,266	26	*123,741
Repairs	*18,141	134,792	129,839	*3,533	60,908	20,690	-	*1,455	*27	*10,286
Bad debts	*3,804	3,527,157	3,516,566	10,591	2,132	*1,137	103,874	*224	*1	*276
Rent paid on business property	14,156	725,412	651,182	51,238	18,382	38,532	*10,112	*13,501	*3,106	*22,588
Taxes paid	50,477	979,985	884,308	84,697	180,236	211,990	47,191	7,597	4,238	*61,497
Interest paid	*5,970	55,668,395	46,870,425	120,008	461,238	20,913	1,608,373	*7,082	*[1]	*96,601
Charitable contributions	*9	9,978	3,136	*6,310	1,341	*69	824	-	*314	27
Amortization	*[1]	91,801	41,407	49,821	10,056	18,630	32,665	*5,985	-	*7,369
Depreciation	43,122	480,389	467,825	8,243	260,582	65,451	10,874	*4,787	*742	*102,564
Depletion	-	720	620	-	*10	-	*17,539	-	-	-
Advertising	3,810	116,854	82,756	30,876	5,879	6,657	97	*124,149	*172	*19,442
Pension, profit-sharing, stock, annuity	13,951	229,095	183,059	20,505	*673	*1,704	14,663	*1,342	-	6,659
Employee benefit programs	15,590	304,298	286,870	3,274	5,221	88,244	7,071	*6,597	-	*7,893
Domestic production activities deduction	***167**	***141**	-	-	***102**	-	***16,665**	-	***1,284**	-
ECI Deductions	*509,317	1,501,325	1,168,774	*2,370	28,310	484,408	55,252	-	-	17,186
Net loss, noncapital assets	*41	2,243,197	2,229,661	*6,153	23,508	889	46,734	*33,268	-	19,743
Other deductions	119,168	36,457,542	20,510,704	15,484,479	846,126	3,101,075	1,263,104	67,317	39,516	*393,378
Total receipts less total deductions	-54,251	-41,867,996	-41,265,229	-1,157,120	28,183	95,354	-1,861,833	-165,103	77,084	19,005
Foreign dividend income resulting from foreign taxes deemed paid	-	8	-	8	-	-	-	-	-	-
Net income (less deficit)	**-54,251**	**-42,570,898**	**-41,806,981**	**-1,305,955**	**-5,722**	**95,353**	**-1,910,745**	**-165,103**	**77,084**	**19,005**
Income subject to tax	**72,526**	**3,351,826**	**1,404,386**	**1,092,794**	**372,306**	**240,587**	**580,202**	***58,638**	***76,881**	**73,638**
Total income tax before credits [5]	26,995	1,196,232	519,598	373,881	141,932	98,605	210,726	*20,293	*26,416	*27,142
Income tax	25,494	1,153,419	491,336	365,046	122,864	82,625	199,038	*20,293	*25,923	25,722
Alternative minimum tax	*669	18,578	9,464	8,830	*2,973	-	*1,199	-	-	6
Branch tax	*832	25,354	19,921	-	16,095	15,980	10,490	-	*513	*1,414
Foreign tax credit	*829	31,934	7,849	24,016	2,675	-	*50	-	-	-
General business credit	-	13,709	13,670	20	*21	-	1,144	-	-	2
Prior year minimum tax credit	-	8,034	6,279	1,755	*232	301	2	-	-	-
Total income tax after credits [2]	**26,165**	**1,139,099**	**488,344**	**348,090**	**139,004**	**98,304**	**209,531**	***20,293**	***26,416**	***27,141**
Tax from Section I [9]	-	54,951	25,329	*14,707	5,021	*108	11,515	*24	*73	-
Tax from Section II [10]	25,333	767,120	468,423	*1,465	122,909	82,324	199,041	*20,293	*25,903	25,726
U.S. income tax paid or withheld at source on non-effectively connected income	*18	58,052	23,882	*14,720	7,644	1	21,540	-	*5,631	-
U.S. income tax paid or withheld at source on effectively connected income	*344	158,639	106,663	*16,372	118,598	*3,497	230,166	*3,857	*25,962	14

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

RETURNS WITH NET INCOME, FORM 1120-F

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade: Total [16]	Wholesale and retail trade: Wholesale trade	Wholesale and retail trade: Retail trade	Transportation and warehousing
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns [29]	**8,515**	**85**	**98**	***35**	**109**	**165**	**394**	**350**	***44**	**49**
Total receipts	**90,713,183**	**37,840**	**1,155,704**	***39,856**	**192,088**	**12,406,873**	**23,894,940**	**23,758,147**	***136,793**	**1,380,532**
Business receipts	55,689,966	*7,560	1,023,510	*39,431	*163,690	11,037,874	23,755,345	23,624,445	*130,899	1,336,747
Interest	26,283,781	1,115	*1,039	*156	*539	68,997	10,717	10,301	*416	2,783
Interest on Government obligations:										
State and local	220,507	-	26	-	-	-	-	-	-	-
Rents	100,598	*180	-	-	*6,623	751	*55	*55	-	46
Royalties	192,383	-	*6,165	-	-	184,428	-	-	-	518
Net short-term capital gain reduced by net long-term capital loss	17,846	-	-	-	-	-	*1	*1	-	-
Net long-term capital gain reduced by net short-term capital loss	727,188	-	-	-	*282	*26,819	*7,433	*7,433	-	*4,985
Net gain, noncapital assets	458,441	*33	*192	-	*9,811	*25,821	*46	*46	-	-
Dividends received from domestic corporations	68,883	-	-	-	-	-	-	-	-	-
Dividends received from foreign corporations	1,312	-	-	-	-	-	-	-	-	-
Other receipts	6,952,278	*28,952	*124,772	*269	*11,144	1,062,183	121,344	115,867	*5,478	*35,453
Total deductions	**82,148,811**	***22,926**	**449,317**	***34,336**	***167,512**	**11,757,884**	**23,763,041**	**23,645,967**	***117,074**	**1,284,593**
Cost of goods sold	39,304,881	*1,355	11,136	3,023	*148,051	10,627,429	23,137,894	23,113,852	*24,043	*308,169
Compensation of officers	140,344	-	12,349	-	-	7,699	*9,295	*7,217	*2,078	3,510
Salaries and wages	4,032,713	*2,081	*72,092	*358	*5,159	129,158	165,495	162,538	*2,957	*95,248
Repairs	100,646	*1,056	*8,406	*907	*1,132	10,049	4,051	4,036	15	*1,281
Bad debts	817,374	-	-	-	-	*822	*1,483	*1,475	*8	*336
Rent paid on business property	407,923	*82	103,633	*424	*456	22,429	44,195	38,245	*5,951	*7,901
Taxes paid	942,524	*1,526	*1,040	*921	*1,539	61,816	27,182	23,872	*3,309	*3,947
Interest paid	18,203,265	*1,650	*46,157	*10,358	*1,806	36,947	35,235	35,235	-	*19,013
Charitable contributions	58,212	*123	105	-	*6	*44,430	*347	*258	89	*1,166
Amortization	107,619	-	-37	-	*61	4,277	*730	*730	-	5,114
Depreciation	489,302	*1,155	*93,189	*7,020	*1,328	31,116	15,970	15,897	*74	*50,177
Depletion	13,828	-	*1,317	-	-	-	*672	*672	-	-
Advertising	92,122	*25	-	*4	*58	3,929	8,417	8,061	*356	*28,679
Pension, profit-sharing, stock, annuity	92,982	-	5,559	*23	-	*6,370	*990	*922	67	2,022
Employee benefit programs	221,167	-	2,811	*36	*555	10,455	12,313	11,930	*383	*6,362
Domestic production activities deduction	20,409	707	239	-	*129	*974	-	-	-	-
ECI Deductions	1,817,644	-	-	-	*17	601,529	*79,069	*11,818	*67,250	361
Net loss, noncapital assets	431,610	*157	*14	-	*53	*14,918	*322	*322	-	42
Other deductions	14,854,246	*13,010	91,305	*11,261	*7,164	143,536	219,380	208,887	*10,493	751,264
Total receipts less total deductions	8,564,372	14,914	706,387	*5,520	24,576	648,989	131,899	112,181	*19,719	95,940
Foreign dividend income resulting from foreign taxes deemed paid	-	-	-	-	-	-	-	-	-	-
Net income (less deficit)	**8,343,864**	**14,914**	**706,361**	***5,520**	**24,576**	**648,989**	**131,899**	**112,181**	***19,719**	**95,940**
Income subject to tax	**6,403,170**	***14,133**	**704,163**	**4,369**	**24,576**	**625,803**	**97,027**	**93,107**	***3,920**	**94,117**
Total income tax before credits [5]	2,277,760	*4,535	247,054	1,833	13,024	212,620	36,774	35,255	*1,519	16,410
Income tax	2,200,295	*4,532	246,022	1,486	8,136	218,424	32,304	31,083	*1,220	31,440
Alternative minimum tax	21,963	-	-	-	-	*381	*322	*144	*178	*25
Branch tax	85,606	*3	*1,039	348	*4,887	*421	4,326	4,205	*121	*6,331
Foreign tax credit	36,933	1,098	-	-	-	*213	*96	*96	-	*37
General business credit	23,826	191	*232	-	*4	8,543	-	-	-	-
Prior year minimum tax credit	9,083	*1	-	-	-	-	513	513	-	-
Total income tax after credits [2]	**2,204,462**	***3,245**	**246,822**	**1,833**	**13,020**	**203,864**	**36,166**	**34,646**	***1,519**	**16,373**
Tax from Section I [9]	41,205	-	*2	-	-	-	*57	*57	-	25
Tax from Section II [10]	1,772,356	*3,242	245,783	1,486	8,133	203,443	31,839	30,441	*1,398	10,042
U.S. income tax paid or withheld at source on non-effectively connected income	65,686	-	*1,836	-	*2,749	6,000	*1,026	*1,026	-	94
U.S. income tax paid or withheld at source on effectively connected income	1,113,827	-	*237,183	-	*1,449	*463,947	5,364	5,364	-	*1,089

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

RETURNS WITH NET INCOME, FORM 1120-F

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

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

Item	Information	Finance and insurance			Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Arts, entertainment, and recreation	Accommodation and food services
		Total	Credit intermediation	Insurance carriers and related activities						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns [29]	**94**	**4,678**	**134**	**4,322**	**1,499**	**350**	**711**	***51**	**84**	**3**
Total receipts	**1,169,194**	**43,101,234**	**17,117,517**	**16,457,266**	**1,356,459**	**4,051,669**	**848,491**	***222,526**	**125,454**	**332,963**
Business receipts	1,129,593	11,567,482	1,249,125	10,190,640	735,951	4,016,174	*381	*113,908	*49,579	320,295
Interest	*593	26,127,273	13,794,088	3,916,137	27,373	2,578	34,471	*822	*48	1,989
Interest on Government obligations:										
State and local	-	184,500	84,284	99,888	31,545	*1	4,435	-	-	-
Rents	-	69,454	58,354	*665	13,093	-	*6,861	-	-	3,534
Royalties	-	231	-	*207	*89	-	627	-	*325	-
Net short-term capital gain reduced by net long-term capital loss	-	7,820	3,281	3,506	*156	-	*9,870	-	-	-
Net long-term capital gain reduced by net short-term capital loss	-	382,259	10,523	363,687	224,103	-	80,393	-	-	-
Net gain, noncapital assets	*37,298	360,897	62,858	*671	24,193	1	*148	-	-	1
Dividends received from domestic corporations	-	64,354	422	63,905	*3,810	-	*719	-	-	-
Dividends received from foreign corporations	-	1,098	-	1,098	-	-	*215	-	-	-
Other receipts	*1,711	4,335,866	1,854,581	1,816,863	296,148	32,916	710,371	*107,796	*75,502	7,143
Total deductions	**1,061,055**	**37,942,683**	**14,496,021**	**14,786,359**	**849,391**	**3,776,595**	**190,556**	***158,697**	***47,764**	**259,003**
Cost of goods sold	*740,630	3,435,459	*130,962	3,294,381	-	*445,266	-	70,144	*105	31,671
Compensation of officers	*260	76,922	74,350	1,586	*2,422	*8,525	-	8,108	*10,547	178
Salaries and wages	*48,879	1,457,636	845,480	578,322	34,180	1,904,113	*9,976	*14,514	-	82,946
Repairs	*1,030	40,965	38,727	*1,993	24,499	*1,124	-	*941	*15	4,924
Bad debts	901	811,692	801,377	*10,315	*637	*1,137	-	*224	*1	136
Rent paid on business property	*3,353	195,639	135,605	48,602	9,000	12,078	101	*4,190	*3,089	-
Taxes paid	46,793	472,372	386,889	79,313	84,372	173,049	22,105	*4,551	*4,039	36,523
Interest paid	*4,439	17,816,179	9,419,457	45,577	156,331	*8,779	54,989	*3,219	*[1]	8,125
Charitable contributions	*9	9,975	3,135	*6,310	827	*66	824	-	*314	19
Amortization	-	60,600	16,884	43,535	3,590	*11,321	*13,945	*5,946	-	2,071
Depreciation	*3,404	150,164	142,682	6,435	97,489	13,890	1,360	*1,962	*738	20,120
Depletion	-	8	-	-	*10	-	*11,821	-	-	-
Advertising	*2,611	30,135	2,551	27,537	4,669	5,122	-	68	*165	7,462
Pension, profit-sharing, stock, annuity	78	70,030	51,529	17,553	*648	*279	-	58	-	6,659
Employee benefit programs	*2,803	96,508	92,789	*2,432	*3,791	79,824	-	605	-	4,683
Domestic production activities deduction	***167**	***141**	-	-	***102**	-	***16,665**	-	***1,284**	-
ECI Deductions	*170,145	429,468	415,722	*2,370	*17,401	518,264	*1,391	-	-	-
Net loss, noncapital assets	-	413,910	406,818	4,016	244	*17	1,719	25	-	190
Other deductions	35,551	12,374,880	1,531,065	10,616,082	409,182	593,743	55,659	*44,142	*27,466	53,296
Total receipts less total deductions	108,140	5,158,550	2,621,495	1,670,907	507,068	275,074	657,935	*63,829	77,691	73,959
Foreign dividend income resulting from foreign taxes deemed paid	-	-	-	-	-	-	-	-	-	-
Net income (less deficit)	**108,140**	**4,974,050**	**2,537,211**	**1,571,020**	**475,523**	**275,073**	**653,499**	***63,829**	**77,691**	**73,959**
Income subject to tax	**72,526**	**3,351,826**	**1,404,386**	**1,092,794**	**372,306**	**240,587**	**580,202**	***58,638**	***76,881**	**73,638**
Total income tax before credits [5]	26,834	1,190,625	514,817	373,756	140,245	98,257	210,000	*20,293	*26,416	27,015
Income tax	25,494	1,152,028	489,945	365,046	122,864	82,625	199,038	*20,293	*25,923	25,722
Alternative minimum tax	*669	17,609	8,679	8,704	*2,030	-	*921	-	-	6
Branch tax	*671	22,816	18,026	-	15,351	15,632	10,041	-	*513	1,287
Foreign tax credit	*829	31,934	7,849	24,016	2,675	-	*50	-	-	-
General business credit	-	13,689	13,650	20	*21	-	1,144	-	-	2
Prior year minimum tax credit	-	8,034	6,279	1,755	*232	301	2	-	-	-
Total income tax after credits [2]	**26,004**	**1,133,512**	**483,583**	**347,965**	**137,317**	**97,957**	**208,804**	***20,293**	***26,416**	**27,013**
Tax from Section I [9]	-	34,034	*17,117	*14,691	*4,133	*105	2,722	-	-	-
Tax from Section II [10]	25,333	764,196	465,557	*1,465	121,966	82,324	198,763	*20,293	*25,903	25,726
U.S. income tax paid or withheld at source on non-effectively connected income	*18	38,057	*16,322	*14,700	*5,893	-	4,252	-	*5,631	-
U.S. income tax paid or withheld at source on effectively connected income	*344	50,702	6,289	*13,698	99,146	*3,495	221,081	*3,857	*25,911	14

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

2008 Corporation Returns - Basic Tables

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

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	**1,782,478**	**54,947**	**43,296**	**3,340**	**8,311**	**13,486**	**4,398**	**195,701**	**57,913**
Total assets	**59,945,831,363**	**72,232,193**	**54,512,674**	**12,571,747**	**5,147,771**	**837,418,590**	**1,570,934,743**	**331,026,970**	**151,984,201**
Cash	3,909,860,767	8,597,843	4,389,039	3,579,879	628,925	26,738,936	39,132,716	50,383,777	24,792,505
Notes and accounts receivable	12,834,295,835	6,154,765	4,884,169	335,060	935,537	105,156,971	105,822,669	84,093,669	36,239,742
Less: Allowance for bad debts	259,135,084	55,820	42,058	*8,828	4,934	751,149	4,178,234	851,695	169,790
Inventories	1,195,383,709	6,727,571	5,663,566	311,574	752,431	19,927,406	32,202,717	45,177,740	32,479,790
Investments in Government obligations	977,876,380	*4,159	*4,114	45	-	967,574	3,212,071	371,529	236,470
Tax-exempt securities	816,681,307	48,938	*42,600	-	*6,337	96,575	*475,061	172,391	57,297
Other current assets	4,660,048,430	2,634,947	2,159,034	198,402	277,511	29,377,979	100,686,323	32,928,878	16,176,518
Loans to shareholders	188,608,501	2,104,839	1,964,112	23,892	116,835	2,924,242	44,611	3,374,456	1,088,284
Mortgage and real estate loans	4,913,886,555	582,207	543,892	*20,247	*18,068	327,792	*3,407,252	2,635,271	2,099,063
Other investments	16,667,936,224	8,379,999	5,233,247	2,436,177	710,574	145,310,275	162,810,090	37,713,636	21,310,520
Depreciable assets	7,585,029,721	49,894,124	43,341,386	2,454,115	4,098,623	244,388,114	1,180,935,099	112,882,519	20,490,884
Less: Accumulated depreciation	3,583,134,299	34,183,075	29,453,707	1,854,380	2,874,988	102,142,570	384,414,344	71,550,850	11,496,130
Depletable assets	570,735,085	3,540,402	81,340	3,459,062	-	363,310,320	18,387,380	1,188,403	70,549
Less: Accumulated depletion	208,682,157	328,696	26,138	302,558	-	136,187,816	5,793,230	300,513	*1,874
Land	290,053,564	12,068,775	10,392,781	1,379,402	296,592	8,776,939	3,939,847	10,693,610	4,223,950
Intangible assets (amortizable)	4,009,875,124	2,181,921	2,026,232	61,074	94,615	51,414,652	61,722,040	20,855,202	4,587,433
Less: Accumulated amortization	622,391,091	324,091	264,354	37,534	22,204	12,491,977	5,856,635	3,198,104	1,393,885
Other assets	5,998,902,793	4,203,383	3,573,420	516,116	113,847	90,274,327	258,399,309	4,457,051	1,192,873
Total liabilities	**59,945,831,363**	**72,232,193**	**54,512,674**	**12,571,747**	**5,147,771**	**837,418,590**	**1,570,934,743**	**331,026,970**	**151,984,201**
Accounts payable	5,994,070,097	5,301,630	4,453,972	200,672	646,986	88,752,512	70,634,934	51,944,612	28,074,125
Mortgages, notes, and bonds payable in less than one year	4,339,828,396	7,074,696	6,165,730	209,434	699,532	16,649,945	80,673,741	24,851,679	11,995,637
Other current liabilities	19,456,408,411	3,761,334	3,154,217	164,533	442,584	48,371,960	121,639,459	50,847,307	24,625,468
Loans from shareholders	359,116,737	4,139,333	2,572,675	1,239,560	327,098	8,487,590	2,501,675	11,176,384	4,260,547
Mortgages, notes, and bonds payable in one year or more	10,071,081,440	23,098,397	16,221,817	5,751,763	1,124,818	193,527,910	502,426,708	73,569,071	39,366,992
Other liabilities	7,460,706,808	3,321,599	2,773,454	233,850	314,295	126,507,059	406,682,929	14,502,243	4,305,356
Capital stock	1,835,830,881	5,199,685	4,505,169	362,114	332,403	34,606,147	90,326,762	9,439,136	3,517,719
Additional paid-in capital	10,085,420,234	12,299,541	8,486,085	3,202,161	611,295	228,141,348	283,252,034	60,585,791	23,402,838
Retained earnings, appropriated	117,880,294	255,651	197,103	*45,087	*13,461	471,860	2,241,071	1,213,292	*533,201
Retained earnings, unappropriated [26]	2,068,717,211	9,564,248	7,594,062	1,251,100	719,085	116,130,728	30,547,796	43,773,264	18,945,646
Less: Cost of treasury stock	1,843,229,145	1,783,920	1,611,608	*88,526	83,787	24,228,470	19,992,367	10,875,811	7,043,327
Total receipts	**21,914,035,420**	**81,346,876**	**62,691,749**	**6,217,283**	**12,437,844**	**413,801,212**	**767,179,842**	**547,532,866**	**210,888,365**
Business receipts	18,704,829,413	69,972,895	52,657,285	5,469,932	11,845,678	370,056,140	726,472,524	535,629,121	206,187,152
Interest	1,864,484,861	571,796	312,827	228,209	30,760	4,891,102	7,693,209	2,254,021	1,321,616
Interest on Government obligations: State and local	33,854,176	18,682	14,970	*1,407	*2,305	41,360	144,740	64,498	30,716
Rents	97,718,090	1,029,323	941,914	52,695	34,713	1,329,821	2,373,891	1,248,028	529,034
Royalties	171,746,355	198,547	152,260	*21,126	*25,161	2,171,783	462,755	193,510	34,442
Net short-term capital gain reduced by net long-term capital loss	8,008,623	32,546	20,467	*698	*11,381	104,121	209,382	78,988	29,223
Net long-term capital gain reduced by net short-term capital loss	98,914,850	672,570	582,903	80,142	9,524	9,486,959	6,893,768	1,300,420	495,509
Net gain, noncapital assets	53,541,177	513,072	328,366	158,868	25,838	3,119,982	2,212,973	1,050,174	201,994
Dividends received from domestic corporations	36,740,575	56,907	47,420	*4,504	4,983	1,830,643	351,296	87,421	21,713
Dividends received from foreign corporations	104,536,146	4,210	4,080	*131	[1]	7,580,469	699,396	90,359	28,256
Other receipts	739,661,155	8,276,327	7,629,257	199,570	447,500	13,188,831	19,665,907	5,536,327	2,008,710
Total deductions	**21,643,227,211**	**81,303,840**	**62,761,203**	**6,218,424**	**12,324,213**	**379,976,172**	**761,741,430**	**554,635,027**	**221,660,050**
Cost of goods sold [19]	12,291,849,276	43,796,259	31,312,973	3,756,179	8,727,107	194,741,927	467,900,743	413,642,176	181,260,602
Compensation of officers	235,337,855	1,610,814	1,208,839	114,624	287,350	4,246,265	2,267,786	17,259,599	4,078,655
Salaries and wages	1,949,485,977	4,628,923	3,372,097	365,585	891,241	17,704,725	25,659,374	29,452,802	8,180,919
Repairs	137,400,690	1,671,686	1,404,931	84,797	181,958	2,038,082	15,726,662	2,241,595	573,748
Bad debts	230,415,845	56,779	34,085	5,381	17,313	471,596	3,336,074	1,487,119	492,741
Rent paid on business property	329,145,822	4,012,582	3,717,716	102,376	192,489	6,646,926	4,641,958	10,021,771	1,930,886
Taxes paid	358,557,212	1,334,586	1,037,799	108,969	187,818	9,649,303	22,963,060	8,243,500	1,888,905
Interest paid	1,563,659,053	1,971,324	1,445,879	401,568	123,877	14,717,268	35,034,388	5,687,757	2,536,206
Charitable contributions	12,447,752	80,160	75,177	690	4,293	246,776	290,464	233,606	79,566
Amortization	173,210,196	200,658	172,227	20,774	7,657	6,055,262	8,288,744	989,388	259,691
Depreciation	644,373,647	4,515,306	3,899,483	237,464	378,359	29,950,922	52,967,259	10,296,944	1,676,331
Depletion	20,820,455	58,445	17,999	39,851	*594	13,827,005	429,484	110,724	4,263
Advertising	215,166,375	218,351	187,812	3,237	27,302	272,626	651,608	1,978,259	819,644
Pension, profit-sharing, stock, annuity	138,783,419	139,686	109,123	12,417	18,146	2,222,666	6,805,723	1,720,512	451,645
Employee benefit programs	276,454,476	789,243	639,014	76,168	74,061	3,966,492	7,517,537	6,595,392	1,245,724
Domestic production activities deduction	18,424,096	116,616	111,803	*780	4,032	1,285,397	606,208	482,310	133,694
Net loss, noncapital assets	104,749,188	83,973	76,099	*2,935	4,940	1,588,661	3,448,941	598,814	232,798
Other deductions	2,942,945,878	16,018,450	13,938,145	884,629	1,195,675	70,344,273	103,205,418	43,592,761	15,814,033
Total receipts less total deductions	270,808,209	43,036	-69,454	-1,141	113,630	33,825,041	5,438,412	-7,102,161	-10,771,686
Constructive taxable income from related foreign corporations	151,785,489	*34,459	34,398	*61	-	4,600,691	777,123	257,824	*9,049
Net income (less deficit)	**388,739,523**	**58,813**	**-50,026**	**-2,488**	**111,326**	**38,384,372**	**6,070,796**	**-6,908,835**	**-10,793,353**
Income subject to tax	**976,715,067**	**2,076,360**	**1,687,439**	**171,803**	**217,118**	**47,321,040**	**18,439,528**	**12,100,383**	**3,070,464**
Total income tax before credits [8]	341,700,762	582,584	460,814	55,293	66,477	16,885,657	6,544,450	3,888,276	1,000,931
Income tax	339,148,320	577,489	456,770	54,994	65,725	16,517,646	6,447,042	3,827,740	990,074
Alternative minimum tax	2,308,576	4,643	3,595	*295	*753	347,796	92,644	30,905	3,399
Foreign tax credit	100,433,672	3,904	2,471	*1,398	34	6,781,627	223,298	159,036	8,350
General business credit	11,303,518	10,570	6,769	282	3,520	70,464	199,581	53,970	13,229
Prior year minimum tax credit	1,934,185	3,928	1,333	*1,614	*981	348,308	144,211	17,111	7,622
Total income tax after credits [2]	**227,842,716**	**564,182**	**450,240**	**51,999**	**61,942**	**9,685,258**	**5,977,360**	**3,658,159**	**971,731**

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

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

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	**18,498**	**119,290**	**108,939**	**6,498**	**1,420**	**2,234**	**4,715**	**951**
Total assets	**90,829,145**	**88,213,624**	**9,980,175,699**	**765,344,334**	**237,264,560**	**23,927,401**	**26,514,830**	**5,558,330**
Cash	11,515,584	14,075,687	294,909,567	7,770,861	15,367,307	1,046,866	1,507,215	419,148
Notes and accounts receivable	16,915,896	30,938,031	2,206,563,684	323,932,264	13,551,634	3,065,985	5,642,730	1,164,981
Less: Allowance for bad debts	284,972	396,934	25,784,652	553,490	137,423	126,276	363,556	34,669
Inventories	8,436,026	4,261,924	529,356,657	37,258,495	14,042,961	4,087,209	5,564,169	764,498
Investments in Government obligations	129,382	*5,677	4,672,912	*1,394,549	*42	*17,496	-	-
Tax-exempt securities	57,757	57,337	8,549,619	189,004	47	*477,027	1,118	-
Other current assets	8,936,262	7,816,098	532,001,542	17,918,323	6,750,827	943,154	1,771,541	505,388
Loans to shareholders	560,180	1,725,992	72,539,354	465,147	12,257	*59,298	41,289	*874
Mortgage and real estate loans	360,864	175,344	5,365,262	*21,586	*25,775	*10,405	*39,313	-
Other investments	12,221,721	4,181,394	3,074,141,617	174,959,281	107,756,089	6,288,896	2,733,593	1,628,552
Depreciable assets	43,400,655	48,990,980	2,433,759,898	145,654,121	64,042,136	14,436,611	7,924,188	1,246,127
Less: Accumulated depreciation	25,259,658	34,795,062	1,343,420,581	76,975,799	35,590,178	9,953,428	5,047,382	899,199
Depletable assets	1,102,549	*15,305	128,638,160	18,821	92,110	-	*6,740	-
Less: Accumulated depletion	296,999	*1,640	56,326,254	4,314	33,510	-	-	-
Land	5,493,684	975,976	51,822,287	3,771,833	2,445,776	191,489	99,121	13,533
Intangible assets (amortizable)	6,723,180	9,544,590	1,329,936,224	109,426,365	54,004,698	2,956,794	6,434,217	645,610
Less: Accumulated amortization	538,261	1,265,958	251,408,049	7,717,749	15,552,853	602,453	1,667,285	106,468
Other assets	1,355,294	1,908,884	984,858,454	27,815,035	10,486,865	1,028,328	1,827,820	209,955
Total liabilities	**90,829,145**	**88,213,624**	**9,980,175,699**	**765,344,334**	**237,264,560**	**23,927,401**	**26,514,830**	**5,558,330**
Accounts payable	9,225,397	14,645,091	1,334,840,820	332,234,938	9,169,506	2,541,320	2,995,467	2,191,106
Mortgages, notes, and bonds payable in less than one year	6,682,681	6,173,361	789,502,008	23,916,042	21,105,213	1,480,817	1,129,816	157,699
Other current liabilities	11,128,345	15,093,495	1,129,452,166	30,229,521	20,489,859	1,977,670	2,151,114	471,445
Loans from shareholders	2,820,140	4,095,698	126,694,455	11,553,349	5,321,001	430,381	329,883	*126,897
Mortgages, notes, and bonds payable in one year or more	18,959,908	15,242,171	2,205,443,357	122,939,004	77,212,764	7,219,681	8,400,343	1,457,269
Other liabilities	7,062,657	3,134,230	1,217,127,163	50,656,353	38,323,967	1,247,576	3,666,765	351,336
Capital stock	2,940,789	2,980,628	406,783,650	30,895,449	11,767,609	2,029,607	1,564,134	206,473
Additional paid-in capital	25,187,908	11,995,045	2,741,955,527	134,273,449	67,981,148	6,175,318	6,523,570	983,933
Retained earnings, appropriated	169,259	510,832	6,978,529	*90,920	-	1,977	201	102
Retained earnings, unappropriated [26]	8,100,318	16,727,301	1,003,998,223	75,522,258	61,297,294	1,593,835	4,780,595	640,006
Less: Cost of treasury stock	1,448,257	2,384,227	982,600,200	46,966,949	75,403,803	770,782	5,027,057	1,027,934
Total receipts	**108,296,171**	**228,348,331**	**7,420,881,262**	**474,675,518**	**151,320,890**	**27,510,181**	**35,793,537**	**4,917,903**
Business receipts	104,072,915	225,369,054	6,802,346,670	455,605,924	135,874,186	26,423,630	33,655,177	4,662,719
Interest	570,470	361,934	175,288,505	3,477,013	1,057,638	108,252	172,776	32,072
Interest on Government obligations: State and local	18,230	15,552	1,288,190	39,137	3,389	*15,461	*5,768	*268
Rents	548,865	170,129	30,682,820	415,396	1,574,279	14,020	26,717	*513
Royalties	109,366	49,702	102,664,148	2,152,092	2,877,133	86,110	864,611	168,539
Net short-term capital gain reduced by net long-term capital loss	43,114	6,652	1,823,465	110,036	5,200	*81	98	*499
Net long-term capital gain reduced by net short-term capital loss	515,356	289,555	25,776,004	2,086,281	938,042	46,678	29,646	500
Net gain, noncapital assets	426,167	422,014	14,998,742	269,494	399,980	39,929	17,256	8,316
Dividends received from domestic corporations	43,579	22,129	6,934,227	136,030	594,553	975	4,197	1,075
Dividends received from foreign corporations	37,174	24,930	72,284,644	2,910,258	*4,905,291	44,225	119,316	*32,128
Other receipts	1,910,934	1,616,682	186,793,847	7,473,857	3,091,200	730,819	897,974	11,272
Total deductions	**106,988,732**	**225,986,244**	**7,166,623,963**	**460,134,228**	**134,062,126**	**27,768,081**	**35,456,157**	**5,119,915**
Cost of goods sold [19]	80,185,937	152,195,637	5,207,746,578	342,573,331	65,286,127	19,160,329	21,485,461	3,198,472
Compensation of officers	2,169,602	11,011,342	36,442,162	2,402,524	1,526,635	400,066	668,497	62,683
Salaries and wages	4,511,114	16,760,769	398,178,391	19,881,684	13,267,752	2,306,975	3,566,263	578,550
Repairs	546,868	1,120,979	27,839,886	2,165,985	797,028	135,999	141,514	14,460
Bad debts	277,288	717,090	17,479,163	962,470	114,872	46,549	90,242	14,728
Rent paid on business property	2,333,059	5,757,826	51,776,552	3,594,595	1,102,931	446,133	1,017,353	110,975
Taxes paid	1,905,875	4,448,720	93,226,679	3,799,851	12,307,120	362,278	645,604	89,650
Interest paid	1,377,205	1,774,345	276,136,719	11,608,980	5,832,900	662,056	925,752	193,103
Charitable contributions	53,097	100,944	6,010,042	466,056	143,650	17,140	34,134	6,206
Amortization	319,716	409,981	51,743,972	2,325,823	1,568,814	161,418	294,736	39,058
Depreciation	3,746,353	4,874,260	191,062,319	9,855,649	4,980,412	782,932	652,570	81,268
Depletion	102,719	3,742	4,821,391	29,196	4,055	-	-	-
Advertising	197,975	960,639	76,684,487	13,994,170	7,277,265	166,571	1,012,332	128,682
Pension, profit-sharing, stock, annuity	333,149	935,718	58,539,736	3,689,567	1,699,177	165,131	156,369	46,405
Employee benefit programs	1,083,111	4,266,557	93,954,075	5,154,307	2,377,737	528,171	553,879	56,386
Domestic production activities deduction	167,802	180,814	12,158,566	789,470	699,302	14,825	14,159	2,055
Net loss, noncapital assets	273,045	92,971	15,942,951	384,518	73,246	35,368	253,450	5,475
Other deductions	7,404,817	20,373,911	546,880,293	36,456,051	15,003,104	2,376,139	3,943,840	491,758
Total receipts less total deductions	1,307,438	2,362,087	254,257,299	14,541,290	17,258,764	-257,900	337,380	-202,013
Constructive taxable income from related foreign corporations	217,813	30,962	108,898,634	3,404,141	2,704,360	29,375	149,225	43,694
Net income (less deficit)	**1,507,021**	**2,377,497**	**361,867,742**	**17,906,294**	**19,959,734**	**-243,986**	**480,837**	**-158,587**
Income subject to tax	**3,976,942**	**5,052,977**	**435,948,617**	**19,417,771**	**20,160,546**	**444,853**	**1,188,399**	**204,610**
Total income tax before credits [8]	1,377,417	1,509,928	152,587,597	6,791,494	7,053,142	153,333	411,898	71,349
Income tax	1,351,280	1,486,386	152,150,245	6,779,237	7,052,924	151,480	409,611	71,256
Alternative minimum tax	10,569	16,938	380,872	12,158	*218	1,853	*2,550	*93
Foreign tax credit	139,556	11,131	73,530,080	1,705,847	2,691,846	4,300	137,403	15,251
General business credit	17,477	23,263	5,029,187	121,146	21,199	3,555	4,175	1,019
Prior year minimum tax credit	2,847	6,642	543,781	15,420	11,645	*273	1,021	-
Total income tax after credits [2]	**1,217,536**	**1,468,892**	**73,484,548**	**4,949,081**	**4,328,451**	**145,206**	**269,299**	**55,078**

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

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

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	**4,179**	**780**	**8,871**	**542**	**4,316**	**4,375**	**2,641**	**1,745**
Total assets	**25,278,769**	**263,504,851**	**50,871,992**	**1,909,149,347**	**1,679,404,814**	**117,803,221**	**149,557,108**	**287,562,942**
Cash	1,181,357	3,514,578	2,632,303	15,041,229	40,811,002	4,552,841	3,762,655	11,546,379
Notes and accounts receivable	3,160,521	28,898,310	9,529,260	646,368,470	225,734,300	17,266,251	14,850,413	69,186,351
Less: Allowance for bad debts	97,275	479,170	235,636	796,504	4,770,731	553,005	478,599	615,061
Inventories	3,712,848	15,337,079	2,847,997	34,881,612	88,251,457	15,612,593	11,241,247	29,224,983
Investments in Government obligations	85,152	1	10,835	31,465	*809,419	-	12,892	5,564
Tax-exempt securities	4,156	*19,213	13,736	*2,988,322	679,740	-	*17,557	*164,814
Other current assets	1,200,056	13,258,149	2,752,122	50,787,097	116,781,602	4,607,915	3,784,715	9,583,463
Loans to shareholders	75,265	4,013,825	266,400	30,546,784	28,460,108	280,647	865,877	194,587
Mortgage and real estate loans	*19,260	139	*4,841	*8,588	*35,439	*29,057	*10,239	*1,021
Other investments	2,799,396	101,283,522	9,857,360	621,573,357	582,513,907	25,107,709	32,497,920	62,929,694
Depreciable assets	17,151,612	131,785,290	27,076,776	364,793,960	383,479,057	63,575,385	72,988,626	105,764,927
Less: Accumulated depreciation	9,295,223	72,769,910	17,710,557	186,973,215	210,129,595	38,237,182	32,705,071	52,133,915
Depletable assets	383,539	4,602,564	-	110,421,401	2,082,145	788	9,566,618	1,115,313
Less: Accumulated depletion	*30,586	411,694	-	53,907,234	757,184	554	848,760	166,200
Land	660,067	1,717,061	344,544	7,134,453	8,259,821	850,174	4,845,375	2,481,513
Intangible assets (amortizable)	3,273,692	23,699,796	11,855,079	71,084,855	284,735,054	20,944,962	28,532,378	30,772,004
Less: Accumulated amortization	481,205	4,719,021	2,050,471	34,770,784	52,861,983	3,318,833	3,180,428	2,655,180
Other assets	1,476,137	13,755,120	3,677,404	229,935,491	185,291,255	7,084,474	3,793,454	20,162,688
Total liabilities	**25,278,769**	**263,504,851**	**50,871,992**	**1,909,149,347**	**1,679,404,814**	**117,803,221**	**149,557,108**	**287,562,942**
Accounts payable	1,965,482	22,203,858	6,342,301	301,489,637	130,099,971	12,440,910	12,343,126	38,323,750
Mortgages, notes, and bonds payable in less than one year	2,363,534	24,015,732	3,886,926	17,591,866	156,256,053	7,522,879	5,641,649	29,680,417
Other current liabilities	2,033,591	12,532,580	5,219,726	426,722,278	143,038,505	10,637,776	10,107,081	17,876,651
Loans from shareholders	1,004,292	265,870	441,141	21,190,955	26,983,162	2,644,140	1,740,415	5,992,149
Mortgages, notes, and bonds payable in one year or more	7,606,406	81,382,056	20,577,501	197,268,587	356,155,552	37,186,173	44,837,156	60,800,520
Other liabilities	2,389,665	33,555,555	5,705,718	154,147,013	241,892,339	16,650,873	34,302,569	32,886,824
Capital stock	1,900,573	8,046,005	2,930,524	26,096,237	63,917,735	7,998,120	4,902,438	13,632,880
Additional paid-in capital	5,567,628	71,633,804	8,841,879	505,264,977	481,255,204	35,502,306	43,976,418	72,194,088
Retained earnings, appropriated	*54,776	41,192	*21,067	2,184,066	48,944	*55,130	*35,903	*3,308
Retained earnings, unappropriated [26]	1,145,422	29,305,672	-512,208	461,346,507	332,616,240	-9,662,448	-6,863,987	26,034,714
Less: Cost of treasury stock	752,601	19,477,473	2,582,585	204,152,774	252,858,892	3,172,638	1,465,658	9,862,359
Total receipts	**32,420,381**	**180,923,898**	**49,816,680**	**2,325,008,109**	**869,913,611**	**127,168,761**	**94,032,811**	**258,962,105**
Business receipts	31,587,485	164,421,708	48,821,641	2,230,909,047	756,824,378	123,691,750	90,717,402	250,199,326
Interest	160,554	2,417,174	251,180	16,776,952	13,155,145	732,795	929,282	2,441,627
Interest on Government obligations: State and local	*1,479	11,251	2,979	110,391	201,931	3,817	11,749	20,868
Rents	26,185	51,637	31,385	1,411,432	769,245	52,036	222,384	109,061
Royalties	22,480	1,795,199	94,672	1,249,436	34,491,130	692,197	245,659	599,290
Net short-term capital gain reduced by net long-term capital loss	[1]	704	*1,384	142,884	537,329	*5,375	*2,399	16,923
Net long-term capital gain reduced by net short-term capital loss	226,620	1,534,795	37,668	1,546,890	12,025,258	212,184	182,184	753,123
Net gain, noncapital assets	32,281	3,644,606	74,772	866,369	1,162,778	119,997	286,737	357,249
Dividends received from domestic corporations	2,310	3,456,139	7,919	559,274	589,968	79,847	111,698	31,224
Dividends received from foreign corporations	*10,086	904,563	*21,988	26,414,967	12,741,829	655,434	261,425	862,419
Other receipts	350,901	2,686,123	471,092	45,020,467	37,414,621	923,328	1,061,892	3,570,996
Total deductions	**33,797,779**	**173,489,794**	**49,865,686**	**2,209,654,470**	**814,170,738**	**129,399,502**	**96,008,814**	**249,338,372**
Cost of goods sold [19]	24,523,164	125,806,082	30,520,391	2,018,639,286	469,763,504	93,221,872	65,358,832	203,251,196
Compensation of officers	464,211	665,545	1,177,316	1,319,144	4,740,475	1,217,915	713,283	1,125,555
Salaries and wages	2,011,482	10,377,219	5,082,339	25,857,345	75,867,720	6,470,348	5,458,478	6,076,778
Repairs	122,395	1,275,029	298,835	2,702,064	5,413,131	815,674	717,074	2,288,845
Bad debts	73,780	159,125	302,873	307,792	841,466	208,930	252,678	331,042
Rent paid on business property	480,955	1,520,566	1,165,379	5,668,186	6,760,326	1,778,798	1,959,302	1,200,084
Taxes paid	422,298	1,388,543	1,001,481	30,525,803	9,652,322	1,287,707	1,270,748	1,934,414
Interest paid	748,018	6,674,829	1,642,243	23,097,386	31,030,340	3,508,482	3,894,571	5,810,881
Charitable contributions	4,685	88,565	8,815	462,735	3,351,508	12,745	19,498	97,646
Amortization	161,190	878,197	522,350	3,505,199	9,392,215	1,052,513	593,806	978,239
Depreciation	1,339,248	6,930,338	2,100,437	19,016,933	24,855,755	4,491,094	5,238,695	6,796,566
Depletion	*16,950	33,465	*80	3,090,975	503,924	203	390,001	715,198
Advertising	224,671	699,763	431,918	1,190,631	22,981,248	892,742	406,154	197,816
Pension, profit-sharing, stock, annuity	139,442	2,122,413	226,853	7,693,718	11,618,325	1,164,073	720,105	2,697,521
Employee benefit programs	537,935	2,942,637	992,409	3,567,419	17,606,767	3,780,871	1,991,820	3,300,717
Domestic production activities deduction	12,190	300,317	35,110	2,452,729	2,067,061	74,383	87,322	677,254
Net loss, noncapital assets	43,191	389,329	38,864	191,103	2,514,546	110,705	107,717	2,350,464
Other deductions	2,471,976	11,237,832	4,317,993	60,366,023	115,210,104	9,310,445	6,828,730	9,508,156
Total receipts less total deductions	-1,377,398	7,434,104	-49,006	115,353,639	55,742,874	-2,230,740	-1,976,003	9,623,733
Constructive taxable income from related foreign corporations	*1,837	2,104,760	63,863	29,253,771	20,451,242	503,450	112,916	1,171,865
Net income (less deficit)	**-1,377,040**	**9,527,613**	**11,878**	**144,497,018**	**75,992,185**	**-1,731,108**	**-1,874,836**	**10,774,730**
Income subject to tax	**315,778**	**8,440,647**	**1,034,220**	**145,277,713**	**82,851,162**	**1,674,918**	**2,140,098**	**13,958,825**
Total income tax before credits [8]	105,177	2,896,092	351,678	50,849,276	29,001,955	589,076	747,382	4,983,587
Income tax	101,916	2,887,276	350,913	50,844,680	28,922,098	572,393	740,888	4,843,305
Alternative minimum tax	*3,242	8,754	766	3,449	71,166	16,192	6,151	139,736
Foreign tax credit	*3,530	1,091,828	22,537	37,926,478	11,780,188	135,377	102,452	913,767
General business credit	4,227	80,557	4,735	435,770	1,335,984	17,350	6,963	62,256
Prior year minimum tax credit	*190	*5,627	*3,573	*38,120	74,989	2,768	*3,840	28,305
Total income tax after credits [2]	**97,231**	**1,718,079**	**320,834**	**12,448,908**	**15,810,794**	**433,580**	**634,127**	**3,979,258**

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

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

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	**21,572**	**10,394**	**9,637**	**2,705**	**5,401**	**5,143**	**10,819**	**334,430**
Total assets	**365,434,216**	**456,164,040**	**1,058,900,750**	**976,420,384**	**1,240,424,718**	**25,686,342**	**315,402,751**	**2,929,213,268**
Cash	10,849,258	18,595,655	66,445,660	28,240,803	47,072,141	1,247,769	13,304,541	163,220,699
Notes and accounts receivable	32,680,849	98,831,328	156,371,513	212,190,948	302,303,038	4,224,717	37,609,821	393,496,273
Less: Allowance for bad debts	1,004,309	1,744,756	2,802,993	3,680,661	5,545,372	262,873	1,502,294	12,927,561
Inventories	27,681,841	48,148,919	48,035,992	21,614,445	90,420,312	3,799,487	26,828,512	489,139,866
Investments in Government obligations	146,133	167,379	283,042	*783,760	853,802	13	*71,368	6,510,773
Tax-exempt securities	*150,319	113,781	858,563	2,786,387	7,238	*8,822	69,773	5,626,031
Other current assets	14,690,056	24,450,944	87,050,243	56,272,210	100,100,034	1,499,502	17,294,202	161,969,781
Loans to shareholders	1,878,678	1,494,276	3,153,976	41,480	294,032	94,436	300,119	9,982,761
Mortgage and real estate loans	87,089	*54,786	*21,304	4,975,896	*10,905	*4,945	*4,676	1,512,025
Other investments	121,797,839	111,686,949	328,824,074	439,650,475	273,880,698	4,203,516	62,168,789	643,914,727
Depreciable assets	85,875,161	111,019,107	236,209,061	137,205,177	384,645,981	14,445,611	64,440,985	898,708,396
Less: Accumulated depreciation	53,427,874	65,305,968	150,596,211	78,752,565	201,958,461	9,735,542	35,223,307	426,100,965
Depletable assets	42,787	*235,126	*1,924	*5,623	45,360	*2,673	*14,629	48,681,913
Less: Accumulated depletion	7,686	*135,493	-	*4,974	12,375	266	*5,424	7,385,823
Land	1,805,449	1,974,571	5,722,260	2,419,921	5,140,035	353,218	1,592,074	72,069,853
Intangible assets (amortizable)	52,046,377	83,313,387	217,310,836	90,059,311	131,679,083	4,152,236	103,009,490	378,020,022
Less: Accumulated amortization	5,584,038	13,794,500	49,917,742	13,137,542	22,369,665	901,523	16,018,326	46,618,727
Other assets	75,726,287	37,058,549	111,929,248	75,749,690	133,857,930	2,549,600	41,443,123	149,393,226
Total liabilities	**365,434,216**	**456,164,040**	**1,058,900,750**	**976,420,384**	**1,240,424,718**	**25,686,342**	**315,402,751**	**2,929,213,268**
Accounts payable	16,615,178	53,956,995	118,013,634	76,584,185	171,625,304	3,050,235	20,653,915	462,171,910
Mortgages, notes, and bonds payable in less than one year	12,680,926	47,305,008	55,425,940	244,616,782	124,748,188	2,356,546	7,619,976	207,206,245
Other current liabilities	23,088,649	39,282,372	109,398,773	71,060,977	165,669,854	3,114,712	34,349,033	303,677,505
Loans from shareholders	14,289,182	5,536,280	20,112,980	817,127	4,426,157	512,872	2,976,222	34,612,624
Mortgages, notes, and bonds payable in one year or more	128,568,890	116,174,618	166,158,895	363,446,658	307,176,765	6,474,535	94,399,984	588,326,947
Other liabilities	26,604,530	54,679,973	117,665,563	68,059,076	288,780,276	2,946,409	42,614,783	266,437,474
Capital stock	36,451,129	23,194,443	80,765,489	11,424,827	60,505,158	1,209,222	17,345,598	122,872,008
Additional paid-in capital	83,210,745	105,501,378	647,325,244	147,044,478	220,676,094	3,419,682	94,604,184	601,163,811
Retained earnings, appropriated	222,506	171,014	2,326,013	*1,163,991	70,676	*10,542	476,204	2,254,673
Retained earnings, unappropriated [26]	37,043,564	62,792,183	-97,993,004	41,381,940	-41,932,916	4,029,690	21,432,865	482,960,312
Less: Cost of treasury stock	13,341,083	52,430,224	160,298,778	49,179,656	61,320,837	1,438,104	21,070,013	142,470,240
Total receipts	**223,336,354**	**371,680,999**	**694,126,354**	**373,989,993**	**869,974,345**	**41,042,331**	**214,266,500**	**5,044,301,825**
Business receipts	215,723,859	348,289,909	625,401,502	235,663,676	786,859,895	40,356,075	196,657,381	4,904,962,382
Interest	1,973,384	6,273,216	8,244,088	83,161,038	29,439,444	90,357	4,394,516	23,394,924
Interest on Government obligations: State and local	31,722	97,635	422,302	134,750	97,909	15,219	60,164	528,447
Rents	123,756	1,758,285	1,637,562	12,770,817	8,821,242	37,332	829,538	7,520,668
Royalties	872,411	3,581,616	35,803,361	2,632,919	9,965,285	61,899	4,408,107	13,243,176
Net short-term capital gain reduced by net long-term capital loss	8,022	127,827	20,164	769,720	53,144	*2,085	19,592	915,230
Net long-term capital gain reduced by net short-term capital loss	578,300	1,074,568	1,478,480	1,038,884	1,481,581	67,134	437,187	5,937,149
Net gain, noncapital assets	953,052	437,952	601,944	1,065,344	4,013,084	84,622	562,980	2,641,712
Dividends received from domestic corporations	43,022	47,035	307,864	366,193	98,928	19,857	476,118	2,379,610
Dividends received from foreign corporations	656,977	2,239,499	9,033,494	2,461,955	6,306,209	*75,819	1,626,762	3,843,241
Other receipts	2,371,848	7,753,455	11,175,593	33,924,697	22,837,623	231,933	4,794,156	78,935,286
Total deductions	**215,960,775**	**356,088,611**	**669,382,425**	**374,460,798**	**884,483,081**	**41,597,743**	**206,384,869**	**4,956,628,539**
Cost of goods sold [19]	151,210,842	243,638,449	404,036,121	163,903,524	617,899,623	27,673,748	116,596,223	3,841,132,513
Compensation of officers	3,941,894	3,288,253	5,328,023	1,638,936	2,366,743	662,906	2,731,557	33,739,718
Salaries and wages	14,310,218	28,022,547	89,510,315	23,506,531	33,550,253	3,470,567	29,005,029	361,603,260
Repairs	864,785	1,272,551	3,019,105	1,596,277	2,884,567	189,241	1,125,327	23,255,300
Bad debts	439,351	786,940	1,031,318	5,731,223	4,935,018	229,883	618,881	10,652,394
Rent paid on business property	3,058,318	3,630,956	6,033,157	2,586,272	6,324,566	863,368	2,474,333	81,211,629
Taxes paid	2,872,213	3,896,677	8,816,532	1,676,122	7,955,918	637,989	2,683,408	58,690,157
Interest paid	6,935,405	10,868,073	13,905,442	93,885,557	44,669,713	683,216	9,559,772	54,087,131
Charitable contributions	107,678	180,994	306,038	217,559	146,865	13,434	324,091	1,970,375
Amortization	2,375,659	2,377,842	8,178,360	5,911,202	8,707,153	236,785	2,483,410	13,190,543
Depreciation	6,177,705	10,777,342	22,931,206	13,724,325	43,073,780	812,937	6,443,128	90,595,391
Depletion	*6,538	*21,042	1,955	3,720	3,565	-	*523	998,673
Advertising	1,804,532	2,034,740	8,197,179	3,293,607	8,260,389	1,015,598	2,474,481	55,491,919
Pension, profit-sharing, stock, annuity	1,650,071	4,012,729	4,591,948	1,924,239	12,536,125	198,305	1,487,219	13,743,163
Employee benefit programs	4,424,694	7,669,257	11,911,313	4,554,777	15,903,647	892,450	5,206,882	36,342,250
Domestic production activities deduction	448,678	782,262	1,770,484	522,377	863,582	23,149	521,859	995,972
Net loss, noncapital assets	191,968	353,650	4,901,949	118,302	3,377,495	231,265	270,348	4,276,161
Other deductions	15,140,228	32,474,305	74,911,980	49,666,248	71,024,077	3,762,904	22,378,399	274,651,987
Total receipts less total deductions	7,375,579	15,592,388	24,743,929	-470,804	-14,508,736	-555,412	7,881,630	87,673,286
Constructive taxable income from related foreign corporations	1,229,191	5,729,298	17,122,108	17,037,197	5,487,139	33,932	2,265,270	6,357,575
Net income (less deficit)	**8,573,049**	**21,224,051**	**41,443,734**	**16,431,643**	**-9,119,506**	**-536,699**	**10,086,737**	**93,502,414**
Income subject to tax	**10,101,019**	**24,575,160**	**51,488,691**	**17,703,752**	**21,263,692**	**535,288**	**13,171,478**	**125,578,614**
Total income tax before credits [8]	3,485,165	8,585,144	18,056,285	6,188,361	7,491,796	185,473	4,589,932	43,284,155
Income tax	3,471,498	8,566,672	18,007,043	6,183,603	7,426,407	181,950	4,585,095	43,086,376
Alternative minimum tax	12,965	17,959	39,218	7,203	25,531	*3,521	8,148	206,967
Foreign tax credit	577,487	2,726,270	7,207,683	3,647,572	1,496,111	*42,898	1,301,253	2,934,272
General business credit	110,892	301,240	1,131,645	705,833	412,898	9,925	257,820	834,265
Prior year minimum tax credit	25,957	38,921	35,552	237,751	6,951	*34	12,844	157,349
Total income tax after credits [2]	**2,770,829**	**5,518,713**	**9,681,406**	**1,597,205**	**5,575,835**	**132,616**	**3,018,015**	**39,356,759**

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

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

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	**147,695**	**92,644**	**48,699**	**6,352**	**186,243**	**29,227**	**13,936**	**9,052**	**14,351**
Total assets	**1,689,162,526**	**694,163,358**	**994,012,983**	**986,186**	**1,240,050,192**	**98,485,057**	**26,355,394**	**35,634,461**	**129,679,535**
Cash	96,655,698	44,151,551	52,295,825	208,322	66,564,451	6,160,275	2,170,008	2,797,361	3,235,540
Notes and accounts receivable	297,002,149	179,776,099	117,033,393	192,657	96,494,124	9,477,015	3,678,719	5,446,266	6,654,077
Less: Allowance for bad debts	8,970,106	5,951,622	3,014,635	3,849	3,957,454	220,776	85,949	97,575	167,673
Inventories	231,902,920	135,725,265	96,177,631	25	257,236,945	43,965,588	8,256,566	7,541,148	25,009,865
Investments in Government obligations	6,393,688	1,175,013	5,218,675	-	117,085	*19,810	*19,560	1,000	*9,423
Tax-exempt securities	4,639,005	120,174	*4,518,831	-	987,026	*13,628	*102,935	-	-
Other current assets	103,488,002	52,138,293	51,205,647	144,061	58,481,780	3,053,702	1,288,224	2,550,715	11,648,581
Loans to shareholders	6,572,894	5,405,633	1,162,357	*4,904	3,409,867	678,473	115,053	100,182	227,842
Mortgage and real estate loans	1,252,226	255,841	996,385	-	259,798	52,569	*13,125	*15,414	28,979
Other investments	437,916,971	80,223,045	357,598,567	*95,358	205,997,756	8,391,319	770,199	5,893,831	18,063,165
Depreciable assets	385,222,046	181,049,555	203,896,330	276,162	513,486,350	28,345,323	13,209,979	13,166,299	53,955,387
Less: Accumulated depreciation	188,486,423	90,614,285	97,691,761	180,378	237,614,542	14,628,492	6,599,301	7,528,069	22,734,867
Depletable assets	48,498,203	731,510	47,766,693	-	*183,710	*1,178	-	-	*54,774
Less: Accumulated depletion	7,298,236	95,662	7,202,574	-	*87,587	*377	-	-	*33,557
Land	22,260,854	5,654,892	16,590,731	*15,231	49,808,999	3,997,330	876,180	360,137	11,170,206
Intangible assets (amortizable)	208,893,847	80,010,818	128,651,254	*231,775	169,126,174	7,391,078	2,327,724	4,246,776	3,833,735
Less: Accumulated amortization	30,507,912	11,939,635	18,504,107	*64,170	16,110,815	535,710	537,858	509,321	585,132
Other assets	73,726,700	36,346,871	37,313,741	66,087	75,666,526	2,323,124	750,229	1,650,299	19,309,189
Total liabilities	**1,689,162,526**	**694,163,358**	**994,012,983**	**986,186**	**1,240,050,192**	**98,485,057**	**26,355,394**	**35,634,461**	**129,679,535**
Accounts payable	241,908,733	124,708,243	117,138,358	*62,132	220,263,177	9,861,220	3,927,215	10,648,399	20,542,864
Mortgages, notes, and bonds payable in less than one year	129,802,379	78,500,140	51,204,114	*98,125	77,403,867	29,204,105	3,338,555	856,122	4,561,553
Other current liabilities	176,052,894	77,205,271	98,691,818	155,805	127,624,610	7,352,242	3,242,306	5,123,379	9,188,523
Loans from shareholders	21,110,450	14,984,311	6,034,583	91,556	13,501,450	3,038,021	749,020	591,002	1,048,581
Mortgages, notes, and bonds payable in one year or more	292,638,634	112,293,951	180,131,141	*213,543	295,688,313	18,343,975	3,724,641	4,857,178	51,408,983
Other liabilities	167,017,207	72,248,511	94,734,603	*34,093	99,420,268	3,153,546	1,851,252	1,867,474	4,717,990
Capital stock	82,965,996	41,685,325	41,037,912	242,759	39,906,012	3,965,425	1,134,646	4,134,144	1,558,601
Additional paid-in capital	334,425,872	136,772,162	197,487,289	*166,422	266,737,938	9,686,224	4,786,736	5,761,932	8,192,373
Retained earnings, appropriated	1,092,092	645,952	446,140	-	1,162,581	212,130	*44,675	*6,532	*132,837
Retained earnings, unappropriated [26]	288,981,491	48,292,076	240,729,186	-39,772	193,978,995	16,759,981	7,279,089	4,156,480	29,481,852
Less: Cost of treasury stock	46,833,222	13,172,584	33,622,161	*38,477	95,637,018	3,091,812	3,722,739	2,368,180	1,154,621
Total receipts	**2,708,880,544**	**1,187,167,733**	**1,520,164,508**	**1,548,303**	**2,335,421,281**	**239,448,749**	**46,690,735**	**86,732,345**	**167,013,495**
Business receipts	2,642,949,877	1,161,527,602	1,479,933,221	1,489,054	2,262,012,505	233,674,703	45,881,242	84,148,731	161,453,200
Interest	13,749,066	5,990,081	7,739,660	19,325	9,645,858	1,064,478	270,572	346,888	536,587
Interest on Government obligations: State and local	276,074	47,747	228,327	-	252,374	2,689	*13,582	*34,290	30,696
Rents	4,035,246	1,697,874	2,334,495	2,876	3,485,422	404,478	29,518	58,759	455,685
Royalties	7,115,074	2,063,301	5,051,448	326	6,128,102	171,077	12,306	*56,814	*232,271
Net short-term capital gain reduced by net long-term capital loss	843,554	45,999	797,530	*24	71,676	*3,482	4	*1,609	*549
Net long-term capital gain reduced by net short-term capital loss	4,599,413	829,893	3,755,043	*14,476	1,337,737	323,616	54,016	19,732	77,451
Net gain, noncapital assets	1,971,056	1,079,477	891,526	53	670,657	214,929	51,338	5,359	39,664
Dividends received from domestic corporations	2,188,323	180,256	2,005,132	*2,935	191,287	34,800	8,819	4,209	43,195
Dividends received from foreign corporations	2,457,994	555,741	1,902,253	-	1,385,248	5,332	8,599	*13,645	*9
Other receipts	28,694,870	13,149,763	15,525,874	*19,234	50,240,416	3,549,165	360,739	2,042,311	4,144,189
Total deductions	**2,667,500,562**	**1,180,191,135**	**1,485,751,325**	**1,558,102**	**2,289,127,778**	**238,573,566**	**46,730,087**	**85,067,970**	**161,567,585**
Cost of goods sold [19]	2,197,902,927	942,021,896	1,255,881,031	-	1,643,229,585	189,792,268	26,392,096	60,533,659	109,520,591
Compensation of officers	20,411,415	12,171,473	7,903,525	336,417	13,328,303	1,998,134	906,439	847,238	1,364,984
Salaries and wages	131,016,379	67,838,901	62,745,201	432,276	230,586,882	17,470,726	6,040,942	8,298,432	19,773,710
Repairs	8,461,397	3,297,252	5,158,059	6,086	14,793,903	882,147	412,035	525,884	1,103,121
Bad debts	5,591,950	3,818,543	1,762,680	*10,727	5,060,444	572,468	157,111	157,506	724,944
Rent paid on business property	21,269,274	11,314,775	9,880,817	73,683	59,942,355	4,225,409	2,811,357	2,722,314	3,574,221
Taxes paid	22,205,696	10,198,216	11,944,081	63,399	36,484,409	3,243,745	1,224,825	1,416,740	3,389,709
Interest paid	28,069,844	12,254,763	15,777,559	37,523	26,017,287	2,431,335	452,177	509,775	2,289,991
Charitable contributions	764,368	271,505	491,567	*1,296	1,206,006	21,325	82,386	32,990	60,663
Amortization	9,606,783	5,539,799	4,049,722	*17,261	3,583,760	-147,989	94,271	137,342	252,357
Depreciation	44,079,802	26,168,733	17,888,306	22,763	46,515,589	2,542,706	946,457	1,177,467	4,535,858
Depletion	986,316	262,042	724,274	-	12,357	*234	-	-	*7,061
Advertising	23,506,312	14,463,464	9,029,309	13,540	31,985,607	2,522,172	1,927,173	1,925,636	2,277,498
Pension, profit-sharing, stock, annuity	6,485,131	3,176,562	3,270,634	*37,936	7,258,031	234,183	56,717	97,011	398,886
Employee benefit programs	16,276,347	8,254,475	7,959,277	62,595	20,065,903	1,632,600	472,682	461,883	1,999,893
Domestic production activities deduction	810,858	204,693	606,166	-	185,114	6,500	*1,388	*9,806	5,829
Net loss, noncapital assets	1,276,854	631,462	644,525	*867	2,999,308	122,221	30,651	284,893	239,691
Other deductions	128,778,908	58,302,583	70,034,592	441,733	145,872,934	11,023,383	4,721,379	5,929,395	10,048,578
Total receipts less total deductions	41,379,982	6,976,598	34,413,183	-9,799	46,293,503	875,183	-39,352	1,664,376	5,445,910
Constructive taxable income from related foreign corporations	3,774,706	986,717	2,787,989	-	2,582,869	*1,518	23,411	70,407	*270,367
Net income (less deficit)	**44,878,614**	**7,915,568**	**36,972,845**	**-9,799**	**48,623,999**	**874,012**	**-29,524**	**1,700,492**	**5,685,581**
Income subject to tax	**62,259,022**	**23,012,516**	**39,183,693**	**62,813**	**63,319,592**	**2,699,552**	**1,099,444**	**2,750,289**	**7,412,052**
Total income tax before credits [8]	21,379,414	7,852,739	13,512,627	14,048	21,904,741	880,719	365,254	951,507	2,556,089
Income tax	21,233,338	7,810,343	13,408,964	14,031	21,853,038	876,933	364,628	950,741	2,555,422
Alternative minimum tax	153,546	52,129	101,417	-	53,421	4,560	*626	*765	*667
Foreign tax credit	1,497,187	352,401	1,144,786	-	1,437,086	13,661	7,571	17,916	*132,735
General business credit	428,870	75,300	353,571	-	405,394	12,682	3,044	13,970	29,062
Prior year minimum tax credit	145,519	29,435	116,083	-	11,830	1,217	*30	3,963	*138
Total income tax after credits [2]	**19,307,823**	**7,395,588**	**11,898,187**	**14,048**	**20,048,936**	**851,663**	**354,609**	**915,658**	**2,394,155**

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

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

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	**26,598**	**11,158**	**10,038**	**17,809**	**8,832**	**3,922**	**27,307**	**14,012**	***492**
Total assets	**142,999,747**	**134,132,598**	**18,359,273**	**101,846,691**	**36,399,066**	**350,477,222**	**48,342,419**	**117,338,728**	***550**
Cash	7,618,542	3,638,910	1,828,417	10,789,907	2,274,499	13,669,463	2,387,655	9,993,873	*550
Notes and accounts receivable	9,862,776	19,992,255	1,272,410	7,314,437	1,976,241	13,306,210	4,374,833	13,138,885	-
Less: Allowance for bad debts	86,856	986,667	13,400	302,482	55,146	1,150,207	128,195	662,528	-
Inventories	20,594,866	24,519,975	2,001,635	27,114,435	12,927,959	68,801,364	10,233,749	6,269,797	-
Investments in Government obligations	*19,720	*5,403	222	*25,558	-	-	*16,388	-	-
Tax-exempt securities	*550,631	*14,351	*5	304,194	-	-	-	*1,283	-
Other current assets	5,283,314	2,565,118	789,041	5,992,216	1,615,197	8,903,822	6,222,771	8,569,077	-
Loans to shareholders	614,610	132,508	406,481	173,148	162,761	183,729	376,435	238,645	-
Mortgage and real estate loans	*33,222	*9,878	*38,457	*1,818	*17,485	*21,866	*17,768	*9,217	-
Other investments	16,075,283	9,375,447	1,120,959	7,759,506	1,631,255	97,123,896	5,398,867	34,394,031	-
Depreciable assets	108,831,202	31,111,850	13,391,190	54,732,513	19,611,658	143,155,581	17,557,300	16,418,067	-
Less: Accumulated depreciation	52,958,722	13,243,216	6,336,888	29,170,373	10,491,108	54,143,465	10,066,720	9,713,321	-
Depletable assets	*6,218	-	121,465	-	-	-	-	*74	-
Less: Accumulated depletion	*4,734	-	48,877	-	-	-	-	*42	-
Land	8,526,906	2,996,520	1,875,433	1,065,360	962,330	17,082,742	484,772	411,083	-
Intangible assets (amortizable)	13,663,467	56,424,451	1,521,440	10,300,882	4,667,898	17,169,191	10,290,903	37,288,629	-
Less: Accumulated amortization	1,312,833	3,032,326	151,054	1,237,238	768,401	921,925	1,518,054	5,000,963	-
Other assets	5,682,135	608,143	542,335	6,982,810	1,866,439	27,274,955	2,693,949	5,982,920	-
Total liabilities	**142,999,747**	**134,132,598**	**18,359,273**	**101,846,691**	**36,399,066**	**350,477,222**	**48,342,419**	**117,338,728**	***550**
Accounts payable	32,236,029	19,550,663	3,106,899	12,197,203	6,488,725	86,605,954	5,743,720	9,354,286	-
Mortgages, notes, and bonds payable in less than one year	3,191,052	5,158,868	470,209	4,290,460	1,807,395	9,651,957	4,082,660	10,790,931	-
Other current liabilities	12,423,623	13,499,427	1,550,110	13,560,296	5,485,440	40,488,018	4,752,844	10,958,404	-
Loans from shareholders	1,853,052	542,888	735,713	1,308,480	409,299	224,140	2,421,815	579,438	*724
Mortgages, notes, and bonds payable in one year or more	32,414,226	30,041,200	6,332,298	17,320,379	13,731,490	79,049,337	12,640,731	25,823,876	-
Other liabilities	18,534,569	6,714,191	2,220,612	15,791,916	4,058,111	20,390,101	2,975,096	17,145,410	-
Capital stock	10,976,412	2,665,774	720,003	4,044,806	623,822	1,689,911	3,519,169	4,873,299	-
Additional paid-in capital	18,659,698	42,777,659	2,047,649	28,831,475	7,091,247	40,631,706	14,404,217	83,867,023	-
Retained earnings, appropriated	*112,805	*41,833	*40,648	*6,644	*35,602	*473,841	*41,786	*13,248	-
Retained earnings, unappropriated [26]	24,437,764	23,999,490	1,540,042	24,528,358	5,158,235	84,138,800	4,357,275	-31,858,372	*-174
Less: Cost of treasury stock	11,839,483	10,859,395	404,910	20,033,325	8,490,300	12,866,542	6,596,895	14,208,816	-
Total receipts	**372,285,427**	**259,627,192**	**104,284,741**	**165,311,221**	**61,716,685**	**633,967,165**	**79,161,837**	**119,181,689**	**-**
Business receipts	365,673,415	255,241,976	103,466,901	160,269,054	59,517,705	603,324,243	77,072,169	112,289,165	-
Interest	738,639	249,410	68,715	731,645	551,856	3,083,194	590,502	1,413,372	-
Interest on Government obligations: State and local	34,689	2,288	*3,605	73,306	6,078	42,761	2,493	5,896	-
Rents	654,714	144,571	117,750	157,110	398,847	895,579	65,598	102,812	-
Royalties	1,682,548	*75,034	*20,673	819,181	180,899	1,805,819	374,475	697,005	-
Net short-term capital gain reduced by net long-term capital loss	*3,010	*14,715	*80	*2,262	22	*154	*7,935	*37,856	-
Net long-term capital gain reduced by net short-term capital loss	266,401	58,863	74,798	144,883	*1,846	48,907	122,252	144,973	-
Net gain, noncapital assets	170,890	18,843	48,622	4,661	14,348	24,001	37,400	40,601	-
Dividends received from domestic corporations	44,848	3,525	5,005	32,853	776	1,399	7,224	4,634	-
Dividends received from foreign corporations	8,489	*12,616	*449	281,565	59,314	578,201	75,563	341,466	-
Other receipts	3,007,783	3,805,350	478,145	2,794,701	984,993	24,162,905	806,225	4,103,910	-
Total deductions	**367,928,862**	**251,640,436**	**104,074,002**	**161,830,218**	**61,380,337**	**614,522,710**	**79,141,357**	**116,670,649**	***199**
Cost of goods sold [19]	268,005,489	188,037,380	93,352,490	86,831,803	36,486,564	456,402,856	48,224,038	79,650,351	-
Compensation of officers	1,252,579	1,583,492	310,141	1,527,659	572,684	576,260	1,234,765	1,153,929	-
Salaries and wages	35,296,022	25,081,680	3,095,642	23,039,148	7,569,664	66,787,904	8,991,694	9,141,318	-
Repairs	3,777,670	989,445	446,606	1,294,016	469,458	3,829,438	647,065	417,018	-
Bad debts	188,899	439,734	42,588	514,149	75,505	1,342,907	142,899	701,734	-
Rent paid on business property	6,978,393	6,788,726	1,059,962	13,170,614	4,109,678	9,550,588	3,822,179	1,128,913	-
Taxes paid	5,518,746	2,765,551	789,729	3,450,292	1,298,480	10,658,018	1,423,677	1,304,895	*53
Interest paid	2,847,927	2,133,868	429,650	1,647,467	1,653,022	6,750,437	2,005,978	2,865,660	-
Charitable contributions	251,009	52,019	10,993	105,721	20,860	503,037	23,472	41,531	-
Amortization	384,297	927,967	86,729	412,105	186,109	284,107	249,596	716,869	-
Depreciation	8,374,104	3,489,305	1,358,747	5,614,865	1,590,222	13,499,304	1,541,578	1,844,973	-
Depletion	*1,683	-	*3,261	-	-	8	-	*110	-
Advertising	2,416,989	2,055,193	110,926	3,918,480	1,601,716	8,511,187	1,665,214	3,053,424	-
Pension, profit-sharing, stock, annuity	1,894,164	652,251	57,791	361,399	102,648	3,101,498	127,812	173,670	-
Employee benefit programs	4,569,549	1,326,159	210,117	2,065,009	463,204	5,207,007	850,240	807,561	-
Domestic production activities deduction	51,374	56,538	286	*29,195	3,500	8,817	7,925	3,955	-
Net loss, noncapital assets	244,936	178,813	8,776	1,186,722	118,584	308,200	138,907	136,916	-
Other deductions	25,875,034	15,082,312	2,699,566	16,661,574	5,058,437	27,201,136	8,044,319	13,527,821	*146
Total receipts less total deductions	4,356,565	7,986,757	210,739	3,481,003	336,349	19,444,454	20,480	2,511,040	*-199
Constructive taxable income from related foreign corporations	10,958	3,074	*232	444,629	110,794	1,034,349	191,804	421,326	-
Net income (less deficit)	**4,332,833**	**7,987,543**	**207,366**	**3,852,325**	**441,065**	**20,436,042**	**209,791**	**2,926,471**	***-199**
Income subject to tax	**5,721,408**	**8,809,868**	**543,915**	**6,619,386**	**1,009,521**	**21,991,311**	**1,040,425**	**3,622,420**	**-**
Total income tax before credits [8]	1,967,280	3,053,037	177,217	2,305,645	343,127	7,708,419	337,559	1,258,890	-
Income tax	1,960,294	3,052,306	175,007	2,296,223	342,591	7,694,629	336,562	1,247,701	-
Alternative minimum tax	7,212	*728	*2,183	9,898	*536	13,748	*997	11,502	-
Foreign tax credit	*10,986	16,594	704	213,668	88,525	644,363	*4,778	285,584	-
General business credit	54,369	17,124	9,347	29,055	15,199	202,798	6,091	12,653	-
Prior year minimum tax credit	*595	*582	*631	159	1,163	*1,102	187	2,065	-
Total income tax after credits [2]	**1,901,330**	**3,018,737**	**166,535**	**2,062,763**	**238,240**	**6,860,156**	**326,502**	**958,588**	**-**

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

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

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	**68,145**	**3,068**	**36,187**	**12,117**	**170**	**14,702**	**1,901**
Total assets	**625,884,925**	**393,625,196**	**56,417,859**	**12,859,372**	**19,670,438**	**121,126,620**	**22,185,440**
Cash	38,717,752	25,935,093	3,749,264	718,700	312,042	7,146,663	855,991
Notes and accounts receivable	58,829,692	18,395,356	10,955,078	1,304,440	1,493,137	24,525,349	2,156,332
Less: Allowance for bad debts	1,264,323	491,830	274,159	27,533	5,205	446,877	18,720
Inventories	6,912,913	4,612,533	495,689	104,510	257,594	1,242,556	200,032
Investments in Government obligations	*463,067	436,265	659	-	-	6,091	*20,052
Tax-exempt securities	*589,623	267,523	1,201	-	*12,610	*308,199	*91
Other current assets	31,399,582	18,855,565	6,173,301	415,585	264,800	5,302,094	388,237
Loans to shareholders	2,812,741	*7,236	2,113,026	427,171	1,540	147,234	116,533
Mortgage and real estate loans	*87,020	48	*35,210	*36	-	21,096	*30,630
Other investments	61,405,864	27,335,338	4,063,914	853,229	1,289,425	20,001,273	7,862,685
Depreciable assets	491,003,114	332,599,464	49,239,045	8,390,621	14,289,957	76,662,607	9,821,420
Less: Accumulated depreciation	164,873,961	83,422,644	28,612,859	4,333,171	4,677,014	39,486,150	4,342,124
Depletable assets	*68,131	-	*51,729	737	*236	*15,428	-
Less: Accumulated depletion	*54,236	-	*42,403	675	*236	*10,922	-
Land	8,156,184	3,759,275	1,753,510	307,785	62,994	1,739,230	533,390
Intangible assets (amortizable)	64,845,826	29,440,051	4,806,884	4,875,449	5,559,443	16,332,687	3,831,312
Less: Accumulated amortization	7,473,445	2,165,180	967,853	752,016	29,879	3,168,343	390,174
Other assets	34,259,381	18,061,104	2,876,622	574,503	838,994	10,788,405	1,119,753
Total liabilities	**625,884,925**	**393,625,196**	**56,417,859**	**12,859,372**	**19,670,438**	**121,126,620**	**22,185,440**
Accounts payable	37,793,623	15,034,852	4,732,435	573,957	671,284	15,681,929	1,099,167
Mortgages, notes, and bonds payable in less than one year	25,180,903	12,792,106	4,736,466	660,157	786,505	5,858,969	346,701
Other current liabilities	74,049,154	50,602,518	8,690,200	1,555,813	836,575	11,226,471	1,137,578
Loans from shareholders	9,918,886	1,665,114	2,220,813	3,711,450	*5,198	1,670,325	645,986
Mortgages, notes, and bonds payable in one year or more	178,557,489	114,096,355	12,684,421	3,057,367	9,467,079	31,257,398	7,994,870
Other liabilities	149,653,596	120,718,668	6,646,402	696,740	2,915,717	16,604,642	2,071,426
Capital stock	22,938,456	18,352,528	1,365,071	284,530	599,516	1,826,748	510,063
Additional paid-in capital	123,010,913	80,888,060	7,060,289	3,572,663	3,515,701	20,814,042	7,160,159
Retained earnings, appropriated	108,077	8,676	*9,209	*54,217	1,771	*28,695	*5,509
Retained earnings, unappropriated [26]	24,267,344	-5,331,869	10,995,751	-1,209,533	1,259,666	17,255,605	1,297,724
Less: Cost of treasury stock	19,593,515	15,201,811	2,723,197	97,987	*388,574	1,098,202	83,743
Total receipts	**611,102,934**	**261,685,329**	**125,792,968**	**15,190,474**	**10,412,276**	**185,643,099**	**12,378,787**
Business receipts	**587,651,084**	**250,267,142**	**121,517,572**	**14,655,099**	**10,034,133**	**179,327,498**	**11,849,640**
Interest	4,029,117	2,308,779	458,116	79,891	54,110	1,058,416	69,805
Interest on Government obligations: State and local	84,024	33,019	27,562	*1,246	*375	21,432	*391
Rents	1,449,365	927,931	227,491	36,016	6,483	221,829	29,616
Royalties	1,984,716	54,401	90,296	-	*778	*1,810,146	29,094
Net short-term capital gain reduced by net long-term capital loss	48,509	11,009	12,385	*3	-	*25,049	*63
Net long-term capital gain reduced by net short-term capital loss	1,206,801	939,459	159,383	*15,182	*9,731	76,188	6,859
Net gain, noncapital assets	2,337,420	1,623,617	583,930	62,627	*1,221	59,369	6,655
Dividends received from domestic corporations	77,985	41,826	12,992	*887	*272	19,637	2,370
Dividends received from foreign corporations	462,127	26,677	8,313	1	-	426,980	*156
Other receipts	11,771,787	5,451,470	2,694,929	339,522	305,173	2,596,555	384,139
Total deductions	**604,990,320**	**260,710,309**	**125,286,884**	**15,373,204**	**9,750,500**	**181,748,938**	**12,120,486**
Cost of goods sold [19]	194,586,759	74,406,910	41,469,336	4,512,219	6,629,854	64,326,138	3,242,303
Compensation of officers	4,778,184	1,239,253	1,683,397	202,913	*8,292	1,499,347	144,982
Salaries and wages	101,127,685	39,569,819	22,013,422	3,817,545	176,063	33,134,203	2,416,634
Repairs	18,488,745	10,867,380	2,896,412	305,810	154,298	3,980,827	284,019
Bad debts	1,259,443	220,061	315,519	12,482	428	685,600	25,352
Rent paid on business property	28,846,196	15,831,262	5,831,166	730,218	24,635	5,437,450	991,466
Taxes paid	18,208,660	7,125,449	4,119,951	567,247	229,086	5,756,155	410,771
Interest paid	14,446,367	8,618,495	1,664,566	518,297	775,235	2,249,192	620,582
Charitable contributions	205,569	101,056	18,749	2,063	3,853	74,709	5,138
Amortization	2,369,680	1,244,131	180,402	112,702	29,621	657,251	145,573
Depreciation	33,249,659	18,424,631	5,748,805	979,809	646,378	6,698,273	751,763
Depletion	18,807	*10,331	*3,043	-	*4,758	205	*470
Advertising	2,330,601	1,164,138	282,574	76,992	*872	762,849	43,176
Pension, profit-sharing, stock, annuity	7,173,867	3,235,851	625,055	54,921	*30,297	3,169,304	58,438
Employee benefit programs	19,981,913	7,057,833	3,957,350	317,332	46,978	8,337,426	264,995
Domestic production activities deduction	6,490	3,343	*508	-	*1,054	1,129	*456
Net loss, noncapital assets	488,764	344,456	61,619	3,072	*5,685	65,426	8,506
Other deductions	157,422,931	71,245,907	34,415,010	3,159,583	983,115	44,913,454	2,705,862
Total receipts less total deductions	6,112,614	975,020	506,084	-182,730	661,776	3,894,162	258,302
Constructive taxable income from related foreign corporations	425,475	166,121	2,736	*13,181	-	238,731	*4,706
Net income (less deficit)	**6,454,065**	**1,108,123**	**481,259**	**-170,795**	**661,401**	**4,111,461**	**262,617**
Income subject to tax	**17,202,105**	**7,331,510**	**1,804,005**	**149,893**	**636,005**	**6,943,970**	**336,722**
Total income tax before credits [8]	5,952,486	2,565,668	588,436	44,729	222,484	2,416,580	114,588
Income tax	5,931,221	2,555,176	585,868	44,496	219,838	2,412,906	112,936
Alternative minimum tax	34,706	25,123	2,763	*233	2,647	2,289	1,652
Foreign tax credit	361,665	78,518	*800	2,163	-	280,131	*53
General business credit	121,766	38,866	6,696	1,309	208	71,554	3,133
Prior year minimum tax credit	17,913	978	4,110	-	*67	*646	*12,112
Total income tax after credits [2]	**5,451,143**	**2,447,306**	**576,831**	**41,258**	**222,210**	**2,064,249**	**99,290**

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

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

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable, etc.)	Internet service providers, web search portals, and data processing services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	**44,702**	**12,088**	**10,490**	**1,927**	**8,552**	**2,817**	**8,828**
Total assets	**2,403,408,544**	**460,367,165**	**160,976,895**	**269,907,965**	**1,352,828,112**	**89,470,500**	**69,857,906**
Cash	91,960,997	33,413,793	7,912,146	7,851,694	28,895,165	6,279,097	7,609,102
Notes and accounts receivable	229,138,237	48,882,134	16,662,600	22,951,355	126,826,715	5,461,379	8,354,055
Less: Allowance for bad debts	11,702,726	3,553,940	1,280,461	839,167	5,647,307	149,997	231,853
Inventories	27,687,522	7,385,482	5,031,483	1,583,003	12,719,119	179,120	789,314
Investments in Government obligations	496,340	*153,414	*20,508	57,672	253,739	-	11,007
Tax-exempt securities	1,013,300	797,843	*1,218	58,956	123,721	*31,561	-
Other current assets	100,344,090	28,513,365	8,197,290	13,376,040	27,838,703	7,606,508	14,812,184
Loans to shareholders	5,314,206	3,290,024	381,239	381,018	1,172,073	50,217	39,633
Mortgage and real estate loans	285,924	*49,111	*9,499	*139,777	*87,122	-	415
Other investments	608,577,746	50,219,202	59,316,271	50,564,820	416,832,909	21,144,338	10,500,206
Depreciable assets	908,445,504	75,006,068	23,446,690	73,366,111	704,017,388	19,592,840	13,016,408
Less: Accumulated depreciation	521,239,159	45,174,479	11,916,524	38,333,664	409,736,855	10,336,266	5,741,370
Depletable assets	67,565	*37,421	1,091	600	*11,205	17,247	-
Less: Accumulated depletion	*47,448	*24,526	-	600	*5,075	17,247	-
Land	11,945,859	2,673,714	1,288,061	2,381,753	5,068,155	319,380	214,795
Intangible assets (amortizable)	822,093,695	219,915,114	44,309,346	127,617,389	389,486,860	21,309,378	19,455,608
Less: Accumulated amortization	128,390,621	43,861,866	5,104,624	13,211,078	59,218,962	4,015,460	2,978,631
Other assets	257,417,516	82,645,293	12,701,060	21,962,286	114,103,437	21,998,406	4,007,034
Total liabilities	**2,403,408,544**	**460,367,165**	**160,976,895**	**269,907,965**	**1,352,828,112**	**89,470,500**	**69,857,906**
Accounts payable	117,284,440	25,068,683	8,448,655	10,301,433	67,646,753	1,617,401	4,201,515
Mortgages, notes, and bonds payable in less than one year	131,809,889	17,054,982	6,381,847	9,743,018	95,478,868	1,265,641	1,885,534
Other current liabilities	267,053,062	114,701,720	18,393,133	33,585,362	66,619,211	22,875,488	10,878,147
Loans from shareholders	38,821,742	8,496,857	1,075,997	215,804	27,796,123	626,564	610,398
Mortgages, notes, and bonds payable in one year or more	646,908,034	127,188,705	58,270,925	98,470,298	334,707,692	20,485,711	7,784,704
Other liabilities	425,263,634	55,383,607	16,340,504	51,718,054	272,898,960	22,870,232	6,052,277
Capital stock	148,396,096	28,782,088	6,550,150	6,922,351	82,162,052	4,370,041	19,609,414
Additional paid-in capital	1,140,001,568	237,486,739	37,669,858	134,228,645	654,660,972	31,522,667	44,432,687
Retained earnings, appropriated	1,695,366	691,553	[1]	*180,952	723,930	98,108	823
Retained earnings, unappropriated [26]	-274,076,425	-14,465,116	15,360,300	-67,712,427	-186,302,686	-6,892,538	-14,063,958
Less: Cost of treasury stock	239,748,862	140,022,652	7,514,473	7,745,526	63,563,761	9,368,816	11,533,635
Total receipts	**1,040,003,090**	**259,113,479**	**71,548,809**	**122,293,609**	**503,690,620**	**41,888,110**	**41,468,462**
Business receipts	891,575,057	212,224,378	62,846,118	108,425,346	437,551,917	34,996,323	35,530,975
Interest	25,024,589	3,626,572	994,909	2,880,680	16,211,598	925,874	384,956
Interest on Government obligations: State and local	400,762	109,114	*2,987	4,998	108,302	20,042	155,320
Rents	11,434,589	499,966	241,104	327,949	10,180,097	160,575	24,898
Royalties	32,651,372	9,806,153	3,207,648	5,196,869	11,726,110	1,449,266	1,265,326
Net short-term capital gain reduced by net long-term capital loss	371,867	155,901	*4	*52,882	11,676	*4,970	*146,432
Net long-term capital gain reduced by net short-term capital loss	7,710,225	2,784,658	444,602	543,596	2,244,256	1,021,244	671,870
Net gain, noncapital assets	1,112,031	225,745	28,270	314,892	474,688	25,808	42,628
Dividends received from domestic corporations	970,923	457,601	224,915	18,787	263,445	3,798	*2,376
Dividends received from foreign corporations	3,107,281	1,846,375	164,482	139,267	506,738	375,610	74,809
Other receipts	65,644,393	27,377,016	3,393,771	4,388,342	24,411,792	2,904,600	3,168,873
Total deductions	**991,284,256**	**246,139,056**	**69,015,175**	**116,279,858**	**483,792,020**	**38,380,546**	**37,677,599**
Cost of goods sold [19]	197,895,635	65,239,384	19,699,327	17,984,297	82,064,750	5,884,581	7,023,296
Compensation of officers	9,944,000	3,444,302	1,313,535	1,289,851	2,489,195	625,849	781,267
Salaries and wages	162,180,933	60,652,155	6,726,063	14,349,990	59,824,370	10,913,967	9,714,389
Repairs	12,091,731	1,610,092	483,241	610,111	8,399,265	701,467	287,556
Bad debts	8,378,090	1,674,575	148,043	533,833	5,736,572	121,102	163,966
Rent paid on business property	24,502,501	4,509,374	4,406,342	2,124,361	11,119,226	1,652,217	690,981
Taxes paid	24,720,292	6,854,775	1,779,973	2,406,345	11,356,484	1,289,682	1,033,032
Interest paid	67,811,948	14,985,369	3,919,994	8,007,757	38,301,774	1,869,318	727,735
Charitable contributions	537,781	234,696	36,784	68,324	127,438	12,580	57,959
Amortization	37,568,191	7,231,304	8,159,763	8,553,441	11,708,544	1,136,038	779,101
Depreciation	80,258,046	7,868,701	5,318,965	6,412,782	56,228,993	2,523,447	1,905,158
Depletion	*3,424	154	-	*67	3,203	-	-
Advertising	27,071,777	8,156,004	3,301,371	3,711,673	10,707,711	304,429	890,588
Pension, profit-sharing, stock, annuity	6,801,419	1,587,149	456,609	864,598	3,294,516	368,913	229,634
Employee benefit programs	19,868,427	6,616,328	705,789	2,789,661	8,107,995	900,755	747,899
Domestic production activities deduction	2,229,136	1,192,617	143,460	341,431	469,273	62,425	19,931
Net loss, noncapital assets	6,923,554	4,223,755	103,852	292,395	2,094,536	77,503	131,514
Other deductions	302,497,369	50,058,322	12,312,065	45,938,942	171,758,176	9,936,273	12,493,591
Total receipts less total deductions	48,718,834	12,974,423	2,533,633	6,013,751	19,898,600	3,507,564	3,790,863
Constructive taxable income from related foreign corporations	4,608,111	3,357,623	270,025	123,447	548,713	65,726	242,577
Net income (less deficit)	**52,926,183**	**16,222,932**	**2,800,672**	**6,132,200**	**20,339,011**	**3,553,248**	**3,878,119**
Income subject to tax	**65,291,721**	**23,825,115**	**3,616,251**	**8,836,458**	**19,524,543**	**4,877,601**	**4,611,752**
Total income tax before credits [8]	23,004,411	8,343,249	1,330,052	3,100,829	6,903,871	1,704,270	1,622,138
Income tax	22,788,911	8,325,433	1,259,984	3,089,208	6,810,132	1,701,813	1,602,340
Alternative minimum tax	201,618	17,040	65,795	*10,157	86,370	2,457	19,798
Foreign tax credit	4,788,392	2,984,742	258,665	333,794	699,475	447,961	63,755
General business credit	904,213	569,230	12,393	15,320	187,016	22,773	97,481
Prior year minimum tax credit	305,815	6,288	-	*31,899	265,871	-	1,757
Total income tax after credits [2]	**17,005,991**	**4,782,989**	**1,058,995**	**2,719,816**	**5,751,508**	**1,233,537**	**1,459,145**

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

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

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns	**76,684**	**19,678**	**17,524**	**34,119**	**5,364**	**184,390**	**170,777**	**13,130**	**483**
Total assets	**20,692,715,746**	**4,499,814,542**	**7,628,501,365**	**8,125,881,647**	**438,518,192**	**460,915,004**	**275,316,260**	**166,672,731**	**18,926,013**
Cash	1,054,956,499	225,294,653	580,634,198	204,590,488	44,437,160	29,264,674	20,707,929	7,365,266	1,191,479
Notes and accounts receivable	2,827,389,046	676,736,487	1,813,443,738	305,345,664	31,863,157	52,401,528	23,923,172	27,423,116	1,055,240
Less: Allowance for bad debts	34,506,090	29,208,888	2,038,508	3,257,358	*1,336	1,607,081	793,855	771,188	42,038
Inventories	6,485,031	632,935	5,237,524	612,443	2,129	3,969,367	1,056,774	2,871,274	41,319
Investments in Government obligations	444,965,124	66,829,621	133,343,995	240,833,210	3,958,298	447,167	238,041	*194,523	14,603
Tax-exempt securities	669,382,074	29,110,606	4,566,819	629,684,332	*6,020,318	1,054,907	600,960	161,431	292,516
Other current assets	2,756,479,818	233,761,679	2,050,772,740	423,200,735	48,744,665	30,587,106	24,099,111	5,223,646	1,264,349
Loans to shareholders	37,326,340	22,152,078	822,611	3,540,475	10,811,176	3,750,555	3,382,152	368,403	-
Mortgage and real estate loans	2,993,091,959	2,386,063,510	82,988,602	520,423,505	*3,616,342	4,242,437	3,831,462	410,975	-
Other investments	6,856,757,747	616,519,689	1,848,220,748	4,131,110,344	260,906,966	83,172,486	61,294,782	15,134,534	6,743,171
Depreciable assets	257,643,105	78,324,526	51,356,961	127,538,931	422,688	259,162,457	122,456,434	135,458,220	1,247,803
Less: Accumulated depreciation	93,480,006	29,682,039	28,122,893	35,559,864	115,210	91,009,590	40,723,378	49,789,864	496,348
Depletable assets	3,153,470	*1,610	*250,417	2,800,377	*101,066	697,491	646,914	*43,093	*7,485
Less: Accumulated depletion	1,071,561	*821	*108,513	953,333	*8,894	103,979	103,979	-	-
Land	8,397,805	3,618,431	1,576,760	2,997,523	205,091	32,783,028	31,111,343	1,443,850	227,835
Intangible assets (amortizable)	335,770,381	93,793,733	107,523,254	134,113,569	339,826	45,923,042	18,830,087	20,488,797	6,604,158
Less: Accumulated amortization	40,007,199	13,415,910	9,552,685	17,000,252	38,351	10,306,954	2,745,029	7,124,142	437,784
Other assets	2,609,982,202	139,282,645	987,585,597	1,455,860,858	27,253,101	16,486,363	7,503,340	7,770,797	1,212,226
Total liabilities	**20,692,715,746**	**4,499,814,542**	**7,628,501,365**	**8,125,881,647**	**438,518,192**	**460,915,004**	**275,316,260**	**166,672,731**	**18,926,013**
Accounts payable	1,945,884,463	131,411,151	1,691,547,675	121,554,121	1,371,516	21,427,980	14,133,057	7,126,182	168,741
Mortgages, notes, and bonds payable in less than one year	1,830,319,359	1,199,650,424	349,423,102	96,034,540	185,211,293	34,009,990	12,837,407	20,044,795	1,127,788
Other current liabilities	7,013,794,287	1,209,088,992	2,434,629,013	3,346,788,519	23,287,762	35,283,650	14,273,228	18,850,905	2,159,517
Loans from shareholders	34,059,764	9,080,791	17,848,427	3,989,728	3,140,818	21,922,866	17,759,430	3,990,014	*173,422
Mortgages, notes, and bonds payable in one year or more	3,017,046,482	1,499,000,814	1,030,126,414	450,337,574	37,581,680	179,248,536	108,921,762	66,363,057	3,963,717
Other liabilities	4,189,105,916	236,556,132	1,366,241,667	2,565,848,988	20,459,129	49,925,812	25,908,457	21,900,927	2,116,428
Capital stock	449,797,162	91,085,464	219,738,940	112,193,137	26,779,620	27,996,847	20,288,968	2,958,842	4,749,037
Additional paid-in capital	2,010,494,694	232,259,651	591,785,552	1,042,133,003	144,316,488	112,161,176	74,598,243	32,573,410	4,989,522
Retained earnings, appropriated	92,279,087	2,184,057	201,137	89,868,364	*25,528	1,431,198	1,385,756	*45,442	-
Retained earnings, unappropriated [26]	320,816,114	-82,229,281	7,010,948	399,179,165	-3,144,717	-6,575,415	-9,928,925	2,294,358	1,059,152
Less: Cost of treasury stock	210,881,583	28,273,653	80,051,511	102,045,494	510,925	15,917,635	4,861,122	9,475,202	1,581,311
Total receipts	**3,055,515,498**	**505,741,950**	**443,165,973**	**2,078,379,476**	**28,228,100**	**174,462,800**	**74,809,493**	**94,909,827**	**4,743,480**
Business receipts	1,858,274,910	112,482,410	146,037,772	1,598,940,006	814,722	139,749,825	55,277,008	82,252,230	2,220,587
Interest	935,767,060	382,777,695	290,659,485	238,645,568	23,684,313	5,426,714	3,062,188	2,137,368	227,159
Interest on Government obligations: State and local	21,743,522	3,124,348	1,382,949	17,064,615	171,611	134,139	99,482	18,049	*16,608
Rents	12,408,517	1,066,846	1,168,403	10,159,257	14,010	5,097,025	2,872,768	2,218,260	*5,997
Royalties	1,395,175	653,610	336,813	396,324	8,429	3,500,018	1,178,795	353,720	1,967,503
Net short-term capital gain reduced by net long-term capital loss	3,392,563	87,270	938,854	2,334,427	32,012	34,835	33,521	*1,315	-
Net long-term capital gain reduced by net short-term capital loss	18,435,973	1,972,211	6,278,591	9,847,066	338,105	4,203,888	3,989,421	192,819	*21,648
Net gain, noncapital assets	10,021,075	3,532,001	5,561,489	813,173	114,411	4,261,666	1,474,550	2,775,583	*11,532
Dividends received from domestic corporations	19,955,953	2,653,621	1,657,160	15,235,745	409,428	230,397	220,483	7,970	*1,945
Dividends received from foreign corporations	6,602,048	619,661	1,882,401	4,099,080	*907	47,716	39,673	2,386	5,657
Other receipts	167,518,701	-3,227,723	-12,737,944	180,844,216	2,640,152	11,776,578	6,561,605	4,950,128	264,844
Total deductions	**3,235,330,607**	**576,719,320**	**551,813,366**	**2,081,410,848**	**25,387,073**	**177,477,536**	**75,455,962**	**97,888,756**	**4,132,819**
Cost of goods sold [19]	1,210,824,205	2,493,541	3,546,317	1,204,783,197	*1,150	24,772,802	4,865,138	19,664,400	243,264
Compensation of officers	21,395,883	3,472,283	10,117,445	7,754,249	51,906	4,728,088	3,550,890	1,037,466	139,732
Salaries and wages	269,181,685	37,358,684	76,262,530	155,481,965	78,506	26,555,782	13,370,758	12,401,931	783,094
Repairs	4,496,040	1,834,978	1,283,712	1,375,242	2,108	4,963,877	2,319,868	2,620,593	23,417
Bad debts	52,594,031	43,851,110	2,731,713	5,959,761	51,447	1,660,233	1,031,747	601,481	27,005
Rent paid on business property	22,687,122	4,424,235	5,463,695	12,774,810	24,382	10,935,795	4,814,333	5,980,523	140,939
Taxes paid	40,495,985	5,440,838	6,689,119	28,255,979	110,048	7,149,301	4,611,582	2,441,490	96,228
Interest paid	644,367,808	300,102,912	266,789,592	59,005,759	18,469,545	15,483,928	8,029,423	6,969,736	484,769
Charitable contributions	926,953	208,238	137,069	579,086	2,560	112,078	97,007	11,894	3,177
Amortization	26,956,930	9,326,163	4,074,851	13,447,512	108,404	1,719,561	809,636	704,982	204,943
Depreciation	37,593,118	14,996,101	4,970,505	17,607,519	18,993	32,553,562	4,622,601	27,745,941	185,020
Depletion	200,121	4,259	40,946	105,128	49,787	70,607	69,827	*780	-
Advertising	16,663,550	6,069,645	1,829,791	8,755,320	8,794	2,275,741	937,338	1,268,906	69,497
Pension, profit-sharing, stock, annuity	13,720,136	2,189,747	3,144,553	8,383,539	2,297	704,384	372,947	299,445	31,992
Employee benefit programs	23,695,121	4,029,059	5,150,858	14,498,698	16,506	2,873,793	1,326,997	1,476,901	69,895
Domestic production activities deduction	58,591	32,911	18,161	5,076	2,443	20,535	1,632	*2,140	16,762
Net loss, noncapital assets	55,356,524	46,034,222	8,558,553	614,284	149,465	908,072	656,300	248,332	3,440
Other deductions	794,116,804	94,850,396	151,003,955	542,023,723	6,238,730	39,989,398	23,967,936	14,411,816	1,609,646
Total receipts less total deductions	-179,815,108	-70,977,371	-108,647,393	-3,031,371	2,841,027	-3,014,736	-646,468	-2,978,929	610,661
Constructive taxable income from related foreign corporations	10,860,739	1,061,493	5,800,935	3,960,056	*38,255	115,292	55,418	57,038	2,836
Net income (less deficit)	**-190,697,892**	**-73,040,225**	**-104,229,407**	**-16,135,931**	**2,707,671**	**-3,033,583**	**-690,532**	**-2,939,940**	**596,889**
Income subject to tax	**115,787,669**	**25,008,276**	**21,064,318**	**63,625,108**	**6,089,967**	**6,906,784**	**5,027,222**	**1,143,556**	**736,006**
Total income tax before credits [8]	41,676,461	8,877,234	7,955,946	22,689,223	2,154,057	2,305,716	1,655,848	393,227	256,641
Income tax	40,924,895	8,709,682	7,919,356	22,148,284	2,147,572	2,193,736	1,553,648	383,971	256,117
Alternative minimum tax	680,781	116,489	30,487	528,974	4,831	85,990	77,631	7,843	*516
Foreign tax credit	4,269,682	468,109	1,094,429	2,703,258	3,886	80,467	18,802	7,921	53,743
General business credit	670,703	267,198	75,390	303,773	24,341	28,621	10,131	5,846	*12,644
Prior year minimum tax credit	279,906	11,285	10,054	256,106	*2,460	13,010	8,697	4,196	117
Total income tax after credits [2]	**36,451,063**	**8,126,099**	**6,776,072**	**19,425,521**	**2,123,371**	**2,183,618**	**1,618,218**	**375,264**	**190,136**

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

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

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	**216,240**	**22,814**	**73,380**	**69,288**	**4,092**	**15,021**
Total assets	**667,713,989**	**18,324,586,654**	**232,219,686**	**173,563,668**	**58,656,018**	**31,461,577**
Cash	79,256,485	1,958,678,266	15,018,257	12,376,082	2,642,175	4,333,656
Notes and accounts receivable	135,799,254	6,514,646,991	38,302,187	31,386,178	6,916,009	3,241,529
Less: Allowance for bad debts	2,851,121	145,661,263	1,143,407	949,908	193,499	518,456
Inventories	11,522,657	204,728	1,904,122	1,444,200	459,922	384,973
Investments in Government obligations	793,573	514,110,021	208,680	199,071	*9,608	-
Tax-exempt securities	385,244	128,218,139	344,117	*322,597	21,519	81,348
Other current assets	57,836,469	777,922,834	13,839,056	11,588,016	2,251,040	1,739,444
Loans to shareholders	2,534,044	25,791,809	1,042,280	955,468	86,812	173,418
Mortgage and real estate loans	1,059,008	1,900,302,763	45,312	42,917	*2,396	*46,327
Other investments	133,398,713	4,666,108,868	38,762,140	35,772,327	2,989,813	5,323,692
Depreciable assets	111,829,947	191,120,888	81,589,924	40,619,674	40,970,250	8,458,860
Less: Accumulated depreciation	65,131,047	85,961,074	43,202,750	22,401,255	20,801,496	4,389,815
Depletable assets	167,852	720,789	2,088,417	*12,810	2,075,607	-
Less: Accumulated depletion	71,781	*175,843	*825,060	*10,071	814,990	-
Land	2,324,590	17,627,652	2,586,018	1,188,571	1,397,447	284,438
Intangible assets (amortizable)	208,302,772	430,308,690	87,101,066	67,302,439	19,798,628	10,951,103
Less: Accumulated amortization	55,747,761	25,275,727	17,260,202	14,777,719	2,482,483	1,021,692
Other assets	46,305,093	1,455,898,123	11,819,529	8,492,269	3,327,260	2,372,750
Total liabilities	**667,713,989**	**18,324,586,654**	**232,219,686**	**173,563,668**	**58,656,018**	**31,461,577**
Accounts payable	75,333,216	1,723,764,773	16,791,747	13,341,591	3,450,156	1,517,150
Mortgages, notes, and bonds payable in less than one year	39,676,539	1,113,501,801	13,299,969	10,558,075	2,741,894	1,075,790
Other current liabilities	102,135,724	10,194,166,146	29,908,181	24,910,922	4,997,259	5,056,911
Loans from shareholders	13,410,556	11,504,245	6,598,467	6,138,355	460,112	465,039
Mortgages, notes, and bonds payable in one year or more	127,432,125	1,924,509,858	65,233,412	45,420,757	19,812,655	7,902,508
Other liabilities	80,992,639	400,378,867	23,357,401	14,781,394	8,576,007	4,067,121
Capital stock	103,660,661	365,298,212	12,231,163	10,743,896	1,487,267	2,122,717
Additional paid-in capital	384,448,498	2,066,798,808	90,020,778	61,839,510	28,181,267	11,129,807
Retained earnings, appropriated	445,421	1,954,055	251,594	184,920	*66,673	*3,192
Retained earnings, unappropriated [26]	-229,328,831	584,033,383	-7,642,267	-1,514,653	-6,127,614	1,471,683
Less: Cost of treasury stock	30,492,559	61,323,493	17,830,758	12,841,099	4,989,658	3,350,340
Total receipts	**627,502,036**	**999,891,899**	**284,558,307**	**242,233,365**	**42,324,942**	**29,317,500**
Business receipts	598,234,735	164,127,071	274,559,678	233,241,824	41,317,854	28,306,784
Interest	6,306,876	666,020,680	1,406,808	1,236,580	170,228	280,531
Interest on Government obligations: State and local	138,639	9,012,835	47,165	45,285	*1,880	39,235
Rents	647,885	19,676,515	181,879	156,251	25,627	26,815
Royalties	4,383,346	450,472	650,867	637,998	12,869	99,245
Net short-term capital gain reduced by net long-term capital loss	199,589	712,892	40,808	40,481	*327	20
Net long-term capital gain reduced by net short-term capital loss	2,294,584	11,633,299	391,656	355,136	36,520	203,746
Net gain, noncapital assets	370,583	9,909,111	185,419	69,394	116,025	4,517
Dividends received from domestic corporations	170,307	3,459,307	83,513	79,707	3,806	*2,335
Dividends received from foreign corporations	988,186	6,491,773	414,077	409,422	4,655	*22,126
Other receipts	13,767,308	108,397,944	6,596,437	5,961,287	635,150	332,147
Total deductions	**634,657,194**	**983,795,759**	**279,779,551**	**238,820,231**	**40,959,320**	**27,921,326**
Cost of goods sold [19]	197,307,017	6,172,666	119,069,804	103,438,024	15,631,780	3,486,940
Compensation of officers	37,268,409	5,999,809	4,756,687	4,262,003	494,684	1,046,867
Salaries and wages	160,671,103	128,495,452	55,114,693	48,619,141	6,495,552	8,967,369
Repairs	3,250,197	6,587,184	2,415,004	1,150,214	1,264,790	295,147
Bad debts	1,634,137	119,833,912	773,664	608,983	164,682	691,156
Rent paid on business property	19,945,393	13,861,437	5,441,699	4,459,192	982,507	1,756,919
Taxes paid	19,279,002	14,612,950	7,673,495	6,383,129	1,290,366	881,169
Interest paid	13,905,305	385,653,276	6,244,918	4,900,980	1,343,938	931,144
Charitable contributions	255,420	1,043,418	73,794	52,339	21,455	11,329
Amortization	7,288,562	6,818,909	3,819,854	3,020,417	799,437	377,755
Depreciation	12,801,212	34,232,272	6,649,830	3,678,753	2,971,077	901,981
Depletion	65,691	93,226	119,765	7,391	112,373	-
Advertising	5,472,178	9,815,329	3,250,339	3,086,733	163,606	1,930,107
Pension, profit-sharing, stock, annuity	7,236,734	9,615,632	1,336,812	1,196,397	140,414	142,889
Employee benefit programs	15,389,646	16,795,793	6,793,246	5,821,461	971,785	770,101
Domestic production activities deduction	280,336	75,457	14,709	6,442	8,267	*4,442
Net loss, noncapital assets	1,331,001	10,420,083	353,210	318,559	34,650	58,012
Other deductions	131,275,851	213,668,955	55,878,030	47,810,072	8,067,958	5,667,999
Total receipts less total deductions	-7,155,158	16,096,140	4,778,756	3,413,133	1,365,622	1,396,173
Constructive taxable income from related foreign corporations	1,180,604	10,363,531	696,709	665,365	31,344	10,734
Net income (less deficit)	**-6,113,192**	**17,446,836**	**5,428,299**	**4,033,213**	**1,395,086**	**1,367,672**
Income subject to tax	**21,308,279**	**71,572,727**	**9,466,860**	**7,298,990**	**2,167,870**	**2,164,392**
Total income tax before credits [8]	7,296,180	25,060,124	3,203,593	2,447,703	755,890	746,905
Income tax	7,196,893	24,935,362	3,194,204	2,442,592	751,612	743,154
Alternative minimum tax	85,283	102,843	10,896	6,677	4,219	1,939
Foreign tax credit	668,941	4,535,743	400,381	400,331	50	6,180
General business credit	261,406	2,466,160	100,177	82,043	18,134	2,344
Prior year minimum tax credit	17,222	27,367	12,842	12,842	-	112
Total income tax after credits [2]	**6,348,611**	**17,850,808**	**2,690,194**	**1,952,487**	**737,707**	**738,269**

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

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

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	**123,896**	**102,828**	**16,040**	**5,027**	**33,256**	**18,034**	**15,222**
Total assets	**263,426,416**	**92,618,665**	**51,478,100**	**119,329,652**	**72,545,106**	**23,078,334**	**49,466,772**
Cash	17,929,830	9,044,428	3,933,320	4,952,082	5,632,079	2,214,780	3,417,299
Notes and accounts receivable	41,676,194	12,470,359	9,286,047	19,919,787	5,305,694	1,613,165	3,692,528
Less: Allowance for bad debts	13,552,876	3,021,658	2,442,325	8,088,892	318,520	92,557	225,963
Inventories	1,586,825	759,414	641,252	186,159	731,284	163,093	568,192
Investments in Government obligations	*263,522	*154,021	*13,769	95,732	*67,341	36,757	*30,584
Tax-exempt securities	*540,934	*476,477	*64,292	165	*62,509	*53,973	*8,536
Other current assets	13,138,175	4,713,466	3,242,967	5,181,742	5,120,576	3,293,342	1,827,234
Loans to shareholders	12,523,326	11,992,247	212,294	318,785	464,024	160,565	303,459
Mortgage and real estate loans	83,891	*59,856	*23,740	*295	*59,999	*57,593	*2,406
Other investments	48,738,949	14,454,822	4,006,922	30,277,204	9,470,583	3,436,660	6,033,922
Depreciable assets	108,056,319	35,543,851	16,044,765	56,467,703	45,157,088	10,128,034	35,029,054
Less: Accumulated depreciation	52,567,956	23,193,264	8,862,278	20,512,414	19,212,980	4,344,327	14,868,653
Depletable assets	*11,442	-	-	*11,442	*1,972	*368	*1,603
Less: Accumulated depletion	112	-	-	112	*457	*329	*128
Land	4,948,846	591,280	532,480	3,825,086	5,326,215	1,205,446	4,120,770
Intangible assets (amortizable)	72,633,729	25,328,080	24,460,537	22,845,111	11,225,095	3,759,734	7,465,360
Less: Accumulated amortization	7,118,956	2,674,344	2,121,262	2,323,350	1,660,224	478,057	1,182,167
Other assets	14,534,335	5,919,631	2,441,578	6,173,126	5,112,828	1,870,093	3,242,735
Total liabilities	**263,426,416**	**92,618,665**	**51,478,100**	**119,329,652**	**72,545,106**	**23,078,334**	**49,466,772**
Accounts payable	12,531,705	6,781,921	2,346,524	3,403,260	3,740,448	1,618,012	2,122,435
Mortgages, notes, and bonds payable in less than one year	8,145,553	4,693,221	1,754,664	1,697,669	6,298,132	2,459,743	3,838,389
Other current liabilities	31,209,909	13,171,714	6,194,946	11,843,250	8,575,958	3,674,483	4,901,475
Loans from shareholders	15,095,398	13,354,350	1,579,354	161,695	3,990,196	1,464,170	2,526,026
Mortgages, notes, and bonds payable in one year or more	117,745,736	25,988,116	18,169,293	73,588,328	28,692,372	6,164,721	22,527,651
Other liabilities	27,975,462	10,569,282	6,006,789	11,399,391	6,761,981	2,525,262	4,236,719
Capital stock	10,351,609	5,523,013	2,814,397	2,014,199	7,148,636	1,371,405	5,777,231
Additional paid-in capital	101,390,410	27,249,361	22,269,822	51,871,227	21,540,095	5,914,006	15,626,089
Retained earnings, appropriated	61,840	*27,529	*10,655	*23,655	*132,882	*27,896	*104,986
Retained earnings, unappropriated [26]	-54,271,273	-12,794,901	-7,133,324	-34,343,048	-10,412,268	-1,966,712	-8,445,556
Less: Cost of treasury stock	6,809,933	1,944,940	2,535,019	2,329,974	3,923,325	174,652	3,748,673
Total receipts	**394,192,090**	**225,396,165**	**63,236,017**	**105,559,908**	**51,007,395**	**21,153,603**	**29,853,792**
Business receipts	374,372,888	217,217,005	61,229,122	95,926,761	45,138,697	19,164,274	25,974,423
Interest	1,739,038	493,142	198,115	1,047,782	761,406	242,801	518,604
Interest on Government obligations: State and local	121,453	39,217	9,094	73,142	16,672	13,062	3,610
Rents	717,779	181,774	26,697	509,308	283,585	118,504	165,081
Royalties	86,160	*11,014	75,144	3	371,011	128,200	242,811
Net short-term capital gain reduced by net long-term capital loss	30,907	*2,253	9,210	*19,444	*1,321	*1,321	-
Net long-term capital gain reduced by net short-term capital loss	823,636	186,096	125,697	511,843	394,509	289,321	105,188
Net gain, noncapital assets	265,337	98,737	14,476	152,124	130,176	25,307	104,870
Dividends received from domestic corporations	23,736	14,478	3,369	5,888	19,536	12,699	6,837
Dividends received from foreign corporations	54,483	163	54,314	6	40,304	11,235	29,068
Other receipts	15,956,674	7,152,287	1,490,780	7,313,607	3,850,178	1,146,879	2,703,299
Total deductions	**390,697,464**	**224,870,085**	**62,026,764**	**103,800,615**	**51,460,883**	**20,735,869**	**30,725,014**
Cost of goods sold [19]	35,519,207	19,333,014	12,723,281	3,462,913	9,994,398	5,416,867	4,577,531
Compensation of officers	40,401,627	37,710,205	2,057,467	633,955	2,065,394	1,511,928	553,465
Salaries and wages	120,986,175	65,190,947	18,192,973	37,602,255	9,597,979	3,028,284	6,569,695
Repairs	3,622,051	1,561,862	586,740	1,473,450	985,083	174,865	810,218
Bad debts	8,939,998	3,352,071	2,072,754	3,515,173	338,808	39,369	299,440
Rent paid on business property	14,851,065	8,992,256	2,181,490	3,677,318	3,025,527	683,550	2,341,977
Taxes paid	13,159,898	6,698,934	2,125,186	4,335,778	3,754,094	1,108,071	2,646,022
Interest paid	10,122,864	2,422,482	1,658,173	6,042,209	2,558,113	606,693	1,951,420
Charitable contributions	164,083	102,373	21,808	39,903	39,404	28,102	11,302
Amortization	2,390,362	865,563	720,280	804,520	536,223	241,734	294,489
Depreciation	9,020,827	3,477,098	1,945,461	3,598,268	3,415,663	803,701	2,611,961
Depletion	*131	1	-	*130	*1,367	323	*1,043
Advertising	2,056,368	1,368,925	312,346	375,097	1,282,445	537,015	745,429
Pension, profit-sharing, stock, annuity	7,011,038	6,141,439	285,157	584,442	342,187	271,958	70,230
Employee benefit programs	13,007,734	6,589,551	1,779,633	4,638,549	833,160	326,765	506,395
Domestic production activities deduction	7,465	4,674	*1,621	1,170	*3,947	*3,118	*828
Net loss, noncapital assets	1,262,196	393,644	235,899	632,653	281,356	30,858	250,498
Other deductions	108,174,375	60,665,048	15,126,496	32,382,831	12,405,736	5,922,666	6,483,070
Total receipts less total deductions	3,494,626	526,080	1,209,253	1,759,293	-453,489	417,734	-871,223
Constructive taxable income from related foreign corporations	12,150	8,614	6	3,530	69,773	63,053	6,720
Net income (less deficit)	**3,385,324**	**495,477**	**1,200,166**	**1,689,681**	**-400,388**	**467,724**	**-868,113**
Income subject to tax	**8,479,716**	**2,809,700**	**2,708,148**	**2,961,867**	**1,679,050**	**894,696**	**784,354**
Total income tax before credits [8]	2,897,760	954,551	924,876	1,018,333	566,936	304,205	262,731
Income tax	2,880,326	949,901	920,988	1,009,436	561,209	300,341	260,868
Alternative minimum tax	16,954	4,580	3,477	8,897	4,267	2,449	1,818
Foreign tax credit	15,287	38	15,036	213	26,222	25,960	263
General business credit	56,300	6,647	25,670	23,983	3,649	1,650	1,999
Prior year minimum tax credit	6,258	2,360	*3,760	137	*508	*307	201
Total income tax after credits [2]	**2,819,909**	**945,500**	**880,409**	**993,999**	**536,557**	**276,288**	**260,268**

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

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

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	**80,891**	**6,675**	**74,216**	**129,418**	**41,238**	**39,008**	**49,172**	**1,742**
Total assets	**370,847,972**	**213,503,810**	**157,344,162**	**78,946,518**	**26,573,019**	**36,738,770**	**15,634,730**	***157,761**
Cash	18,782,136	10,943,872	7,838,264	12,300,989	2,619,466	1,624,636	8,056,887	*45,609
Notes and accounts receivable	17,779,943	7,672,125	10,107,818	8,470,337	3,853,853	3,404,541	1,211,942	*27,171
Less: Allowance for bad debts	1,103,896	837,378	266,518	356,215	67,833	96,834	191,547	-
Inventories	7,444,285	3,905,008	3,539,278	4,017,130	2,382,723	1,571,177	63,230	*915
Investments in Government obligations	*96,359	54,554	*41,805	226,169	*573	*2,338	223,258	-
Tax-exempt securities	*2,385	-	*2,385	*38,113	-	*8,840	*29,273	-
Other current assets	8,410,703	4,306,140	4,104,563	3,608,809	1,077,535	1,412,606	1,118,668	*22,314
Loans to shareholders	5,157,692	4,490,008	667,684	746,457	490,985	249,554	*5,918	*1,346
Mortgage and real estate loans	529,741	439,680	90,062	218,448	*79,428	*53,849	*85,171	*3,916
Other investments	73,262,303	45,982,356	27,279,947	10,653,382	6,261,528	3,418,329	973,526	*33,410
Depreciable assets	170,698,204	87,847,353	82,850,850	31,270,161	10,352,392	15,894,294	5,023,475	*26,000
Less: Accumulated depreciation	62,597,615	24,391,987	38,205,628	17,652,834	6,614,585	8,428,938	2,609,311	*3,127
Depletable assets	*10,683	1,103	*9,580	*695	-	*695	-	-
Less: Accumulated depletion	*9,283	190	*9,093	*65	-	*65	-	-
Land	31,763,239	25,562,424	6,200,815	4,538,380	570,374	2,864,102	1,103,904	-
Intangible assets (amortizable)	61,572,589	28,334,277	33,238,311	15,017,075	5,536,857	9,292,747	187,472	-
Less: Accumulated amortization	6,333,232	1,855,486	4,477,746	1,897,494	555,624	1,301,004	40,866	-
Other assets	45,381,736	21,049,950	24,331,786	7,746,979	585,347	6,767,903	393,730	208
Total liabilities	**370,847,972**	**213,503,810**	**157,344,162**	**78,946,518**	**26,573,019**	**36,738,770**	**15,634,730**	***157,761**
Accounts payable	18,615,114	3,962,134	14,652,980	5,733,925	2,211,913	2,574,012	947,999	*5,097
Mortgages, notes, and bonds payable in less than one year	8,096,072	3,604,107	4,491,965	2,452,935	1,067,394	854,582	530,960	*3,148
Other current liabilities	30,449,524	13,631,426	16,818,098	6,966,578	2,776,015	2,598,366	1,592,196	*9,597
Loans from shareholders	12,885,406	8,371,535	4,513,872	2,782,931	1,471,557	1,279,007	*32,367	*49,179
Mortgages, notes, and bonds payable in one year or more	167,332,101	113,668,785	53,663,316	24,056,005	10,461,796	12,184,718	1,409,490	*24,390
Other liabilities	58,215,336	33,013,612	25,201,724	10,420,551	1,862,682	7,635,231	922,638	*10,025
Capital stock	10,764,538	3,672,289	7,092,249	5,886,821	2,844,030	2,113,905	928,886	*10,577
Additional paid-in capital	84,637,914	50,918,235	33,719,678	12,376,848	4,339,704	6,493,399	1,543,744	*10,675
Retained earnings, appropriated	1,638,354	*4,563	1,633,791	4,464,152	75,116	*42,170	4,346,866	-
Retained earnings, unappropriated [26]	25,921,636	-5,593,733	31,515,369	7,503,886	102,277	3,981,455	3,420,153	*35,073
Less: Cost of treasury stock	47,708,023	11,749,143	35,958,880	3,698,113	639,467	3,018,075	*40,571	-
Total receipts	**284,273,033**	**88,948,414**	**195,324,619**	**86,990,609**	**42,072,508**	**31,320,453**	**13,597,647**	**174,345**
Business receipts	251,629,983	72,185,222	179,444,761	81,609,928	41,061,636	29,861,901	10,686,391	*159,041
Interest	3,077,478	2,121,294	956,184	549,272	145,358	139,545	264,369	*1,735
Interest on Government obligations: State and local	16,563	7,088	9,476	13,010	*1,147	7,757	4,106	*239
Rents	1,462,486	813,006	649,479	147,101	37,608	63,581	45,912	-
Royalties	6,928,692	2,493,733	4,434,959	311,363	*170,019	136,559	*4,784	-
Net short-term capital gain reduced by net long-term capital loss	2,127	*2,052	*75	9,454	*14	*8,954	*486	-
Net long-term capital gain reduced by net short-term capital loss	1,247,620	556,842	690,778	291,053	46,578	202,335	42,140	*10,990
Net gain, noncapital assets	287,619	59,173	228,446	117,277	55,930	59,829	1,518	*2,291
Dividends received from domestic corporations	64,999	5,881	59,118	41,480	6,100	27,058	8,321	-
Dividends received from foreign corporations	1,740,192	*1,178,553	561,639	63,514	*2,524	*60,811	179	-
Other receipts	17,815,275	9,525,571	8,289,704	3,837,158	545,594	752,124	2,539,440	*50
Total deductions	**278,266,065**	**87,969,289**	**190,296,776**	**86,448,866**	**42,036,405**	**30,799,493**	**13,612,968**	**208,412**
Cost of goods sold [19]	89,250,715	10,518,799	78,731,916	33,865,211	23,343,086	8,983,334	1,538,790	*143,721
Compensation of officers	3,663,711	698,988	2,964,723	3,722,826	2,195,074	1,315,658	212,094	26
Salaries and wages	56,821,318	21,188,424	35,632,894	12,547,122	4,816,026	6,321,571	1,409,526	*11,205
Repairs	4,940,406	1,599,379	3,341,027	2,491,514	354,423	486,942	1,650,150	*499
Bad debts	469,446	339,729	129,717	345,339	127,248	147,217	70,874	*14,462
Rent paid on business property	20,658,492	7,666,313	12,992,179	4,318,085	1,689,837	2,530,222	98,026	*4,174
Taxes paid	12,106,456	4,931,450	7,175,006	2,406,028	1,061,811	1,122,816	221,401	2,597
Interest paid	12,563,857	7,763,716	4,800,142	1,933,717	899,961	921,834	111,923	*1,222
Charitable contributions	208,945	57,910	151,036	37,373	14,737	15,468	7,167	*181
Amortization	2,011,170	685,745	1,325,426	883,928	252,401	619,878	11,649	*505
Depreciation	11,873,538	4,942,511	6,931,027	2,429,888	833,332	1,365,729	230,827	*5,910
Depletion	*122	109	*13	*1,473	-	*469	*1,004	-
Advertising	6,819,817	2,731,477	4,088,341	898,362	351,098	494,941	52,323	*2,510
Pension, profit-sharing, stock, annuity	1,193,012	528,817	664,195	333,824	129,097	166,034	38,693	-
Employee benefit programs	5,723,591	2,285,837	3,437,755	1,555,397	711,573	691,776	152,048	*1,565
Domestic production activities deduction	60,636	9,952	50,684	17,283	12,397	*4,884	2	-
Net loss, noncapital assets	1,163,546	349,078	814,468	263,369	54,822	205,849	2,699	-
Other deductions	48,737,285	21,671,055	27,066,229	18,398,127	5,189,483	5,404,872	7,803,772	19,835
Total receipts less total deductions	6,006,968	979,125	5,027,843	541,743	36,104	520,959	-15,320	-34,066
Constructive taxable income from related foreign corporations	2,458,900	1,927,562	531,338	57,165	1,195	55,970	-	-
Net income (less deficit)	**8,449,306**	**2,899,600**	**5,549,706**	**585,897**	**36,151**	**569,172**	**-19,426**	**-34,305**
Income subject to tax	**12,992,885**	**4,868,950**	**8,123,935**	**2,383,157**	**862,409**	**1,227,261**	**293,487**	***15,182**
Total income tax before credits [8]	4,477,950	1,707,397	2,770,553	734,476	260,584	408,046	65,846	*5,045
Income tax	4,455,115	1,690,000	2,765,115	731,711	260,348	406,236	65,127	*5,045
Alternative minimum tax	16,841	11,439	5,401	2,632	*234	*1,810	*588	-
Foreign tax credit	1,605,466	712,734	892,731	43,031	*4,106	*38,912	*13	-
General business credit	478,961	155,315	323,646	11,182	4,955	6,201	*26	-
Prior year minimum tax credit	38,022	*36,296	*1,726	*522	*190	*333	-	-
Total income tax after credits [2]	**2,355,502**	**803,051**	**1,552,450**	**679,741**	**251,334**	**362,601**	**65,807**	***5,045**

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	**846,540**	**32,735**	**28,971**	**1,360**	**2,404**	**7,212**	**2,532**	**94,069**	**25,435**
Total assets	**35,534,866,717**	**38,166,589**	**30,882,611**	**3,631,015**	**3,652,962**	**602,946,206**	**950,461,674**	**182,878,394**	**58,010,933**
Cash	2,455,207,390	4,149,191	3,425,875	261,120	462,195	20,001,841	23,010,356	31,331,941	11,135,550
Notes and accounts receivable	8,191,842,187	3,000,658	2,117,246	194,953	688,460	79,122,257	65,200,902	58,115,605	21,217,512
Less: Allowance for bad debts	145,894,741	23,951	17,076	*2,043	4,832	435,218	2,650,144	552,675	63,636
Inventories	828,682,295	3,522,484	2,682,437	150,881	689,166	16,153,736	20,211,443	9,324,549	3,941,157
Investments in Government obligations	640,194,781	*4,039	*4,039	-	-	787,840	1,292,097	343,995	*235,999
Tax-exempt securities	475,880,551	*48,576	*42,238	-	*6,337	*75,770	474,867	147,590	*54,311
Other current assets	1,717,619,240	1,497,512	1,211,399	112,676	173,436	19,497,446	68,474,773	17,403,998	6,145,422
Loans to shareholders	125,976,262	1,519,384	1,415,685	15,997	87,702	2,480,419	*35,796	2,135,272	556,358
Mortgage and real estate loans	2,990,889,132	424,041	390,960	*20,247	*12,833	5,676	*3,406,087	561,783	319,592
Other investments	10,210,915,780	5,450,302	3,322,656	1,703,405	424,241	111,899,020	104,577,030	16,956,745	5,676,293
Depreciable assets	5,110,638,003	29,275,988	25,661,720	1,171,563	2,442,706	195,260,243	690,234,617	69,643,178	10,050,066
Less: Accumulated depreciation	2,514,421,422	21,090,790	18,568,332	876,837	1,645,621	84,267,844	224,320,796	44,224,595	6,107,199
Depletable assets	402,542,962	573,088	45,945	527,143	-	219,412,604	10,225,686	1,073,590	*54,978
Less: Accumulated depletion	148,902,021	169,694	20,225	*149,469	-	80,050,730	*3,447,169	271,591	*611
Land	198,828,171	7,573,465	7,166,125	238,624	168,716	6,963,413	1,709,557	4,894,500	1,395,361
Intangible assets (amortizable)	2,960,249,055	882,511	746,492	*44,683	91,337	23,845,149	28,841,077	13,872,731	1,543,140
Less: Accumulated amortization	400,043,564	146,764	97,504	*29,597	19,662	4,729,008	3,735,532	1,454,435	116,575
Other assets	2,434,662,656	1,676,548	1,352,932	247,669	75,947	76,923,592	166,921,026	3,576,214	1,973,215
Total liabilities	**35,534,866,717**	**38,166,589**	**30,882,611**	**3,631,015**	**3,652,962**	**602,946,206**	**950,461,674**	**182,878,394**	**58,010,933**
Accounts payable	3,232,006,321	1,630,422	1,016,820	116,518	497,084	62,241,623	39,080,795	35,818,602	18,480,436
Mortgages, notes, and bonds payable in less than one year	2,157,258,897	3,140,756	2,619,555	105,633	415,568	8,854,088	37,063,758	9,345,121	3,176,438
Other current liabilities	11,345,158,151	1,725,291	1,324,997	75,099	325,195	34,969,238	78,151,132	30,885,446	10,833,366
Loans from shareholders	215,727,407	2,636,340	1,355,618	1,177,646	103,075	1,923,694	2,134,066	4,119,599	1,273,721
Mortgages, notes, and bonds payable in one year or more	5,642,735,116	7,636,608	6,397,498	512,591	726,519	125,260,422	282,210,843	22,365,521	5,117,539
Other liabilities	3,528,631,681	1,384,612	1,198,847	74,090	111,675	96,477,582	259,090,944	8,588,815	1,043,051
Capital stock	978,195,188	3,264,387	2,820,893	282,138	161,357	20,676,231	70,740,373	4,214,682	1,219,364
Additional paid-in capital	6,547,903,462	5,180,371	4,184,713	526,499	469,159	150,102,349	133,960,181	25,692,430	5,535,213
Retained earnings, appropriated	40,323,013	188,116	141,088	*45,054	*1,973	195,491	2,100,262	828,745	*487,292
Retained earnings, unappropriated [26]	3,416,687,018	12,527,978	10,848,870	789,268	889,840	123,556,386	59,837,305	47,034,444	14,311,519
Less: Cost of treasury stock	1,569,759,538	1,148,293	1,026,286	*73,522	48,484	21,310,898	13,907,985	6,015,011	3,467,005
Total receipts	**15,634,751,059**	**46,910,666**	**33,004,039**	**3,632,695**	**10,273,932**	**319,857,135**	**439,471,280**	**384,698,760**	**137,452,299**
Business receipts	13,695,584,315	38,612,716	25,369,647	3,316,038	9,927,031	280,502,361	413,954,338	376,857,719	135,285,891
Interest	902,389,448	356,184	221,746	110,564	23,874	3,657,830	4,774,293	1,115,856	426,671
Interest on Government obligations: State and local	20,090,391	15,428	12,714	*1,407	*1,307	32,091	76,774	60,445	29,412
Rents	66,686,160	638,312	593,340	24,481	20,492	1,193,741	1,678,273	573,598	278,189
Royalties	146,596,321	160,325	116,479	*19,555	*24,292	1,883,373	423,627	184,765	*33,039
Net short-term capital gain reduced by net long-term capital loss	6,801,994	19,566	7,487	*698	*11,381	101,542	186,139	32,801	22,935
Net long-term capital gain reduced by net short-term capital loss	79,242,073	493,370	430,546	56,109	6,714	8,417,712	4,932,158	1,020,361	322,093
Net gain, noncapital assets	34,992,303	215,258	196,955	11,833	6,469	2,779,403	1,717,341	720,943	109,348
Dividends received from domestic corporations	24,369,681	46,675	38,067	*4,214	4,394	1,782,723	158,549	75,174	15,114
Dividends received from foreign corporations	88,103,550	1,994	*1,863	*131	[1]	7,526,265	674,970	89,721	28,252
Other receipts	569,894,824	6,350,841	6,015,198	87,664	247,979	11,980,094	10,894,819	3,967,377	901,355
Total deductions	**14,666,210,694**	**43,818,201**	**30,469,517**	**3,389,736**	**9,958,948**	**272,348,961**	**418,319,484**	**370,584,906**	**133,817,202**
Cost of goods sold [19]	8,980,334,186	21,042,257	11,007,227	2,513,420	7,521,610	147,546,554	254,078,241	288,698,586	117,774,904
Compensation of officers	149,863,318	1,075,880	808,738	78,070	189,072	2,791,899	1,256,307	11,948,274	2,754,094
Salaries and wages	1,335,665,284	2,736,704	1,841,315	136,798	758,590	12,595,290	15,707,605	17,953,635	3,715,360
Repairs	92,361,085	1,037,021	886,400	34,384	116,237	1,713,328	6,898,221	1,210,534	202,424
Bad debts	119,030,688	16,872	12,329	*735	3,808	148,696	1,695,806	791,206	354,119
Rent paid on business property	206,642,063	2,669,103	2,491,672	43,601	133,830	5,407,299	2,949,026	6,639,884	1,080,674
Taxes paid	261,810,070	846,346	645,522	56,170	144,654	6,420,149	13,441,990	5,481,376	1,054,167
Interest paid	724,864,450	816,181	633,706	100,725	81,749	9,608,781	19,105,828	2,117,879	442,942
Charitable contributions	12,072,083	79,751	75,054	689	4,009	246,490	290,046	228,197	77,540
Amortization	104,245,344	147,203	131,469	8,345	7,389	3,097,520	6,801,907	508,494	33,450
Depreciation	411,512,242	2,915,847	2,559,457	110,952	245,438	20,686,168	31,640,614	6,801,321	940,664
Depletion	15,920,469	34,537	14,756	*19,188	*594	10,172,141	194,856	97,356	*3,410
Advertising	152,981,809	93,294	75,960	1,275	16,058	215,542	351,155	937,645	269,260
Pension, profit-sharing, stock, annuity	99,883,800	82,783	58,025	7,801	16,956	1,867,816	3,172,013	1,330,120	297,101
Employee benefit programs	190,657,251	445,294	333,591	55,131	56,572	3,000,827	4,576,204	4,705,081	714,565
Domestic production activities deduction	18,373,801	97,919	93,106	*780	4,032	1,284,948	606,208	482,310	133,694
Net loss, noncapital assets	15,524,882	48,161	43,283	171	4,707	552,116	1,125,378	81,241	23,569
Other deductions	1,774,467,869	9,633,050	8,757,906	221,503	653,642	44,993,395	54,428,080	20,571,769	3,945,266
Total receipts less total deductions	968,540,365	3,092,466	2,534,522	242,960	314,984	47,508,174	21,151,796	14,113,854	3,635,097
Constructive taxable income from related foreign corporations	130,320,139	*1,720	1,659	*61	-	4,579,923	726,515	253,999	*9,049
Net income	**1,078,770,113**	**3,078,758**	**2,523,468**	**241,613**	**313,677**	**52,056,006**	**21,801,537**	**14,307,408**	**3,614,734**
Income subject to tax	**970,344,377**	**2,076,360**	**1,687,439**	**171,803**	**217,118**	**47,321,040**	**18,439,528**	**12,100,383**	**3,070,464**
Total income tax before credits [8]	338,542,215	582,581	460,811	55,293	66,477	16,767,804	6,532,672	3,881,782	998,766
Income tax	336,400,248	577,486	456,767	54,994	65,725	16,515,207	6,446,683	3,827,740	990,074
Alternative minimum tax	1,953,374	4,643	3,595	*295	*753	232,397	85,261	26,524	2,600
Foreign tax credit	98,804,978	3,901	2,469	*1,398	34	6,781,627	223,298	159,036	8,350
General business credit	10,948,200	10,570	6,769	282	3,520	70,464	197,530	53,900	13,229
Prior year minimum tax credit	1,844,845	3,928	1,333	*1,614	*981	348,308	144,211	17,111	7,622
Total income tax after credits [2]	**226,791,999**	**564,182**	**450,240**	**51,999**	**61,942**	**9,567,405**	**5,967,632**	**3,651,734**	**969,565**

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	**7,911**	**60,723**	**51,943**	**2,717**	**331**	**845**	**1,927**	**23**
Total assets	**62,995,615**	**61,871,846**	**7,954,875,703**	**714,225,913**	**195,191,141**	**9,451,559**	**19,122,250**	**2,752,803**
Cash	9,248,492	10,947,900	210,562,110	6,214,073	14,519,006	477,224	975,639	221,916
Notes and accounts receivable	13,823,451	23,074,641	1,803,825,801	319,214,440	11,045,771	1,680,012	3,575,909	1,004,696
Less: Allowance for bad debts	217,253	271,785	17,035,827	416,274	76,207	53,506	227,383	28,924
Inventories	2,696,252	2,687,140	374,384,968	29,328,868	11,392,656	1,489,135	4,076,499	523,587
Investments in Government obligations	102,319	*5,677	3,744,278	*1,375,094	*38	-	-	-
Tax-exempt securities	38,285	54,993	7,823,313	172,664	47	470,307	1,118	-
Other current assets	5,825,648	5,432,929	393,545,046	15,018,151	5,883,848	388,740	1,111,030	101,052
Loans to shareholders	444,164	1,134,751	70,283,563	228,794	*6,795	*12,576	26,310	-
Mortgage and real estate loans	124,221	117,970	5,179,232	*21,586	*19,386	-	*36,901	-
Other investments	8,088,983	3,191,469	2,592,994,251	167,942,770	87,558,340	2,006,521	2,306,991	364,965
Depreciable assets	30,785,466	28,807,646	1,699,852,737	123,407,665	48,993,724	6,269,166	5,190,684	992,179
Less: Accumulated depreciation	17,865,857	20,251,539	956,796,182	66,050,271	27,226,578	4,660,577	3,348,474	721,503
Depletable assets	1,016,333	*2,279	122,207,917	18,821	89,088	-	*6,740	-
Less: Accumulated depletion	270,803	*177	55,853,967	4,314	31,169	-	-	-
Land	2,938,278	560,860	36,635,207	2,573,103	1,595,782	51,364	79,452	10,524
Intangible assets (amortizable)	6,324,931	6,004,660	1,042,024,525	96,355,678	39,653,084	979,549	4,697,285	*202,024
Less: Accumulated amortization	491,663	846,196	177,176,686	6,607,059	3,264,402	234,329	1,086,221	*35,010
Other assets	384,368	1,218,630	798,675,417	25,432,123	5,031,933	575,377	1,699,771	117,297
Total liabilities	**62,995,615**	**61,871,846**	**7,954,875,703**	**714,225,913**	**195,191,141**	**9,451,559**	**19,122,250**	**2,752,803**
Accounts payable	7,129,958	10,208,207	1,071,222,526	328,217,247	7,590,175	993,825	1,847,930	561,221
Mortgages, notes, and bonds payable in less than one year	2,977,754	3,190,929	608,651,003	20,135,262	18,898,571	559,972	491,501	*129,734
Other current liabilities	8,554,736	11,497,344	910,733,130	25,198,331	18,578,470	633,140	1,355,666	309,616
Loans from shareholders	940,826	1,905,053	102,828,732	10,434,634	4,803,824	217,881	63,658	14
Mortgages, notes, and bonds payable in one year or more	9,446,139	7,801,843	1,596,334,998	107,268,064	59,392,424	1,966,894	6,888,375	*117,324
Other liabilities	5,435,734	2,110,030	837,543,206	46,883,253	34,257,272	670,220	3,204,632	131,467
Capital stock	1,819,466	1,175,852	279,079,169	26,604,307	8,686,412	958,983	539,840	86,078
Additional paid-in capital	12,958,056	7,199,161	2,006,931,815	121,194,784	58,960,283	2,057,601	3,797,737	474,147
Retained earnings, appropriated	*128,192	213,261	6,448,930	34,064	-	1,851	-	102
Retained earnings, unappropriated [26]	14,589,302	18,133,623	1,456,495,770	74,873,757	59,122,705	1,434,880	2,181,971	1,898,290
Less: Cost of treasury stock	984,548	1,563,457	921,393,575	46,617,789	75,098,994	*43,687	1,249,060	*955,191
Total receipts	**88,610,460**	**158,636,001**	**5,921,670,197**	**402,164,588**	**124,148,340**	**11,539,622**	**24,662,857**	**3,446,264**
Business receipts	85,283,981	156,287,848	5,415,190,409	386,519,503	109,485,380	11,190,176	23,011,611	3,319,389
Interest	412,304	276,881	141,517,406	3,358,585	925,959	57,289	112,148	13,736
Interest on Government obligations: State and local	16,087	14,947	1,029,018	28,995	*3,102	*15,018	*5,467	*268
Rents	234,513	60,896	22,122,928	367,191	1,565,970	*6,394	15,847	*505
Royalties	107,290	44,436	87,611,834	1,788,891	2,646,228	25,701	659,896	120,783
Net short-term capital gain reduced by net long-term capital loss	5,809	*4,057	1,736,967	*109,654	4,045	*6	98	127
Net long-term capital gain reduced by net short-term capital loss	448,931	249,337	23,200,680	1,878,701	901,728	*15,598	15,126	457
Net gain, noncapital assets	315,059	296,536	10,160,416	187,104	390,765	21,191	9,911	128
Dividends received from domestic corporations	40,552	19,508	6,507,753	110,662	558,821	*480	*3,262	1,047
Dividends received from foreign corporations	37,132	24,337	63,711,689	2,610,378	4,905,165	41,249	*91,871	*15,377
Other receipts	1,708,804	1,357,218	148,881,099	5,204,925	2,761,177	166,520	737,620	-25,553
Total deductions	**84,266,900**	**152,500,804**	**5,557,295,029**	**384,811,729**	**106,170,089**	**10,978,095**	**23,522,767**	**3,261,375**
Cost of goods sold [19]	65,500,320	105,423,362	4,128,565,387	288,248,742	49,194,160	7,880,574	14,298,828	2,273,944
Compensation of officers	1,500,959	7,693,221	25,297,459	1,598,174	1,350,769	231,486	412,881	45,781
Salaries and wages	3,265,292	10,972,983	300,101,773	15,714,166	9,609,114	733,139	2,362,759	329,918
Repairs	331,075	677,035	21,296,036	1,760,779	606,174	63,576	90,985	10,646
Bad debts	100,593	336,495	10,009,443	123,698	50,132	21,789	51,294	10,564
Rent paid on business property	1,845,451	3,713,759	35,719,195	2,774,220	724,347	157,143	638,573	48,144
Taxes paid	1,502,467	2,924,741	78,553,161	3,151,649	11,566,403	133,880	382,886	60,981
Interest paid	710,501	964,436	204,056,243	10,160,817	4,586,556	261,139	710,140	15,077
Charitable contributions	52,573	98,085	5,978,615	465,305	143,647	16,998	33,936	*6,204
Amortization	273,124	201,920	33,428,628	1,489,395	1,261,494	40,941	129,795	25,149
Depreciation	2,722,656	3,138,001	122,209,371	7,966,282	3,497,687	269,906	398,386	59,704
Depletion	90,725	3,221	4,366,583	29,190	2,281	-	-	-
Advertising	136,323	532,062	60,209,062	13,089,099	6,529,082	71,520	775,887	94,742
Pension, profit-sharing, stock, annuity	268,533	764,486	44,731,038	3,239,261	1,533,247	87,334	121,806	*22,074
Employee benefit programs	808,356	3,182,160	67,296,056	3,849,430	1,803,651	178,501	412,270	41,729
Domestic production activities deduction	167,802	180,814	12,129,018	789,470	698,567	14,825	14,159	2,055
Net loss, noncapital assets	14,627	43,044	3,634,648	202,968	54,993	17,231	24,346	*4,065
Other deductions	4,975,524	11,650,978	399,713,313	30,159,083	12,957,784	798,112	2,663,838	210,598
Total receipts less total deductions	4,343,560	6,135,197	364,375,168	17,352,859	17,978,251	561,527	1,140,090	184,890
Constructive taxable income from related foreign corporations	217,813	*27,138	102,736,938	3,227,403	2,683,027	17,522	124,743	22,153
Net income	**4,545,286**	**6,147,388**	**466,083,088**	**20,551,267**	**20,658,176**	**564,031**	**1,259,365**	**206,774**
Income subject to tax	**3,976,942**	**5,052,977**	**435,934,609**	**19,417,771**	**20,160,546**	**444,853**	**1,188,399**	**204,610**
Total income tax before credits [8]	1,376,710	1,506,306	152,520,196	6,790,753	7,053,142	153,006	409,995	71,349
Income tax	1,351,280	1,486,386	152,145,386	6,779,237	7,052,924	151,480	409,611	71,256
Alternative minimum tax	10,437	13,487	337,971	11,418	*218	1,526	*646	*93
Foreign tax credit	139,556	11,131	73,524,069	1,705,847	2,691,846	4,300	137,403	15,251
General business credit	17,477	23,194	5,029,180	121,146	21,199	3,555	4,175	1,019
Prior year minimum tax credit	2,847	6,642	543,781	15,420	11,645	*273	1,021	-
Total income tax after credits [2]	**1,216,830**	**1,465,339**	**73,423,166**	**4,948,341**	**4,328,451**	**144,878**	**267,395**	**55,078**

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	**2,083**	**496**	**3,970**	**225**	**2,093**	**2,788**	**1,340**	**677**
Total assets	**10,456,399**	**211,369,417**	**21,209,013**	**1,868,254,463**	**1,482,077,846**	**49,372,452**	**50,628,535**	**238,348,468**
Cash	486,993	2,620,229	1,492,824	12,571,149	32,846,574	1,750,186	2,348,535	9,590,463
Notes and accounts receivable	1,332,673	19,278,060	3,080,117	642,451,371	207,010,019	6,313,896	5,827,625	59,728,435
Less: Allowance for bad debts	57,889	286,880	60,317	637,474	4,291,758	204,959	231,803	429,897
Inventories	1,604,169	9,819,372	1,257,288	32,317,626	72,300,590	5,441,048	5,445,019	22,511,398
Investments in Government obligations	-	1	-	31,465	*796,042	-	12,892	3,412
Tax-exempt securities	-	13,368	10,272	*2,988,322	679,740	-	*17,557	*149,813
Other current assets	572,258	12,039,512	1,689,149	49,394,630	104,800,204	2,407,842	1,897,060	6,646,755
Loans to shareholders	58,883	4,011,010	82,393	30,381,599	28,257,362	73,648	829,701	179,681
Mortgage and real estate loans	*19,118	-	237	*1,022	*7,698	89	*3,945	-
Other investments	1,139,662	96,063,199	2,065,783	609,794,795	531,662,956	13,570,268	3,128,180	56,566,142
Depreciable assets	5,770,558	95,074,043	9,318,955	342,955,141	321,459,992	24,074,796	30,238,932	81,307,831
Less: Accumulated depreciation	3,479,294	55,567,570	6,054,140	179,303,146	180,767,025	14,472,721	15,601,493	40,413,656
Depletable assets	*4,129	4,517,491	-	110,252,950	2,069,801	788	3,902,521	1,115,313
Less: Accumulated depletion	*201	410,836	-	53,899,249	749,311	554	468,859	166,200
Land	309,060	1,080,449	150,176	6,777,566	6,699,215	368,819	1,663,597	1,886,080
Intangible assets (amortizable)	2,157,612	18,696,944	8,759,914	68,837,625	242,775,155	8,841,450	8,723,445	25,340,118
Less: Accumulated amortization	199,151	4,021,942	1,428,049	34,538,333	47,153,434	985,640	1,396,333	2,220,713
Other assets	737,818	8,442,968	844,411	227,877,405	163,674,027	2,193,494	4,288,013	16,553,493
Total liabilities	**10,456,399**	**211,369,417**	**21,209,013**	**1,868,254,463**	**1,482,077,846**	**49,372,452**	**50,628,535**	**238,348,468**
Accounts payable	823,124	15,452,433	2,104,575	299,273,285	116,464,265	3,857,888	3,593,955	31,961,158
Mortgages, notes, and bonds payable in less than one year	1,163,513	18,385,675	945,495	15,374,408	144,899,052	2,641,535	2,845,636	23,748,624
Other current liabilities	875,174	9,300,565	1,614,140	424,694,495	124,217,286	3,615,186	3,931,638	13,436,490
Loans from shareholders	169,853	144,386	203,061	21,138,084	20,909,924	594,851	1,458,799	5,011,422
Mortgages, notes, and bonds payable in one year or more	1,887,885	61,302,460	7,425,891	179,089,087	277,667,724	14,098,453	12,228,269	48,522,092
Other liabilities	1,261,796	26,014,123	2,193,520	144,991,424	201,361,232	3,096,445	8,004,435	25,825,594
Capital stock	263,709	6,190,253	820,149	21,884,037	55,296,273	2,805,366	1,133,920	10,323,560
Additional paid-in capital	2,525,020	53,983,305	3,098,390	499,535,109	416,970,850	14,036,886	8,444,137	56,692,053
Retained earnings, appropriated	402	41,192	452	2,153,900	45,869	*47,270	*4,591	*3,308
Retained earnings, unappropriated [26]	1,644,161	39,096,253	3,414,611	463,598,308	374,607,900	6,706,038	9,414,550	31,936,156
Less: Cost of treasury stock	158,238	18,541,228	611,272	203,477,674	250,362,527	2,127,466	431,396	9,111,988
Total receipts	**15,360,548**	**131,658,301**	**20,980,711**	**2,276,141,186**	**719,259,965**	**49,391,218**	**47,809,832**	**197,165,371**
Business receipts	15,028,454	115,802,533	20,417,634	2,184,468,936	614,728,002	48,162,934	46,246,387	189,843,302
Interest	25,981	2,209,959	123,353	16,455,689	11,651,374	221,866	390,989	2,031,320
Interest on Government obligations: State and local	*462	11,094	1,638	108,568	184,680	*693	6,502	15,877
Rents	9,737	36,407	21,500	1,376,969	739,551	20,588	30,088	88,568
Royalties	*18,918	1,777,102	*59,642	1,247,887	32,651,465	132,503	94,833	548,629
Net short-term capital gain reduced by net long-term capital loss	-	607	*1,331	142,638	509,167	5,026	*2,366	14,719
Net long-term capital gain reduced by net short-term capital loss	57,450	1,485,189	23,093	1,515,826	11,511,567	121,728	153,639	481,083
Net gain, noncapital assets	14,433	3,629,026	39,035	843,107	1,017,683	87,680	144,364	314,435
Dividends received from domestic corporations	1,746	3,455,441	7,546	400,281	587,856	77,252	31,434	20,133
Dividends received from foreign corporations	*9,817	865,850	*6,204	26,412,245	12,271,841	212,369	212,432	840,604
Other receipts	193,551	2,385,092	279,734	43,169,039	33,406,778	348,578	496,798	2,966,701
Total deductions	**14,835,829**	**121,691,353**	**19,764,316**	**2,158,963,680**	**650,128,952**	**47,294,337**	**45,474,684**	**183,679,956**
Cost of goods sold [19]	10,367,828	85,916,814	10,943,517	1,976,438,603	358,408,953	35,327,748	32,625,514	150,280,268
Compensation of officers	253,884	448,008	724,668	1,205,635	2,972,569	825,942	380,843	771,456
Salaries and wages	1,227,584	8,505,549	2,343,676	24,860,663	64,223,256	2,426,505	2,409,490	4,479,856
Repairs	63,179	1,113,609	154,280	2,306,285	4,440,709	173,342	254,809	2,054,326
Bad debts	23,552	113,409	41,273	298,007	675,129	68,321	99,063	105,140
Rent paid on business property	224,132	966,408	438,830	5,454,730	5,312,294	674,406	719,859	898,220
Taxes paid	217,714	1,112,426	427,598	30,094,748	8,271,295	471,656	603,012	1,629,817
Interest paid	207,148	4,796,652	636,124	21,637,401	24,089,551	1,099,066	1,336,656	4,540,171
Charitable contributions	4,626	88,229	8,636	462,431	3,348,897	12,640	18,787	97,591
Amortization	88,427	598,889	288,037	3,078,678	7,627,517	258,774	367,027	638,382
Depreciation	452,995	4,526,668	760,339	17,569,212	19,900,921	1,823,602	2,341,230	5,198,086
Depletion	-	24,669	*61	2,979,090	437,543	20	160,896	715,198
Advertising	107,800	580,320	362,690	1,153,124	21,830,793	191,629	177,302	141,572
Pension, profit-sharing, stock, annuity	76,574	1,826,294	121,475	7,638,732	9,924,166	261,783	343,369	2,069,842
Employee benefit programs	310,242	2,179,975	445,602	3,411,478	15,803,354	952,607	867,386	2,427,728
Domestic production activities deduction	12,190	300,317	35,110	2,452,729	2,038,756	74,383	87,322	677,180
Net loss, noncapital assets	1,378	193,314	8,934	180,102	1,443,509	26,873	15,751	296,705
Other deductions	1,196,579	8,399,802	2,023,469	57,742,031	99,379,740	2,625,040	2,666,368	6,658,417
Total receipts less total deductions	524,719	9,966,948	1,216,395	117,177,506	69,131,013	2,096,881	2,335,148	13,485,415
Constructive taxable income from related foreign corporations	*1,468	2,096,515	*12,064	29,220,760	20,109,607	215,397	94,018	1,101,858
Net income	**525,726**	**12,052,369**	**1,226,822**	**146,289,698**	**89,055,940**	**2,311,585**	**2,422,664**	**14,571,396**
Income subject to tax	**315,778**	**8,440,647**	**1,034,220**	**145,277,713**	**82,851,162**	**1,674,918**	**2,140,098**	**13,958,825**
Total income tax before credits [8]	104,653	2,890,970	351,661	50,848,806	28,996,707	586,858	745,571	4,957,242
Income tax	101,916	2,887,276	350,913	50,844,680	28,922,042	572,393	740,888	4,843,305
Alternative minimum tax	*2,738	3,631	748	*2,979	69,954	14,419	4,504	113,391
Foreign tax credit	*3,530	1,091,828	22,537	37,926,478	11,780,132	135,377	102,452	912,616
General business credit	4,222	80,557	4,735	435,770	1,335,984	17,347	6,963	62,256
Prior year minimum tax credit	*190	*5,627	*3,573	*38,120	74,989	2,768	*3,840	28,305
Total income tax after credits [2]	**96,711**	**1,712,957**	**320,816**	**12,448,438**	**15,805,602**	**431,366**	**632,315**	**3,954,065**

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	**12,562**	**5,486**	**4,699**	**1,502**	**1,847**	**1,283**	**5,046**	**162,714**
Total assets	**325,659,537**	**360,251,648**	**808,886,235**	**950,131,172**	**395,686,984**	**12,793,091**	**229,006,775**	**2,243,848,277**
Cash	9,147,885	14,723,401	45,606,503	26,533,483	18,885,274	757,144	8,793,609	123,209,426
Notes and accounts receivable	26,564,770	85,668,943	116,314,178	205,440,849	61,151,094	2,253,645	24,889,299	273,844,563
Less: Allowance for bad debts	764,614	1,411,232	1,752,155	3,573,170	1,344,226	114,996	1,072,162	7,913,027
Inventories	21,898,930	38,483,648	33,203,517	18,605,488	43,391,065	1,468,431	19,826,634	355,954,539
Investments in Government obligations	141,630	167,301	*248,920	*783,760	112,340	13	*71,368	5,807,082
Tax-exempt securities	*82,826	106,488	272,655	2,786,387	-	*8,822	62,927	5,524,057
Other current assets	13,115,680	16,922,889	67,838,810	54,968,821	24,105,587	954,079	13,688,947	117,350,784
Loans to shareholders	1,720,565	1,255,233	2,887,738	33,877	25,145	35,444	176,809	6,047,532
Mortgage and real estate loans	*59,067	*1,849	*19,685	4,975,896	*8,345	-	*4,408	1,252,945
Other investments	115,988,524	84,826,472	253,958,987	436,066,470	80,914,813	1,737,077	45,331,336	548,275,421
Depreciable assets	62,093,898	83,525,987	174,184,696	129,508,238	100,406,995	7,460,822	47,618,433	643,512,737
Less: Accumulated depreciation	39,011,425	47,690,819	110,032,012	74,192,884	56,794,131	5,050,145	26,358,318	303,082,597
Depletable assets	42,787	*171,781	-	4,709	2,265	*1,129	7,603	43,807,323
Less: Accumulated depletion	7,686	*107,881	-	4,709	2,052	-	945	7,242,361
Land	1,374,055	1,477,309	4,504,660	2,282,186	2,380,070	164,877	1,206,861	60,882,218
Intangible assets (amortizable)	44,536,842	57,722,237	152,501,802	84,471,867	102,733,697	2,638,499	71,399,699	304,352,469
Less: Accumulated amortization	4,682,930	7,147,312	19,656,006	12,052,149	17,194,833	684,398	12,588,443	35,076,237
Other assets	73,358,733	31,555,354	88,784,256	73,492,055	36,905,536	1,162,646	35,948,708	107,341,404
Total liabilities	**325,659,537**	**360,251,648**	**808,886,235**	**950,131,172**	**395,686,984**	**12,793,091**	**229,006,775**	**2,243,848,277**
Accounts payable	12,274,081	40,171,729	91,045,826	70,816,717	30,734,919	1,155,169	12,283,005	364,633,656
Mortgages, notes, and bonds payable in less than one year	8,989,644	39,686,546	44,509,219	243,725,926	16,854,796	340,275	4,325,618	114,520,502
Other current liabilities	19,821,040	30,969,529	83,483,763	68,098,212	52,928,680	1,900,065	25,771,644	225,663,719
Loans from shareholders	13,359,241	3,876,309	17,448,101	566,318	1,242,215	209,925	976,231	18,410,250
Mortgages, notes, and bonds payable in one year or more	115,836,408	96,677,908	105,440,367	354,212,114	81,320,361	2,756,439	62,236,458	425,768,630
Other liabilities	22,793,669	36,733,919	80,962,523	65,781,656	96,032,941	1,912,870	35,430,215	181,168,839
Capital stock	34,010,826	15,394,713	43,526,569	8,276,215	35,800,071	433,478	6,044,407	72,830,653
Additional paid-in capital	71,484,288	71,892,292	376,534,749	129,532,243	58,684,271	1,170,808	55,862,863	425,583,987
Retained earnings, appropriated	148,060	144,681	2,212,570	*1,115,006	*41,458	*3,019	*451,135	1,531,303
Retained earnings, unappropriated [26]	39,432,692	69,693,304	112,795,275	56,672,078	64,080,700	3,112,158	40,779,981	539,122,711
Less: Cost of treasury stock	12,490,411	44,989,284	149,072,728	48,665,315	42,033,428	201,116	15,154,782	125,385,973
Total receipts	**178,861,223**	**302,300,165**	**517,701,009**	**349,555,807**	**361,666,387**	**20,412,183**	**167,444,619**	**3,806,730,461**
Business receipts	172,104,181	282,255,716	461,578,729	211,732,803	347,794,000	20,026,397	151,474,339	3,697,036,672
Interest	1,827,709	5,337,524	5,987,267	82,953,448	3,747,494	47,996	4,037,720	17,111,472
Interest on Government obligations: State and local	27,942	81,942	316,146	133,069	19,739	14,424	53,392	491,817
Rents	95,558	1,551,550	1,571,390	12,766,924	1,041,108	13,836	803,247	5,213,178
Royalties	829,669	3,011,672	33,034,647	2,544,420	2,242,341	40,758	4,135,847	10,880,171
Net short-term capital gain reduced by net long-term capital loss	*4,211	120,610	14,103	769,252	*20,739	*189	*18,079	862,449
Net long-term capital gain reduced by net short-term capital loss	479,014	967,668	1,169,461	1,017,897	1,010,494	*39,961	354,999	5,111,531
Net gain, noncapital assets	874,205	374,954	173,907	1,042,571	447,290	16,728	531,900	1,733,143
Dividends received from domestic corporations	23,067	40,657	299,516	365,721	50,703	3,841	468,285	2,233,631
Dividends received from foreign corporations	623,900	2,087,640	6,745,368	2,452,053	1,806,504	62,889	1,437,933	3,628,194
Other receipts	1,971,767	6,470,232	6,810,475	33,777,649	3,485,975	145,164	4,128,877	62,428,204
Total deductions	**169,085,266**	**282,129,943**	**473,298,522**	**347,459,912**	**341,116,701**	**19,842,691**	**153,784,832**	**3,674,325,329**
Cost of goods sold [19]	119,065,061	194,923,009	282,811,132	146,193,682	260,746,882	13,375,897	89,244,228	2,874,864,800
Compensation of officers	3,013,810	2,419,369	3,814,299	1,337,548	1,440,684	353,639	1,696,016	23,594,792
Salaries and wages	11,155,592	21,767,968	66,316,185	21,433,972	15,864,114	1,795,411	22,542,856	273,423,639
Repairs	566,913	981,277	2,331,693	1,510,535	1,799,899	93,714	919,306	18,070,711
Bad debts	301,610	560,324	705,150	5,690,354	653,059	60,778	356,797	6,496,278
Rent paid on business property	2,145,176	2,645,173	3,928,519	2,295,731	3,561,655	358,428	1,753,208	54,678,527
Taxes paid	2,236,023	2,963,214	6,588,744	1,402,562	4,870,102	309,532	2,058,917	44,901,739
Interest paid	5,663,265	8,089,254	8,873,131	92,905,984	7,294,410	252,243	6,901,459	35,649,002
Charitable contributions	107,459	180,786	305,523	216,726	143,345	13,182	303,667	1,873,637
Amortization	1,995,839	1,734,179	4,517,014	5,319,708	2,376,374	96,978	1,496,030	7,651,737
Depreciation	4,362,381	8,670,536	17,104,979	13,083,001	8,885,550	426,174	4,911,731	59,333,213
Depletion	*5,921	*5,216	1,955	3,720	300	-	522	718,893
Advertising	1,404,293	1,236,824	6,410,353	2,731,801	1,217,985	487,447	1,614,798	35,059,964
Pension, profit-sharing, stock, annuity	1,300,417	3,263,049	3,547,625	1,779,822	6,125,241	134,328	1,314,599	10,838,050
Employee benefit programs	3,440,496	5,733,669	8,224,765	4,087,065	8,920,809	517,252	3,688,049	26,592,120
Domestic production activities deduction	448,678	782,262	1,770,484	521,943	863,582	23,149	521,859	995,929
Net loss, noncapital assets	86,227	208,660	513,950	55,245	134,024	27,777	138,595	1,921,503
Other deductions	11,786,104	25,965,174	55,533,020	46,890,511	16,218,685	1,516,761	14,322,195	197,660,794
Total receipts less total deductions	9,775,957	20,170,222	44,402,487	2,095,895	20,549,686	569,492	13,659,787	132,405,133
Constructive taxable income from related foreign corporations	1,164,414	5,436,805	15,869,302	16,993,511	2,529,079	28,421	1,788,871	5,013,528
Net income	**10,912,429**	**25,525,085**	**59,955,644**	**18,956,337**	**23,059,026**	**583,489**	**15,395,265**	**136,926,844**
Income subject to tax	**10,101,019**	**24,575,160**	**51,488,691**	**17,703,752**	**21,249,683**	**535,288**	**13,171,478**	**125,057,105**
Total income tax before credits [8]	3,484,936	8,584,802	18,056,086	6,188,152	7,470,359	185,218	4,589,932	43,267,583
Income tax	3,471,498	8,566,672	18,007,043	6,183,603	7,421,604	181,950	4,585,095	43,086,266
Alternative minimum tax	12,810	17,635	39,218	6,995	23,634	*3,267	8,147	190,919
Foreign tax credit	577,487	2,726,270	7,207,683	3,647,572	1,491,308	*42,898	1,301,253	2,934,272
General business credit	110,892	301,240	1,131,645	705,833	412,898	9,925	257,820	833,705
Prior year minimum tax credit	25,957	38,921	35,552	237,751	6,951	*34	12,844	157,349
Total income tax after credits [2]	**2,770,599**	**5,518,372**	**9,681,206**	**1,596,996**	**5,559,201**	**132,362**	**3,018,015**	**39,340,746**

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	**76,591**	**48,775**	**24,979**	**2,837**	**86,123**	**12,095**	**6,220**	**4,048**	**7,184**
Total assets	**1,236,961,269**	**390,546,216**	**845,800,176**	**614,876**	**1,006,887,008**	**55,642,161**	**16,997,859**	**30,262,545**	**111,276,616**
Cash	71,956,851	26,340,479	45,526,034	90,338	51,252,575	3,583,724	1,505,959	1,923,288	1,964,834
Notes and accounts receivable	196,805,050	101,195,009	95,486,001	*124,039	77,039,513	5,119,069	1,960,427	4,426,616	4,431,478
Less: Allowance for bad debts	4,775,932	2,415,305	2,356,777	3,849	3,137,096	115,535	64,853	83,648	47,662
Inventories	167,545,662	89,498,045	78,047,610	6	188,408,877	22,841,707	5,285,924	6,559,392	21,569,667
Investments in Government obligations	5,728,158	509,905	*5,218,253	-	78,924	*9,254	-	1,000	*9,062
Tax-exempt securities	4,557,597	*40,398	4,517,199	-	966,460	*13,628	*102,935	-	-
Other current assets	69,202,102	23,972,861	45,090,660	*138,581	48,148,682	1,419,400	959,400	2,181,735	10,746,117
Loans to shareholders	3,636,408	2,985,572	647,535	*3,302	2,411,124	434,582	82,106	59,285	160,774
Mortgage and real estate loans	1,071,612	96,710	974,903	-	181,333	*47,773	*1,173	-	*12,341
Other investments	360,086,433	52,803,458	307,212,776	*70,200	188,188,988	6,095,138	590,419	5,615,004	16,034,779
Depreciable assets	237,454,623	68,026,313	169,233,861	194,449	406,058,114	17,083,115	9,052,863	10,031,862	49,119,181
Less: Accumulated depreciation	118,778,642	38,444,605	80,212,282	121,755	184,303,955	8,878,908	4,126,348	5,311,228	20,002,139
Depletable assets	43,800,973	98,072	43,702,901	-	*6,350	-	-	-	*58
Less: Accumulated depletion	7,237,549	*36,186	7,201,363	-	*4,811	-	-	-	*35
Land	18,559,191	3,262,778	15,282,224	14,189	42,323,026	2,752,419	659,794	294,340	10,676,240
Intangible assets (amortizable)	164,611,691	54,697,464	109,792,534	*121,694	139,740,777	4,164,072	684,789	4,047,875	1,155,724
Less: Accumulated amortization	23,672,120	7,593,203	16,032,952	*45,964	11,404,118	225,223	162,633	474,021	117,754
Other assets	46,409,159	15,508,453	30,871,061	*29,646	60,932,245	1,297,945	465,906	991,046	15,563,953
Total liabilities	**1,236,961,269**	**390,546,216**	**845,800,176**	**614,876**	**1,006,887,008**	**55,642,161**	**16,997,859**	**30,262,545**	**111,276,616**
Accounts payable	176,288,814	79,769,338	96,467,051	*52,425	188,344,841	6,614,878	1,729,247	8,937,275	18,567,669
Mortgages, notes, and bonds payable in less than one year	68,655,320	27,866,718	40,706,086	*82,515	45,865,182	12,143,125	2,826,921	509,209	3,472,481
Other current liabilities	125,714,308	38,485,879	87,074,954	*153,475	99,949,411	3,781,094	1,945,115	4,415,088	8,051,765
Loans from shareholders	12,347,459	8,583,188	3,702,813	*61,458	6,062,791	1,336,941	232,002	218,070	458,723
Mortgages, notes, and bonds payable in one year or more	193,112,620	55,104,479	137,817,010	*191,131	232,656,010	11,000,426	1,278,564	4,272,538	40,635,388
Other liabilities	110,426,593	27,410,910	83,013,553	*2,129	70,742,246	2,009,616	1,089,956	1,366,921	3,808,832
Capital stock	51,139,606	23,429,033	27,674,581	35,993	21,691,047	1,143,223	189,301	3,545,697	1,188,860
Additional paid-in capital	232,606,492	68,273,707	164,308,911	*23,874	192,977,494	5,581,803	1,974,392	3,814,625	6,958,565
Retained earnings, appropriated	877,848	492,556	385,292	-	653,455	150,616	*44,424	*6,532	*132,837
Retained earnings, unappropriated [26]	309,527,692	72,956,571	236,520,853	50,268	229,595,018	14,249,974	8,409,624	5,276,474	28,907,481
Less: Cost of treasury stock	43,735,485	11,826,163	31,870,929	38,393	81,650,489	2,369,536	2,721,686	2,099,883	905,985
Total receipts	**1,997,328,685**	**778,587,208**	**1,217,472,846**	**1,268,631**	**1,809,401,776**	**120,707,981**	**30,839,558**	**70,224,517**	**141,125,589**
Business receipts	1,948,348,670	764,466,566	1,182,658,542	1,223,563	1,748,688,001	118,038,120	30,366,754	68,717,807	136,461,354
Interest	9,498,908	2,443,914	7,039,187	15,807	7,612,564	525,935	182,691	326,189	103,728
Interest on Government obligations: State and local	257,252	32,405	224,846	-	234,565	1,604	*13,324	*33,944	30,690
Rents	2,732,701	628,296	2,101,530	2,876	2,480,477	134,402	15,256	37,596	423,360
Royalties	5,394,369	890,064	4,503,980	326	5,485,801	30,896	1,737	51,707	*220,149
Net short-term capital gain reduced by net long-term capital loss	799,916	8,904	791,012	-	62,533	*359	4	*1,485	*319
Net long-term capital gain reduced by net short-term capital loss	4,065,455	487,521	3,563,465	*14,469	1,046,076	259,551	50,546	*17,454	45,012
Net gain, noncapital assets	1,312,897	528,581	784,263	53	420,245	144,763	19,806	3,200	17,321
Dividends received from domestic corporations	2,072,105	135,825	1,933,345	*2,934	161,526	21,279	7,840	2,415	38,826
Dividends received from foreign corporations	2,306,992	418,728	1,888,264	-	1,321,202	*4,378	-	*13,645	*2
Other receipts	20,539,420	8,546,403	11,984,412	*8,605	41,888,785	1,546,695	181,600	1,019,075	3,784,826
Total deductions	**1,929,847,349**	**753,621,344**	**1,175,028,135**	**1,197,871**	**1,744,477,979**	**117,717,660**	**29,653,062**	**67,372,734**	**133,852,726**
Cost of goods sold [19]	1,611,598,593	620,678,392	990,920,201	-	1,263,266,207	91,187,150	17,475,917	49,217,976	90,861,950
Compensation of officers	14,804,870	8,829,561	5,725,003	250,307	8,789,922	1,037,170	574,745	626,744	866,997
Salaries and wages	96,190,836	45,557,563	50,283,465	349,808	177,232,803	10,187,286	3,668,263	6,307,807	16,719,103
Repairs	6,520,492	2,111,282	4,403,758	5,451	11,550,219	536,545	214,657	421,220	923,558
Bad debts	2,539,850	1,304,976	1,224,147	*10,727	3,956,429	353,766	88,365	108,381	578,353
Rent paid on business property	14,485,569	7,277,828	7,156,766	50,975	40,192,958	2,112,433	1,333,327	1,727,662	2,912,382
Taxes paid	17,269,356	7,111,485	10,106,102	51,768	27,632,384	1,826,696	766,225	1,175,882	2,906,762
Interest paid	17,613,425	5,895,909	11,686,039	*31,477	18,035,577	1,034,973	217,243	420,180	1,401,731
Charitable contributions	699,160	251,867	445,998	*1,296	1,174,477	20,867	81,785	32,786	59,658
Amortization	4,765,396	1,625,526	3,129,887	*9,983	2,886,341	163,401	45,593	115,408	44,258
Depreciation	21,948,884	7,405,691	14,526,092	17,101	37,384,329	1,580,167	689,617	896,853	4,144,852
Depletion	717,009	36,930	680,079	-	*1,884	-	-	-	*40
Advertising	12,587,468	5,096,829	7,483,338	*7,301	22,472,497	1,254,780	1,134,383	1,426,982	2,097,720
Pension, profit-sharing, stock, annuity	4,859,674	2,153,218	2,668,520	*37,936	5,978,376	149,575	32,038	90,387	332,499
Employee benefit programs	11,652,227	5,312,407	6,290,542	*49,277	14,939,893	896,178	281,697	336,000	1,565,388
Domestic production activities deduction	810,815	204,693	606,122	-	185,114	6,500	*1,388	*9,806	5,829
Net loss, noncapital assets	725,121	277,040	447,215	*867	1,196,382	42,181	6,660	83,311	148,277
Other deductions	90,058,605	32,490,148	57,244,860	323,597	107,602,189	5,327,992	3,041,158	4,375,349	8,283,367
Total receipts less total deductions	67,481,336	24,965,863	42,444,711	70,761	64,923,797	2,990,321	1,186,497	2,851,783	7,272,863
Constructive taxable income from related foreign corporations	2,618,104	715,583	1,902,521	-	2,395,424	1,419	23,040	70,241	*270,367
Net income	**69,842,188**	**25,649,041**	**44,122,386**	**70,761**	**67,084,656**	**2,990,136**	**1,196,213**	**2,888,079**	**7,512,540**
Income subject to tax	**61,737,513**	**23,012,516**	**38,662,184**	**62,813**	**63,319,592**	**2,699,552**	**1,099,444**	**2,750,289**	**7,412,052**
Total income tax before credits [8]	21,365,858	7,845,735	13,506,075	14,048	21,901,725	879,847	365,254	951,507	2,556,089
Income tax	21,233,228	7,810,320	13,408,877	14,031	21,853,038	876,933	364,628	950,741	2,555,422
Alternative minimum tax	140,181	45,229	94,952	-	50,737	3,784	*626	*765	*667
Foreign tax credit	1,497,187	352,401	1,144,786	-	1,437,086	13,661	7,571	17,916	*132,735
General business credit	428,525	75,299	353,226	-	405,180	12,679	3,044	13,970	29,062
Prior year minimum tax credit	145,519	29,435	116,083	-	11,830	1,217	*30	3,963	*138
Total income tax after credits [2]	**19,294,612**	**7,388,585**	**11,891,980**	**14,048**	**20,046,134**	**850,795**	**354,609**	**915,658**	**2,394,155**

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	**14,217**	**6,666**	**4,401**	**6,884**	**4,333**	**1,087**	**12,220**	**6,768**	**-**
Total assets	**113,253,743**	**121,340,086**	**11,230,302**	**74,431,744**	**28,070,016**	**310,824,310**	**29,121,317**	**104,436,309**	**-**
Cash	5,747,131	2,987,640	1,157,305	9,016,281	1,890,727	11,223,011	1,583,987	8,668,687	-
Notes and accounts receivable	8,755,570	18,280,693	780,291	6,014,827	1,556,907	12,381,763	1,958,974	11,372,899	-
Less: Allowance for bad debts	47,291	842,605	6,742	258,554	44,276	1,098,805	66,014	461,111	-
Inventories	16,193,857	20,216,005	1,256,998	18,590,178	8,932,098	56,307,148	5,870,869	4,785,035	-
Investments in Government obligations	*17,179	*5,403	-	*20,638	-	-	*16,388	-	-
Tax-exempt securities	*548,362	*2	-	301,533	-	-	-	-	-
Other current assets	4,275,786	2,144,490	341,583	4,055,194	1,333,080	8,123,057	4,712,817	7,856,022	-
Loans to shareholders	547,997	90,921	332,477	100,015	76,058	*145,668	279,577	101,663	-
Mortgage and real estate loans	*22,103	*9,873	*30,345	*767	*16,131	*19,504	*12,105	*9,217	-
Other investments	15,143,791	9,028,328	501,944	5,632,716	1,328,292	91,945,891	2,894,179	33,378,509	-
Depreciable assets	84,390,488	25,093,972	8,205,441	40,214,202	15,516,266	124,302,184	10,941,597	12,106,942	-
Less: Accumulated depreciation	42,885,499	10,086,773	4,192,860	21,096,358	8,114,079	46,282,674	6,413,633	6,913,457	-
Depletable assets	*6,218	-	-	-	-	-	-	*74	-
Less: Accumulated depletion	*4,734	-	-	-	-	-	-	*42	-
Land	6,697,053	2,705,205	1,373,896	859,847	928,481	14,726,068	287,005	362,680	-
Intangible assets (amortizable)	11,284,385	53,358,880	1,317,759	7,562,390	3,621,316	12,651,279	7,169,263	32,723,048	-
Less: Accumulated amortization	850,415	1,987,097	80,086	871,923	682,599	827,188	808,870	4,316,308	-
Other assets	3,411,761	335,149	211,950	4,289,991	1,711,616	27,207,404	683,074	4,762,451	-
Total liabilities	**113,253,743**	**121,340,086**	**11,230,302**	**74,431,744**	**28,070,016**	**310,824,310**	**29,121,317**	**104,436,309**	**-**
Accounts payable	28,687,768	16,806,069	1,658,037	9,008,319	4,458,700	82,427,173	2,210,093	7,239,615	-
Mortgages, notes, and bonds payable in less than one year	1,880,180	4,854,425	288,820	2,110,634	697,085	3,915,431	3,254,409	9,912,464	-
Other current liabilities	8,838,316	11,607,974	1,130,127	9,795,874	4,486,426	34,161,211	2,398,362	9,338,058	-
Loans from shareholders	896,434	268,050	325,552	542,909	231,254	131,522	1,161,889	259,444	-
Mortgages, notes, and bonds payable in one year or more	24,347,171	22,158,063	3,932,525	11,113,186	11,756,259	72,820,891	7,106,083	22,234,917	-
Other liabilities	8,678,015	5,425,137	1,607,680	12,069,346	3,187,472	14,691,921	1,016,663	15,790,687	-
Capital stock	5,815,796	843,852	590,380	2,842,262	230,558	1,288,792	1,465,926	2,546,402	-
Additional paid-in capital	11,946,920	36,902,153	1,793,955	17,428,684	4,065,978	26,397,675	8,776,896	67,335,847	-
Retained earnings, appropriated	*110,936	*1,386	*40,629	*6,644	*21,823	*131,923	*3,962	1,743	-
Retained earnings, unappropriated [26]	33,830,521	33,266,142	99,902	26,643,059	6,243,176	81,725,488	7,220,354	-16,277,176	-
Less: Cost of treasury stock	11,778,313	10,793,166	237,305	17,129,172	7,308,715	*6,867,716	5,493,319	13,945,693	-
Total receipts	**291,193,767**	**222,074,892**	**61,369,321**	**117,331,955**	**46,220,400**	**567,058,170**	**45,414,738**	**95,840,888**	**-**
Business receipts	285,775,151	218,547,270	60,857,184	113,671,268	44,293,528	538,076,504	44,317,829	89,565,233	-
Interest	652,507	237,156	54,722	602,401	479,072	3,044,656	94,643	1,308,867	-
Interest on Government obligations: State and local	34,541	1,387	*3,564	63,340	5,244	41,558	*1,183	4,185	-
Rents	321,356	102,277	51,460	106,600	374,332	782,469	42,610	88,758	-
Royalties	1,675,892	63,548	*18,625	739,167	*126,925	1,706,636	183,034	667,486	-
Net short-term capital gain reduced by net long-term capital loss	*3,010	*14,715	*32	2,155	22	*154	*2,422	*37,856	-
Net long-term capital gain reduced by net short-term capital loss	185,571	58,446	52,197	143,201	*1,846	*35,386	85,293	111,575	-
Net gain, noncapital assets	109,215	18,369	31,536	2,394	*4,296	*5,906	24,107	39,330	-
Dividends received from domestic corporations	44,408	1,725	4,103	31,989	*528	1,182	5,027	2,204	-
Dividends received from foreign corporations	8,485	*12,616	*449	*263,154	58,399	552,547	71,361	336,166	-
Other receipts	2,383,631	3,017,383	295,450	1,706,286	876,208	22,811,173	587,230	3,679,228	-
Total deductions	**285,155,689**	**213,079,821**	**60,711,247**	**110,490,721**	**45,188,343**	**545,858,845**	**43,684,598**	**91,712,535**	**-**
Cost of goods sold [19]	210,646,054	161,124,098	53,995,410	60,372,233	27,097,576	411,863,524	26,163,623	63,260,695	-
Compensation of officers	888,850	1,156,760	203,357	980,236	409,446	456,355	804,445	784,816	-
Salaries and wages	26,414,409	20,291,073	1,965,550	15,948,977	5,604,153	57,314,740	5,687,798	7,123,645	-
Repairs	2,936,439	816,505	270,182	933,592	348,015	3,463,653	375,425	310,429	-
Bad debts	149,746	307,804	27,249	410,272	66,484	1,309,906	68,487	487,616	-
Rent paid on business property	4,477,935	5,429,170	653,942	8,171,844	2,596,007	7,977,005	2,023,347	777,904	-
Taxes paid	4,140,263	2,114,667	442,493	2,395,649	970,078	8,972,493	864,163	1,057,013	-
Interest paid	1,755,348	1,447,326	282,343	930,063	1,251,726	6,232,841	540,734	2,521,069	-
Charitable contributions	250,819	51,422	10,941	77,943	20,860	503,037	23,161	41,196	-
Amortization	242,038	757,086	66,962	461,527	119,884	195,723	123,611	550,850	-
Depreciation	6,407,752	2,982,175	840,349	4,278,399	1,187,502	11,993,136	1,006,492	1,377,035	-
Depletion	*1,683	-	*43	-	-	8	-	*110	-
Advertising	1,668,930	1,535,029	63,366	2,498,499	1,298,821	6,247,942	950,245	2,295,799	-
Pension, profit-sharing, stock, annuity	1,509,046	620,053	39,898	251,547	89,404	2,668,346	55,693	139,889	-
Employee benefit programs	3,357,275	827,392	139,558	1,495,478	309,136	4,621,765	525,917	584,108	-
Domestic production activities deduction	51,374	56,538	286	*29,195	3,500	8,817	7,925	3,955	-
Net loss, noncapital assets	164,636	99,704	5,718	312,158	75,726	180,651	43,184	34,175	-
Other deductions	20,093,092	13,463,019	1,703,601	10,943,108	3,740,023	21,848,902	4,420,348	10,362,229	-
Total receipts less total deductions	6,038,078	8,995,071	658,074	6,841,234	1,032,058	21,199,324	1,730,141	4,128,353	-
Constructive taxable income from related foreign corporations	7,493	2,354	-	363,029	108,878	939,205	188,428	420,969	-
Net income	**6,011,030**	**8,996,038**	**654,510**	**7,140,922**	**1,135,692**	**22,096,972**	**1,917,386**	**4,545,138**	**-**
Income subject to tax	**5,721,408**	**8,809,868**	**543,915**	**6,619,386**	**1,009,521**	**21,991,311**	**1,040,425**	**3,622,420**	**-**
Total income tax before credits [8]	1,967,051	3,053,037	175,464	2,305,564	343,127	7,708,410	337,559	1,258,816	-
Income tax	1,960,294	3,052,306	175,007	2,296,223	342,591	7,694,629	336,562	1,247,701	-
Alternative minimum tax	7,212	*728	*430	9,817	*536	13,748	*997	11,428	-
Foreign tax credit	*10,986	16,594	704	213,668	88,525	644,363	*4,778	285,584	-
General business credit	54,369	17,124	9,137	29,055	15,199	202,798	6,091	12,653	-
Prior year minimum tax credit	*595	*582	*631	159	1,163	*1,102	187	2,065	-
Total income tax after credits [2]	**1,901,102**	**3,018,737**	**164,993**	**2,062,682**	**238,240**	**6,860,147**	**326,502**	**958,514**	**-**

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	**29,821**	**1,579**	**16,584**	**5,644**	**162**	**4,780**	**1,072**
Total assets	**394,407,248**	**247,527,037**	**32,864,123**	**3,226,121**	**10,752,459**	**85,880,511**	**14,156,996**
Cash	20,154,269	10,435,478	2,608,212	382,979	222,095	5,865,343	640,162
Notes and accounts receivable	37,880,144	9,016,472	7,378,971	425,179	1,002,656	18,335,508	1,721,358
Less: Allowance for bad debts	790,801	253,419	182,234	*12,203	5,205	327,988	9,751
Inventories	4,621,361	2,985,057	318,291	19,987	137,473	992,019	168,534
Investments in Government obligations	*463,067	436,265	659	-	-	6,091	*20,052
Tax-exempt securities	*580,942	267,523	1,201	-	*12,610	299,609	-
Other current assets	18,179,999	11,665,345	2,232,846	140,881	173,360	3,643,683	323,884
Loans to shareholders	757,477	*6,439	418,176	185,288	1,540	85,420	*60,614
Mortgage and real estate loans	*40,248	48	*34,675	*36	-	-	*5,490
Other investments	37,593,882	21,578,199	2,105,269	268,566	*1,279,182	9,168,888	3,193,777
Depreciable assets	360,527,923	240,669,287	30,603,413	2,882,264	11,250,492	66,962,308	8,160,159
Less: Accumulated depreciation	127,768,272	65,975,564	17,298,584	1,773,838	4,299,307	34,955,657	3,465,321
Depletable assets	*17,536	-	*1,134	737	*236	*15,428	-
Less: Accumulated depletion	*12,583	-	*750	675	*236	*10,922	-
Land	5,803,595	2,827,544	943,861	31,773	60,172	1,465,624	474,621
Intangible assets (amortizable)	19,258,163	3,973,361	2,742,623	594,686	309,316	9,068,414	2,569,763
Less: Accumulated amortization	4,299,406	1,080,947	363,212	198,661	25,197	2,346,266	285,124
Other assets	21,399,705	10,975,949	1,319,573	279,122	633,273	7,613,009	578,778
Total liabilities	**394,407,248**	**247,527,037**	**32,864,123**	**3,226,121**	**10,752,459**	**85,880,511**	**14,156,996**
Accounts payable	26,678,669	10,241,973	2,916,169	157,740	210,254	12,265,555	886,978
Mortgages, notes, and bonds payable in less than one year	12,414,220	5,479,936	1,710,205	275,590	519,518	4,182,038	246,933
Other current liabilities	34,270,960	23,167,773	3,428,426	367,887	622,666	5,779,660	904,548
Loans from shareholders	2,999,584	916,683	1,080,755	274,585	*5,198	145,836	576,526
Mortgages, notes, and bonds payable in one year or more	100,741,914	64,333,194	6,724,891	921,840	3,916,962	19,730,121	5,114,906
Other liabilities	93,121,682	77,723,329	4,271,775	269,646	1,690,226	7,716,522	1,450,184
Capital stock	7,939,256	5,351,056	821,233	42,820	467,192	848,445	408,510
Additional paid-in capital	44,870,838	27,826,248	3,865,032	2,189,881	2,129,671	6,087,201	2,772,806
Retained earnings, appropriated	37,503	7	51	*3,652	1,016	*27,268	*5,509
Retained earnings, unappropriated [26]	89,321,445	46,763,191	10,343,781	-1,203,211	1,578,132	29,974,928	1,864,624
Less: Cost of treasury stock	17,988,823	14,276,353	2,298,195	*74,308	*388,375	877,063	74,528
Total receipts	**393,540,794**	**148,478,898**	**74,977,282**	**5,930,512**	**8,056,923**	**147,120,394**	**8,976,785**
Business receipts	379,335,303	142,106,341	72,024,464	5,828,166	7,691,229	143,105,378	8,579,724
Interest	2,624,376	1,600,068	184,651	11,579	47,969	745,786	34,322
Interest on Government obligations: State and local	61,288	*12,270	27,313	*137	*375	20,805	*389
Rents	925,951	561,694	142,778	*3,245	*2,446	190,434	25,354
Royalties	1,891,867	*53,216	2,534	-	*704	1,806,318	29,094
Net short-term capital gain reduced by net long-term capital loss	48,416	*10,791	*12,514	-	-	*25,049	62
Net long-term capital gain reduced by net short-term capital loss	1,013,719	874,169	70,213	*2,164	*9,731	53,450	*3,992
Net gain, noncapital assets	1,726,985	1,259,119	389,701	32,434	*1,056	40,661	4,015
Dividends received from domestic corporations	44,975	24,495	10,709	*323	*269	6,846	*2,334
Dividends received from foreign corporations	443,722	16,590	3,059	-	-	423,917	*156
Other receipts	5,424,193	1,960,145	2,109,345	52,465	303,144	701,750	297,343
Total deductions	**375,288,680**	**140,743,250**	**72,790,849**	**5,733,234**	**7,295,106**	**140,213,130**	**8,513,111**
Cost of goods sold [19]	127,679,227	45,102,116	25,504,779	2,058,615	5,409,544	47,108,849	2,495,323
Compensation of officers	3,018,619	747,206	992,654	129,996	7,854	1,046,981	93,927
Salaries and wages	67,875,995	24,819,635	12,395,225	1,190,061	139,920	27,509,215	1,821,939
Repairs	12,155,681	6,486,220	1,705,625	150,658	90,897	3,505,352	216,929
Bad debts	647,456	123,365	109,117	*422	118	406,359	8,076
Rent paid on business property	16,753,910	8,464,970	3,383,985	294,911	23,277	4,043,209	543,558
Taxes paid	12,422,590	4,803,905	2,453,024	197,887	156,899	4,519,915	290,959
Interest paid	7,936,035	5,008,119	759,189	119,133	292,717	1,324,535	432,342
Charitable contributions	203,013	100,706	18,190	2,063	3,853	73,064	5,137
Amortization	796,448	264,832	84,837	14,711	15,932	318,775	97,361
Depreciation	23,115,829	12,428,154	3,630,276	301,407	487,272	5,675,394	593,326
Depletion	18,165	*10,210	*2,726	-	*4,758	1	*470
Advertising	1,417,754	595,657	144,137	33,412	*795	620,888	22,865
Pension, profit-sharing, stock, annuity	5,142,643	1,679,809	323,655	7,290	*30,258	3,061,221	40,412
Employee benefit programs	12,858,370	4,501,762	1,718,928	94,066	32,567	6,297,762	213,285
Domestic production activities deduction	6,490	3,343	*508	-	*1,054	1,129	*456
Net loss, noncapital assets	94,828	3,897	38,551	*1,557	*5,108	38,255	7,460
Other deductions	83,145,628	25,599,344	19,525,444	1,137,045	592,285	34,662,226	1,629,284
Total receipts less total deductions	18,252,114	7,735,648	2,186,433	197,278	761,817	6,907,264	463,674
Constructive taxable income from related foreign corporations	342,322	95,265	*889	7,856	-	233,904	*4,409
Net income	**18,533,147**	**7,818,643**	**2,160,009**	**204,997**	**761,442**	**7,120,363**	**467,694**
Income subject to tax	**17,202,105**	**7,331,510**	**1,804,005**	**149,893**	**636,005**	**6,943,970**	**336,722**
Total income tax before credits [8]	5,948,150	2,563,006	587,849	44,615	222,484	2,415,608	114,588
Income tax	5,931,221	2,555,176	585,868	44,496	219,838	2,412,906	112,936
Alternative minimum tax	31,207	22,692	2,194	118	2,647	1,905	1,652
Foreign tax credit	361,665	78,518	*800	2,163	-	280,131	*53
General business credit	121,687	38,787	6,696	1,309	208	71,554	3,133
Prior year minimum tax credit	17,913	978	4,110	-	*67	*646	*12,112
Total income tax after credits [2]	**5,446,886**	**2,444,723**	**576,244**	**41,143**	**222,210**	**2,063,277**	**99,290**

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable, etc.)	Internet service providers, web search portals, and data processing services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	**18,947**	**5,048**	**4,083**	**727**	**3,693**	**1,623**	**3,772**
Total assets	**1,985,199,019**	**347,792,152**	**126,943,971**	**183,779,937**	**1,200,323,257**	**67,875,553**	**58,484,148**
Cash	66,092,527	26,846,140	5,795,290	5,290,760	18,645,682	3,850,226	5,664,429
Notes and accounts receivable	192,352,326	36,358,044	10,137,961	17,953,720	116,332,639	3,941,031	7,628,931
Less: Allowance for bad debts	9,542,467	2,491,910	973,563	657,345	5,143,948	89,841	185,860
Inventories	22,908,231	4,858,258	4,758,402	1,393,178	11,102,635	92,158	703,600
Investments in Government obligations	314,516	*117,003	1	-	197,512	-	-
Tax-exempt securities	981,361	*793,660	-	34,673	121,467	*31,561	-
Other current assets	76,731,204	20,023,993	3,505,051	11,448,924	20,844,265	6,935,457	13,973,514
Loans to shareholders	3,902,073	2,249,548	346,356	*155,619	1,069,202	*47,960	*33,388
Mortgage and real estate loans	*56,132	*48,343	-	*1,684	*5,690	-	415
Other investments	550,515,141	29,529,127	55,218,518	38,413,909	400,249,512	20,103,331	7,000,744
Depreciable assets	747,647,888	57,482,156	13,923,280	55,081,704	604,744,840	5,244,777	11,171,131
Less: Accumulated depreciation	436,638,010	33,496,654	6,778,615	30,267,957	358,074,739	3,416,266	4,603,778
Depletable assets	17,805	13,132	-	600	4,074	-	-
Less: Accumulated depletion	1,717	237	-	600	880	-	-
Land	9,540,116	2,201,061	718,062	1,745,259	4,551,313	*121,612	202,808
Intangible assets (amortizable)	637,543,804	167,462,785	35,341,086	75,634,521	328,470,502	14,949,012	15,685,898
Less: Accumulated amortization	88,769,154	32,451,130	2,512,419	9,251,849	40,036,370	2,388,304	2,129,081
Other assets	211,547,244	68,248,834	7,464,562	16,803,136	97,239,864	18,452,839	3,338,009
Total liabilities	**1,985,199,019**	**347,792,152**	**126,943,971**	**183,779,937**	**1,200,323,257**	**67,875,553**	**58,484,148**
Accounts payable	88,421,747	17,014,103	2,895,807	6,081,891	58,326,755	738,703	3,364,488
Mortgages, notes, and bonds payable in less than one year	102,947,138	6,608,835	978,400	1,371,912	92,602,949	611,017	774,024
Other current liabilities	224,103,086	101,061,736	12,349,460	26,824,808	53,933,266	20,943,518	8,990,299
Loans from shareholders	34,962,113	6,633,427	814,975	*112,758	27,041,625	*223,717	*135,609
Mortgages, notes, and bonds payable in one year or more	468,989,875	80,574,481	46,809,522	50,099,922	276,113,513	10,743,608	4,648,828
Other liabilities	341,617,827	38,946,955	12,516,914	22,202,916	244,960,109	18,435,012	4,555,921
Capital stock	100,071,221	13,405,092	4,007,715	3,448,535	63,001,083	1,838,594	14,370,203
Additional paid-in capital	884,260,234	169,408,604	28,778,943	94,733,612	545,905,422	12,596,065	32,837,589
Retained earnings, appropriated	795,404	*47,876	[1]	118,107	628,598	-	823
Retained earnings, unappropriated [26]	-31,287,468	52,438,444	24,948,636	-14,227,219	-105,023,292	10,285,255	290,708
Less: Cost of treasury stock	229,682,159	138,347,400	*7,156,402	6,987,307	57,166,771	8,539,934	11,484,345
Total receipts	**854,655,175**	**205,495,020**	**56,778,277**	**102,556,514**	**424,274,061**	**30,885,318**	**34,665,985**
Business receipts	723,247,131	162,341,892	50,910,185	90,213,571	366,281,798	24,608,057	28,891,627
Interest	17,365,061	2,777,992	674,801	2,317,445	10,408,068	856,317	330,438
Interest on Government obligations: State and local	380,831	99,268	14	4,586	103,699	18,375	154,889
Rents	10,674,120	384,114	169,725	290,987	9,654,665	156,060	18,569
Royalties	29,749,748	8,569,806	1,783,565	5,034,940	11,655,775	1,445,971	1,259,691
Net short-term capital gain reduced by net long-term capital loss	359,936	154,747	*4	*52,880	1,948	3,961	146,395
Net long-term capital gain reduced by net short-term capital loss	6,987,374	2,467,338	*341,151	438,446	2,162,680	*923,089	654,670
Net gain, noncapital assets	776,045	169,447	25,300	94,779	442,820	*3,071	*40,626
Dividends received from domestic corporations	706,776	440,416	*7,097	9,191	245,178	*3,072	*1,823
Dividends received from foreign corporations	2,918,914	1,731,671	*158,907	124,287	472,761	361,886	69,401
Other receipts	61,489,240	26,358,329	2,707,526	3,975,402	22,844,668	2,505,461	3,097,854
Total deductions	**777,593,032**	**180,841,967**	**52,783,334**	**93,018,642**	**396,934,119**	**25,744,285**	**28,270,686**
Cost of goods sold [19]	144,507,142	46,620,802	15,676,772	15,296,300	59,579,451	2,366,369	4,967,448
Compensation of officers	6,850,636	2,249,298	935,309	1,081,259	1,740,297	375,488	468,986
Salaries and wages	129,101,911	47,930,746	5,346,264	10,636,054	49,350,702	8,455,670	7,382,475
Repairs	10,012,517	1,213,242	316,244	427,921	7,299,418	548,813	206,880
Bad debts	6,528,969	1,066,582	106,893	389,668	4,760,009	82,968	122,849
Rent paid on business property	16,326,201	3,245,916	2,521,567	1,491,210	7,480,112	1,171,559	415,837
Taxes paid	19,998,314	5,576,542	1,324,673	1,566,392	9,757,005	969,404	804,299
Interest paid	49,235,143	10,544,563	2,597,654	5,054,268	29,688,333	959,135	391,191
Charitable contributions	531,257	231,586	36,005	66,893	126,796	12,453	57,524
Amortization	29,292,851	4,502,414	7,419,053	6,463,592	9,772,804	685,374	449,615
Depreciation	65,947,752	6,224,762	3,729,614	4,884,684	48,378,838	1,103,311	1,626,542
Depletion	*3,270	-	-	*67	3,203	-	-
Advertising	21,782,317	6,706,329	3,014,315	3,334,432	7,944,826	180,693	601,723
Pension, profit-sharing, stock, annuity	5,967,663	1,138,326	396,266	798,163	3,111,878	320,539	202,491
Employee benefit programs	16,257,132	5,293,095	603,782	2,493,063	6,633,950	692,124	541,119
Domestic production activities deduction	2,228,347	1,192,617	143,460	341,431	*468,484	62,425	19,931
Net loss, noncapital assets	2,990,056	799,707	11,162	254,805	1,789,264	33,877	101,241
Other deductions	250,031,553	36,305,440	8,604,303	38,438,442	149,048,749	7,724,083	9,910,536
Total receipts less total deductions	77,062,143	24,653,053	3,994,943	9,537,872	27,339,942	5,141,033	6,395,300
Constructive taxable income from related foreign corporations	4,346,338	3,234,199	259,477	108,295	443,801	62,786	237,779
Net income	**81,027,649**	**27,787,983**	**4,254,406**	**9,641,581**	**27,680,045**	**5,185,445**	**6,478,190**
Income subject to tax	**65,291,721**	**23,825,115**	**3,616,251**	**8,836,458**	**19,524,543**	**4,877,601**	**4,611,752**
Total income tax before credits [8]	22,977,466	8,343,150	1,329,891	3,100,825	6,877,190	1,704,270	1,622,138
Income tax	22,788,911	8,325,433	1,259,984	3,089,208	6,810,132	1,701,813	1,602,340
Alternative minimum tax	179,811	17,029	65,795	*10,157	64,574	2,457	19,798
Foreign tax credit	4,788,392	2,984,742	258,665	333,794	699,475	447,961	63,755
General business credit	904,213	569,230	12,393	15,320	187,016	22,773	97,481
Prior year minimum tax credit	305,815	6,288	-	*31,899	265,871	-	1,757
Total income tax after credits [2]	**16,979,046**	**4,782,891**	**1,058,834**	**2,719,812**	**5,724,827**	**1,233,537**	**1,459,145**

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns	**41,693**	**9,662**	**8,661**	**21,175**	**2,195**	**80,438**	**73,786**	**6,211**	**440**
Total assets	**6,978,540,527**	**2,514,885,941**	**663,040,650**	**3,517,362,640**	**283,251,295**	**166,128,624**	**114,765,145**	**41,041,092**	**10,322,387**
Cash	356,930,989	107,228,034	100,228,705	110,360,809	39,113,440	17,057,994	12,075,936	3,910,835	1,071,223
Notes and accounts receivable	650,468,816	399,834,182	90,305,426	137,949,472	22,379,735	17,228,415	12,315,692	4,076,534	836,190
Less: Allowance for bad debts	9,925,926	8,182,963	325,071	1,416,623	*1,270	741,933	594,613	125,352	21,968
Inventories	2,342,876	464,792	1,298,741	577,213	2,129	1,427,369	315,300	1,088,942	23,127
Investments in Government obligations	205,046,908	51,219,137	22,726,918	130,008,991	*1,091,861	334,321	202,390	*118,321	13,610
Tax-exempt securities	366,459,334	26,875,903	2,446,947	331,332,899	5,803,584	671,170	400,271	-	270,899
Other current assets	534,026,886	119,241,095	178,767,873	204,191,377	31,826,541	16,447,133	14,475,199	1,400,973	570,962
Loans to shareholders	18,678,384	6,645,995	176,834	1,591,830	10,263,724	2,370,722	2,198,834	171,888	-
Mortgage and real estate loans	1,496,222,233	1,248,395,094	*2,499,495	242,068,113	*3,259,530	1,882,357	1,862,414	*19,942	-
Other investments	2,556,662,086	418,235,990	152,311,755	1,839,210,770	146,903,572	28,425,268	21,948,256	5,841,769	635,243
Depreciable assets	90,067,940	28,033,170	18,177,622	43,731,665	125,483	80,918,647	49,310,469	30,556,097	1,052,081
Less: Accumulated depreciation	38,042,738	13,837,601	9,994,705	14,162,035	48,397	34,488,572	20,562,133	13,532,798	393,641
Depletable assets	2,901,601	*1,226	*866	2,798,517	*100,992	179,078	179,078	-	-
Less: Accumulated depletion	961,291	*821	-	*951,650	*8,820	39,051	39,051	-	-
Land	3,901,699	2,063,437	627,053	1,201,823	*9,385	13,727,959	13,270,040	243,675	214,245
Intangible assets (amortizable)	214,261,803	49,833,097	61,699,228	102,525,802	203,676	18,777,383	4,829,042	8,459,791	5,488,550
Less: Accumulated amortization	20,733,912	6,233,482	5,026,583	9,465,692	8,154	6,205,549	1,122,501	4,745,592	337,457
Other assets	550,232,840	85,069,655	47,119,545	395,809,358	22,234,282	8,155,913	3,700,522	3,556,067	899,324
Total liabilities	**6,978,540,527**	**2,514,885,941**	**663,040,650**	**3,517,362,640**	**283,251,295**	**166,128,624**	**114,765,145**	**41,041,092**	**10,322,387**
Accounts payable	257,887,883	75,634,921	124,789,543	56,805,968	657,450	7,710,866	5,514,866	2,070,639	125,362
Mortgages, notes, and bonds payable in less than one year	652,124,067	530,026,721	31,506,763	16,164,182	74,426,402	10,730,049	5,424,254	5,185,723	120,072
Other current liabilities	2,516,470,236	695,663,615	197,150,824	1,614,336,658	9,319,138	11,906,783	6,927,514	4,129,017	850,252
Loans from shareholders	8,106,794	3,997,693	1,335,086	2,424,719	349,297	6,151,992	5,449,713	538,985	*163,295
Mortgages, notes, and bonds payable in one year or more	1,060,794,687	855,987,956	49,318,604	130,245,898	25,242,228	52,880,883	35,505,036	13,756,543	3,619,304
Other liabilities	1,133,655,146	170,419,215	109,485,394	839,882,830	13,867,707	15,119,854	7,597,564	6,079,685	1,442,604
Capital stock	119,634,125	36,524,911	11,110,175	48,919,084	23,079,954	11,299,933	9,225,707	1,576,295	497,931
Additional paid-in capital	802,386,868	131,105,030	105,371,304	443,078,570	122,831,964	40,400,240	25,248,387	11,539,828	3,612,025
Retained earnings, appropriated	20,869,878	1,476,235	174,009	19,200,510	*19,125	1,013,449	1,013,449	-	-
Retained earnings, unappropriated [26]	486,595,106	34,846,833	42,324,632	395,881,157	13,542,484	15,058,305	16,330,403	-2,620,022	1,347,924
Less: Cost of treasury stock	79,984,264	20,797,187	9,525,685	49,576,937	*84,456	6,143,730	3,471,747	1,215,601	*1,456,383
Total receipts	**1,506,324,984**	**231,842,026**	**112,964,962**	**1,140,260,519**	**21,257,477**	**69,722,345**	**39,607,371**	**26,557,609**	**3,557,365**
Business receipts	1,063,604,689	72,100,708	78,496,834	912,704,010	303,136	51,923,895	26,900,293	23,689,881	1,333,720
Interest	276,074,378	136,882,637	17,624,682	103,514,804	18,052,255	2,245,485	1,765,998	405,312	74,175
Interest on Government obligations: State and local	11,227,597	1,525,602	142,632	9,412,808	146,554	103,195	85,132	*2,312	*15,751
Rents	2,679,397	480,826	181,797	2,006,122	10,653	1,226,737	1,169,524	55,574	*1,638
Royalties	1,134,669	626,414	159,552	340,631	8,071	2,564,362	547,832	*143,578	1,872,952
Net short-term capital gain reduced by net long-term capital loss	2,571,351	28,230	331,439	2,181,662	30,021	22,899	22,235	*665	-
Net long-term capital gain reduced by net short-term capital loss	9,722,026	1,444,807	1,373,207	6,605,899	298,113	3,536,562	3,406,326	129,317	919
Net gain, noncapital assets	3,484,712	2,404,155	751,329	265,365	63,863	2,476,561	1,358,555	1,109,872	8,134
Dividends received from domestic corporations	9,281,860	2,536,316	292,033	6,049,330	404,182	192,222	186,611	3,666	*1,945
Dividends received from foreign corporations	3,443,271	544,638	969,306	1,928,577	*750	27,069	20,712	700	5,657
Other receipts	123,101,034	13,267,691	12,642,152	95,251,312	1,939,879	5,403,359	4,144,153	1,016,730	242,475
Total deductions	**1,373,879,442**	**201,374,246**	**92,176,973**	**1,066,066,012**	**14,262,212**	**59,833,319**	**32,153,211**	**24,920,905**	**2,759,204**
Cost of goods sold [19]	639,679,571	606,869	1,069,052	638,003,445	205	7,100,021	896,578	6,001,830	201,613
Compensation of officers	12,069,662	2,212,065	4,848,763	5,000,198	*8,636	2,791,510	2,286,025	398,193	107,292
Salaries and wages	139,913,441	18,952,864	21,042,631	99,888,273	29,673	10,529,007	6,498,072	3,489,370	541,565
Repairs	2,403,978	1,029,175	484,944	888,664	1,195	1,568,035	1,039,046	512,458	16,531
Bad debts	22,034,221	18,927,947	980,974	2,105,335	*19,965	777,288	671,816	83,575	21,897
Rent paid on business property	10,844,772	1,965,851	1,887,947	6,979,324	11,650	5,056,024	2,980,363	1,972,082	103,579
Taxes paid	24,973,911	3,342,814	2,937,197	18,619,974	73,926	3,001,887	2,238,113	692,707	71,068
Interest paid	133,694,496	89,786,061	12,760,946	18,666,426	12,481,062	4,201,238	2,621,277	1,322,573	257,388
Charitable contributions	778,663	205,520	133,887	436,697	2,558	101,754	87,708	10,903	3,144
Amortization	8,799,079	1,398,566	1,396,793	5,986,789	16,931	631,054	244,528	268,024	118,502
Depreciation	14,421,778	4,447,002	1,744,387	8,217,684	12,705	7,568,051	1,727,015	5,674,466	166,570
Depletion	131,679	95	*2,875	101,289	27,419	21,620	21,207	*413	-
Advertising	11,362,946	4,861,867	1,430,244	5,062,639	*8,197	812,585	343,303	421,644	47,637
Pension, profit-sharing, stock, annuity	7,599,989	1,425,881	986,615	5,187,045	*448	335,364	272,586	50,366	*12,412
Employee benefit programs	12,899,347	2,233,460	1,481,824	9,170,129	13,934	1,122,549	739,756	336,526	46,267
Domestic production activities deduction	58,595	32,911	18,161	5,080	2,443	20,535	1,632	*2,140	16,762
Net loss, noncapital assets	2,018,342	1,196,940	490,168	236,237	94,997	185,389	109,495	72,489	3,405
Other deductions	330,194,973	48,748,357	38,479,564	241,510,784	1,456,268	14,009,407	9,374,691	3,611,144	1,023,572
Total receipts less total deductions	132,445,541	30,467,780	20,787,989	74,194,507	6,995,265	9,889,026	7,454,160	1,636,705	798,161
Constructive taxable income from related foreign corporations	3,382,266	838,661	1,304,725	1,225,466	*13,415	33,050	*14,019	16,400	2,631
Net income	**124,600,211**	**29,780,838**	**21,950,082**	**66,007,165**	**6,862,126**	**9,818,881**	**7,383,047**	**1,650,793**	**785,041**
Income subject to tax	**111,644,027**	**25,001,703**	**20,821,029**	**59,731,328**	**6,089,967**	**6,897,944**	**5,027,222**	**1,134,715**	**736,006**
Total income tax before credits [8]	39,391,024	8,765,694	7,259,720	21,239,395	2,126,216	2,294,526	1,649,288	388,597	256,641
Income tax	38,779,295	8,683,360	7,224,102	20,751,898	2,119,936	2,190,731	1,553,648	380,966	256,117
Alternative minimum tax	552,863	37,869	30,306	480,031	4,658	80,954	73,206	7,232	*516
Foreign tax credit	2,847,470	468,109	581,033	1,794,443	3,886	79,872	18,802	7,326	53,743
General business credit	547,344	256,977	37,978	228,049	24,341	28,458	10,131	5,683	*12,644
Prior year minimum tax credit	190,566	11,285	10,054	166,767	*2,460	13,010	8,697	4,196	117
Total income tax after credits [2]	**35,800,818**	**8,025,062**	**6,630,655**	**19,049,571**	**2,095,530**	**2,173,187**	**1,611,658**	**371,392**	**190,136**

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

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

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

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	**103,213**	**12,877**	**36,627**	**34,958**	**1,669**	**5,417**
Total assets	**432,885,299**	**12,906,260,342**	**163,916,549**	**120,511,861**	**43,404,688**	**21,085,486**
Cash	45,774,678	1,489,565,503	10,928,734	8,920,298	2,008,436	3,375,968
Notes and accounts receivable	97,318,370	4,836,876,430	27,748,933	22,183,242	5,565,691	2,405,374
Less: Allowance for bad debts	1,949,397	83,756,033	801,321	669,662	131,660	440,374
Inventories	6,955,229	151,155	1,350,048	948,613	401,435	233,635
Investments in Government obligations	407,446	420,895,761	170,180	170,180	-	-
Tax-exempt securities	379,010	91,712,975	*301,751	*301,751	-	81,348
Other current assets	38,276,470	387,266,852	8,665,156	7,029,100	1,636,056	1,317,416
Loans to shareholders	1,613,408	1,999,899	693,100	639,201	53,899	138,727
Mortgage and real estate loans	980,293	1,480,100,572	39,703	37,307	*2,396	*44,474
Other investments	65,712,420	3,452,397,420	27,296,783	26,148,455	1,148,328	1,706,213
Depreciable assets	69,732,033	154,843,193	60,541,173	27,115,430	33,425,743	6,368,208
Less: Accumulated depreciation	41,177,990	72,985,955	32,570,511	14,343,601	18,226,910	3,232,765
Depletable assets	*116,871	579,754	*1,407,537	*463	1,407,074	-
Less: Accumulated depletion	*41,130	*174,910	625,989	1	625,988	-
Land	1,265,196	13,608,000	1,811,577	697,575	1,114,002	242,183
Intangible assets (amortizable)	133,118,613	350,359,514	60,362,674	45,536,215	14,826,459	7,829,623
Less: Accumulated amortization	19,237,482	16,268,444	10,908,268	9,036,325	1,871,943	595,911
Other assets	33,641,261	399,088,656	7,505,288	4,833,618	2,671,670	1,611,364
Total liabilities	**432,885,299**	**12,906,260,342**	**163,916,549**	**120,511,861**	**43,404,688**	**21,085,486**
Accounts payable	49,913,636	1,188,411,234	11,506,979	8,722,614	2,784,365	1,152,868
Mortgages, notes, and bonds payable in less than one year	19,640,171	557,966,593	7,992,863	6,369,402	1,623,462	819,264
Other current liabilities	64,569,856	7,137,354,661	21,142,820	17,110,590	4,032,231	4,086,574
Loans from shareholders	7,362,677	4,611,509	3,435,425	3,198,319	237,105	242,779
Mortgages, notes, and bonds payable in one year or more	81,757,784	1,163,168,899	43,231,395	28,907,879	14,323,516	3,910,399
Other liabilities	55,707,439	424,754,587	16,538,618	9,797,073	6,741,545	3,030,178
Capital stock	33,496,610	232,580,882	6,654,990	6,142,023	512,967	1,134,698
Additional paid-in capital	153,092,099	1,678,476,030	64,404,573	41,228,615	23,175,958	5,661,206
Retained earnings, appropriated	193,243	622,076	152,949	99,040	*53,909	*3,015
Retained earnings, unappropriated [26]	-7,920,029	566,713,541	5,960,001	11,110,914	-5,150,914	4,368,172
Less: Cost of treasury stock	24,928,188	48,399,670	17,104,064	12,174,607	4,929,456	3,323,668
Total receipts	**448,825,190**	**697,481,053**	**203,726,820**	**170,127,040**	**33,599,780**	**22,449,254**
Business receipts	427,853,724	138,456,881	195,611,629	162,637,319	32,974,310	21,556,026
Interest	4,092,168	426,128,738	942,434	820,345	122,089	219,015
Interest on Government obligations: State and local	114,200	6,270,588	41,271	40,031	1,240	39,156
Rents	445,208	17,407,131	112,415	89,661	22,754	20,687
Royalties	3,168,347	401,064	521,567	509,867	11,700	92,183
Net short-term capital gain reduced by net long-term capital loss	172,410	613,520	40,262	39,934	*327	20
Net long-term capital gain reduced by net short-term capital loss	1,568,673	10,469,561	286,836	271,794	15,042	203,639
Net gain, noncapital assets	296,304	8,125,537	148,199	51,995	96,204	*2,864
Dividends received from domestic corporations	149,535	3,031,956	41,335	40,124	*1,212	*2,223
Dividends received from foreign corporations	772,003	2,598,290	382,511	377,856	4,655	*20,184
Other receipts	10,192,618	83,977,788	5,598,360	5,248,115	350,245	293,257
Total deductions	**420,767,507**	**616,960,868**	**193,716,969**	**162,550,205**	**31,166,764**	**20,011,930**
Cost of goods sold [19]	141,268,466	5,189,766	85,843,731	74,040,395	11,803,336	2,450,490
Compensation of officers	24,903,665	4,530,278	2,874,554	2,532,296	342,257	633,858
Salaries and wages	104,364,897	91,783,004	36,629,677	31,088,242	5,541,436	6,586,392
Repairs	2,176,187	5,021,062	1,716,157	658,803	1,057,353	210,897
Bad debts	966,670	62,918,500	458,293	342,148	116,144	586,743
Rent paid on business property	12,711,484	10,040,638	3,283,924	2,575,921	708,003	1,314,891
Taxes paid	13,600,270	12,306,663	5,469,270	4,395,372	1,073,898	613,820
Interest paid	8,287,492	230,399,861	3,833,710	2,945,446	888,264	587,429
Charitable contributions	241,579	1,035,392	68,459	48,280	20,179	10,944
Amortization	3,981,861	2,870,542	2,457,033	1,859,978	597,055	204,127
Depreciation	7,746,598	28,140,267	4,565,716	2,215,446	2,350,270	669,980
Depletion	63,989	62,748	31,553	407	31,146	-
Advertising	3,164,585	7,152,289	1,898,094	1,774,106	123,988	1,671,370
Pension, profit-sharing, stock, annuity	5,166,826	6,943,708	827,791	707,613	120,178	84,772
Employee benefit programs	10,350,116	10,777,317	4,625,036	3,846,742	778,294	599,116
Domestic production activities deduction	280,260	75,457	14,709	6,442	8,267	*4,442
Net loss, noncapital assets	555,879	1,348,968	88,968	80,964	8,004	46,276
Other deductions	80,936,683	136,364,408	39,030,294	33,431,603	5,598,691	3,736,383
Total receipts less total deductions	28,057,683	80,520,186	10,009,851	7,576,834	2,433,016	2,437,324
Constructive taxable income from related foreign corporations	953,356	5,065,592	684,734	654,095	30,639	5,338
Net income	**28,896,839**	**79,315,189**	**10,653,313**	**8,190,899**	**2,462,415**	**2,403,505**
Income subject to tax	**21,308,279**	**69,890,036**	**9,466,860**	**7,298,990**	**2,167,870**	**2,164,392**
Total income tax before credits [8]	7,294,715	24,458,034	3,203,304	2,447,498	755,805	746,905
Income tax	7,196,881	24,343,740	3,194,204	2,442,592	751,612	743,154
Alternative minimum tax	84,296	95,912	10,659	6,518	*4,142	1,939
Foreign tax credit	668,941	4,335,870	400,381	400,331	50	6,180
General business credit	261,394	2,239,016	100,109	82,043	18,066	2,344
Prior year minimum tax credit	17,222	27,367	12,842	12,842	-	112
Total income tax after credits [2]	**6,347,158**	**17,709,924**	**2,689,972**	**1,952,282**	**737,689**	**738,269**

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	**62,071**	**51,563**	**8,412**	**2,096**	**13,267**	**6,811**	**6,456**
Total assets	**179,099,854**	**65,017,165**	**36,281,629**	**77,801,060**	**33,285,072**	**17,259,783**	**16,025,289**
Cash	10,192,062	4,935,085	2,476,202	2,780,775	3,397,810	1,733,336	1,664,474
Notes and accounts receivable	26,608,111	6,748,799	6,421,866	13,437,446	1,960,400	1,185,092	775,308
Less: Allowance for bad debts	8,225,921	1,064,356	1,388,386	5,773,179	114,383	80,119	34,264
Inventories	1,191,583	627,934	451,959	111,691	204,784	82,786	121,998
Investments in Government obligations	*262,918	*153,470	*13,716	95,732	65,804	36,757	29,047
Tax-exempt securities	*536,471	472,179	*64,292	-	*50,408	*50,408	-
Other current assets	7,747,987	2,677,156	2,294,116	2,776,715	3,760,113	2,892,059	868,054
Loans to shareholders	12,127,678	11,657,687	177,485	292,506	189,417	80,130	109,287
Mortgage and real estate loans	*22,134	*14,992	*7,143	-	*31,716	*31,716	-
Other investments	37,953,974	10,850,567	2,650,976	24,452,431	3,134,418	2,423,308	711,110
Depreciable assets	62,761,927	19,351,774	10,068,665	33,341,489	18,558,917	6,750,341	11,808,576
Less: Accumulated depreciation	31,914,585	12,255,034	5,951,069	13,708,482	7,784,035	2,595,318	5,188,717
Depletable assets	*11,442	-	-	*11,442	*445	317	*128
Less: Accumulated depletion	112	-	-	112	*443	315	*128
Land	2,592,204	321,686	130,655	2,139,862	2,124,251	742,178	1,382,073
Intangible assets (amortizable)	53,744,599	18,276,704	19,556,809	15,911,087	5,280,791	2,742,631	2,538,160
Less: Accumulated amortization	4,705,849	1,745,255	1,596,877	1,363,716	558,632	286,527	272,105
Other assets	8,193,228	3,993,777	904,078	3,295,374	2,983,291	1,471,004	1,512,287
Total liabilities	**179,099,854**	**65,017,165**	**36,281,629**	**77,801,060**	**33,285,072**	**17,259,783**	**16,025,289**
Accounts payable	5,277,814	2,158,477	1,444,361	1,674,975	1,708,554	1,343,019	365,535
Mortgages, notes, and bonds payable in less than one year	3,447,310	2,054,131	775,717	617,462	2,391,254	1,990,127	401,127
Other current liabilities	19,310,390	7,892,304	4,177,622	7,240,464	4,047,795	2,851,518	1,196,277
Loans from shareholders	12,121,506	11,622,896	377,122	121,487	571,993	317,211	254,782
Mortgages, notes, and bonds payable in one year or more	77,707,086	15,651,563	12,024,432	50,031,091	11,950,065	3,667,714	8,282,350
Other liabilities	17,620,154	7,425,481	4,864,163	5,330,511	2,453,561	1,873,088	580,472
Capital stock	5,577,327	3,819,954	1,103,391	653,982	1,255,937	379,433	876,504
Additional paid-in capital	60,562,686	13,674,071	9,409,996	37,478,618	8,699,275	4,022,839	4,676,436
Retained earnings, appropriated	60,193	*25,882	*10,655	*23,655	858	106	752
Retained earnings, unappropriated [26]	-18,335,222	1,679,618	4,585,051	-24,599,891	472,048	963,514	-491,466
Less: Cost of treasury stock	4,249,390	987,212	2,490,882	771,296	266,267	148,786	117,481
Total receipts	**246,429,763**	**134,311,406**	**44,628,161**	**67,490,196**	**26,584,386**	**15,825,555**	**10,758,831**
Business receipts	232,416,698	128,631,646	43,457,699	60,327,353	23,515,841	14,065,577	9,450,264
Interest	900,588	346,000	122,792	431,797	340,251	206,987	133,264
Interest on Government obligations: State and local	115,293	38,582	9,071	*67,640	13,568	10,849	*2,718
Rents	413,324	85,857	18,464	309,002	167,140	101,406	65,734
Royalties	49,531	*10,819	*38,709	3	130,191	121,619	*8,572
Net short-term capital gain reduced by net long-term capital loss	23,807	*146	6,452	17,209	24	24	-
Net long-term capital gain reduced by net short-term capital loss	509,074	140,315	117,450	251,309	340,895	270,693	70,202
Net gain, noncapital assets	203,375	50,960	11,637	140,778	103,980	*18,789	85,191
Dividends received from domestic corporations	12,605	7,671	2,372	2,562	16,062	10,092	5,969
Dividends received from foreign corporations	54,456	136	54,314	6	11,837	11,235	601
Other receipts	11,731,012	4,999,274	789,201	5,942,537	1,944,599	1,008,284	936,314
Total deductions	**236,042,893**	**130,631,301**	**41,451,286**	**63,960,306**	**24,535,316**	**14,765,437**	**9,769,879**
Cost of goods sold [19]	26,167,922	15,568,443	8,784,306	1,815,173	5,219,447	3,679,960	1,539,487
Compensation of officers	20,752,712	18,648,447	1,621,758	482,507	1,184,859	1,020,738	164,121
Salaries and wages	74,456,290	38,691,409	12,136,692	23,628,190	4,605,924	2,370,748	2,235,175
Repairs	2,105,526	873,368	322,767	909,391	343,241	108,016	235,226
Bad debts	4,374,263	1,556,767	1,189,072	1,628,425	46,516	20,825	25,692
Rent paid on business property	8,184,004	5,006,716	1,307,639	1,869,649	1,226,770	482,061	744,709
Taxes paid	7,834,930	3,912,323	1,397,943	2,524,665	1,994,183	825,974	1,168,210
Interest paid	6,212,919	1,375,717	966,903	3,870,299	802,726	374,531	428,195
Charitable contributions	143,915	85,276	21,434	37,204	36,935	26,511	10,424
Amortization	1,484,523	568,853	472,961	442,709	294,093	208,050	86,044
Depreciation	5,444,931	1,992,336	1,304,700	2,147,895	1,338,947	533,093	805,854
Depletion	*130	[1]	-	*130	*1,367	323	*1,043
Advertising	1,036,801	630,564	169,966	236,270	659,258	402,079	257,178
Pension, profit-sharing, stock, annuity	4,426,148	3,748,774	243,026	434,348	216,495	201,402	15,093
Employee benefit programs	8,823,953	4,353,516	1,346,219	3,124,218	362,629	213,784	148,845
Domestic production activities deduction	7,413	4,674	*1,621	1,119	*3,947	*3,118	*828
Net loss, noncapital assets	143,334	52,773	78,049	12,511	64,061	25,281	38,779
Other deductions	64,443,179	33,561,346	10,086,229	20,795,603	6,133,918	4,268,943	1,864,975
Total receipts less total deductions	10,386,870	3,680,105	3,176,875	3,529,890	2,049,070	1,060,118	988,952
Constructive taxable income from related foreign corporations	12,111	8,581	-	3,530	44,024	43,780	245
Net income	**10,283,688**	**3,650,103**	**3,167,804**	**3,465,780**	**2,079,527**	**1,093,049**	**986,478**
Income subject to tax	**8,479,716**	**2,809,700**	**2,708,148**	**2,961,867**	**1,679,050**	**894,696**	**784,354**
Total income tax before credits [8]	2,897,145	954,016	924,858	1,018,271	566,892	304,205	262,687
Income tax	2,880,320	949,896	920,988	1,009,436	561,209	300,341	260,868
Alternative minimum tax	16,357	4,063	3,459	8,835	4,267	2,449	1,818
Foreign tax credit	15,286	37	15,036	213	26,222	25,960	263
General business credit	56,284	6,645	25,670	23,968	3,649	1,650	1,999
Prior year minimum tax credit	6,258	2,360	*3,760	137	*508	*307	201
Total income tax after credits [2]	**2,819,317**	**944,974**	**880,391**	**993,952**	**536,512**	**276,288**	**260,224**

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	**32,633**	**3,322**	**29,311**	**58,056**	**18,873**	**15,497**	**23,685**	***276**
Total assets	**256,405,741**	**138,696,249**	**117,709,493**	**44,393,782**	**10,975,831**	**22,786,608**	**10,631,344**	***82,331**
Cash	10,771,679	5,059,358	5,712,321	8,687,156	1,467,565	1,004,945	6,214,647	*13,154
Notes and accounts receivable	12,094,544	4,334,982	7,759,562	5,765,822	2,607,243	2,427,510	731,069	*24,718
Less: Allowance for bad debts	751,785	602,012	149,773	243,560	30,906	51,371	161,283	-
Inventories	5,199,646	2,646,625	2,553,020	2,544,658	1,498,343	999,389	46,926	-
Investments in Government obligations	95,569	54,554	41,015	158,962	-	*2,338	156,623	-
Tax-exempt securities	*2,335	-	*2,335	*29,273	-	-	*29,273	-
Other current assets	5,484,025	2,556,627	2,927,399	1,924,125	479,196	691,658	753,271	*22,314
Loans to shareholders	518,400	129,025	389,375	483,666	337,175	142,238	*4,252	*1,346
Mortgage and real estate loans	466,960	378,148	*88,812	172,548	*57,342	*53,849	*61,358	-
Other investments	64,641,541	42,217,226	22,424,315	4,703,377	1,019,734	2,863,406	820,237	*20,487
Depreciable assets	113,852,390	57,355,566	56,496,824	17,037,486	5,926,157	8,778,668	2,332,660	*782
Less: Accumulated depreciation	43,777,603	17,156,146	26,621,457	10,257,113	4,007,219	4,964,131	1,285,763	*469
Depletable assets	*10,683	1,103	*9,580	-	-	-	-	-
Less: Accumulated depletion	*9,283	190	*9,093	-	-	-	-	-
Land	22,395,437	18,167,256	4,228,181	3,157,592	348,997	2,247,296	561,299	-
Intangible assets (amortizable)	38,997,747	14,879,949	24,117,798	6,895,876	1,215,934	5,580,910	99,032	-
Less: Accumulated amortization	4,550,648	1,152,649	3,397,998	891,647	170,213	700,175	21,258	-
Other assets	30,964,103	9,826,827	21,137,277	4,225,562	226,483	3,710,077	289,002	-
Total liabilities	**256,405,741**	**138,696,249**	**117,709,493**	**44,393,782**	**10,975,831**	**22,786,608**	**10,631,344**	***82,331**
Accounts payable	14,783,665	2,453,410	12,330,255	3,919,720	1,353,766	1,985,536	580,418	*5,063
Mortgages, notes, and bonds payable in less than one year	4,105,954	1,723,552	2,382,402	1,101,636	596,441	381,819	123,376	*3,148
Other current liabilities	22,407,991	9,619,485	12,788,506	3,349,445	904,768	1,450,468	994,209	*9,597
Loans from shareholders	1,892,873	287,623	1,605,249	1,215,483	585,439	600,154	*29,891	-
Mortgages, notes, and bonds payable in one year or more	107,266,456	69,988,705	37,277,752	10,756,733	3,080,353	7,268,022	408,357	*1,918
Other liabilities	35,205,656	18,636,566	16,569,090	5,542,953	336,045	4,513,603	693,305	*10,030
Capital stock	5,920,242	1,993,451	3,926,792	1,819,287	589,472	729,090	500,724	*5,182
Additional paid-in capital	52,252,736	34,035,594	18,217,142	5,380,748	817,073	3,721,172	842,503	*4,797
Retained earnings, appropriated	1,633,682	*4,438	1,629,244	3,647,916	*53,075	*42,170	3,552,671	-
Retained earnings, unappropriated [26]	56,178,395	11,444,082	44,734,313	10,945,534	3,134,519	4,885,716	2,925,300	*42,596
Less: Cost of treasury stock	45,241,910	11,490,658	33,751,252	3,285,672	475,120	2,791,142	*19,410	-
Total receipts	**193,342,465**	**57,338,049**	**136,004,417**	**52,204,042**	**24,430,182**	**19,468,832**	**8,305,027**	***126,290**
Business receipts	166,432,547	44,336,859	122,095,688	49,363,968	23,965,256	18,458,724	6,939,987	*111,769
Interest	2,547,264	1,767,416	779,848	375,699	67,131	97,172	211,396	*952
Interest on Government obligations: State and local	9,675	*3,184	6,491	7,919	*527	3,707	3,684	*239
Rents	1,097,659	610,322	487,337	96,363	11,780	47,321	37,261	-
Royalties	5,593,066	1,939,737	3,653,329	155,634	*52,970	*97,882	*4,783	-
Net short-term capital gain reduced by net long-term capital loss	*592	*591	*[1]	9,293	[1]	*8,899	*394	-
Net long-term capital gain reduced by net short-term capital loss	1,147,045	491,565	655,481	269,868	34,093	194,280	41,495	*10,990
Net gain, noncapital assets	238,055	40,442	197,613	80,892	29,321	50,099	1,472	*2,291
Dividends received from domestic corporations	61,378	4,942	56,436	24,249	4,340	12,255	7,654	-
Dividends received from foreign corporations	1,736,497	*1,177,002	559,495	61,963	1,469	60,315	179	-
Other receipts	14,478,687	6,965,989	7,512,698	1,758,193	263,295	438,178	1,056,720	*50
Total deductions	**181,264,251**	**53,203,335**	**128,060,916**	**49,513,744**	**23,417,131**	**18,139,679**	**7,956,934**	***110,834**
Cost of goods sold [19]	60,524,295	5,373,013	55,151,282	19,818,812	13,623,317	5,113,879	1,081,616	*89,471
Compensation of officers	2,144,482	404,956	1,739,526	2,143,871	1,190,145	759,690	194,037	-
Salaries and wages	39,251,060	15,936,838	23,314,222	8,039,775	2,763,586	4,330,804	945,384	*9,266
Repairs	2,927,222	884,726	2,042,496	1,494,732	189,421	345,460	959,850	-
Bad debts	378,460	285,191	93,269	155,008	36,945	90,595	27,468	-
Rent paid on business property	10,605,708	2,022,931	8,582,776	2,229,018	923,077	1,241,108	64,834	*1,684
Taxes paid	8,455,907	3,698,103	4,757,804	1,492,614	602,285	745,302	145,027	*949
Interest paid	7,550,775	4,340,276	3,210,499	768,167	253,316	480,751	34,100	*546
Charitable contributions	192,534	45,483	147,050	30,863	14,178	13,677	3,009	*37
Amortization	1,361,242	474,216	887,026	437,001	52,743	377,066	7,192	-
Depreciation	7,668,955	2,889,172	4,779,784	1,296,433	479,282	714,111	103,041	*471
Depletion	*122	109	*13	*1,461	-	*457	*1,004	-
Advertising	4,630,493	1,985,115	2,645,378	526,655	191,255	308,976	26,424	-
Pension, profit-sharing, stock, annuity	896,281	346,818	549,463	254,301	85,096	136,097	33,108	-
Employee benefit programs	4,341,702	1,714,749	2,626,953	1,022,889	428,115	488,414	106,360	*1,516
Domestic production activities deduction	60,636	9,952	50,684	16,638	11,752	*4,884	2	-
Net loss, noncapital assets	606,221	248,425	357,796	19,513	9,809	8,875	830	-
Other deductions	29,668,157	12,543,261	17,124,895	9,765,991	2,562,810	2,979,532	4,223,649	*6,894
Total receipts less total deductions	12,078,215	4,134,714	7,943,501	2,690,298	1,013,052	1,329,153	348,093	*15,456
Constructive taxable income from related foreign corporations	2,081,950	1,555,435	526,515	56,436	466	55,970	-	-
Net income	**14,150,489**	**5,686,965**	**8,463,524**	**2,738,815**	**1,012,991**	**1,381,416**	**344,408**	***15,218**
Income subject to tax	**12,992,885**	**4,868,950**	**8,123,935**	**2,383,157**	**862,409**	**1,227,261**	**293,487**	***15,182**
Total income tax before credits [8]	4,471,926	1,703,441	2,768,485	734,467	260,575	408,046	65,846	*5,045
Income tax	4,455,058	1,689,943	2,765,115	731,711	260,348	406,236	65,127	*5,045
Alternative minimum tax	14,773	11,439	3,333	2,623	224	*1,810	*588	-
Foreign tax credit	1,605,466	712,734	892,731	43,031	*4,106	*38,912	*13	-
General business credit	477,169	155,302	321,867	11,182	4,955	6,201	*26	-
Prior year minimum tax credit	38,022	*36,296	*1,726	*522	*190	*333	-	-
Total income tax after credits [2]	**2,351,270**	**799,108**	**1,552,161**	**679,732**	**251,324**	**362,601**	**65,807**	***5,045**

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

2008 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	**1,762,483**	**54,769**	**43,176**	**3,315**	**8,278**	**13,320**	**4,357**	**195,463**	**57,870**
Total assets	**51,977,699,372**	**72,232,193**	**54,512,674**	**12,571,747**	**5,147,771**	**837,418,590**	**1,570,934,743**	**331,026,970**	**151,984,201**
Cash	3,720,064,755	8,597,843	4,389,039	3,579,879	628,925	26,738,936	39,132,716	50,383,777	24,792,505
Notes and accounts receivable	12,555,203,222	6,154,765	4,884,169	335,060	935,537	105,156,971	105,822,669	84,093,669	36,239,742
Less: Allowance for bad debts	256,148,596	55,820	42,058	*8,828	4,934	751,149	4,178,234	851,695	169,790
Inventories	1,194,861,276	6,727,571	5,663,566	311,574	752,431	19,927,406	32,202,717	45,177,740	32,479,790
Investments in Government obligations	738,822,743	*4,159	*4,114	45	-	967,574	3,212,071	371,529	236,470
Tax-exempt securities	188,546,316	48,938	*42,600	-	*6,337	96,575	*475,061	172,391	57,297
Other current assets	4,245,898,812	2,634,947	2,159,034	198,402	277,511	29,377,979	100,686,323	32,928,878	16,176,518
Loans to shareholders	186,520,481	2,104,839	1,964,112	23,892	116,835	2,924,242	44,611	3,374,456	1,088,284
Mortgage and real estate loans	4,393,859,279	582,207	543,892	*20,247	*18,068	327,792	*3,407,252	2,635,271	2,099,063
Other investments	12,592,285,294	8,379,999	5,233,247	2,436,177	710,574	145,310,275	162,810,090	37,713,636	21,310,520
Depreciable assets	7,467,761,847	49,894,124	43,341,386	2,454,115	4,098,623	244,388,114	1,180,935,099	112,882,519	20,490,884
Less: Accumulated depreciation	3,553,705,402	34,183,075	29,453,707	1,854,380	2,874,988	102,142,570	384,414,344	71,550,850	11,496,130
Depletable assets	568,060,630	3,540,402	81,340	3,459,062	-	363,310,320	18,387,380	1,188,403	70,549
Less: Accumulated depletion	207,818,863	328,696	26,138	302,558	-	136,187,816	5,793,230	300,513	*1,874
Land	287,412,119	12,068,775	10,392,781	1,379,402	296,592	8,776,939	3,939,847	10,693,610	4,223,950
Intangible assets (amortizable)	3,912,247,332	2,181,921	2,026,232	61,074	94,615	51,414,652	61,722,040	20,855,202	4,587,433
Less: Accumulated amortization	609,624,177	324,091	264,354	37,534	22,204	12,491,977	5,856,635	3,198,104	1,393,885
Other assets	4,553,452,303	4,203,383	3,573,420	516,116	113,847	90,274,327	258,399,309	4,457,051	1,192,873
Total liabilities	**51,977,699,372**	**72,232,193**	**54,512,674**	**12,571,747**	**5,147,771**	**837,418,590**	**1,570,934,743**	**331,026,970**	**151,984,201**
Accounts payable	5,892,359,090	5,301,630	4,453,972	200,672	646,986	88,752,512	70,634,934	51,944,612	28,074,125
Mortgages, notes, and bonds payable in less than one year	4,247,893,058	7,074,696	6,165,730	209,434	699,532	16,649,945	80,673,741	24,851,679	11,995,637
Other current liabilities	16,145,205,132	3,761,334	3,154,217	164,533	442,584	48,371,960	121,639,459	50,847,307	24,625,468
Loans from shareholders	355,706,966	4,139,333	2,572,675	1,239,560	327,098	8,487,590	2,501,675	11,176,384	4,260,547
Mortgages, notes, and bonds payable in one year or more	9,645,676,291	23,098,397	16,221,817	5,751,763	1,124,818	193,527,910	502,426,708	73,569,071	39,366,992
Other liabilities	4,911,688,987	3,321,599	2,773,454	233,850	314,295	126,507,059	406,682,929	14,502,243	4,305,356
Capital stock	1,726,774,310	5,199,685	4,505,169	362,114	332,403	34,606,147	90,326,762	9,439,136	3,517,719
Additional paid-in capital	9,097,000,938	12,299,541	8,486,085	3,202,161	611,295	228,141,348	283,252,034	60,585,791	23,402,838
Retained earnings, appropriated	28,170,604	255,651	197,103	*45,087	*13,461	471,860	2,241,071	1,213,292	*533,201
Retained earnings, unappropriated [30]	1,675,805,904	9,564,248	7,594,062	1,251,100	719,085	116,130,728	30,547,796	43,773,264	18,945,646
Less: Cost of treasury stock	1,748,581,909	1,783,920	1,611,608	*88,526	83,787	24,228,470	19,992,367	10,875,811	7,043,327
Total receipts	**19,761,728,768**	**81,270,740**	**62,621,819**	**6,212,883**	**12,436,038**	**412,600,322**	**766,689,963**	**546,904,708**	**210,582,376**
Business receipts	17,078,489,186	69,933,897	52,624,301	5,465,593	11,844,004	368,992,879	726,068,672	535,067,135	205,892,422
Interest	1,559,861,992	569,565	310,595	228,209	30,760	4,887,900	7,687,188	2,245,488	1,313,592
Interest on Government obligations: State and local	16,574,197	18,682	14,970	*1,407	*2,305	41,334	144,740	64,498	30,716
Rents	87,453,821	1,027,182	939,902	52,668	34,612	1,329,821	2,371,244	1,241,381	529,034
Royalties	171,070,615	198,547	152,260	*21,126	*25,161	2,162,613	462,755	193,510	34,442
Net short-term capital gain reduced by net long-term capital loss	5,653,869	32,546	20,467	*698	*11,381	104,121	209,382	78,988	29,223
Net long-term capital gain reduced by net short-term capital loss	89,669,914	672,562	582,895	80,142	9,524	9,486,959	6,893,768	1,300,134	495,506
Net gain, noncapital assets	51,569,483	513,039	328,366	158,835	25,838	3,119,790	2,209,513	1,016,297	201,994
Dividends received from domestic corporations	21,640,768	56,907	47,420	*4,504	4,983	1,830,643	351,210	87,421	21,713
Dividends received from foreign corporations	100,543,678	4,210	4,080	*131	[1]	7,580,469	699,396	90,359	28,256
Other receipts	579,201,246	8,243,603	7,596,564	199,570	447,469	13,063,793	19,592,093	5,519,496	2,005,479
Total deductions	**19,444,797,890**	**81,175,020**	**62,644,280**	**6,214,133**	**12,316,607**	**379,426,292**	**761,132,085**	**553,912,603**	**221,353,594**
Cost of goods sold	11,015,842,749	43,778,449	31,295,830	3,755,777	8,726,842	194,713,985	467,806,202	413,177,916	180,967,365
Compensation of officers	231,113,323	1,610,570	1,208,595	114,624	287,350	4,233,714	2,267,786	17,259,599	4,078,655
Salaries and wages	1,804,605,094	4,623,769	3,369,025	363,503	891,241	17,628,458	25,650,158	29,436,702	8,178,014
Repairs	136,128,983	1,669,705	1,403,621	84,196	181,888	2,029,632	15,724,422	2,237,239	573,686
Bad debts	220,990,468	56,779	34,085	5,381	17,313	471,596	3,336,074	1,487,119	492,741
Rent paid on business property	317,322,901	4,010,809	3,716,059	102,295	192,456	6,543,023	4,638,489	9,985,711	1,930,430
Taxes paid	330,798,164	1,331,968	1,035,472	108,887	187,609	9,647,828	22,950,447	8,239,547	1,888,515
Interest paid	1,449,287,847	1,964,827	1,439,382	401,568	123,877	14,668,613	34,879,002	5,669,465	2,536,132
Charitable contributions	11,872,700	80,038	75,055	690	4,293	246,671	290,464	233,600	79,560
Amortization	160,644,310	200,658	172,227	20,774	7,657	6,053,960	8,284,427	989,326	259,655
Depreciation	626,233,549	4,509,447	3,894,104	236,983	378,359	29,808,623	52,853,682	10,288,215	1,676,286
Depletion	20,695,282	58,445	17,999	39,851	*594	13,825,688	429,484	110,700	4,263
Advertising	206,966,959	217,298	186,813	3,212	27,273	272,626	651,596	1,978,200	819,638
Pension, profit-sharing, stock, annuity	130,947,755	139,676	109,114	12,417	18,146	2,217,088	6,805,319	1,720,512	451,645
Employee benefit programs	263,533,634	789,242	639,013	76,168	74,061	3,963,678	7,516,723	6,593,816	1,245,169
Domestic production activities deduction	18,402,344	115,393	110,581	*780	4,032	1,285,157	606,208	482,181	133,565
Net loss, noncapital assets	102,016,014	82,019	74,145	*2,935	4,940	1,583,134	3,443,089	598,761	232,745
Other deductions	2,397,395,813	15,935,927	13,863,159	884,092	1,188,676	70,232,816	102,998,512	43,423,993	15,805,529
Total receipts less total deductions	316,930,878	95,720	-22,461	-1,250	119,431	33,174,030	5,557,878	-7,007,895	-10,771,218
Constructive taxable income from related foreign corporations	148,035,334	*34,459	34,398	*61	-	4,600,691	777,123	257,824	*9,049
Net income (less deficit)	**448,392,015**	**111,497**	**-3,032**	**-2,597**	**117,126**	**37,733,387**	**6,190,261**	**-6,814,569**	**-10,792,885**
Income subject to tax	**912,533,315**	**2,062,227**	**1,673,453**	**171,687**	**217,087**	**46,616,877**	**18,435,158**	**12,075,807**	**3,068,417**
Total income tax before credits [5]	318,695,675	578,049	456,304	55,272	66,473	16,638,603	6,538,971	3,875,230	1,000,269
Income tax	316,757,262	572,957	452,260	54,977	65,720	16,271,625	6,445,556	3,819,605	989,422
Alternative minimum tax	1,771,378	4,643	3,595	*295	*753	347,796	92,644	30,905	3,399
Foreign tax credit	97,746,007	2,805	1,373	*1,398	34	6,781,627	223,298	159,036	8,350
General business credit	10,989,342	10,380	6,578	282	3,520	70,233	199,581	53,965	13,225
Prior year minimum tax credit	1,675,039	3,927	1,332	*1,614	*981	348,308	144,211	17,111	7,622
Total income tax after credits [2]	**208,102,637**	**560,937**	**447,021**	**51,978**	**61,938**	**9,438,436**	**5,971,881**	**3,645,118**	**971,073**

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

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	**18,345**	**119,247**	**108,462**	**6,469**	**1,420**	**2,234**	**4,715**	**951**
Total assets	**90,829,145**	**88,213,624**	**9,980,175,699**	**765,344,334**	**237,264,560**	**23,927,401**	**26,514,830**	**5,558,330**
Cash	11,515,584	14,075,687	294,909,567	7,770,861	15,367,307	1,046,866	1,507,215	419,148
Notes and accounts receivable	16,915,896	30,938,031	2,206,563,684	323,932,264	13,551,634	3,065,985	5,642,730	1,164,981
Less: Allowance for bad debts	284,972	396,934	25,784,652	553,490	137,423	126,276	363,556	34,669
Inventories	8,436,026	4,261,924	529,356,657	37,258,495	14,042,961	4,087,209	5,564,169	764,498
Investments in Government obligations	129,382	*5,677	4,672,912	*1,394,549	*42	*17,496	-	-
Tax-exempt securities	57,757	57,337	8,549,619	189,004	47	*477,027	1,118	-
Other current assets	8,936,262	7,816,098	532,001,542	17,918,323	6,750,827	943,154	1,771,541	505,388
Loans to shareholders	560,180	1,725,992	72,539,354	465,147	12,257	*59,298	41,289	*874
Mortgage and real estate loans	360,864	175,344	5,365,262	*21,586	*25,775	*10,405	*39,313	-
Other investments	12,221,721	4,181,394	3,074,141,617	174,959,281	107,756,089	6,288,896	2,733,593	1,628,552
Depreciable assets	43,400,655	48,990,980	2,433,759,898	145,654,121	64,042,136	14,436,611	7,924,188	1,246,127
Less: Accumulated depreciation	25,259,658	34,795,062	1,343,420,581	76,975,799	35,590,178	9,953,428	5,047,382	899,199
Depletable assets	1,102,549	*15,305	128,638,160	18,821	92,110	-	*6,740	-
Less: Accumulated depletion	296,999	*1,640	56,326,254	4,314	33,510	-	-	-
Land	5,493,684	975,976	51,822,287	3,771,833	2,445,776	191,489	99,121	13,533
Intangible assets (amortizable)	6,723,180	9,544,590	1,329,936,224	109,426,365	54,004,698	2,956,794	6,434,217	645,610
Less: Accumulated amortization	538,261	1,265,958	251,408,049	7,717,749	15,552,853	602,453	1,667,285	106,468
Other assets	1,355,294	1,908,884	984,858,454	27,815,035	10,486,865	1,028,328	1,827,820	209,955
Total liabilities	**90,829,145**	**88,213,624**	**9,980,175,699**	**765,344,334**	**237,264,560**	**23,927,401**	**26,514,830**	**5,558,330**
Accounts payable	9,225,397	14,645,091	1,334,840,820	332,234,938	9,169,506	2,541,320	2,995,467	2,191,106
Mortgages, notes, and bonds payable in less than one year	6,682,681	6,173,361	789,502,008	23,916,042	21,105,213	1,480,817	1,129,816	157,699
Other current liabilities	11,128,345	15,093,495	1,129,452,166	30,229,521	20,489,859	1,977,670	2,151,114	471,445
Loans from shareholders	2,820,140	4,095,698	126,694,455	11,553,349	5,321,001	430,381	329,883	*126,897
Mortgages, notes, and bonds payable in one year or more	18,959,908	15,242,171	2,205,443,357	122,939,004	77,212,764	7,219,681	8,400,343	1,457,269
Other liabilities	7,062,657	3,134,230	1,217,127,163	50,656,353	38,323,967	1,247,576	3,666,765	351,336
Capital stock	2,940,789	2,980,628	406,783,650	30,895,449	11,767,609	2,029,607	1,564,134	206,473
Additional paid-in capital	25,187,908	11,995,045	2,741,955,527	134,273,449	67,981,148	6,175,318	6,523,570	983,933
Retained earnings, appropriated	169,259	510,832	6,978,529	*90,920	-	1,977	201	102
Retained earnings, unappropriated [30]	8,100,318	16,727,301	1,003,998,223	75,522,258	61,297,294	1,593,835	4,780,595	640,006
Less: Cost of treasury stock	1,448,257	2,384,227	982,600,200	46,966,949	75,403,803	770,782	5,027,057	1,027,934
Total receipts	**108,196,958**	**228,125,374**	**7,405,428,224**	**474,335,918**	**151,320,890**	**27,510,181**	**35,793,537**	**4,917,903**
Business receipts	104,028,612	225,146,101	6,788,300,108	455,271,652	135,874,186	26,423,630	33,655,177	4,662,719
Interest	569,962	361,934	175,210,458	3,476,665	1,057,638	108,252	172,776	32,072
Interest on Government obligations: State and local	18,230	15,552	1,286,857	39,137	3,389	*15,461	*5,768	*268
Rents	542,218	170,129	30,681,811	415,396	1,574,279	14,020	26,717	*513
Royalties	109,366	49,702	102,478,826	2,152,092	2,877,133	86,110	864,611	168,539
Net short-term capital gain reduced by net long-term capital loss	43,114	6,652	1,823,465	110,036	5,200	*81	98	*499
Net long-term capital gain reduced by net short-term capital loss	515,074	289,555	25,747,135	2,086,276	938,042	46,678	29,646	500
Net gain, noncapital assets	392,290	422,014	14,971,666	269,493	399,980	39,929	17,256	8,316
Dividends received from domestic corporations	43,579	22,129	6,934,227	136,030	594,553	975	4,197	1,075
Dividends received from foreign corporations	37,174	24,930	72,284,644	2,910,258	*4,905,291	44,225	119,316	*32,128
Other receipts	1,897,339	1,616,678	185,709,029	7,468,883	3,091,200	730,819	897,974	11,272
Total deductions	**106,837,486**	**225,721,523**	**7,151,354,977**	**459,789,618**	**134,062,126**	**27,768,081**	**35,456,157**	**5,119,915**
Cost of goods sold	80,182,059	152,028,492	5,194,565,029	342,278,354	65,286,127	19,160,329	21,485,461	3,198,472
Compensation of officers	2,169,602	11,011,342	36,425,018	2,402,291	1,526,635	400,066	668,497	62,683
Salaries and wages	4,504,065	16,754,624	397,822,308	19,865,220	13,267,752	2,306,975	3,566,263	578,550
Repairs	544,656	1,118,896	27,821,641	2,161,902	797,028	135,999	141,514	14,460
Bad debts	277,288	717,090	17,470,017	962,470	114,872	46,549	90,242	14,728
Rent paid on business property	2,332,219	5,723,062	51,718,766	3,593,684	1,102,931	446,133	1,017,353	110,975
Taxes paid	1,903,019	4,448,014	93,144,124	3,798,064	12,307,120	362,278	645,604	89,650
Interest paid	1,359,203	1,774,130	276,029,398	11,607,536	5,832,900	662,056	925,752	193,103
Charitable contributions	53,097	100,944	5,965,612	466,046	143,650	17,140	34,134	6,206
Amortization	319,690	409,981	51,686,327	2,325,398	1,568,814	161,418	294,736	39,058
Depreciation	3,741,482	4,870,447	190,813,296	9,848,146	4,980,412	782,932	652,570	81,268
Depletion	102,695	3,742	4,821,388	29,193	4,055	-	-	-
Advertising	197,924	960,639	76,668,647	13,993,822	7,277,265	166,571	1,012,332	128,682
Pension, profit-sharing, stock, annuity	333,149	935,718	58,527,197	3,689,567	1,699,177	165,131	156,369	46,405
Employee benefit programs	1,082,090	4,266,557	93,890,456	5,152,535	2,377,737	528,171	553,879	56,386
Domestic production activities deduction	167,802	180,814	12,157,593	789,216	699,302	14,825	14,159	2,055
Net loss, noncapital assets	273,045	92,971	15,922,432	383,445	73,246	35,368	253,450	5,475
Other deductions	7,294,402	20,324,061	545,905,727	36,442,729	15,003,104	2,376,139	3,943,840	491,758
Total receipts less total deductions	1,359,472	2,403,851	254,073,247	14,546,300	17,258,764	-257,900	337,380	-202,013
Constructive taxable income from related foreign corporations	217,813	30,962	108,898,634	3,404,141	2,704,360	29,375	149,225	43,694
Net income (less deficit)	**1,559,054**	**2,419,262**	**361,685,025**	**17,911,303**	**19,959,734**	**-243,986**	**480,837**	**-158,587**
Income subject to tax	**3,954,424**	**5,052,966**	**435,322,814**	**19,413,802**	**20,160,546**	**444,853**	**1,188,399**	**204,610**
Total income tax before credits [5]	1,365,056	1,509,905	152,374,512	6,790,136	7,053,142	153,333	411,898	71,349
Income tax	1,343,798	1,486,384	151,931,821	6,777,888	7,052,924	151,480	409,611	71,256
Alternative minimum tax	10,569	16,938	380,491	12,152	*218	1,853	*2,550	*93
Foreign tax credit	139,556	11,131	73,529,867	1,705,847	2,691,846	4,300	137,403	15,251
General business credit	17,477	23,263	5,020,644	121,144	21,199	3,555	4,175	1,019
Prior year minimum tax credit	2,847	6,642	543,781	15,420	11,645	*273	1,021	-
Total income tax after credits [2]	**1,205,175**	**1,468,869**	**73,280,219**	**4,947,724**	**4,328,451**	**145,206**	**269,299**	**55,078**

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

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	**4,153**	**772**	**8,871**	**d**	**4,278**	**4,357**	**2,630**	**d**
Total assets	**25,278,769**	**263,504,851**	**50,871,992**	**d**	**1,679,404,814**	**117,803,221**	**149,557,108**	**d**
Cash	1,181,357	3,514,578	2,632,303	d	40,811,002	4,552,841	3,762,655	d
Notes and accounts receivable	3,160,521	28,898,310	9,529,260	d	225,734,300	17,266,251	14,850,413	d
Less: Allowance for bad debts	97,275	479,170	235,636	d	4,770,731	553,005	478,599	d
Inventories	3,712,848	15,337,079	2,847,997	d	88,251,457	15,612,593	11,241,247	d
Investments in Government obligations	85,152	1	10,835	d	*809,419	-	12,892	d
Tax-exempt securities	4,156	*19,213	13,736	d	679,740	-	*17,557	d
Other current assets	1,200,056	13,258,149	2,752,122	d	116,781,602	4,607,915	3,784,715	d
Loans to shareholders	75,265	4,013,825	266,400	d	28,460,108	280,647	865,877	d
Mortgage and real estate loans	*19,260	139	*4,841	d	*35,439	*29,057	*10,239	d
Other investments	2,799,396	101,283,522	9,857,360	d	582,513,907	25,107,709	32,497,920	d
Depreciable assets	17,151,612	131,785,290	27,076,776	d	383,479,057	63,575,385	72,988,626	d
Less: Accumulated depreciation	9,295,223	72,769,910	17,710,557	d	210,129,595	38,237,182	32,705,071	d
Depletable assets	383,539	4,602,564	-	d	2,082,145	788	9,566,618	d
Less: Accumulated depletion	*30,586	411,694	-	d	757,184	554	848,760	d
Land	660,067	1,717,061	344,544	d	8,259,821	850,174	4,845,375	d
Intangible assets (amortizable)	3,273,692	23,699,796	11,855,079	d	284,735,054	20,944,962	28,532,378	d
Less: Accumulated amortization	481,205	4,719,021	2,050,471	d	52,861,983	3,318,833	3,180,428	d
Other assets	1,476,137	13,755,120	3,677,404	d	185,291,255	7,084,474	3,793,454	d
Total liabilities	**25,278,769**	**263,504,851**	**50,871,992**	**d**	**1,679,404,814**	**117,803,221**	**149,557,108**	**d**
Accounts payable	1,965,482	22,203,858	6,342,301	d	130,099,971	12,440,910	12,343,126	d
Mortgages, notes, and bonds payable in less than one year	2,363,534	24,015,732	3,886,926	d	156,256,053	7,522,879	5,641,649	d
Other current liabilities	2,033,591	12,532,580	5,219,726	d	143,038,505	10,637,776	10,107,081	d
Loans from shareholders	1,004,292	265,870	441,141	d	26,983,162	2,644,140	1,740,415	d
Mortgages, notes, and bonds payable in one year or more	7,606,406	81,382,056	20,577,501	d	356,155,552	37,186,173	44,837,156	d
Other liabilities	2,389,665	33,555,555	5,705,718	d	241,892,339	16,650,873	34,302,569	d
Capital stock	1,900,573	8,046,005	2,930,524	d	63,917,735	7,998,120	4,902,438	d
Additional paid-in capital	5,567,628	71,633,804	8,841,879	d	481,255,204	35,502,306	43,976,418	d
Retained earnings, appropriated	*54,776	41,192	*21,067	d	48,944	*55,130	*35,903	d
Retained earnings, unappropriated [30]	1,145,422	29,305,672	-512,208	d	332,616,240	-9,662,448	-6,863,987	d
Less: Cost of treasury stock	752,601	19,477,473	2,582,585	d	252,858,892	3,172,638	1,465,658	d
Total receipts	**32,239,238**	**180,923,898**	**49,816,680**	**d**	**864,713,738**	**126,768,185**	**92,964,736**	**d**
Business receipts	31,406,773	164,421,708	48,821,641	d	752,805,056	123,293,110	89,668,184	d
Interest	160,550	2,417,174	251,180	d	13,089,544	731,954	922,738	d
Interest on Government obligations: State and local	*1,479	11,251	2,979	d	201,931	3,817	10,415	d
Rents	26,185	51,637	31,385	d	768,494	52,036	222,125	d
Royalties	22,480	1,795,199	94,672	d	34,306,702	692,197	245,349	d
Net short-term capital gain reduced by net long-term capital loss	[1]	704	*1,384	d	537,329	*5,375	*2,399	d
Net long-term capital gain reduced by net short-term capital loss	226,620	1,534,795	37,668	d	11,996,950	212,184	182,184	d
Net gain, noncapital assets	32,281	3,644,606	74,772	d	1,137,151	119,908	286,737	d
Dividends received from domestic corporations	2,310	3,456,139	7,919	d	589,968	79,847	111,698	d
Dividends received from foreign corporations	*10,086	904,563	*21,988	d	12,741,829	655,434	261,425	d
Other receipts	350,473	2,686,123	471,092	d	36,538,784	922,322	1,051,483	d
Total deductions	**33,604,244**	**173,489,525**	**49,865,686**	**d**	**809,463,456**	**128,997,719**	**94,817,054**	**d**
Cost of goods sold	24,341,424	125,806,082	30,520,391	d	466,077,784	92,939,937	64,534,265	d
Compensation of officers	464,211	665,545	1,177,316	d	4,732,776	1,217,915	708,677	d
Salaries and wages	2,009,645	10,377,219	5,082,339	d	75,776,347	6,438,045	5,436,785	d
Repairs	122,381	1,275,029	298,835	d	5,407,427	814,717	717,074	d
Bad debts	73,684	159,125	302,873	d	840,925	208,862	245,221	d
Rent paid on business property	480,182	1,520,566	1,165,379	d	6,745,149	1,767,041	1,941,121	d
Taxes paid	422,160	1,388,543	1,001,481	d	9,611,584	1,284,602	1,259,716	d
Interest paid	747,741	6,674,829	1,642,243	d	30,995,805	3,503,054	3,840,989	d
Charitable contributions	4,685	88,565	8,815	d	3,307,252	12,745	19,498	d
Amortization	161,190	878,197	522,350	d	9,391,554	1,049,071	574,404	d
Depreciation	1,338,053	6,930,338	2,100,437	d	24,825,363	4,476,730	5,091,134	d
Depletion	*16,950	33,465	*80	d	503,924	203	390,001	d
Advertising	224,520	699,763	431,918	d	22,979,327	888,932	402,756	d
Pension, profit-sharing, stock, annuity	139,442	2,122,413	226,853	d	11,612,074	1,163,079	717,597	d
Employee benefit programs	535,198	2,942,637	992,409	d	17,597,712	3,774,555	1,958,434	d
Domestic production activities deduction	12,190	300,317	35,110	d	2,066,862	74,383	87,322	d
Net loss, noncapital assets	43,191	389,329	38,864	d	2,500,887	110,705	102,959	d
Other deductions	2,467,398	11,237,564	4,317,993	d	114,490,704	9,273,144	6,789,100	d
Total receipts less total deductions	-1,365,006	7,434,373	-49,006	d	55,250,281	-2,229,534	-1,852,318	d
Constructive taxable income from related foreign corporations	*1,837	2,104,760	63,863	d	20,451,242	503,450	112,916	d
Net income (less deficit)	**-1,364,649**	**9,527,882**	**11,878**	**d**	**75,499,593**	**-1,729,901**	**-1,749,817**	**d**
Income subject to tax	**315,467**	**8,440,647**	**1,034,220**	**d**	**82,309,617**	**1,674,912**	**2,139,033**	**d**
Total income tax before credits [5]	105,111	2,896,092	351,678	d	28,811,940	588,561	747,054	d
Income tax	101,869	2,887,276	350,913	d	28,732,654	572,392	740,613	d
Alternative minimum tax	*3,242	8,754	766	d	70,958	16,123	6,151	d
Foreign tax credit	*3,530	1,091,828	22,537	d	11,780,188	135,377	102,240	d
General business credit	4,227	80,557	4,735	d	1,327,442	17,350	6,963	d
Prior year minimum tax credit	*190	*5,627	*3,573	d	74,989	2,768	*3,840	d
Total income tax after credits [2]	**97,165**	**1,718,079**	**320,834**	**d**	**15,629,320**	**433,066**	**634,011**	**d**

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

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	**21,554**	**10,342**	**9,530**	**2,635**	**5,374**	**5,135**	**10,759**	**333,601**
Total assets	**365,434,216**	**456,164,040**	**1,058,900,750**	**976,420,384**	**1,240,424,718**	**25,686,342**	**315,402,751**	**2,929,213,268**
Cash	10,849,258	18,595,655	66,445,660	28,240,803	47,072,141	1,247,769	13,304,541	163,220,699
Notes and accounts receivable	32,680,849	98,831,328	156,371,513	212,190,948	302,303,038	4,224,717	37,609,821	393,496,273
Less: Allowance for bad debts	1,004,309	1,744,756	2,802,993	3,680,661	5,545,372	262,873	1,502,294	12,927,561
Inventories	27,681,841	48,148,919	48,035,992	21,614,445	90,420,312	3,799,487	26,828,512	489,139,866
Investments in Government obligations	146,133	167,379	283,042	*783,760	853,802	13	*71,368	6,510,773
Tax-exempt securities	*150,319	113,781	858,563	2,786,387	7,238	*8,822	69,773	5,626,031
Other current assets	14,690,056	24,450,944	87,050,243	56,272,210	100,100,034	1,499,502	17,294,202	161,969,781
Loans to shareholders	1,878,678	1,494,276	3,153,976	41,480	294,032	94,436	300,119	9,982,761
Mortgage and real estate loans	87,089	*54,786	*21,304	4,975,896	*10,905	*4,945	*4,676	1,512,025
Other investments	121,797,839	111,686,949	328,824,074	439,650,475	273,880,698	4,203,516	62,168,789	643,914,727
Depreciable assets	85,875,161	111,019,107	236,209,061	137,205,177	384,645,981	14,445,611	64,440,985	898,708,396
Less: Accumulated depreciation	53,427,874	65,305,968	150,596,211	78,752,565	201,958,461	9,735,542	35,223,307	426,100,965
Depletable assets	42,787	*235,126	*1,924	*5,623	45,360	*2,673	*14,629	48,681,913
Less: Accumulated depletion	7,686	*135,493	-	*4,974	12,375	266	*5,424	7,385,823
Land	1,805,449	1,974,571	5,722,260	2,419,921	5,140,035	353,218	1,592,074	72,069,853
Intangible assets (amortizable)	52,046,377	83,313,387	217,310,836	90,059,311	131,679,083	4,152,236	103,009,490	378,020,022
Less: Accumulated amortization	5,584,038	13,794,500	49,917,742	13,137,542	22,369,665	901,523	16,018,326	46,618,727
Other assets	75,726,287	37,058,549	111,929,248	75,749,690	133,857,930	2,549,600	41,443,123	149,393,226
Total liabilities	**365,434,216**	**456,164,040**	**1,058,900,750**	**976,420,384**	**1,240,424,718**	**25,686,342**	**315,402,751**	**2,929,213,268**
Accounts payable	16,615,178	53,956,995	118,013,634	76,584,185	171,625,304	3,050,235	20,653,915	462,171,910
Mortgages, notes, and bonds payable in less than one year	12,680,926	47,305,008	55,425,940	244,616,782	124,748,188	2,356,546	7,619,976	207,206,245
Other current liabilities	23,088,649	39,282,372	109,398,773	71,060,977	165,669,854	3,114,712	34,349,033	303,677,505
Loans from shareholders	14,289,182	5,536,280	20,112,980	817,127	4,426,157	512,872	2,976,222	34,612,624
Mortgages, notes, and bonds payable in one year or more	128,568,890	116,174,618	166,158,895	363,446,658	307,176,765	6,474,535	94,399,984	588,326,947
Other liabilities	26,604,530	54,679,973	117,665,563	68,059,076	288,780,276	2,946,409	42,614,783	266,437,474
Capital stock	36,451,129	23,194,443	80,765,489	11,424,827	60,505,158	1,209,222	17,345,598	122,872,008
Additional paid-in capital	83,210,745	105,501,378	647,325,244	147,044,478	220,676,094	3,419,682	94,604,184	601,163,811
Retained earnings, appropriated	222,506	171,014	2,326,013	*1,163,991	70,676	*10,542	476,204	2,254,673
Retained earnings, unappropriated [30]	37,043,564	62,792,183	-97,993,004	41,381,940	-41,932,916	4,029,690	21,432,865	482,960,312
Less: Cost of treasury stock	13,341,083	52,430,224	160,298,778	49,179,656	61,320,837	1,438,104	21,070,013	142,470,240
Total receipts	**223,333,536**	**371,443,902**	**693,962,419**	**373,452,976**	**869,885,964**	**41,042,321**	**214,081,868**	**4,979,833,800**
Business receipts	215,722,820	348,062,658	625,239,005	235,135,090	786,775,932	40,356,075	196,480,963	4,840,787,858
Interest	1,971,604	6,273,046	8,243,406	83,159,757	29,439,249	90,357	4,393,928	23,366,081
Interest on Government obligations: State and local	31,722	97,635	422,302	134,750	97,909	15,219	60,164	528,447
Rents	123,756	1,758,285	1,637,562	12,770,817	8,821,242	37,332	829,538	7,511,875
Royalties	872,411	3,581,616	35,803,361	2,632,678	9,965,285	61,899	4,407,765	13,241,503
Net short-term capital gain reduced by net long-term capital loss	8,022	127,827	20,164	769,720	53,144	*2,085	19,592	915,229
Net long-term capital gain reduced by net short-term capital loss	578,300	1,074,217	1,478,480	1,038,884	1,481,581	67,134	437,187	5,914,246
Net gain, noncapital assets	953,052	437,849	601,276	1,065,344	4,012,842	84,622	562,980	2,640,517
Dividends received from domestic corporations	43,022	47,035	307,864	366,193	98,928	19,857	476,118	2,379,610
Dividends received from foreign corporations	656,977	2,239,499	9,033,494	2,461,955	6,306,209	*75,819	1,626,762	3,843,241
Other receipts	2,371,848	7,744,234	11,175,505	33,917,788	22,833,641	231,923	4,786,872	78,705,193
Total deductions	**215,958,046**	**355,839,873**	**669,181,934**	**373,822,097**	**884,346,765**	**41,597,738**	**206,207,733**	**4,891,620,403**
Cost of goods sold	151,210,013	243,460,680	403,940,393	163,428,234	617,830,523	27,673,748	116,492,393	3,778,281,644
Compensation of officers	3,941,894	3,287,767	5,326,405	1,637,041	2,366,572	662,906	2,731,122	33,727,106
Salaries and wages	14,310,218	28,014,935	89,463,344	23,408,193	33,540,520	3,470,567	28,985,801	361,045,705
Repairs	864,754	1,271,159	3,019,029	1,591,088	2,884,123	189,241	1,125,246	23,245,664
Bad debts	439,351	786,940	1,030,687	5,731,145	4,934,987	229,883	618,640	10,632,985
Rent paid on business property	3,058,168	3,627,753	6,031,187	2,586,034	6,323,362	863,368	2,470,943	81,020,188
Taxes paid	2,872,203	3,877,265	8,814,701	1,674,890	7,955,042	637,989	2,681,555	58,629,317
Interest paid	6,935,405	10,862,161	13,902,295	93,884,607	44,669,518	683,216	9,558,381	53,894,319
Charitable contributions	107,678	180,992	306,038	217,549	146,865	13,434	323,938	1,970,027
Amortization	2,375,659	2,376,306	8,174,248	5,886,424	8,707,153	236,785	2,480,758	13,185,833
Depreciation	6,177,654	10,765,749	22,925,856	13,709,686	43,066,392	812,932	6,437,817	90,480,012
Depletion	*6,538	*21,042	1,955	3,720	3,565	-	*523	998,002
Advertising	1,804,532	2,033,940	8,197,005	3,292,056	8,259,935	1,015,598	2,471,791	55,475,905
Pension, profit-sharing, stock, annuity	1,650,071	4,012,376	4,591,402	1,924,182	12,534,490	198,305	1,487,064	13,728,411
Employee benefit programs	4,424,694	7,665,398	11,907,653	4,554,547	15,903,647	892,450	5,204,850	36,306,887
Domestic production activities deduction	448,678	781,949	1,770,484	522,169	863,582	23,149	521,859	995,972
Net loss, noncapital assets	191,968	353,631	4,901,949	117,500	3,377,469	231,265	270,165	4,264,972
Other deductions	15,138,569	32,459,828	74,877,302	49,653,033	70,979,019	3,762,904	22,344,887	273,737,453
Total receipts less total deductions	7,375,490	15,604,029	24,780,485	-369,121	-14,460,801	-555,418	7,874,134	88,213,397
Constructive taxable income from related foreign corporations	1,229,191	5,729,298	17,122,108	17,037,197	5,487,139	33,932	2,265,270	6,357,575
Net income (less deficit)	**8,572,959**	**21,235,692**	**41,480,291**	**16,533,327**	**-9,071,572**	**-536,705**	**10,079,241**	**94,042,525**
Income subject to tax	**10,100,591**	**24,567,906**	**51,488,477**	**17,690,508**	**21,263,692**	**535,288**	**13,159,806**	**125,481,587**
Total income tax before credits [5]	3,485,100	8,582,692	18,056,248	6,186,330	7,491,796	185,471	4,589,852	43,247,377
Income tax	3,471,433	8,564,221	18,007,011	6,179,062	7,426,407	181,950	4,581,010	43,054,073
Alternative minimum tax	12,965	17,959	39,212	7,191	25,531	*3,521	8,067	206,645
Foreign tax credit	577,487	2,726,270	7,207,683	3,647,572	1,496,111	*42,898	1,301,253	2,934,176
General business credit	110,892	301,240	1,131,645	705,833	412,898	9,925	257,820	834,265
Prior year minimum tax credit	25,957	38,921	35,552	237,751	6,951	*34	12,844	156,836
Total income tax after credits [2]	**2,770,764**	**5,516,262**	**9,681,368**	**1,595,174**	**5,575,835**	**132,614**	**3,017,935**	**39,320,590**

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

2008 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	**147,021**	**92,230**	**48,456**	**6,335**	**186,089**	**d**	**13,920**	**9,018**	**d**
Total assets	**1,689,162,526**	**694,163,358**	**994,012,983**	**986,186**	**1,240,050,192**	**d**	**26,355,394**	**35,634,461**	**d**
Cash	96,655,698	44,151,551	52,295,825	208,322	66,564,451	d	2,170,008	2,797,361	d
Notes and accounts receivable	297,002,149	179,776,099	117,033,393	192,657	96,494,124	d	3,678,719	5,446,266	d
Less: Allowance for bad debts	8,970,106	5,951,622	3,014,635	3,849	3,957,454	d	85,949	97,575	d
Inventories	231,902,920	135,725,265	96,177,631	25	257,236,945	d	8,256,566	7,541,148	d
Investments in Government obligations	6,393,688	1,175,013	5,218,675	-	117,085	d	*19,560	1,000	d
Tax-exempt securities	4,639,005	120,174	*4,518,831	-	987,026	d	*102,935	-	d
Other current assets	103,488,002	52,138,293	51,205,647	144,061	58,481,780	d	1,288,224	2,550,715	d
Loans to shareholders	6,572,894	5,405,633	1,162,357	*4,904	3,409,867	d	115,053	100,182	d
Mortgage and real estate loans	1,252,226	255,841	996,385	-	259,798	d	*13,125	*15,414	d
Other investments	437,916,971	80,223,045	357,598,567	*95,358	205,997,756	d	770,199	5,893,831	d
Depreciable assets	385,222,046	181,049,555	203,896,330	276,162	513,486,350	d	13,209,979	13,166,299	d
Less: Accumulated depreciation	188,486,423	90,614,285	97,691,761	180,378	237,614,542	d	6,599,301	7,528,069	d
Depletable assets	48,498,203	731,510	47,766,693	-	*183,710	d	-	-	d
Less: Accumulated depletion	7,298,236	95,662	7,202,574	-	*87,587	d	-	-	d
Land	22,260,854	5,654,892	16,590,731	*15,231	49,808,999	d	876,180	360,137	d
Intangible assets (amortizable)	208,893,847	80,010,818	128,651,254	*231,775	169,126,174	d	2,327,724	4,246,776	d
Less: Accumulated amortization	30,507,912	11,939,635	18,504,107	*64,170	16,110,815	d	537,858	509,321	d
Other assets	73,726,700	36,346,871	37,313,741	66,087	75,666,526	d	750,229	1,650,299	d
Total liabilities	**1,689,162,526**	**694,163,358**	**994,012,983**	**986,186**	**1,240,050,192**	**d**	**26,355,394**	**35,634,461**	**d**
Accounts payable	241,908,733	124,708,243	117,138,358	*62,132	220,263,177	d	3,927,215	10,648,399	d
Mortgages, notes, and bonds payable in less than one year	129,802,379	78,500,140	51,204,114	*98,125	77,403,867	d	3,338,555	856,122	d
Other current liabilities	176,052,894	77,205,271	98,691,818	155,805	127,624,610	d	3,242,306	5,123,379	d
Loans from shareholders	21,110,450	14,984,311	6,034,583	91,556	13,501,450	d	749,020	591,002	d
Mortgages, notes, and bonds payable in one year or more	292,638,634	112,293,951	180,131,141	*213,543	295,688,313	d	3,724,641	4,857,178	d
Other liabilities	167,017,207	72,248,511	94,734,603	*34,093	99,420,268	d	1,851,252	1,867,474	d
Capital stock	82,965,996	41,685,325	41,037,912	242,759	39,906,012	d	1,134,646	4,134,144	d
Additional paid-in capital	334,425,872	136,772,162	197,487,289	*166,422	266,737,938	d	4,786,736	5,761,932	d
Retained earnings, appropriated	1,092,092	645,952	446,140	-	1,162,581	d	*44,675	*6,532	d
Retained earnings, unappropriated [30]	288,981,491	48,292,076	240,729,186	-39,772	193,978,995	d	7,279,089	4,156,480	d
Less: Cost of treasury stock	46,833,222	13,172,584	33,622,161	*38,477	95,637,018	d	3,722,739	2,368,180	d
Total receipts	**2,645,485,530**	**1,169,663,767**	**1,474,276,602**	**1,545,162**	**2,334,348,270**	**d**	**46,653,494**	**86,651,136**	**d**
Business receipts	2,579,816,580	1,144,142,133	1,434,185,393	1,489,054	2,260,971,278	d	45,844,010	84,067,522	d
Interest	13,724,224	5,979,805	7,725,102	19,317	9,641,857	d	270,572	346,888	d
Interest on Government obligations: State and local	276,074	47,747	228,327	-	252,374	d	*13,582	*34,290	d
Rents	4,034,277	1,697,021	2,334,380	2,876	3,477,598	d	29,518	58,759	d
Royalties	7,113,400	2,063,301	5,049,774	326	6,128,102	d	12,306	*56,814	d
Net short-term capital gain reduced by net long-term capital loss	843,553	45,999	797,529	*24	71,676	d	4	*1,609	d
Net long-term capital gain reduced by net short-term capital loss	4,576,509	822,565	3,739,468	*14,476	1,337,737	d	54,016	19,732	d
Net gain, noncapital assets	1,970,922	1,079,343	891,526	53	669,596	d	51,338	5,359	d
Dividends received from domestic corporations	2,188,323	180,256	2,005,132	*2,935	191,287	d	8,819	4,209	d
Dividends received from foreign corporations	2,457,994	555,741	1,902,253	-	1,385,248	d	8,599	*13,645	d
Other receipts	28,483,675	13,049,858	15,417,717	*16,101	50,221,517	d	360,729	2,042,311	d
Total deductions	**2,603,620,558**	**1,162,556,747**	**1,439,516,061**	**1,547,750**	**2,287,999,646**	**d**	**46,686,452**	**84,996,385**	**d**
Cost of goods sold	2,135,681,894	925,286,352	1,210,395,542	-	1,642,599,750	d	26,370,589	60,532,582	d
Compensation of officers	20,401,547	12,163,266	7,901,864	336,417	13,325,559	d	906,439	847,238	d
Salaries and wages	130,553,970	67,528,691	62,600,676	424,602	230,491,735	d	6,036,122	8,298,432	d
Repairs	8,454,868	3,291,898	5,156,885	6,086	14,790,795	d	411,947	525,884	d
Bad debts	5,573,004	3,807,931	1,754,346	*10,727	5,059,981	d	157,111	157,506	d
Rent paid on business property	21,175,053	11,231,380	9,869,989	73,683	59,845,136	d	2,805,135	2,722,314	d
Taxes paid	22,155,497	10,159,038	11,933,107	63,352	36,473,767	d	1,222,822	1,416,740	d
Interest paid	27,899,166	12,221,231	15,640,413	37,523	25,995,153	d	452,177	509,775	d
Charitable contributions	764,110	271,260	491,554	*1,296	1,205,917	d	82,386	32,990	d
Amortization	9,603,893	5,538,974	4,047,658	*17,261	3,581,940	d	94,215	136,104	d
Depreciation	44,017,879	26,144,286	17,850,830	22,763	46,462,133	d	946,264	1,177,467	d
Depletion	985,645	261,371	724,274	-	12,357	d	-	-	d
Advertising	23,497,057	14,458,121	9,025,396	13,540	31,978,848	d	1,927,132	1,925,636	d
Pension, profit-sharing, stock, annuity	6,470,916	3,173,136	3,259,844	*37,936	7,257,494	d	56,717	97,011	d
Employee benefit programs	16,247,753	8,230,164	7,954,994	62,595	20,059,134	d	472,076	461,883	d
Domestic production activities deduction	810,858	204,693	606,166	-	185,114	d	*1,388	*9,806	d
Net loss, noncapital assets	1,266,484	629,453	636,164	*867	2,998,488	d	30,623	284,893	d
Other deductions	128,060,963	57,955,501	69,666,359	439,103	145,676,344	d	4,713,308	5,860,124	d
Total receipts less total deductions	41,864,972	7,107,020	34,760,541	-2,589	46,348,624	d	-32,958	1,654,752	d
Constructive taxable income from related foreign corporations	3,774,706	986,717	2,787,989	-	2,582,869	d	23,411	70,407	d
Net income (less deficit)	**45,363,604**	**8,045,990**	**37,320,203**	**-2,589**	**48,679,120**	**d**	**-23,129**	**1,690,869**	**d**
Income subject to tax	**62,165,915**	**22,959,112**	**39,144,532**	**62,271**	**63,315,672**	**d**	**1,099,444**	**2,750,289**	**d**
Total income tax before credits [5]	21,344,155	7,832,425	13,497,793	13,938	21,903,222	d	365,254	951,453	d
Income tax	21,202,255	7,792,533	13,395,784	13,938	21,851,818	d	364,628	950,741	d
Alternative minimum tax	153,403	52,051	101,352	-	53,243	d	*626	*712	d
Foreign tax credit	1,497,091	352,401	1,144,690	-	1,437,086	d	7,571	17,916	d
General business credit	428,870	75,300	353,571	-	405,394	d	3,044	13,970	d
Prior year minimum tax credit	145,006	29,435	115,571	-	11,830	d	*30	3,963	d
Total income tax after credits [2]	**19,273,173**	**7,375,274**	**11,883,962**	**13,938**	**20,047,417**	**d**	**354,609**	**915,605**	**d**

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

2008 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	**26,598**	**11,150**	**10,038**	**17,741**	**8,832**	**3,922**	**27,307**	**13,986**	***492**
Total assets	**142,999,747**	**134,132,598**	**18,359,273**	**101,846,691**	**36,399,066**	**350,477,222**	**48,342,419**	**117,338,728**	***550**
Cash	7,618,542	3,638,910	1,828,417	10,789,907	2,274,499	13,669,463	2,387,655	9,993,873	*550
Notes and accounts receivable	9,862,776	19,992,255	1,272,410	7,314,437	1,976,241	13,306,210	4,374,833	13,138,885	-
Less: Allowance for bad debts	86,856	986,667	13,400	302,482	55,146	1,150,207	128,195	662,528	-
Inventories	20,594,866	24,519,975	2,001,635	27,114,435	12,927,959	68,801,364	10,233,749	6,269,797	-
Investments in Government obligations	*19,720	*5,403	222	*25,558	-	-	*16,388	-	-
Tax-exempt securities	*550,631	*14,351	*5	304,194	-	-	-	*1,283	-
Other current assets	5,283,314	2,565,118	789,041	5,992,216	1,615,197	8,903,822	6,222,771	8,569,077	-
Loans to shareholders	614,610	132,508	406,481	173,148	162,761	183,729	376,435	238,645	-
Mortgage and real estate loans	*33,222	*9,878	*38,457	*1,818	*17,485	*21,866	*17,768	*9,217	-
Other investments	16,075,283	9,375,447	1,120,959	7,759,506	1,631,255	97,123,896	5,398,867	34,394,031	-
Depreciable assets	108,831,202	31,111,850	13,391,190	54,732,513	19,611,658	143,155,581	17,557,300	16,418,067	-
Less: Accumulated depreciation	52,958,722	13,243,216	6,336,888	29,170,373	10,491,108	54,143,465	10,066,720	9,713,321	-
Depletable assets	*6,218	-	121,465	-	-	-	-	*74	-
Less: Accumulated depletion	*4,734	-	48,877	-	-	-	-	*42	-
Land	8,526,906	2,996,520	1,875,433	1,065,360	962,330	17,082,742	484,772	411,083	-
Intangible assets (amortizable)	13,663,467	56,424,451	1,521,440	10,300,882	4,667,898	17,169,191	10,290,903	37,288,629	-
Less: Accumulated amortization	1,312,833	3,032,326	151,054	1,237,238	768,401	921,925	1,518,054	5,000,963	-
Other assets	5,682,135	608,143	542,335	6,982,810	1,866,439	27,274,955	2,693,949	5,982,920	-
Total liabilities	**142,999,747**	**134,132,598**	**18,359,273**	**101,846,691**	**36,399,066**	**350,477,222**	**48,342,419**	**117,338,728**	***550**
Accounts payable	32,236,029	19,550,663	3,106,899	12,197,203	6,488,725	86,605,954	5,743,720	9,354,286	-
Mortgages, notes, and bonds payable in less than one year	3,191,052	5,158,868	470,209	4,290,460	1,807,395	9,651,957	4,082,660	10,790,931	-
Other current liabilities	12,423,623	13,499,427	1,550,110	13,560,296	5,485,440	40,488,018	4,752,844	10,958,404	-
Loans from shareholders	1,853,052	542,888	735,713	1,308,480	409,299	224,140	2,421,815	579,438	*724
Mortgages, notes, and bonds payable in one year or more	32,414,226	30,041,200	6,332,298	17,320,379	13,731,490	79,049,337	12,640,731	25,823,876	-
Other liabilities	18,534,569	6,714,191	2,220,612	15,791,916	4,058,111	20,390,101	2,975,096	17,145,410	-
Capital stock	10,976,412	2,665,774	720,003	4,044,806	623,822	1,689,911	3,519,169	4,873,299	-
Additional paid-in capital	18,659,698	42,777,659	2,047,649	28,831,475	7,091,247	40,631,706	14,404,217	83,867,023	-
Retained earnings, appropriated	*112,805	*41,833	*40,648	*6,644	*35,602	*473,841	*41,786	*13,248	-
Retained earnings, unappropriated [30]	24,437,764	23,999,490	1,540,042	24,528,358	5,158,235	84,138,800	4,357,275	-31,858,372	*-174
Less: Cost of treasury stock	11,839,483	10,859,395	404,910	20,033,325	8,490,300	12,866,542	6,596,895	14,208,816	-
Total receipts	**372,285,427**	**259,624,176**	**104,284,741**	**164,923,593**	**61,716,685**	**633,967,165**	**79,161,837**	**119,167,026**	**-**
Business receipts	365,673,415	255,241,976	103,466,901	159,887,728	59,517,705	603,324,243	77,072,169	112,280,009	-
Interest	738,639	249,410	68,715	730,362	551,856	3,083,194	590,502	1,413,369	-
Interest on Government obligations: State and local	34,689	2,288	*3,605	73,306	6,078	42,761	2,493	5,896	-
Rents	654,714	144,571	117,750	156,822	398,847	895,579	65,598	102,812	-
Royalties	1,682,548	*75,034	*20,673	819,181	180,899	1,805,819	374,475	697,005	-
Net short-term capital gain reduced by net long-term capital loss	*3,010	*14,715	*80	*2,262	22	*154	*7,935	*37,856	-
Net long-term capital gain reduced by net short-term capital loss	266,401	58,863	74,798	144,883	*1,846	48,907	122,252	144,973	-
Net gain, noncapital assets	170,890	18,843	48,622	4,661	14,348	24,001	37,400	40,601	-
Dividends received from domestic corporations	44,848	3,525	5,005	32,853	776	1,399	7,224	4,634	-
Dividends received from foreign corporations	8,489	*12,616	*449	281,565	59,314	578,201	75,563	341,466	-
Other receipts	3,007,783	3,802,334	478,145	2,789,970	984,993	24,162,905	806,225	4,098,406	-
Total deductions	**367,928,862**	**251,637,419**	**104,074,002**	**161,398,102**	**61,380,337**	**614,522,710**	**79,141,357**	**116,657,841**	***199**
Cost of goods sold	268,005,489	188,037,380	93,352,490	86,700,110	36,486,564	456,402,856	48,224,038	79,644,038	-
Compensation of officers	1,252,579	1,583,492	310,141	1,527,575	572,684	576,260	1,234,765	1,153,929	-
Salaries and wages	35,296,022	25,080,276	3,095,642	22,971,148	7,569,664	66,787,904	8,991,694	9,138,492	-
Repairs	3,777,670	989,445	446,606	1,291,011	469,458	3,829,438	647,065	417,004	-
Bad debts	188,899	439,734	42,588	513,686	75,505	1,342,907	142,899	701,734	-
Rent paid on business property	6,978,393	6,788,097	1,059,962	13,096,568	4,109,678	9,550,588	3,822,179	1,128,431	-
Taxes paid	5,518,746	2,765,422	789,729	3,444,260	1,298,480	10,658,018	1,423,677	1,304,823	*53
Interest paid	2,847,927	2,133,868	429,650	1,643,145	1,653,022	6,750,437	2,005,978	2,865,522	-
Charitable contributions	251,009	52,019	10,993	105,721	20,860	503,037	23,472	41,531	-
Amortization	384,297	927,967	86,729	411,578	186,109	284,107	249,596	716,869	-
Depreciation	8,374,104	3,489,246	1,358,747	5,584,404	1,590,222	13,499,304	1,541,578	1,844,850	-
Depletion	*1,683	-	*3,261	-	-	8	-	*110	-
Advertising	2,416,989	2,055,193	110,926	3,912,158	1,601,716	8,511,187	1,665,214	3,053,076	-
Pension, profit-sharing, stock, annuity	1,894,164	652,251	57,791	361,398	102,648	3,101,498	127,812	173,263	-
Employee benefit programs	4,569,549	1,326,125	210,117	2,059,451	463,204	5,207,007	850,240	807,493	-
Domestic production activities deduction	51,374	56,538	286	*29,195	3,500	8,817	7,925	3,955	-
Net loss, noncapital assets	244,936	178,813	8,776	1,185,930	118,584	308,200	138,907	136,916	-
Other deductions	25,875,034	15,081,552	2,699,566	16,560,763	5,058,437	27,201,136	8,044,319	13,525,804	*146
Total receipts less total deductions	4,356,565	7,986,757	210,739	3,525,490	336,349	19,444,454	20,480	2,509,186	*-199
Constructive taxable income from related foreign corporations	10,958	3,074	*232	444,629	110,794	1,034,349	191,804	421,326	-
Net income (less deficit)	**4,332,833**	**7,987,543**	**207,366**	**3,896,813**	**441,065**	**20,436,042**	**209,791**	**2,924,616**	***-199**
Income subject to tax	**5,721,408**	**8,809,868**	**543,915**	**6,616,266**	**1,009,521**	**21,991,311**	**1,040,425**	**3,622,420**	**-**
Total income tax before credits [5]	1,967,280	3,053,037	177,217	2,304,603	343,127	7,708,419	337,559	1,258,765	-
Income tax	1,960,294	3,052,306	175,007	2,295,276	342,591	7,694,629	336,562	1,247,701	-
Alternative minimum tax	7,212	*728	*2,183	9,898	*536	13,748	*997	11,377	-
Foreign tax credit	*10,986	16,594	704	213,668	88,525	644,363	*4,778	285,584	-
General business credit	54,369	17,124	9,347	29,055	15,199	202,798	6,091	12,653	-
Prior year minimum tax credit	*595	*582	*631	159	1,163	*1,102	187	2,065	-
Total income tax after credits [2]	**1,901,330**	**3,018,737**	**166,535**	**2,061,722**	**238,240**	**6,860,156**	**326,502**	**958,464**	**-**

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

2008 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	**68,029**	**2,995**	**36,170**	**12,117**	**170**	**14,684**	**1,893**
Total assets	**625,884,925**	**393,625,196**	**56,417,859**	**12,859,372**	**19,670,438**	**121,126,620**	**22,185,440**
Cash	38,717,752	25,935,093	3,749,264	718,700	312,042	7,146,663	855,991
Notes and accounts receivable	58,829,692	18,395,356	10,955,078	1,304,440	1,493,137	24,525,349	2,156,332
Less: Allowance for bad debts	1,264,323	491,830	274,159	27,533	5,205	446,877	18,720
Inventories	6,912,913	4,612,533	495,689	104,510	257,594	1,242,556	200,032
Investments in Government obligations	*463,067	436,265	659	-	-	6,091	*20,052
Tax-exempt securities	*589,623	267,523	1,201	-	*12,610	*308,199	*91
Other current assets	31,399,582	18,855,565	6,173,301	415,585	264,800	5,302,094	388,237
Loans to shareholders	2,812,741	*7,236	2,113,026	427,171	1,540	147,234	116,533
Mortgage and real estate loans	*87,020	48	*35,210	*36	-	21,096	*30,630
Other investments	61,405,864	27,335,338	4,063,914	853,229	1,289,425	20,001,273	7,862,685
Depreciable assets	491,003,114	332,599,464	49,239,045	8,390,621	14,289,957	76,662,607	9,821,420
Less: Accumulated depreciation	164,873,961	83,422,644	28,612,859	4,333,171	4,677,014	39,486,150	4,342,124
Depletable assets	*68,131	-	*51,729	737	*236	*15,428	-
Less: Accumulated depletion	*54,236	-	*42,403	675	*236	*10,922	-
Land	8,156,184	3,759,275	1,753,510	307,785	62,994	1,739,230	533,390
Intangible assets (amortizable)	64,845,826	29,440,051	4,806,884	4,875,449	5,559,443	16,332,687	3,831,312
Less: Accumulated amortization	7,473,445	2,165,180	967,853	752,016	29,879	3,168,343	390,174
Other assets	34,259,381	18,061,104	2,876,622	574,503	838,994	10,788,405	1,119,753
Total liabilities	**625,884,925**	**393,625,196**	**56,417,859**	**12,859,372**	**19,670,438**	**121,126,620**	**22,185,440**
Accounts payable	37,793,623	15,034,852	4,732,435	573,957	671,284	15,681,929	1,099,167
Mortgages, notes, and bonds payable in less than one year	25,180,903	12,792,106	4,736,466	660,157	786,505	5,858,969	346,701
Other current liabilities	74,049,154	50,602,518	8,690,200	1,555,813	836,575	11,226,471	1,137,578
Loans from shareholders	9,918,886	1,665,114	2,220,813	3,711,450	*5,198	1,670,325	645,986
Mortgages, notes, and bonds payable in one year or more	178,557,489	114,096,355	12,684,421	3,057,367	9,467,079	31,257,398	7,994,870
Other liabilities	149,653,596	120,718,668	6,646,402	696,740	2,915,717	16,604,642	2,071,426
Capital stock	22,938,456	18,352,528	1,365,071	284,530	599,516	1,826,748	510,063
Additional paid-in capital	123,010,913	80,888,060	7,060,289	3,572,663	3,515,701	20,814,042	7,160,159
Retained earnings, appropriated	108,077	8,676	*9,209	*54,217	1,771	*28,695	*5,509
Retained earnings, unappropriated [30]	24,267,344	-5,331,869	10,995,751	-1,209,533	1,259,666	17,255,605	1,297,724
Less: Cost of treasury stock	19,593,515	15,201,811	2,723,197	97,987	*388,574	1,098,202	83,743
Total receipts	**608,350,740**	**259,028,218**	**125,776,075**	**15,190,474**	**10,412,276**	**185,636,800**	**12,306,897**
Business receipts	585,009,455	247,720,427	121,500,679	14,655,099	10,034,133	179,321,368	11,777,749
Interest	4,015,489	2,295,214	458,116	79,891	54,110	1,058,352	69,805
Interest on Government obligations: State and local	83,788	32,782	27,562	*1,246	*375	21,432	*391
Rents	1,449,319	927,884	227,491	36,016	6,483	221,829	29,616
Royalties	1,984,198	53,883	90,296	-	*778	*1,810,146	29,094
Net short-term capital gain reduced by net long-term capital loss	48,509	11,009	12,385	*3	-	*25,049	*63
Net long-term capital gain reduced by net short-term capital loss	1,201,288	933,946	159,383	*15,182	*9,731	76,188	6,859
Net gain, noncapital assets	2,337,420	1,623,617	583,930	62,627	*1,221	59,369	6,655
Dividends received from domestic corporations	77,985	41,826	12,992	*887	*272	19,637	2,370
Dividends received from foreign corporations	462,127	26,677	8,313	1	-	426,980	*156
Other receipts	11,681,165	5,360,953	2,694,929	339,522	305,173	2,596,450	384,139
Total deductions	**601,817,906**	**257,632,240**	**125,269,991**	**15,373,204**	**9,750,500**	**181,742,307**	**12,049,664**
Cost of goods sold	194,219,845	74,065,739	41,469,336	4,512,219	6,629,854	64,321,640	3,221,057
Compensation of officers	4,744,609	1,206,583	1,683,397	202,913	*8,292	1,498,442	144,982
Salaries and wages	100,938,939	39,408,437	22,013,422	3,817,545	176,063	33,134,203	2,389,269
Repairs	18,486,121	10,865,345	2,896,412	305,810	154,298	3,980,827	283,429
Bad debts	1,259,107	219,900	315,519	12,482	428	685,600	25,178
Rent paid on business property	28,831,715	15,821,988	5,831,166	730,218	24,635	5,437,409	986,299
Taxes paid	18,202,500	7,119,765	4,119,951	567,247	229,086	5,756,073	410,377
Interest paid	14,421,421	8,594,136	1,664,566	518,297	775,235	2,249,167	620,021
Charitable contributions	204,356	99,888	18,749	2,063	3,853	74,709	5,094
Amortization	2,364,565	1,239,017	180,402	112,702	29,621	657,251	145,573
Depreciation	33,153,269	18,330,014	5,748,805	979,809	646,378	6,698,132	750,131
Depletion	18,807	*10,331	*3,043	-	*4,758	205	*470
Advertising	2,300,151	1,133,831	282,574	76,992	*872	762,849	43,032
Pension, profit-sharing, stock, annuity	7,171,710	3,233,695	625,055	54,921	*30,297	3,169,304	58,438
Employee benefit programs	19,967,701	7,044,651	3,957,350	317,332	46,978	8,337,383	264,006
Domestic production activities deduction	6,490	3,343	*508	-	*1,054	1,129	*456
Net loss, noncapital assets	488,722	344,415	61,619	3,072	*5,685	65,426	8,506
Other deductions	155,037,879	68,891,161	34,398,118	3,159,583	983,115	44,912,558	2,693,345
Total receipts less total deductions	6,532,834	1,395,978	506,084	-182,730	661,776	3,894,493	257,233
Constructive taxable income from related foreign corporations	425,475	166,121	2,736	*13,181	-	238,731	*4,706
Net income (less deficit)	**6,874,521**	**1,529,317**	**481,259**	**-170,795**	**661,401**	**4,111,792**	**261,548**
Income subject to tax	**17,107,988**	**7,238,185**	**1,804,005**	**149,893**	**636,005**	**6,943,578**	**336,321**
Total income tax before credits [5]	5,936,076	2,549,469	588,436	44,729	222,484	2,416,441	114,516
Income tax	5,899,781	2,523,927	585,868	44,496	219,838	2,412,775	112,876
Alternative minimum tax	34,681	25,110	2,763	*233	2,647	2,289	1,639
Foreign tax credit	361,627	78,481	*800	2,163	-	280,131	*53
General business credit	121,766	38,866	6,696	1,309	208	71,554	3,133
Prior year minimum tax credit	17,913	978	4,110	-	*67	*646	*12,112
Total income tax after credits [2]	**5,434,770**	**2,431,144**	**576,831**	**41,258**	**222,210**	**2,064,110**	**99,217**

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

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable, etc.)	Internet service providers, web search portals, and data processing services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	**44,489**	**12,037**	**10,449**	**1,893**	**8,525**	**2,792**	**8,794**
Total assets	**2,403,408,544**	**460,367,165**	**160,976,895**	**269,907,965**	**1,352,828,112**	**89,470,500**	**69,857,906**
Cash	91,960,997	33,413,793	7,912,146	7,851,694	28,895,165	6,279,097	7,609,102
Notes and accounts receivable	229,138,237	48,882,134	16,662,600	22,951,355	126,826,715	5,461,379	8,354,055
Less: Allowance for bad debts	11,702,726	3,553,940	1,280,461	839,167	5,647,307	149,997	231,853
Inventories	27,687,522	7,385,482	5,031,483	1,583,003	12,719,119	179,120	789,314
Investments in Government obligations	496,340	*153,414	*20,508	57,672	253,739	-	11,007
Tax-exempt securities	1,013,300	797,843	*1,218	58,956	123,721	*31,561	-
Other current assets	100,344,090	28,513,365	8,197,290	13,376,040	27,838,703	7,606,508	14,812,184
Loans to shareholders	5,314,206	3,290,024	381,239	381,018	1,172,073	50,217	39,633
Mortgage and real estate loans	285,924	*49,111	*9,499	*139,777	*87,122	-	415
Other investments	608,577,746	50,219,202	59,316,271	50,564,820	416,832,909	21,144,338	10,500,206
Depreciable assets	908,445,504	75,006,068	23,446,690	73,366,111	704,017,388	19,592,840	13,016,408
Less: Accumulated depreciation	521,239,159	45,174,479	11,916,524	38,333,664	409,736,855	10,336,266	5,741,370
Depletable assets	67,565	*37,421	1,091	600	*11,205	17,247	-
Less: Accumulated depletion	*47,448	*24,526	-	600	*5,075	17,247	-
Land	11,945,859	2,673,714	1,288,061	2,381,753	5,068,155	319,380	214,795
Intangible assets (amortizable)	822,093,695	219,915,114	44,309,346	127,617,389	389,486,860	21,309,378	19,455,608
Less: Accumulated amortization	128,390,621	43,861,866	5,104,624	13,211,078	59,218,962	4,015,460	2,978,631
Other assets	257,417,516	82,645,293	12,701,060	21,962,286	114,103,437	21,998,406	4,007,034
Total liabilities	**2,403,408,544**	**460,367,165**	**160,976,895**	**269,907,965**	**1,352,828,112**	**89,470,500**	**69,857,906**
Accounts payable	117,284,440	25,068,683	8,448,655	10,301,433	67,646,753	1,617,401	4,201,515
Mortgages, notes, and bonds payable in less than one year	131,809,889	17,054,982	6,381,847	9,743,018	95,478,868	1,265,641	1,885,534
Other current liabilities	267,053,062	114,701,720	18,393,133	33,585,362	66,619,211	22,875,488	10,878,147
Loans from shareholders	38,821,742	8,496,857	1,075,997	215,804	27,796,123	626,564	610,398
Mortgages, notes, and bonds payable in one year or more	646,908,034	127,188,705	58,270,925	98,470,298	334,707,692	20,485,711	7,784,704
Other liabilities	425,263,634	55,383,607	16,340,504	51,718,054	272,898,960	22,870,232	6,052,277
Capital stock	148,396,096	28,782,088	6,550,150	6,922,351	82,162,052	4,370,041	19,609,414
Additional paid-in capital	1,140,001,568	237,486,739	37,669,858	134,228,645	654,660,972	31,522,667	44,432,687
Retained earnings, appropriated	1,695,366	691,553	[1]	*180,952	723,930	98,108	823
Retained earnings, unappropriated [30]	-274,076,425	-14,465,116	15,360,300	-67,712,427	-186,302,686	-6,892,538	-14,063,958
Less: Cost of treasury stock	239,748,862	140,022,652	7,514,473	7,745,526	63,563,761	9,368,816	11,533,635
Total receipts	**1,038,327,634**	**258,057,762**	**71,225,872**	**122,292,138**	**503,514,637**	**41,879,849**	**41,357,377**
Business receipts	890,135,714	211,183,997	62,705,057	108,422,690	437,378,283	34,988,050	35,457,637
Interest	25,021,348	3,625,653	993,393	2,880,680	16,210,886	925,874	384,862
Interest on Government obligations: State and local	400,762	109,114	*2,987	4,998	108,302	20,042	155,320
Rents	11,434,589	499,966	241,104	327,949	10,180,097	160,575	24,897
Royalties	32,546,817	9,806,153	3,103,093	5,196,869	11,726,110	1,449,266	1,265,326
Net short-term capital gain reduced by net long-term capital loss	371,867	155,901	*4	*52,882	11,676	*4,970	*146,432
Net long-term capital gain reduced by net short-term capital loss	7,710,225	2,784,658	444,602	543,596	2,244,256	1,021,244	671,870
Net gain, noncapital assets	1,074,733	225,745	28,270	314,892	474,688	25,808	5,331
Dividends received from domestic corporations	970,923	457,601	224,915	18,787	263,445	3,798	*2,376
Dividends received from foreign corporations	3,107,281	1,846,375	164,482	139,267	506,738	375,610	74,809
Other receipts	65,553,374	27,362,598	3,317,965	4,389,526	24,410,154	2,904,612	3,168,518
Total deductions	**989,554,549**	**245,129,280**	**68,564,965**	**116,272,583**	**483,613,012**	**38,374,964**	**37,599,746**
Cost of goods sold	197,122,486	64,609,532	19,615,706	17,984,297	82,063,832	5,884,581	6,964,539
Compensation of officers	9,943,717	3,444,131	1,313,535	1,289,851	2,489,195	625,849	781,155
Salaries and wages	162,022,382	60,572,713	6,717,656	14,347,353	59,769,981	10,912,510	9,702,169
Repairs	12,073,590	1,609,408	482,921	609,827	8,382,476	701,451	287,507
Bad debts	8,374,286	1,673,179	146,049	533,833	5,736,572	121,102	163,552
Rent paid on business property	24,488,345	4,507,116	4,404,582	2,123,234	11,111,271	1,652,217	689,925
Taxes paid	24,669,815	6,809,667	1,779,523	2,406,107	11,353,769	1,287,963	1,032,785
Interest paid	67,805,978	14,980,924	3,918,665	8,007,757	38,301,624	1,869,318	727,691
Charitable contributions	537,772	234,687	36,784	68,324	127,438	12,580	57,959
Amortization	37,568,190	7,231,304	8,159,763	8,553,441	11,708,544	1,136,038	779,101
Depreciation	80,214,924	7,865,452	5,318,635	6,412,666	56,189,786	2,523,391	1,904,994
Depletion	*3,424	154	-	*67	3,203	-	-
Advertising	27,067,966	8,153,055	3,301,340	3,711,673	10,707,289	304,429	890,180
Pension, profit-sharing, stock, annuity	6,787,469	1,587,149	456,609	864,598	3,280,644	368,913	229,555
Employee benefit programs	19,852,837	6,614,400	704,730	2,789,281	8,095,976	900,755	747,695
Domestic production activities deduction	2,228,969	1,192,617	*143,293	341,431	469,273	62,425	19,931
Net loss, noncapital assets	6,923,513	4,223,744	103,852	292,393	2,094,507	77,503	131,514
Other deductions	301,868,884	49,820,048	11,961,322	45,936,451	171,727,633	9,933,938	12,489,493
Total receipts less total deductions	48,773,086	12,928,482	2,660,907	6,019,555	19,901,625	3,504,885	3,757,632
Constructive taxable income from related foreign corporations	4,608,111	3,357,623	270,025	123,447	548,713	65,726	242,577
Net income (less deficit)	**52,980,434**	**16,176,991**	**2,927,946**	**6,138,004**	**20,342,036**	**3,550,569**	**3,844,888**
Income subject to tax	**65,219,195**	**23,761,420**	**3,613,634**	**8,836,458**	**19,522,492**	**4,873,854**	**4,611,337**
Total income tax before credits [5]	22,977,416	8,319,910	1,329,011	3,100,829	6,903,345	1,702,996	1,621,325
Income tax	22,763,417	8,302,760	1,259,104	3,089,208	6,809,610	1,700,539	1,602,196
Alternative minimum tax	200,949	17,040	65,795	*10,157	86,370	2,457	19,129
Foreign tax credit	4,787,562	2,984,742	257,836	333,794	699,475	447,961	63,755
General business credit	904,213	569,230	12,393	15,320	187,016	22,773	97,481
Prior year minimum tax credit	305,815	6,288	-	*31,899	265,871	-	1,757
Total income tax after credits [2]	**16,979,825**	**4,759,650**	**1,058,783**	**2,719,816**	**5,750,982**	**1,232,263**	**1,458,332**

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

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns	**67,137**	**19,425**	**17,351**	**25,427**	**4,934**	**179,658**	**166,098**	**13,081**	**479**
Total assets	**12,724,583,756**	**4,499,814,542**	**7,628,501,365**	**157,749,656**	**438,518,192**	**460,915,004**	**275,316,260**	**166,672,731**	**18,926,013**
Cash	865,160,486	225,294,653	580,634,198	14,794,476	44,437,160	29,264,674	20,707,929	7,365,266	1,191,479
Notes and accounts receivable	2,548,296,433	676,736,487	1,813,443,738	26,253,051	31,863,157	52,401,528	23,923,172	27,423,116	1,055,240
Less: Allowance for bad debts	31,519,603	29,208,888	2,038,508	270,870	*1,336	1,607,081	793,855	771,188	42,038
Inventories	5,962,599	632,935	5,237,524	90,011	2,129	3,969,367	1,056,774	2,871,274	41,319
Investments in Government obligations	205,911,487	66,829,621	133,343,995	1,779,574	3,958,298	447,167	238,041	*194,523	14,603
Tax-exempt securities	41,247,084	29,110,606	4,566,819	1,549,341	*6,020,318	1,054,907	600,960	161,431	292,516
Other current assets	2,342,330,201	233,761,679	2,050,772,740	9,051,117	48,744,665	30,587,106	24,099,111	5,223,646	1,264,349
Loans to shareholders	35,238,320	22,152,078	822,611	1,452,456	10,811,176	3,750,555	3,382,152	368,403	-
Mortgage and real estate loans	2,473,064,684	2,386,063,510	82,988,602	396,229	*3,616,342	4,242,437	3,831,462	410,975	-
Other investments	2,781,106,817	616,519,689	1,848,220,748	55,459,414	260,906,966	83,172,486	61,294,782	15,134,534	6,743,171
Depreciable assets	140,375,232	78,324,526	51,356,961	10,271,057	422,688	259,162,457	122,456,434	135,458,220	1,247,803
Less: Accumulated depreciation	64,051,109	29,682,039	28,122,893	6,130,968	115,210	91,009,590	40,723,378	49,789,864	496,348
Depletable assets	479,016	*1,610	*250,417	*125,923	*101,066	697,491	646,914	*43,093	*7,485
Less: Accumulated depletion	208,267	*821	*108,513	*90,039	*8,894	103,979	103,979	-	-
Land	5,756,361	3,618,431	1,576,760	356,079	205,091	32,783,028	31,111,343	1,443,850	227,835
Intangible assets (amortizable)	238,142,589	93,793,733	107,523,254	36,485,776	339,826	45,923,042	18,830,087	20,488,797	6,604,158
Less: Accumulated amortization	27,240,284	13,415,910	9,552,685	4,233,338	38,351	10,306,954	2,745,029	7,124,142	437,784
Other assets	1,164,531,712	139,282,645	987,585,597	10,410,368	27,253,101	16,486,363	7,503,340	7,770,797	1,212,226
Total liabilities	**12,724,583,756**	**4,499,814,542**	**7,628,501,365**	**157,749,656**	**438,518,192**	**460,915,004**	**275,316,260**	**166,672,731**	**18,926,013**
Accounts payable	1,844,173,456	131,411,151	1,691,547,675	19,843,114	1,371,516	21,427,980	14,133,057	7,126,182	168,741
Mortgages, notes, and bonds payable in less than one year	1,738,384,021	1,199,650,424	349,423,102	4,099,201	185,211,293	34,009,990	12,837,407	20,044,795	1,127,788
Other current liabilities	3,702,591,009	1,209,088,992	2,434,629,013	35,585,241	23,287,762	35,283,650	14,273,228	18,850,905	2,159,517
Loans from shareholders	30,649,994	9,080,791	17,848,427	579,958	3,140,818	21,922,866	17,759,430	3,990,014	*173,422
Mortgages, notes, and bonds payable in one year or more	2,591,641,333	1,499,000,814	1,030,126,414	24,932,425	37,581,680	179,248,536	108,921,762	66,363,057	3,963,717
Other liabilities	1,640,088,096	236,556,132	1,366,241,667	16,831,168	20,459,129	49,925,812	25,908,457	21,900,927	2,116,428
Capital stock	340,740,591	91,085,464	219,738,940	3,136,566	26,779,620	27,996,847	20,288,968	2,958,842	4,749,037
Additional paid-in capital	1,022,075,398	232,259,651	591,785,552	53,713,707	144,316,488	112,161,176	74,598,243	32,573,410	4,989,522
Retained earnings, appropriated	2,569,398	2,184,057	201,137	158,675	*25,528	1,431,198	1,385,756	*45,442	-
Retained earnings, unappropriated [30]	-72,095,193	-82,229,281	7,010,948	6,267,858	-3,144,717	-6,575,415	-9,928,925	2,294,358	1,059,152
Less: Cost of treasury stock	116,234,346	28,273,653	80,051,511	7,398,258	510,925	15,917,635	4,861,122	9,475,202	1,581,311
Total receipts	**1,002,444,421**	**466,096,110**	**441,732,758**	**75,159,578**	**19,455,975**	**172,456,616**	**73,068,659**	**94,778,007**	**4,609,950**
Business receipts	326,287,428	108,265,251	145,774,296	71,433,678	814,203	138,471,492	54,221,649	82,145,770	2,104,074
Interest	633,232,776	325,567,290	290,627,006	2,065,080	14,973,400	5,383,023	3,023,985	2,136,074	222,964
Interest on Government obligations: State and local	4,547,956	2,582,596	1,382,948	423,116	159,297	100,234	65,577	18,049	*16,608
Rents	2,278,710	951,812	1,160,333	155,616	10,950	5,051,305	2,827,048	2,218,260	*5,997
Royalties	1,029,155	646,946	336,804	37,066	8,339	3,499,926	1,178,703	353,720	1,967,503
Net short-term capital gain reduced by net long-term capital loss	1,052,623	69,224	938,079	14,496	30,823	32,799	31,484	*1,315	-
Net long-term capital gain reduced by net short-term capital loss	9,608,511	1,931,678	6,273,095	1,075,161	328,577	3,957,148	3,748,592	186,908	*21,648
Net gain, noncapital assets	8,230,848	2,807,635	5,264,379	44,979	113,855	4,236,413	1,454,370	2,770,511	*11,532
Dividends received from domestic corporations	4,861,057	2,640,419	1,653,531	157,707	409,400	226,368	217,172	7,251	*1,945
Dividends received from foreign corporations	2,609,802	619,652	1,882,401	106,842	*907	47,709	39,666	2,386	5,657
Other receipts	8,705,555	20,013,607	-13,560,112	-354,162	2,606,223	11,450,199	6,260,413	4,937,763	252,022
Total deductions	**1,138,387,322**	**495,808,251**	**550,577,718**	**75,029,618**	**16,971,734**	**175,499,535**	**73,714,487**	**97,755,305**	**4,029,743**
Cost of goods sold	13,644,745	2,362,578	3,536,202	7,744,814	*1,150	24,760,897	4,853,233	19,664,400	243,264
Compensation of officers	17,297,403	3,199,100	10,113,631	3,932,931	51,740	4,722,399	3,545,200	1,037,466	139,732
Salaries and wages	128,534,887	33,878,892	76,188,116	18,390,002	77,878	26,500,078	13,339,018	12,381,235	779,825
Repairs	3,383,808	1,705,139	1,282,292	394,269	2,108	4,902,969	2,261,231	2,618,321	23,417
Bad debts	43,309,004	40,334,545	2,731,713	191,299	51,447	1,658,101	1,030,082	601,103	26,916
Rent paid on business property	11,398,384	3,773,053	5,440,850	2,160,246	24,235	10,917,413	4,803,660	5,972,820	140,932
Taxes paid	13,471,584	4,556,530	6,681,907	2,126,866	106,281	6,969,066	4,433,515	2,440,179	95,372
Interest paid	532,750,756	253,232,486	266,347,394	2,937,095	10,233,781	15,022,690	7,578,891	6,959,031	484,769
Charitable contributions	400,709	205,101	137,052	56,510	2,045	110,737	95,711	11,850	3,176
Amortization	14,538,936	9,284,756	4,074,670	1,071,499	108,012	1,709,504	799,963	704,599	204,943
Depreciation	20,673,440	14,528,275	4,966,326	1,159,987	18,851	32,292,980	4,414,821	27,693,783	184,376
Depletion	94,513	3,639	40,854	*240	49,779	70,596	69,817	*780	-
Advertising	8,688,622	5,986,889	1,826,569	866,371	8,794	2,269,862	935,486	1,266,837	67,539
Pension, profit-sharing, stock, annuity	5,959,168	2,006,689	3,119,038	831,160	2,281	703,711	372,303	299,416	31,992
Employee benefit programs	11,023,782	3,742,189	5,136,704	2,128,383	16,506	2,868,572	1,324,937	1,473,741	69,895
Domestic production activities deduction	57,622	32,911	18,161	4,248	*2,302	20,433	1,608	*2,062	16,762
Net loss, noncapital assets	52,793,854	43,804,561	8,555,374	288,658	145,261	884,564	632,810	248,314	3,440
Other deductions	260,366,104	73,170,917	150,380,864	30,745,041	6,069,282	39,114,962	23,222,200	14,379,368	1,513,394
Total receipts less total deductions	-135,942,901	-29,712,141	-108,844,960	129,959	2,484,241	-3,042,919	-645,828	-2,977,298	580,207
Constructive taxable income from related foreign corporations	7,110,583	1,061,493	5,800,935	209,900	*38,255	115,292	55,418	57,038	2,836
Net income (less deficit)	**-133,380,274**	**-31,233,244**	**-104,426,972**	**-83,256**	**2,363,199**	**-3,027,862**	**-655,986**	**-2,938,309**	**566,434**
Income subject to tax	**54,657,260**	**23,603,890**	**20,706,540**	**4,753,731**	**5,593,098**	**6,534,478**	**4,694,142**	**1,134,785**	**705,552**
Total income tax before credits [5]	19,765,694	8,357,636	7,827,783	1,600,808	1,979,466	2,163,783	1,528,600	389,005	246,179
Income tax	19,582,104	8,218,346	7,795,378	1,593,865	1,974,514	2,070,872	1,444,167	381,050	245,655
Alternative minimum tax	149,158	107,025	30,487	7,099	4,546	83,017	75,565	6,937	*516
Foreign tax credit	1,587,016	460,260	1,094,429	28,510	3,816	77,792	18,802	7,921	51,068
General business credit	366,663	253,528	75,390	13,424	*24,321	28,600	10,110	5,846	*12,644
Prior year minimum tax credit	21,809	5,007	10,054	*4,288	*2,460	12,778	8,465	4,196	117
Total income tax after credits [2]	**17,789,120**	**7,637,755**	**6,647,910**	**1,554,587**	**1,948,869**	**2,044,614**	**1,491,223**	**371,042**	**182,349**

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

2008 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services: Total	Administrative and support services	Waste management and remediation services	Educational services
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	**215,374**	**20,777**	**73,202**	**69,119**	**4,083**	**14,954**
Total assets	**667,713,989**	**18,324,586,654**	**232,219,686**	**173,563,668**	**58,656,018**	**31,461,577**
Cash	79,256,485	1,958,678,266	15,018,257	12,376,082	2,642,175	4,333,656
Notes and accounts receivable	135,799,254	6,514,646,991	38,302,187	31,386,178	6,916,009	3,241,529
Less: Allowance for bad debts	2,851,121	145,661,263	1,143,407	949,908	193,499	518,456
Inventories	11,522,657	204,728	1,904,122	1,444,200	459,922	384,973
Investments in Government obligations	793,573	514,110,021	208,680	199,071	*9,608	-
Tax-exempt securities	385,244	128,218,139	344,117	*322,597	21,519	81,348
Other current assets	57,836,469	777,922,834	13,839,056	11,588,016	2,251,040	1,739,444
Loans to shareholders	2,534,044	25,791,809	1,042,280	955,468	86,812	173,418
Mortgage and real estate loans	1,059,008	1,900,302,763	45,312	42,917	*2,396	*46,327
Other investments	133,398,713	4,666,108,868	38,762,140	35,772,327	2,989,813	5,323,692
Depreciable assets	111,829,947	191,120,888	81,589,924	40,619,674	40,970,250	8,458,860
Less: Accumulated depreciation	65,131,047	85,961,074	43,202,750	22,401,255	20,801,496	4,389,815
Depletable assets	167,852	720,789	2,088,417	*12,810	2,075,607	-
Less: Accumulated depletion	71,781	*175,843	*825,060	*10,071	814,990	-
Land	2,324,590	17,627,652	2,586,018	1,188,571	1,397,447	284,438
Intangible assets (amortizable)	208,302,772	430,308,690	87,101,066	67,302,439	19,798,628	10,951,103
Less: Accumulated amortization	55,747,761	25,275,727	17,260,202	14,777,719	2,482,483	1,021,692
Other assets	46,305,093	1,455,898,123	11,819,529	8,492,269	3,327,260	2,372,750
Total liabilities	**667,713,989**	**18,324,586,654**	**232,219,686**	**173,563,668**	**58,656,018**	**31,461,577**
Accounts payable	75,333,216	1,723,764,773	16,791,747	13,341,591	3,450,156	1,517,150
Mortgages, notes, and bonds payable in less than one year	39,676,539	1,113,501,801	13,299,969	10,558,075	2,741,894	1,075,790
Other current liabilities	102,135,724	10,194,166,146	29,908,181	24,910,922	4,997,259	5,056,911
Loans from shareholders	13,410,556	11,504,245	6,598,467	6,138,355	460,112	465,039
Mortgages, notes, and bonds payable in one year or more	127,432,125	1,924,509,858	65,233,412	45,420,757	19,812,655	7,902,508
Other liabilities	80,992,639	400,378,867	23,357,401	14,781,394	8,576,007	4,067,121
Capital stock	103,660,661	365,298,212	12,231,163	10,743,896	1,487,267	2,122,717
Additional paid-in capital	384,448,498	2,066,798,808	90,020,778	61,839,510	28,181,267	11,129,807
Retained earnings, appropriated	445,421	1,954,055	251,594	184,920	*66,673	*3,192
Retained earnings, unappropriated [30]	-229,328,831	584,033,383	-7,642,267	-1,514,653	-6,127,614	1,471,683
Less: Cost of treasury stock	30,492,559	61,323,493	17,830,758	12,841,099	4,989,658	3,350,340
Total receipts	**620,358,907**	**998,332,227**	**284,315,085**	**241,992,407**	**42,322,678**	**28,928,081**
Business receipts	591,059,964	164,125,831	274,424,956	233,109,367	41,315,589	27,920,280
Interest	6,300,569	664,138,533	1,405,927	1,235,699	170,228	277,682
Interest on Government obligations: State and local	138,638	8,963,923	47,165	45,285	*1,880	39,235
Rents	647,664	19,651,449	181,879	156,251	25,627	26,815
Royalties	4,383,346	449,002	650,867	637,998	12,869	99,245
Net short-term capital gain reduced by net long-term capital loss	199,589	700,115	40,808	40,481	*327	20
Net long-term capital gain reduced by net short-term capital loss	2,294,584	11,521,083	391,656	355,136	36,520	203,746
Net gain, noncapital assets	370,582	9,856,037	185,410	69,385	116,025	4,517
Dividends received from domestic corporations	170,307	3,458,512	83,513	79,707	3,806	*2,335
Dividends received from foreign corporations	988,186	6,491,558	414,077	409,422	4,655	*22,126
Other receipts	13,805,480	108,976,184	6,488,826	5,853,676	635,150	332,080
Total deductions	**627,609,419**	**980,374,254**	**279,371,226**	**238,412,079**	**40,959,147**	**27,538,835**
Cost of goods sold	196,764,399	6,172,666	118,999,660	103,367,880	15,631,780	3,144,095
Compensation of officers	37,247,743	5,999,809	4,747,075	4,252,391	494,684	1,046,867
Salaries and wages	158,247,000	128,308,986	55,059,427	48,563,967	6,495,460	8,958,109
Repairs	3,229,507	6,587,184	2,413,549	1,148,759	1,264,790	295,023
Bad debts	1,633,000	119,730,038	773,440	608,759	164,682	691,156
Rent paid on business property	19,906,861	13,851,324	5,428,198	4,445,691	982,507	1,754,708
Taxes paid	19,067,012	14,565,758	7,665,899	6,375,533	1,290,366	880,637
Interest paid	13,884,392	384,044,902	6,237,836	4,893,898	1,343,938	931,144
Charitable contributions	255,351	1,042,594	73,794	52,339	21,455	11,329
Amortization	7,269,932	6,786,244	3,813,870	3,014,433	799,437	377,746
Depreciation	12,735,761	34,221,398	6,645,042	3,673,966	2,971,077	901,590
Depletion	65,691	75,687	119,765	7,391	112,373	-
Advertising	5,465,521	9,815,233	3,126,189	2,962,583	163,606	1,929,501
Pension, profit-sharing, stock, annuity	7,235,030	9,600,969	1,335,470	1,195,056	140,414	142,624
Employee benefit programs	15,301,403	16,788,722	6,786,649	5,814,864	971,785	769,680
Domestic production activities deduction	280,336	58,792	14,709	6,442	8,267	*4,442
Net loss, noncapital assets	1,330,112	10,373,349	319,942	285,292	34,650	56,825
Other deductions	127,690,368	212,350,599	55,810,713	47,742,837	8,067,876	5,643,361
Total receipts less total deductions	-7,250,512	17,957,973	4,943,859	3,580,328	1,363,531	1,389,246
Constructive taxable income from related foreign corporations	1,180,604	10,363,531	696,709	665,365	31,344	10,734
Net income (less deficit)	**-6,208,546**	**19,357,581**	**5,593,403**	**4,200,408**	**1,392,995**	**1,360,744**
Income subject to tax	**21,067,692**	**70,992,525**	**9,408,222**	**7,240,352**	**2,167,870**	**2,153,342**
Total income tax before credits [5]	7,197,575	24,849,398	3,183,300	2,427,410	755,890	741,501
Income tax	7,114,268	24,736,325	3,173,911	2,422,299	751,612	739,561
Alternative minimum tax	85,283	101,644	10,896	6,677	4,219	1,939
Foreign tax credit	668,941	4,535,693	400,381	400,331	50	6,180
General business credit	261,406	2,465,016	100,177	82,043	18,134	2,344
Prior year minimum tax credit	16,921	27,365	12,842	12,842	-	112
Total income tax after credits [2]	**6,250,307**	**17,641,277**	**2,669,901**	**1,932,194**	**737,707**	**732,866**

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

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	**123,845**	**102,803**	**16,024**	**5,018**	**33,129**	**17,907**	**15,222**
Total assets	**263,426,416**	**92,618,665**	**51,478,100**	**119,329,652**	**72,545,106**	**23,078,334**	**49,466,772**
Cash	17,929,830	9,044,428	3,933,320	4,952,082	5,632,079	2,214,780	3,417,299
Notes and accounts receivable	41,676,194	12,470,359	9,286,047	19,919,787	5,305,694	1,613,165	3,692,528
Less: Allowance for bad debts	13,552,876	3,021,658	2,442,325	8,088,892	318,520	92,557	225,963
Inventories	1,586,825	759,414	641,252	186,159	731,284	163,093	568,192
Investments in Government obligations	*263,522	*154,021	*13,769	95,732	*67,341	36,757	*30,584
Tax-exempt securities	*540,934	*476,477	*64,292	165	*62,509	*53,973	*8,536
Other current assets	13,138,175	4,713,466	3,242,967	5,181,742	5,120,576	3,293,342	1,827,234
Loans to shareholders	12,523,326	11,992,247	212,294	318,785	464,024	160,565	303,459
Mortgage and real estate loans	83,891	*59,856	*23,740	*295	*59,999	*57,593	*2,406
Other investments	48,738,949	14,454,822	4,006,922	30,277,204	9,470,583	3,436,660	6,033,922
Depreciable assets	108,056,319	35,543,851	16,044,765	56,467,703	45,157,088	10,128,034	35,029,054
Less: Accumulated depreciation	52,567,956	23,193,264	8,862,278	20,512,414	19,212,980	4,344,327	14,868,653
Depletable assets	*11,442	-	-	*11,442	*1,972	*368	*1,603
Less: Accumulated depletion	112	-	-	112	*457	*329	*128
Land	4,948,846	591,280	532,480	3,825,086	5,326,215	1,205,446	4,120,770
Intangible assets (amortizable)	72,633,729	25,328,080	24,460,537	22,845,111	11,225,095	3,759,734	7,465,360
Less: Accumulated amortization	7,118,956	2,674,344	2,121,262	2,323,350	1,660,224	478,057	1,182,167
Other assets	14,534,335	5,919,631	2,441,578	6,173,126	5,112,828	1,870,093	3,242,735
Total liabilities	**263,426,416**	**92,618,665**	**51,478,100**	**119,329,652**	**72,545,106**	**23,078,334**	**49,466,772**
Accounts payable	12,531,705	6,781,921	2,346,524	3,403,260	3,740,448	1,618,012	2,122,435
Mortgages, notes, and bonds payable in less than one year	8,145,553	4,693,221	1,754,664	1,697,669	6,298,132	2,459,743	3,838,389
Other current liabilities	31,209,909	13,171,714	6,194,946	11,843,250	8,575,958	3,674,483	4,901,475
Loans from shareholders	15,095,398	13,354,350	1,579,354	161,695	3,990,196	1,464,170	2,526,026
Mortgages, notes, and bonds payable in one year or more	117,745,736	25,988,116	18,169,293	73,588,328	28,692,372	6,164,721	22,527,651
Other liabilities	27,975,462	10,569,282	6,006,789	11,399,391	6,761,981	2,525,262	4,236,719
Capital stock	10,351,609	5,523,013	2,814,397	2,014,199	7,148,636	1,371,405	5,777,231
Additional paid-in capital	101,390,410	27,249,361	22,269,822	51,871,227	21,540,095	5,914,006	15,626,089
Retained earnings, appropriated	61,840	*27,529	*10,655	*23,655	*132,882	*27,896	*104,986
Retained earnings, unappropriated [30]	-54,271,273	-12,794,901	-7,133,324	-34,343,048	-10,412,268	-1,966,712	-8,445,556
Less: Cost of treasury stock	6,809,933	1,944,940	2,535,019	2,329,974	3,923,325	174,652	3,748,673
Total receipts	**394,188,464**	**225,393,933**	**63,235,908**	**105,558,623**	**50,869,656**	**21,015,865**	**29,853,792**
Business receipts	374,370,679	217,214,796	61,229,122	95,926,761	45,076,941	19,102,518	25,974,423
Interest	1,738,559	493,141	198,005	1,047,413	761,348	242,743	518,604
Interest on Government obligations: State and local	121,453	39,217	9,094	73,142	16,672	13,062	3,610
Rents	717,779	181,774	26,697	509,308	283,585	118,504	165,081
Royalties	86,160	*11,014	75,144	3	370,686	127,875	242,811
Net short-term capital gain reduced by net long-term capital loss	30,907	*2,253	9,210	*19,444	*1,321	*1,321	-
Net long-term capital gain reduced by net short-term capital loss	822,698	186,074	125,697	510,927	394,509	289,321	105,188
Net gain, noncapital assets	265,337	98,737	14,476	152,124	130,176	25,307	104,870
Dividends received from domestic corporations	23,736	14,478	3,369	5,888	19,536	12,699	6,837
Dividends received from foreign corporations	54,483	163	54,314	6	40,304	11,235	29,068
Other receipts	15,956,674	7,152,287	1,490,780	7,313,607	3,774,579	1,071,279	2,703,299
Total deductions	**390,692,298**	**224,867,483**	**62,024,200**	**103,800,615**	**51,400,229**	**20,675,214**	**30,725,014**
Cost of goods sold	35,518,132	19,331,938	12,723,281	3,462,913	9,993,746	5,416,215	4,577,531
Compensation of officers	40,401,594	37,710,172	2,057,467	633,955	2,054,817	1,501,352	553,465
Salaries and wages	120,985,890	65,190,663	18,192,973	37,602,255	9,597,953	3,028,258	6,569,695
Repairs	3,622,046	1,561,857	586,740	1,473,450	985,056	174,838	810,218
Bad debts	8,939,996	3,352,069	2,072,754	3,515,173	338,807	39,368	299,440
Rent paid on business property	14,850,734	8,991,926	2,181,490	3,677,318	3,022,421	680,444	2,341,977
Taxes paid	13,159,792	6,698,863	2,125,151	4,335,778	3,749,856	1,103,833	2,646,022
Interest paid	10,122,849	2,422,467	1,658,173	6,042,209	2,558,113	606,693	1,951,420
Charitable contributions	164,083	102,373	21,808	39,903	39,090	27,788	11,302
Amortization	2,390,333	865,534	720,280	804,520	536,223	241,734	294,489
Depreciation	9,020,767	3,477,038	1,945,461	3,598,268	3,414,920	802,959	2,611,961
Depletion	*131	1	-	*130	*1,367	323	*1,043
Advertising	2,056,308	1,368,865	312,346	375,097	1,282,273	536,843	745,429
Pension, profit-sharing, stock, annuity	7,011,038	6,141,439	285,157	584,442	342,187	271,958	70,230
Employee benefit programs	13,007,734	6,589,551	1,779,633	4,638,549	833,160	326,765	506,395
Domestic production activities deduction	7,465	4,674	*1,621	1,170	*2,662	*1,834	*828
Net loss, noncapital assets	1,262,196	393,644	235,899	632,653	281,356	30,858	250,498
Other deductions	108,171,210	60,664,411	15,123,967	32,382,831	12,366,220	5,883,150	6,483,070
Total receipts less total deductions	3,496,166	526,450	1,211,708	1,758,008	-530,573	340,650	-871,223
Constructive taxable income from related foreign corporations	12,150	8,614	6	3,530	69,773	63,053	6,720
Net income (less deficit)	**3,386,863**	**495,847**	**1,202,620**	**1,688,396**	**-477,472**	**390,641**	**-868,113**
Income subject to tax	**8,479,477**	**2,809,466**	**2,708,144**	**2,961,867**	**1,602,169**	**817,815**	**784,354**
Total income tax before credits [5]	2,897,759	954,551	924,875	1,018,333	540,520	277,789	262,731
Income tax	2,880,243	949,819	920,988	1,009,436	535,286	274,417	260,868
Alternative minimum tax	16,954	4,580	3,477	8,897	4,267	2,449	1,818
Foreign tax credit	15,287	38	15,036	213	26,222	25,960	263
General business credit	56,300	6,647	25,670	23,983	3,649	1,650	1,999
Prior year minimum tax credit	6,258	2,360	*3,760	137	*508	*307	201
Total income tax after credits [2]	**2,819,908**	**945,500**	**880,409**	**993,999**	**510,141**	**249,872**	**260,268**

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

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	**80,860**	**d**	**d**	**129,316**	**41,187**	**38,975**	**49,154**	**1,742**
Total assets	**370,847,972**	**d**	**d**	**78,946,518**	**26,573,019**	**36,738,770**	**15,634,730**	***157,761**
Cash	18,782,136	d	d	12,300,989	2,619,466	1,624,636	8,056,887	*45,609
Notes and accounts receivable	17,779,943	d	d	8,470,337	3,853,853	3,404,541	1,211,942	*27,171
Less: Allowance for bad debts	1,103,896	d	d	356,215	67,833	96,834	191,547	-
Inventories	7,444,285	d	d	4,017,130	2,382,723	1,571,177	63,230	*915
Investments in Government obligations	*96,359	d	d	226,169	*573	*2,338	223,258	-
Tax-exempt securities	*2,385	d	d	*38,113	-	*8,840	*29,273	-
Other current assets	8,410,703	d	d	3,608,809	1,077,535	1,412,606	1,118,668	*22,314
Loans to shareholders	5,157,692	d	d	746,457	490,985	249,554	*5,918	*1,346
Mortgage and real estate loans	529,741	d	d	218,448	*79,428	*53,849	*85,171	*3,916
Other investments	73,262,303	d	d	10,653,382	6,261,528	3,418,329	973,526	*33,410
Depreciable assets	170,698,204	d	d	31,270,161	10,352,392	15,894,294	5,023,475	*26,000
Less: Accumulated depreciation	62,597,615	d	d	17,652,834	6,614,585	8,428,938	2,609,311	*3,127
Depletable assets	*10,683	d	d	*695	-	*695	-	-
Less: Accumulated depletion	*9,283	d	d	*65	-	*65	-	-
Land	31,763,239	d	d	4,538,380	570,374	2,864,102	1,103,904	-
Intangible assets (amortizable)	61,572,589	d	d	15,017,075	5,536,857	9,292,747	187,472	-
Less: Accumulated amortization	6,333,232	d	d	1,897,494	555,624	1,301,004	40,866	-
Other assets	45,381,736	d	d	7,746,979	585,347	6,767,903	393,730	208
Total liabilities	**370,847,972**	**d**	**d**	**78,946,518**	**26,573,019**	**36,738,770**	**15,634,730**	***157,761**
Accounts payable	18,615,114	d	d	5,733,925	2,211,913	2,574,012	947,999	*5,097
Mortgages, notes, and bonds payable in less than one year	8,096,072	d	d	2,452,935	1,067,394	854,582	530,960	*3,148
Other current liabilities	30,449,524	d	d	6,966,578	2,776,015	2,598,366	1,592,196	*9,597
Loans from shareholders	12,885,406	d	d	2,782,931	1,471,557	1,279,007	*32,367	*49,179
Mortgages, notes, and bonds payable in one year or more	167,332,101	d	d	24,056,005	10,461,796	12,184,718	1,409,490	*24,390
Other liabilities	58,215,336	d	d	10,420,551	1,862,682	7,635,231	922,638	*10,025
Capital stock	10,764,538	d	d	5,886,821	2,844,030	2,113,905	928,886	*10,577
Additional paid-in capital	84,637,914	d	d	12,376,848	4,339,704	6,493,399	1,543,744	*10,675
Retained earnings, appropriated	1,638,354	d	d	4,464,152	75,116	*42,170	4,346,866	-
Retained earnings, unappropriated [30]	25,921,636	d	d	7,503,886	102,277	3,981,455	3,420,153	*35,073
Less: Cost of treasury stock	47,708,023	d	d	3,698,113	639,467	3,018,075	*40,571	-
Total receipts	**283,297,227**	**d**	**d**	**86,957,608**	**42,047,853**	**31,312,774**	**13,596,982**	**174,345**
Business receipts	250,718,835	d	d	81,578,019	41,037,405	29,854,223	10,686,391	*159,041
Interest	3,069,058	d	d	549,266	145,358	139,544	264,364	*1,735
Interest on Government obligations: State and local	16,563	d	d	13,010	*1,147	7,757	4,106	*239
Rents	1,420,313	d	d	147,101	37,608	63,581	45,912	-
Royalties	6,922,099	d	d	311,363	*170,019	136,559	*4,784	-
Net short-term capital gain reduced by net long-term capital loss	2,127	d	d	9,454	*14	*8,954	*486	-
Net long-term capital gain reduced by net short-term capital loss	1,247,620	d	d	291,053	46,578	202,335	42,140	*10,990
Net gain, noncapital assets	287,618	d	d	117,277	55,930	59,829	1,518	*2,291
Dividends received from domestic corporations	64,999	d	d	41,480	6,100	27,058	8,321	-
Dividends received from foreign corporations	1,740,192	d	d	63,514	*2,524	*60,811	179	-
Other receipts	17,807,802	d	d	3,836,073	545,170	752,124	2,538,779	*50
Total deductions	**277,309,263**	**d**	**d**	**86,413,263**	**42,008,793**	**30,791,653**	**13,612,818**	**208,412**
Cost of goods sold	89,185,697	d	d	33,849,435	23,328,093	8,982,552	1,538,790	*143,721
Compensation of officers	3,661,176	d	d	3,722,296	2,194,837	1,315,365	212,094	26
Salaries and wages	56,697,577	d	d	12,535,560	4,806,969	6,319,065	1,409,526	*11,205
Repairs	4,930,120	d	d	2,491,208	354,179	486,880	1,650,150	*499
Bad debts	469,170	d	d	345,330	127,238	147,217	70,874	*14,462
Rent paid on business property	20,635,905	d	d	4,315,732	1,688,354	2,529,353	98,026	*4,174
Taxes paid	12,044,959	d	d	2,405,459	1,061,726	1,122,404	221,329	2,597
Interest paid	12,467,257	d	d	1,933,662	899,905	921,834	111,923	*1,222
Charitable contributions	208,918	d	d	37,373	14,737	15,468	7,167	*181
Amortization	2,003,801	d	d	883,928	252,401	619,878	11,649	*505
Depreciation	11,770,974	d	d	2,429,299	832,936	1,365,536	230,827	*5,910
Depletion	*122	d	d	*1,473	-	*469	*1,004	-
Advertising	6,800,375	d	d	898,175	351,011	494,841	52,323	*2,510
Pension, profit-sharing, stock, annuity	1,186,353	d	d	333,824	129,097	166,034	38,693	-
Employee benefit programs	5,715,699	d	d	1,555,329	711,573	691,708	152,048	*1,565
Domestic production activities deduction	60,636	d	d	17,283	12,397	*4,884	2	-
Net loss, noncapital assets	1,143,803	d	d	263,369	54,822	205,849	2,699	-
Other deductions	48,326,721	d	d	18,394,529	5,188,519	5,402,316	7,803,694	19,835
Total receipts less total deductions	5,987,964	d	d	544,345	39,060	521,121	-15,836	-34,066
Constructive taxable income from related foreign corporations	2,458,900	d	d	57,165	1,195	55,970	-	-
Net income (less deficit)	**8,430,301**	**d**	**d**	**588,500**	**39,108**	**569,334**	**-19,942**	**-34,305**
Income subject to tax	**12,919,247**	**d**	**d**	**2,382,068**	**862,381**	**1,226,865**	**292,822**	***15,182**
Total income tax before credits [5]	4,450,808	d	d	734,057	260,580	407,987	65,490	*5,045
Income tax	4,429,393	d	d	731,422	260,344	406,177	64,902	*5,045
Alternative minimum tax	16,834	d	d	2,632	*234	*1,810	*588	-
Foreign tax credit	1,605,466	d	d	43,031	*4,106	*38,912	*13	-
General business credit	478,960	d	d	11,182	4,955	6,201	*26	-
Prior year minimum tax credit	38,022	d	d	*522	*190	*333	-	-
Total income tax after credits [2]	**2,328,361**	**d**	**d**	**679,322**	**251,330**	**362,541**	**65,451**	***5,045**

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

2008 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	**835,462**	**32,650**	**28,920**	**1,343**	**2,388**	**7,114**	**2,498**	**93,960**	**25,419**
Total assets	**32,086,193,381**	**38,166,589**	**30,882,611**	**3,631,015**	**3,652,962**	**602,946,206**	**950,461,674**	**182,878,394**	**58,010,933**
Cash	2,352,912,928	4,149,191	3,425,875	261,120	462,195	20,001,841	23,010,356	31,331,941	11,135,550
Notes and accounts receivable	8,061,859,079	3,000,658	2,117,246	194,953	688,460	79,122,257	65,200,902	58,115,605	21,217,512
Less: Allowance for bad debts	144,596,760	23,951	17,076	*2,043	4,832	435,218	2,650,144	552,675	63,636
Inventories	828,184,004	3,522,484	2,682,437	150,881	689,166	16,153,736	20,211,443	9,324,549	3,941,157
Investments in Government obligations	510,493,306	*4,039	*4,039	-	-	787,840	1,292,097	343,995	*235,999
Tax-exempt securities	145,805,871	*48,576	*42,238	-	*6,337	*75,770	474,867	147,590	*54,311
Other current assets	1,518,652,883	1,497,512	1,211,399	112,676	173,436	19,497,446	68,474,773	17,403,998	6,145,422
Loans to shareholders	124,723,301	1,519,384	1,415,685	15,997	87,702	2,480,419	*35,796	2,135,272	556,358
Mortgage and real estate loans	2,749,215,289	424,041	390,960	*20,247	*12,833	5,676	*3,406,087	561,783	319,592
Other investments	8,387,887,715	5,450,302	3,322,656	1,703,405	424,241	111,899,020	104,577,030	16,956,745	5,676,293
Depreciable assets	5,072,313,075	29,275,988	25,661,720	1,171,563	2,442,706	195,260,243	690,234,617	69,643,178	10,050,066
Less: Accumulated depreciation	2,503,505,953	21,090,790	18,568,332	876,837	1,645,621	84,267,844	224,320,796	44,224,595	6,107,199
Depletable assets	399,870,302	573,088	45,945	527,143	-	219,412,604	10,225,686	1,073,590	*54,978
Less: Accumulated depletion	148,040,370	169,694	20,225	*149,469	-	80,050,730	*3,447,169	271,591	*611
Land	197,768,466	7,573,465	7,166,125	238,624	168,716	6,963,413	1,709,557	4,894,500	1,395,361
Intangible assets (amortizable)	2,882,451,219	882,511	746,492	*44,683	91,337	23,845,149	28,841,077	13,872,731	1,543,140
Less: Accumulated amortization	393,241,432	146,764	97,504	*29,597	19,662	4,729,008	3,735,532	1,454,435	116,575
Other assets	2,043,440,457	1,676,548	1,352,932	247,669	75,947	76,923,592	166,921,026	3,576,214	1,973,215
Total liabilities	**32,086,193,381**	**38,166,589**	**30,882,611**	**3,631,015**	**3,652,962**	**602,946,206**	**950,461,674**	**182,878,394**	**58,010,933**
Accounts payable	3,181,198,349	1,630,422	1,016,820	116,518	497,084	62,241,623	39,080,795	35,818,602	18,480,436
Mortgages, notes, and bonds payable in less than one year	2,143,158,880	3,140,756	2,619,555	105,633	415,568	8,854,088	37,063,758	9,345,121	3,176,438
Other current liabilities	9,745,826,427	1,725,291	1,324,997	75,099	325,195	34,969,238	78,151,132	30,885,446	10,833,366
Loans from shareholders	213,627,269	2,636,340	1,355,618	1,177,646	103,075	1,923,694	2,134,066	4,119,599	1,273,721
Mortgages, notes, and bonds payable in one year or more	5,523,451,545	7,636,608	6,397,498	512,591	726,519	125,260,422	282,210,843	22,365,521	5,117,539
Other liabilities	2,696,408,094	1,384,612	1,198,847	74,090	111,675	96,477,582	259,090,944	8,588,815	1,043,051
Capital stock	930,715,087	3,264,387	2,820,893	282,138	161,357	20,676,231	70,740,373	4,214,682	1,219,364
Additional paid-in capital	6,120,387,788	5,180,371	4,184,713	526,499	469,159	150,102,349	133,960,181	25,692,430	5,535,213
Retained earnings, appropriated	21,256,769	188,116	141,088	*45,054	*1,973	195,491	2,100,262	828,745	*487,292
Retained earnings, unappropriated [30]	3,035,679,042	12,527,978	10,848,870	789,268	889,840	123,556,386	59,837,305	47,034,444	14,311,519
Less: Cost of treasury stock	1,525,515,867	1,148,293	1,026,286	*73,522	48,484	21,310,898	13,907,985	6,015,011	3,467,005
Total receipts	**14,469,662,082**	**46,872,826**	**32,971,282**	**3,628,323**	**10,273,221**	**318,701,431**	**439,431,425**	**384,506,672**	**137,295,781**
Business receipts	12,783,058,801	38,605,156	25,367,005	3,311,699	9,926,452	279,478,851	413,914,907	376,694,030	135,129,457
Interest	777,380,093	355,069	220,630	110,564	23,874	3,656,790	4,774,137	1,115,317	426,622
Interest on Government obligations: State and local	10,631,251	15,428	12,714	*1,407	*1,307	32,065	76,774	60,445	29,412
Rents	64,692,721	638,132	593,260	24,481	20,391	1,193,741	1,678,273	566,975	278,189
Royalties	146,084,681	160,325	116,479	*19,555	*24,292	1,877,208	423,627	184,765	*33,039
Net short-term capital gain reduced by net long-term capital loss	4,610,632	19,566	7,487	*698	*11,381	101,542	186,139	32,801	22,935
Net long-term capital gain reduced by net short-term capital loss	72,792,286	493,370	430,546	56,109	6,714	8,417,712	4,932,158	1,020,079	322,093
Net gain, noncapital assets	34,308,207	215,225	196,955	11,800	6,469	2,779,211	1,717,341	711,132	109,348
Dividends received from domestic corporations	18,436,937	46,675	38,067	*4,214	4,394	1,782,723	158,549	75,174	15,114
Dividends received from foreign corporations	86,185,374	1,994	*1,863	*131	[1]	7,526,265	674,970	89,721	28,252
Other receipts	471,481,098	6,321,889	5,986,277	87,664	247,948	11,855,322	10,894,550	3,956,234	901,320
Total deductions	**13,577,021,884**	**43,795,275**	**30,451,354**	**3,385,479**	**9,958,442**	**271,899,644**	**418,285,149**	**370,417,394**	**133,662,731**
Cost of goods sold	8,311,044,840	21,040,902	11,006,516	2,513,017	7,521,368	147,535,418	254,075,218	288,550,535	117,626,853
Compensation of officers	146,871,570	1,075,880	808,738	78,070	189,072	2,779,550	1,256,307	11,948,274	2,754,094
Salaries and wages	1,242,140,803	2,734,622	1,841,315	134,717	758,590	12,523,197	15,707,246	17,948,476	3,712,455
Repairs	91,587,374	1,035,965	886,015	33,783	116,166	1,704,922	6,897,314	1,209,402	202,417
Bad debts	116,206,012	16,872	12,329	*735	3,808	148,696	1,695,806	791,206	354,119
Rent paid on business property	200,404,483	2,669,021	2,491,672	43,519	133,830	5,303,666	2,948,602	6,639,429	1,080,218
Taxes paid	243,517,189	844,820	644,092	56,087	144,641	6,419,109	13,441,069	5,479,837	1,053,785
Interest paid	689,092,864	814,531	632,057	100,725	81,749	9,562,624	19,095,471	2,116,073	442,931
Charitable contributions	11,638,321	79,628	74,931	689	4,009	246,385	290,046	228,191	77,534
Amortization	98,784,920	147,203	131,469	8,345	7,389	3,097,558	6,801,907	508,433	33,414
Depreciation	403,470,842	2,914,693	2,558,783	110,471	245,438	20,592,980	31,633,593	6,799,993	940,648
Depletion	15,805,592	34,537	14,756	*19,188	*594	10,170,824	194,856	97,356	*3,410
Advertising	148,234,509	93,269	75,960	1,250	16,058	215,542	351,151	937,587	269,253
Pension, profit-sharing, stock, annuity	94,990,941	82,783	58,025	7,801	16,956	1,862,256	3,171,990	1,330,120	297,101
Employee benefit programs	182,291,323	445,294	333,591	55,131	56,572	2,998,016	4,576,167	4,704,526	714,010
Domestic production activities deduction	18,352,565	97,211	92,399	*780	4,032	1,284,709	606,208	482,181	133,565
Net loss, noncapital assets	14,881,597	48,004	43,127	171	4,707	552,102	1,125,378	81,188	23,517
Other deductions	1,547,706,138	9,620,040	8,745,579	221,000	653,462	44,902,089	54,416,818	20,564,588	3,943,408
Total receipts less total deductions	892,640,198	3,077,551	2,519,928	242,844	314,779	46,801,787	21,146,276	14,089,278	3,633,050
Constructive taxable income from related foreign corporations	129,198,016	*1,720	1,659	*61	-	4,579,923	726,515	253,999	*9,049
Net income	**1,011,206,962**	**3,063,844**	**2,508,874**	**241,498**	**313,473**	**51,349,645**	**21,796,018**	**14,282,832**	**3,612,687**
Income subject to tax	**910,056,404**	**2,062,227**	**1,673,453**	**171,687**	**217,087**	**46,616,877**	**18,435,158**	**12,075,807**	**3,068,417**
Total income tax before credits [5]	316,999,413	578,046	456,301	55,272	66,473	16,520,750	6,530,839	3,868,757	998,104
Income tax	315,406,966	572,954	452,257	54,977	65,720	16,269,185	6,445,197	3,819,605	989,422
Alternative minimum tax	1,466,971	4,643	3,595	*295	*753	232,397	85,261	26,524	2,600
Foreign tax credit	97,026,129	2,803	1,371	*1,398	34	6,781,627	223,298	159,036	8,350
General business credit	10,709,768	10,380	6,578	282	3,520	70,233	197,530	53,896	13,225
Prior year minimum tax credit	1,675,039	3,927	1,332	*1,614	*981	348,308	144,211	17,111	7,622
Total income tax after credits [2]	**207,440,305**	**560,937**	**447,021**	**51,978**	**61,938**	**9,320,583**	**5,965,799**	**3,638,714**	**968,908**

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

2008 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	**7,835**	**60,706**	**51,778**	**2,707**	**331**	**845**	**1,927**	**23**
Total assets	**62,995,615**	**61,871,846**	**7,954,875,703**	**714,225,913**	**195,191,141**	**9,451,559**	**19,122,250**	**2,752,803**
Cash	9,248,492	10,947,900	210,562,110	6,214,073	14,519,006	477,224	975,639	221,916
Notes and accounts receivable	13,823,451	23,074,641	1,803,825,801	319,214,440	11,045,771	1,680,012	3,575,909	1,004,696
Less: Allowance for bad debts	217,253	271,785	17,035,827	416,274	76,207	53,506	227,383	28,924
Inventories	2,696,252	2,687,140	374,384,968	29,328,868	11,392,656	1,489,135	4,076,499	523,587
Investments in Government obligations	102,319	*5,677	3,744,278	*1,375,094	*38	-	-	-
Tax-exempt securities	38,285	54,993	7,823,313	172,664	47	470,307	1,118	-
Other current assets	5,825,648	5,432,929	393,545,046	15,018,151	5,883,848	388,740	1,111,030	101,052
Loans to shareholders	444,164	1,134,751	70,283,563	228,794	*6,795	*12,576	26,310	-
Mortgage and real estate loans	124,221	117,970	5,179,232	*21,586	*19,386	-	*36,901	-
Other investments	8,088,983	3,191,469	2,592,994,251	167,942,770	87,558,340	2,006,521	2,306,991	364,965
Depreciable assets	30,785,466	28,807,646	1,699,852,737	123,407,665	48,993,724	6,269,166	5,190,684	992,179
Less: Accumulated depreciation	17,865,857	20,251,539	956,796,182	66,050,271	27,226,578	4,660,577	3,348,474	721,503
Depletable assets	1,016,333	*2,279	122,207,917	18,821	89,088	-	*6,740	-
Less: Accumulated depletion	270,803	*177	55,853,967	4,314	31,169	-	-	-
Land	2,938,278	560,860	36,635,207	2,573,103	1,595,782	51,364	79,452	10,524
Intangible assets (amortizable)	6,324,931	6,004,660	1,042,024,525	96,355,678	39,653,084	979,549	4,697,285	*202,024
Less: Accumulated amortization	491,663	846,196	177,176,686	6,607,059	3,264,402	234,329	1,086,221	*35,010
Other assets	384,368	1,218,630	798,675,417	25,432,123	5,031,933	575,377	1,699,771	117,297
Total liabilities	**62,995,615**	**61,871,846**	**7,954,875,703**	**714,225,913**	**195,191,141**	**9,451,559**	**19,122,250**	**2,752,803**
Accounts payable	7,129,958	10,208,207	1,071,222,526	328,217,247	7,590,175	993,825	1,847,930	561,221
Mortgages, notes, and bonds payable in less than one year	2,977,754	3,190,929	608,651,003	20,135,262	18,898,571	559,972	491,501	*129,734
Other current liabilities	8,554,736	11,497,344	910,733,130	25,198,331	18,578,470	633,140	1,355,666	309,616
Loans from shareholders	940,826	1,905,053	102,828,732	10,434,634	4,803,824	217,881	63,658	14
Mortgages, notes, and bonds payable in one year or more	9,446,139	7,801,843	1,596,334,998	107,268,064	59,392,424	1,966,894	6,888,375	*117,324
Other liabilities	5,435,734	2,110,030	837,543,206	46,883,253	34,257,272	670,220	3,204,632	131,467
Capital stock	1,819,466	1,175,852	279,079,169	26,604,307	8,686,412	958,983	539,840	86,078
Additional paid-in capital	12,958,056	7,199,161	2,006,931,815	121,194,784	58,960,283	2,057,601	3,797,737	474,147
Retained earnings, appropriated	*128,192	213,261	6,448,930	34,064	-	1,851	-	102
Retained earnings, unappropriated [30]	14,589,302	18,133,623	1,456,495,770	74,873,757	59,122,705	1,434,880	2,181,971	1,898,290
Less: Cost of treasury stock	984,548	1,563,457	921,393,575	46,617,789	75,098,994	*43,687	1,249,060	*955,191
Total receipts	**88,575,086**	**158,635,806**	**5,909,263,324**	**401,842,772**	**124,148,340**	**11,539,622**	**24,662,857**	**3,446,264**
Business receipts	85,276,915	156,287,657	5,404,152,535	386,202,479	109,485,380	11,190,176	23,011,611	3,319,389
Interest	411,814	276,881	141,448,408	3,358,561	925,959	57,289	112,148	13,736
Interest on Government obligations: State and local	16,087	14,947	1,029,018	28,995	*3,102	*15,018	*5,467	*268
Rents	227,890	60,896	22,122,177	367,191	1,565,970	*6,394	15,847	*505
Royalties	107,290	44,436	87,427,406	1,788,891	2,646,228	25,701	659,896	120,783
Net short-term capital gain reduced by net long-term capital loss	5,809	*4,057	1,736,967	*109,654	4,045	*6	98	127
Net long-term capital gain reduced by net short-term capital loss	448,649	249,337	23,173,861	1,878,701	901,728	*15,598	15,126	457
Net gain, noncapital assets	305,248	296,536	10,134,595	187,102	390,765	21,191	9,911	128
Dividends received from domestic corporations	40,552	19,508	6,507,753	110,662	558,821	*480	*3,262	1,047
Dividends received from foreign corporations	37,132	24,337	63,711,689	2,610,378	4,905,165	41,249	*91,871	*15,377
Other receipts	1,697,700	1,357,213	147,818,917	5,200,157	2,761,177	166,520	737,620	-25,553
Total deductions	**84,254,044**	**152,500,619**	**5,545,537,145**	**384,494,196**	**106,170,089**	**10,978,095**	**23,522,767**	**3,261,375**
Cost of goods sold	65,500,320	105,423,362	4,117,937,958	287,969,329	49,194,160	7,880,574	14,298,828	2,273,944
Compensation of officers	1,500,959	7,693,221	25,289,760	1,598,174	1,350,769	231,486	412,881	45,781
Salaries and wages	3,263,039	10,972,983	299,972,615	15,699,853	9,609,114	733,139	2,362,759	329,918
Repairs	329,988	676,997	21,285,987	1,756,991	606,174	63,576	90,985	10,646
Bad debts	100,593	336,495	10,008,621	123,698	50,132	21,789	51,294	10,564
Rent paid on business property	1,845,451	3,713,759	35,696,766	2,773,803	724,347	157,143	638,573	48,144
Taxes paid	1,501,311	2,924,741	78,491,345	3,150,052	11,566,403	133,880	382,886	60,981
Interest paid	708,706	964,436	204,019,296	10,160,226	4,586,556	261,139	710,140	15,077
Charitable contributions	52,573	98,085	5,934,185	465,295	143,647	16,998	33,936	*6,204
Amortization	273,098	201,920	33,424,351	1,489,395	1,261,494	40,941	129,795	25,149
Depreciation	2,721,343	3,138,001	122,178,254	7,961,673	3,497,687	269,906	398,386	59,704
Depletion	90,725	3,221	4,366,583	29,190	2,281	-	-	-
Advertising	136,272	532,062	60,205,133	13,088,763	6,529,082	71,520	775,887	94,742
Pension, profit-sharing, stock, annuity	268,533	764,486	44,724,669	3,239,261	1,533,247	87,334	121,806	*22,074
Employee benefit programs	808,356	3,182,160	67,285,601	3,847,660	1,803,651	178,501	412,270	41,729
Domestic production activities deduction	167,802	180,814	12,128,044	789,216	698,567	14,825	14,159	2,055
Net loss, noncapital assets	14,627	43,044	3,619,730	201,895	54,993	17,231	24,346	*4,065
Other deductions	4,970,349	11,650,831	398,968,248	30,149,721	12,957,784	798,112	2,663,838	210,598
Total receipts less total deductions	4,321,041	6,135,187	363,726,179	17,348,576	17,978,251	561,527	1,140,090	184,890
Constructive taxable income from related foreign corporations	217,813	*27,138	102,736,938	3,227,403	2,683,027	17,522	124,743	22,153
Net income	**4,522,768**	**6,147,378**	**465,434,099**	**20,546,984**	**20,658,176**	**564,031**	**1,259,365**	**206,774**
Income subject to tax	**3,954,424**	**5,052,966**	**435,308,806**	**19,413,802**	**20,160,546**	**444,853**	**1,188,399**	**204,610**
Total income tax before credits [5]	1,364,349	1,506,304	152,307,576	6,789,395	7,053,142	153,006	409,995	71,349
Income tax	1,343,798	1,486,384	151,926,961	6,777,888	7,052,924	151,480	409,611	71,256
Alternative minimum tax	10,437	13,487	337,590	11,412	*218	1,526	*646	*93
Foreign tax credit	139,556	11,131	73,523,856	1,705,847	2,691,846	4,300	137,403	15,251
General business credit	17,477	23,194	5,020,636	121,144	21,199	3,555	4,175	1,019
Prior year minimum tax credit	2,847	6,642	543,781	15,420	11,645	*273	1,021	-
Total income tax after credits [2]	**1,204,469**	**1,465,338**	**73,219,302**	**4,946,984**	**4,328,451**	**144,878**	**267,395**	**55,078**

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

RETURNS WITH NET INCOME, FORM 1120

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

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	**2,075**	**496**	**3,970**	**224**	**2,071**	**2,786**	**1,332**	**677**
Total assets	**10,456,399**	**211,369,417**	**21,209,013**	**1,868,254,463**	**1,482,077,846**	**49,372,452**	**50,628,535**	**238,348,468**
Cash	486,993	2,620,229	1,492,824	12,571,149	32,846,574	1,750,186	2,348,535	9,590,463
Notes and accounts receivable	1,332,673	19,278,060	3,080,117	642,451,371	207,010,019	6,313,896	5,827,625	59,728,435
Less: Allowance for bad debts	57,889	286,880	60,317	637,474	4,291,758	204,959	231,803	429,897
Inventories	1,604,169	9,819,372	1,257,288	32,317,626	72,300,590	5,441,048	5,445,019	22,511,398
Investments in Government obligations	-	1	-	31,465	*796,042	-	12,892	3,412
Tax-exempt securities	-	13,368	10,272	*2,988,322	679,740	-	*17,557	*149,813
Other current assets	572,258	12,039,512	1,689,149	49,394,630	104,800,204	2,407,842	1,897,060	6,646,755
Loans to shareholders	58,883	4,011,010	82,393	30,381,599	28,257,362	73,648	829,701	179,681
Mortgage and real estate loans	*19,118	-	237	*1,022	*7,698	89	*3,945	-
Other investments	1,139,662	96,063,199	2,065,783	609,794,795	531,662,956	13,570,268	3,128,180	56,566,142
Depreciable assets	5,770,558	95,074,043	9,318,955	342,955,141	321,459,992	24,074,796	30,238,932	81,307,831
Less: Accumulated depreciation	3,479,294	55,567,570	6,054,140	179,303,146	180,767,025	14,472,721	15,601,493	40,413,656
Depletable assets	*4,129	4,517,491	-	110,252,950	2,069,801	788	3,902,521	1,115,313
Less: Accumulated depletion	*201	410,836	-	53,899,249	749,311	554	468,859	166,200
Land	309,060	1,080,449	150,176	6,777,566	6,699,215	368,819	1,663,597	1,886,080
Intangible assets (amortizable)	2,157,612	18,696,944	8,759,914	68,837,625	242,775,155	8,841,450	8,723,445	25,340,118
Less: Accumulated amortization	199,151	4,021,942	1,428,049	34,538,333	47,153,434	985,640	1,396,333	2,220,713
Other assets	737,818	8,442,968	844,411	227,877,405	163,674,027	2,193,494	4,288,013	16,553,493
Total liabilities	**10,456,399**	**211,369,417**	**21,209,013**	**1,868,254,463**	**1,482,077,846**	**49,372,452**	**50,628,535**	**238,348,468**
Accounts payable	823,124	15,452,433	2,104,575	299,273,285	116,464,265	3,857,888	3,593,955	31,961,158
Mortgages, notes, and bonds payable in less than one year	1,163,513	18,385,675	945,495	15,374,408	144,899,052	2,641,535	2,845,636	23,748,624
Other current liabilities	875,174	9,300,565	1,614,140	424,694,495	124,217,286	3,615,186	3,931,638	13,436,490
Loans from shareholders	169,853	144,386	203,061	21,138,084	20,909,924	594,851	1,458,799	5,011,422
Mortgages, notes, and bonds payable in one year or more	1,887,885	61,302,460	7,425,891	179,089,087	277,667,724	14,098,453	12,228,269	48,522,092
Other liabilities	1,261,796	26,014,123	2,193,520	144,991,424	201,361,232	3,096,445	8,004,435	25,825,594
Capital stock	263,709	6,190,253	820,149	21,884,037	55,296,273	2,805,366	1,133,920	10,323,560
Additional paid-in capital	2,525,020	53,983,305	3,098,390	499,535,109	416,970,850	14,036,886	8,444,137	56,692,053
Retained earnings, appropriated	402	41,192	452	2,153,900	45,869	*47,270	*4,591	*3,308
Retained earnings, unappropriated [30]	1,644,161	39,096,253	3,414,611	463,598,308	374,607,900	6,706,038	9,414,550	31,936,156
Less: Cost of treasury stock	158,238	18,541,228	611,272	203,477,674	250,362,527	2,127,466	431,396	9,111,988
Total receipts	**15,360,117**	**131,658,301**	**20,980,711**	**2,269,163,952**	**714,567,680**	**49,336,905**	**47,808,595**	**197,165,371**
Business receipts	15,028,454	115,802,533	20,417,634	2,177,654,283	611,214,427	48,109,343	46,246,387	189,843,302
Interest	25,977	2,209,959	123,353	16,455,689	11,585,773	221,329	390,971	2,031,320
Interest on Government obligations: State and local	*462	11,094	1,638	108,568	184,680	*693	6,502	15,877
Rents	9,737	36,407	21,500	1,376,969	738,801	20,588	30,088	88,568
Royalties	*18,918	1,777,102	*59,642	1,247,887	32,467,037	132,503	94,833	548,629
Net short-term capital gain reduced by net long-term capital loss	-	607	*1,331	142,638	509,167	5,026	*2,366	14,719
Net long-term capital gain reduced by net short-term capital loss	57,450	1,485,189	23,093	1,515,826	11,485,100	121,728	153,639	481,083
Net gain, noncapital assets	14,433	3,629,026	39,035	843,107	992,056	87,591	144,364	314,435
Dividends received from domestic corporations	1,746	3,455,441	7,546	400,281	587,856	77,252	31,434	20,133
Dividends received from foreign corporations	*9,817	865,850	*6,204	26,412,245	12,271,841	212,369	212,432	840,604
Other receipts	193,123	2,385,092	279,734	43,006,458	32,530,941	348,482	495,580	2,966,701
Total deductions	**14,835,709**	**121,691,353**	**19,764,316**	**2,152,032,544**	**645,987,597**	**47,242,978**	**45,474,512**	**183,679,956**
Cost of goods sold	10,367,828	85,916,814	10,943,517	1,969,513,775	355,210,947	35,289,393	32,625,514	150,280,268
Compensation of officers	253,884	448,008	724,668	1,205,635	2,964,870	825,942	380,843	771,456
Salaries and wages	1,227,584	8,505,549	2,343,676	24,860,663	64,152,800	2,423,140	2,409,490	4,479,856
Repairs	63,179	1,113,609	154,280	2,306,285	4,435,996	173,282	254,809	2,054,326
Bad debts	23,552	113,409	41,273	298,007	674,588	68,299	99,063	105,140
Rent paid on business property	224,132	966,408	438,830	5,454,730	5,297,963	673,014	719,859	898,220
Taxes paid	217,678	1,112,426	427,598	30,094,748	8,231,767	471,176	603,012	1,629,817
Interest paid	207,148	4,796,652	636,124	21,637,401	24,055,016	1,098,542	1,336,656	4,540,171
Charitable contributions	4,626	88,229	8,636	462,431	3,304,641	12,640	18,787	97,591
Amortization	88,427	598,889	288,037	3,078,678	7,626,855	258,722	367,027	638,382
Depreciation	452,942	4,526,668	760,339	17,569,212	19,889,514	1,818,818	2,341,061	5,198,086
Depletion	-	24,669	*61	2,979,090	437,543	20	160,896	715,198
Advertising	107,800	580,320	362,690	1,153,124	21,828,897	191,624	177,302	141,572
Pension, profit-sharing, stock, annuity	76,574	1,826,294	121,475	7,638,732	9,917,915	261,783	343,369	2,069,842
Employee benefit programs	310,242	2,179,975	445,602	3,411,478	15,798,694	952,577	867,386	2,427,728
Domestic production activities deduction	12,190	300,317	35,110	2,452,729	2,038,557	74,383	87,322	677,180
Net loss, noncapital assets	1,378	193,314	8,934	180,102	1,429,849	26,873	15,748	296,705
Other deductions	1,196,548	8,399,802	2,023,469	57,735,723	98,691,185	2,622,751	2,666,368	6,658,417
Total receipts less total deductions	524,408	9,966,948	1,216,395	117,131,409	68,580,083	2,093,927	2,334,083	13,485,415
Constructive taxable income from related foreign corporations	*1,468	2,096,515	*12,064	29,220,760	20,109,607	215,397	94,018	1,101,858
Net income	**525,415**	**12,052,369**	**1,226,822**	**146,243,601**	**88,505,009**	**2,308,632**	**2,421,599**	**14,571,396**
Income subject to tax	**315,467**	**8,440,647**	**1,034,220**	**145,231,615**	**82,309,617**	**1,674,912**	**2,139,033**	**13,958,825**
Total income tax before credits [5]	104,607	2,890,970	351,661	50,832,672	28,806,692	586,788	745,242	4,957,242
Income tax	101,869	2,887,276	350,913	50,828,546	28,732,598	572,392	740,613	4,843,305
Alternative minimum tax	*2,738	3,631	748	*2,979	69,746	14,351	4,504	113,391
Foreign tax credit	*3,530	1,091,828	22,537	37,926,478	11,780,132	135,377	102,240	912,616
General business credit	4,222	80,557	4,735	435,770	1,327,442	17,347	6,963	62,256
Prior year minimum tax credit	*190	*5,627	*3,573	*38,120	74,989	2,768	*3,840	28,305
Total income tax after credits [2]	**96,664**	**1,712,957**	**320,816**	**12,432,304**	**15,624,128**	**431,297**	**632,200**	**3,954,065**

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

2008 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

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

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	**12,553**	**5,468**	**4,675**	**1,467**	**1,839**	**1,275**	**5,036**	**162,320**
Total assets	**325,659,537**	**360,251,648**	**808,886,235**	**950,131,172**	**395,686,984**	**12,793,091**	**229,006,775**	**2,243,848,277**
Cash	9,147,885	14,723,401	45,606,503	26,533,483	18,885,274	757,144	8,793,609	123,209,426
Notes and accounts receivable	26,564,770	85,668,943	116,314,178	205,440,849	61,151,094	2,253,645	24,889,299	273,844,563
Less: Allowance for bad debts	764,614	1,411,232	1,752,155	3,573,170	1,344,226	114,996	1,072,162	7,913,027
Inventories	21,898,930	38,483,648	33,203,517	18,605,488	43,391,065	1,468,431	19,826,634	355,954,539
Investments in Government obligations	141,630	167,301	*248,920	*783,760	112,340	13	*71,368	5,807,082
Tax-exempt securities	*82,826	106,488	272,655	2,786,387	-	*8,822	62,927	5,524,057
Other current assets	13,115,680	16,922,889	67,838,810	54,968,821	24,105,587	954,079	13,688,947	117,350,784
Loans to shareholders	1,720,565	1,255,233	2,887,738	33,877	25,145	35,444	176,809	6,047,532
Mortgage and real estate loans	*59,067	*1,849	*19,685	4,975,896	*8,345	-	*4,408	1,252,945
Other investments	115,988,524	84,826,472	253,958,987	436,066,470	80,914,813	1,737,077	45,331,336	548,275,421
Depreciable assets	62,093,898	83,525,987	174,184,696	129,508,238	100,406,995	7,460,822	47,618,433	643,512,737
Less: Accumulated depreciation	39,011,425	47,690,819	110,032,012	74,192,884	56,794,131	5,050,145	26,358,318	303,082,597
Depletable assets	42,787	*171,781	-	4,709	2,265	*1,129	7,603	43,807,323
Less: Accumulated depletion	7,686	*107,881	-	4,709	2,052	-	945	7,242,361
Land	1,374,055	1,477,309	4,504,660	2,282,186	2,380,070	164,877	1,206,861	60,882,218
Intangible assets (amortizable)	44,536,842	57,722,237	152,501,802	84,471,867	102,733,697	2,638,499	71,399,699	304,352,469
Less: Accumulated amortization	4,682,930	7,147,312	19,656,006	12,052,149	17,194,833	684,398	12,588,443	35,076,237
Other assets	73,358,733	31,555,354	88,784,256	73,492,055	36,905,536	1,162,646	35,948,708	107,341,404
Total liabilities	**325,659,537**	**360,251,648**	**808,886,235**	**950,131,172**	**395,686,984**	**12,793,091**	**229,006,775**	**2,243,848,277**
Accounts payable	12,274,081	40,171,729	91,045,826	70,816,717	30,734,919	1,155,169	12,283,005	364,633,656
Mortgages, notes, and bonds payable in less than one year	8,989,644	39,686,546	44,509,219	243,725,926	16,854,796	340,275	4,325,618	114,520,502
Other current liabilities	19,821,040	30,969,529	83,483,763	68,098,212	52,928,680	1,900,065	25,771,644	225,663,719
Loans from shareholders	13,359,241	3,876,309	17,448,101	566,318	1,242,215	209,925	976,231	18,410,250
Mortgages, notes, and bonds payable in one year or more	115,836,408	96,677,908	105,440,367	354,212,114	81,320,361	2,756,439	62,236,458	425,768,630
Other liabilities	22,793,669	36,733,919	80,962,523	65,781,656	96,032,941	1,912,870	35,430,215	181,168,839
Capital stock	34,010,826	15,394,713	43,526,569	8,276,215	35,800,071	433,478	6,044,407	72,830,653
Additional paid-in capital	71,484,288	71,892,292	376,534,749	129,532,243	58,684,271	1,170,808	55,862,863	425,583,987
Retained earnings, appropriated	148,060	144,681	2,212,570	*1,115,006	*41,458	*3,019	*451,135	1,531,303
Retained earnings, unappropriated [30]	39,432,692	69,693,304	112,795,275	56,672,078	64,080,700	3,112,158	40,779,981	539,122,711
Less: Cost of treasury stock	12,490,411	44,989,284	149,072,728	48,665,315	42,033,428	201,116	15,154,782	125,385,973
Total receipts	**178,859,317**	**302,209,478**	**517,623,591**	**349,520,538**	**361,666,334**	**20,412,173**	**167,290,407**	**3,782,835,522**
Business receipts	172,104,055	282,172,508	461,501,593	211,704,617	347,793,947	20,026,397	151,324,019	3,673,281,327
Interest	1,825,929	5,337,382	5,987,043	82,953,273	3,747,494	47,996	4,037,225	17,100,756
Interest on Government obligations: State and local	27,942	81,942	316,146	133,069	19,739	14,424	53,392	491,817
Rents	95,558	1,551,550	1,571,390	12,766,924	1,041,108	13,836	803,247	5,213,123
Royalties	829,669	3,011,672	33,034,647	2,544,420	2,242,341	40,758	4,135,847	10,880,171
Net short-term capital gain reduced by net long-term capital loss	*4,211	120,610	14,103	769,252	*20,739	*189	*18,079	862,448
Net long-term capital gain reduced by net short-term capital loss	479,014	967,317	1,169,461	1,017,897	1,010,494	*39,961	354,999	5,104,098
Net gain, noncapital assets	874,205	374,850	173,907	1,042,571	447,290	16,728	531,900	1,733,097
Dividends received from domestic corporations	23,067	40,657	299,516	365,721	50,703	3,841	468,285	2,233,631
Dividends received from foreign corporations	623,900	2,087,640	6,745,368	2,452,053	1,806,504	62,889	1,437,933	3,628,194
Other receipts	1,971,767	6,463,351	6,810,416	33,770,740	3,485,975	145,154	4,125,480	62,306,860
Total deductions	**169,083,850**	**282,048,022**	**473,225,545**	**347,438,986**	**341,116,652**	**19,842,687**	**153,645,918**	**3,650,562,288**
Cost of goods sold	119,065,061	194,881,496	282,767,820	146,178,203	260,746,882	13,375,897	89,157,708	2,851,726,906
Compensation of officers	3,013,810	2,419,369	3,814,299	1,337,548	1,440,684	353,639	1,696,016	23,585,497
Salaries and wages	11,155,592	21,762,528	66,298,285	21,433,399	15,864,114	1,795,411	22,525,745	273,258,144
Repairs	566,882	979,947	2,331,649	1,510,522	1,799,899	93,714	919,236	18,066,660
Bad debts	301,610	560,324	705,133	5,690,354	653,059	60,778	356,556	6,494,795
Rent paid on business property	2,145,176	2,643,009	3,927,441	2,295,730	3,561,655	358,428	1,750,161	54,634,332
Taxes paid	2,236,013	2,946,014	6,587,548	1,402,472	4,870,100	309,532	2,057,242	44,874,557
Interest paid	5,663,265	8,088,437	8,873,125	92,905,521	7,294,410	252,243	6,901,448	35,613,768
Charitable contributions	107,459	180,784	305,523	216,716	143,345	13,182	303,515	1,873,290
Amortization	1,995,839	1,734,179	4,517,014	5,318,796	2,376,374	96,978	1,493,378	7,651,006
Depreciation	4,362,330	8,667,021	17,104,589	13,082,173	8,885,550	426,170	4,906,424	59,317,243
Depletion	*5,921	*5,216	1,955	3,720	300	-	522	718,221
Advertising	1,404,293	1,236,387	6,410,273	2,731,801	1,217,985	487,447	1,613,624	35,051,547
Pension, profit-sharing, stock, annuity	1,300,417	3,263,003	3,547,610	1,779,766	6,125,241	134,328	1,314,599	10,837,060
Employee benefit programs	3,440,496	5,732,675	8,223,906	4,086,835	8,920,809	517,252	3,686,137	26,579,807
Domestic production activities deduction	448,678	781,949	1,770,484	521,734	863,582	23,149	521,859	995,929
Net loss, noncapital assets	86,227	208,660	513,950	55,245	134,024	27,777	138,412	1,921,181
Other deductions	11,784,780	25,957,024	55,524,939	46,888,452	16,218,638	1,516,761	14,303,339	197,362,345
Total receipts less total deductions	9,775,466	20,161,456	44,398,047	2,081,552	20,549,682	569,486	13,644,488	132,273,234
Constructive taxable income from related foreign corporations	1,164,414	5,436,805	15,869,302	16,993,511	2,529,079	28,421	1,788,871	5,013,528
Net income	**10,911,938**	**25,516,319**	**59,951,203**	**18,941,994**	**23,059,022**	**583,483**	**15,379,967**	**136,794,945**
Income subject to tax	**10,100,591**	**24,567,906**	**51,488,477**	**17,690,508**	**21,249,683**	**535,288**	**13,159,806**	**124,960,078**
Total income tax before credits [5]	3,484,871	8,582,351	18,056,048	6,186,121	7,470,359	185,217	4,589,851	43,230,808
Income tax	3,471,433	8,564,221	18,007,011	6,179,062	7,421,604	181,950	4,581,010	43,053,963
Alternative minimum tax	12,810	17,635	39,212	6,983	23,634	*3,267	8,067	190,597
Foreign tax credit	577,487	2,726,270	7,207,683	3,647,572	1,491,308	*42,898	1,301,253	2,934,176
General business credit	110,892	301,240	1,131,645	705,833	412,898	9,925	257,820	833,705
Prior year minimum tax credit	25,957	38,921	35,552	237,751	6,951	*34	12,844	156,836
Total income tax after credits [2]	**2,770,534**	**5,515,921**	**9,681,168**	**1,594,965**	**5,559,201**	**132,360**	**3,017,934**	**39,304,580**

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

2008 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	**76,241**	**48,580**	**24,833**	**2,828**	**86,079**	**12,094**	**6,220**	**4,031**	**7,184**
Total assets	**1,236,961,269**	**390,546,216**	**845,800,176**	**614,876**	**1,006,887,008**	**55,642,161**	**16,997,859**	**30,262,545**	**111,276,616**
Cash	71,956,851	26,340,479	45,526,034	90,338	51,252,575	3,583,724	1,505,959	1,923,288	1,964,834
Notes and accounts receivable	196,805,050	101,195,009	95,486,001	*124,039	77,039,513	5,119,069	1,960,427	4,426,616	4,431,478
Less: Allowance for bad debts	4,775,932	2,415,305	2,356,777	3,849	3,137,096	115,535	64,853	83,648	47,662
Inventories	167,545,662	89,498,045	78,047,610	6	188,408,877	22,841,707	5,285,924	6,559,392	21,569,667
Investments in Government obligations	5,728,158	509,905	*5,218,253	-	78,924	*9,254	-	1,000	*9,062
Tax-exempt securities	4,557,597	*40,398	4,517,199	-	966,460	*13,628	*102,935	-	-
Other current assets	69,202,102	23,972,861	45,090,660	*138,581	48,148,682	1,419,400	959,400	2,181,735	10,746,117
Loans to shareholders	3,636,408	2,985,572	647,535	*3,302	2,411,124	434,582	82,106	59,285	160,774
Mortgage and real estate loans	1,071,612	96,710	974,903	-	181,333	*47,773	*1,173	-	*12,341
Other investments	360,086,433	52,803,458	307,212,776	*70,200	188,188,988	6,095,138	590,419	5,615,004	16,034,779
Depreciable assets	237,454,623	68,026,313	169,233,861	194,449	406,058,114	17,083,115	9,052,863	10,031,862	49,119,181
Less: Accumulated depreciation	118,778,642	38,444,605	80,212,282	121,755	184,303,955	8,878,908	4,126,348	5,311,228	20,002,139
Depletable assets	43,800,973	98,072	43,702,901	-	*6,350	-	-	-	*58
Less: Accumulated depletion	7,237,549	*36,186	7,201,363	-	*4,811	-	-	-	*35
Land	18,559,191	3,262,778	15,282,224	14,189	42,323,026	2,752,419	659,794	294,340	10,676,240
Intangible assets (amortizable)	164,611,691	54,697,464	109,792,534	*121,694	139,740,777	4,164,072	684,789	4,047,875	1,155,724
Less: Accumulated amortization	23,672,120	7,593,203	16,032,952	*45,964	11,404,118	225,223	162,633	474,021	117,754
Other assets	46,409,159	15,508,453	30,871,061	*29,646	60,932,245	1,297,945	465,906	991,046	15,563,953
Total liabilities	**1,236,961,269**	**390,546,216**	**845,800,176**	**614,876**	**1,006,887,008**	**55,642,161**	**16,997,859**	**30,262,545**	**111,276,616**
Accounts payable	176,288,814	79,769,338	96,467,051	*52,425	188,344,841	6,614,878	1,729,247	8,937,275	18,567,669
Mortgages, notes, and bonds payable in less than one year	68,655,320	27,866,718	40,706,086	*82,515	45,865,182	12,143,125	2,826,921	509,209	3,472,481
Other current liabilities	125,714,308	38,485,879	87,074,954	*153,475	99,949,411	3,781,094	1,945,115	4,415,088	8,051,765
Loans from shareholders	12,347,459	8,583,188	3,702,813	*61,458	6,062,791	1,336,941	232,002	218,070	458,723
Mortgages, notes, and bonds payable in one year or more	193,112,620	55,104,479	137,817,010	*191,131	232,656,010	11,000,426	1,278,564	4,272,538	40,635,388
Other liabilities	110,426,593	27,410,910	83,013,553	*2,129	70,742,246	2,009,616	1,089,956	1,366,921	3,808,832
Capital stock	51,139,606	23,429,033	27,674,581	35,993	21,691,047	1,143,223	189,301	3,545,697	1,188,860
Additional paid-in capital	232,606,492	68,273,707	164,308,911	*23,874	192,977,494	5,581,803	1,974,392	3,814,625	6,958,565
Retained earnings, appropriated	877,848	492,556	385,292	-	653,455	150,616	*44,424	*6,532	*132,837
Retained earnings, unappropriated [30]	309,527,692	72,956,571	236,520,853	50,268	229,595,018	14,249,974	8,409,624	5,276,474	28,907,481
Less: Cost of treasury stock	43,735,485	11,826,163	31,870,929	38,393	81,650,489	2,369,536	2,721,686	2,099,883	905,985
Total receipts	**1,973,570,538**	**763,554,353**	**1,208,748,267**	**1,267,919**	**1,809,264,984**	**120,702,704**	**30,839,558**	**70,143,308**	**141,125,589**
Business receipts	1,924,724,225	749,495,144	1,174,005,518	1,223,563	1,748,557,102	118,032,844	30,366,754	68,636,598	136,461,354
Interest	9,488,607	2,435,497	7,037,312	*15,798	7,612,148	525,935	182,691	326,189	103,728
Interest on Government obligations: State and local	257,252	32,405	224,846	-	234,565	1,604	*13,324	*33,944	30,690
Rents	2,732,646	628,269	2,101,502	2,876	2,480,477	134,402	15,256	37,596	423,360
Royalties	5,394,369	890,064	4,503,980	326	5,485,801	30,896	1,737	51,707	*220,149
Net short-term capital gain reduced by net long-term capital loss	799,915	8,904	791,011	-	62,533	*359	4	*1,485	*319
Net long-term capital gain reduced by net short-term capital loss	4,058,022	480,203	3,563,350	*14,469	1,046,076	259,551	50,546	*17,454	45,012
Net gain, noncapital assets	1,312,852	528,535	784,263	53	420,245	144,763	19,806	3,200	17,321
Dividends received from domestic corporations	2,072,105	135,825	1,933,345	*2,934	161,526	21,279	7,840	2,415	38,826
Dividends received from foreign corporations	2,306,992	418,728	1,888,264	-	1,321,202	*4,378	-	*13,645	*2
Other receipts	20,423,553	8,500,778	11,914,874	*7,900	41,883,307	1,546,695	181,600	1,019,075	3,784,826
Total deductions	**1,906,201,383**	**738,650,338**	**1,166,353,221**	**1,197,824**	**1,744,360,905**	**117,713,184**	**29,653,062**	**67,302,387**	**133,852,726**
Cost of goods sold	1,588,484,742	606,136,733	982,348,008	-	1,263,242,165	91,187,150	17,475,917	49,216,900	90,861,950
Compensation of officers	14,797,653	8,822,635	5,724,711	250,307	8,787,844	1,035,176	574,745	626,744	866,997
Salaries and wages	96,028,298	45,413,112	50,265,379	349,808	177,229,846	10,186,941	3,668,263	6,307,807	16,719,103
Repairs	6,516,456	2,107,663	4,403,342	5,451	11,550,204	536,544	214,657	421,220	923,558
Bad debts	2,538,375	1,303,526	1,224,122	*10,727	3,956,420	353,766	88,365	108,381	578,353
Rent paid on business property	14,447,324	7,246,311	7,150,039	50,975	40,187,008	2,112,205	1,333,327	1,727,662	2,912,382
Taxes paid	17,245,483	7,093,811	10,099,952	51,721	27,629,074	1,826,603	766,225	1,175,882	2,906,762
Interest paid	17,578,190	5,863,726	11,682,987	*31,477	18,035,577	1,034,973	217,243	420,180	1,401,731
Charitable contributions	698,902	251,622	445,984	*1,296	1,174,388	20,778	81,785	32,786	59,658
Amortization	4,764,665	1,624,795	3,129,887	*9,983	2,886,341	163,401	45,593	115,408	44,258
Depreciation	21,932,988	7,390,758	14,525,128	17,101	37,384,255	1,580,159	689,617	896,853	4,144,852
Depletion	716,337	36,259	680,079	-	*1,884	-	-	-	*40
Advertising	12,579,407	5,092,589	7,479,517	*7,301	22,472,140	1,254,780	1,134,383	1,426,982	2,097,720
Pension, profit-sharing, stock, annuity	4,858,752	2,152,679	2,668,136	*37,936	5,978,309	149,508	32,038	90,387	332,499
Employee benefit programs	11,640,297	5,302,010	6,289,010	*49,277	14,939,510	896,097	281,697	336,000	1,565,388
Domestic production activities deduction	810,815	204,693	606,122	-	185,114	6,500	*1,388	*9,806	5,829
Net loss, noncapital assets	724,799	276,724	447,208	*867	1,196,382	42,181	6,660	83,311	148,277
Other deductions	89,837,900	32,330,693	57,183,609	323,597	107,524,445	5,326,423	3,041,158	4,306,079	8,283,367
Total receipts less total deductions	67,369,155	24,904,014	42,395,046	70,095	64,904,078	2,989,521	1,186,497	2,840,921	7,272,863
Constructive taxable income from related foreign corporations	2,618,104	715,583	1,902,521	-	2,395,424	1,419	23,040	70,241	*270,367
Net income	**69,730,007**	**25,587,192**	**44,072,720**	**70,095**	**67,064,937**	**2,989,336**	**1,196,213**	**2,877,217**	**7,512,540**
Income subject to tax	**61,644,406**	**22,959,112**	**38,623,023**	**62,271**	**63,315,672**	**2,698,752**	**1,099,444**	**2,750,289**	**7,412,052**
Total income tax before credits [5]	21,330,603	7,825,424	13,491,241	13,938	21,900,206	879,547	365,254	951,453	2,556,089
Income tax	21,202,145	7,792,510	13,395,697	13,938	21,851,818	876,659	364,628	950,741	2,555,422
Alternative minimum tax	140,037	45,151	94,886	-	50,559	3,784	*626	*712	*667
Foreign tax credit	1,497,091	352,401	1,144,690	-	1,437,086	13,661	7,571	17,916	*132,735
General business credit	428,525	75,299	353,226	-	405,180	12,679	3,044	13,970	29,062
Prior year minimum tax credit	145,006	29,435	115,571	-	11,830	1,217	*30	3,963	*138
Total income tax after credits [2]	**19,259,966**	**7,368,274**	**11,877,754**	**13,938**	**20,044,614**	**850,495**	**354,609**	**915,605**	**2,394,155**

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

2008 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	**14,217**	**6,666**	**4,401**	**6,859**	**4,333**	**1,087**	**12,220**	**6,767**	**-**
Total assets	**113,253,743**	**121,340,086**	**11,230,302**	**74,431,744**	**28,070,016**	**310,824,310**	**29,121,317**	**104,436,309**	**-**
Cash	5,747,131	2,987,640	1,157,305	9,016,281	1,890,727	11,223,011	1,583,987	8,668,687	-
Notes and accounts receivable	8,755,570	18,280,693	780,291	6,014,827	1,556,907	12,381,763	1,958,974	11,372,899	-
Less: Allowance for bad debts	47,291	842,605	6,742	258,554	44,276	1,098,805	66,014	461,111	-
Inventories	16,193,857	20,216,005	1,256,998	18,590,178	8,932,098	56,307,148	5,870,869	4,785,035	-
Investments in Government obligations	*17,179	*5,403	-	*20,638	-	-	*16,388	-	-
Tax-exempt securities	*548,362	*2	-	301,533	-	-	-	-	-
Other current assets	4,275,786	2,144,490	341,583	4,055,194	1,333,080	8,123,057	4,712,817	7,856,022	-
Loans to shareholders	547,997	90,921	332,477	100,015	76,058	*145,668	279,577	101,663	-
Mortgage and real estate loans	*22,103	*9,873	*30,345	*767	*16,131	*19,504	*12,105	*9,217	-
Other investments	15,143,791	9,028,328	501,944	5,632,716	1,328,292	91,945,891	2,894,179	33,378,509	-
Depreciable assets	84,390,488	25,093,972	8,205,441	40,214,202	15,516,266	124,302,184	10,941,597	12,106,942	-
Less: Accumulated depreciation	42,885,499	10,086,773	4,192,860	21,096,358	8,114,079	46,282,674	6,413,633	6,913,457	-
Depletable assets	*6,218	-	-	-	-	-	-	*74	-
Less: Accumulated depletion	*4,734	-	-	-	-	-	-	*42	-
Land	6,697,053	2,705,205	1,373,896	859,847	928,481	14,726,068	287,005	362,680	-
Intangible assets (amortizable)	11,284,385	53,358,880	1,317,759	7,562,390	3,621,316	12,651,279	7,169,263	32,723,048	-
Less: Accumulated amortization	850,415	1,987,097	80,086	871,923	682,599	827,188	808,870	4,316,308	-
Other assets	3,411,761	335,149	211,950	4,289,991	1,711,616	27,207,404	683,074	4,762,451	-
Total liabilities	**113,253,743**	**121,340,086**	**11,230,302**	**74,431,744**	**28,070,016**	**310,824,310**	**29,121,317**	**104,436,309**	**-**
Accounts payable	28,687,768	16,806,069	1,658,037	9,008,319	4,458,700	82,427,173	2,210,093	7,239,615	-
Mortgages, notes, and bonds payable in less than one year	1,880,180	4,854,425	288,820	2,110,634	697,085	3,915,431	3,254,409	9,912,464	-
Other current liabilities	8,838,316	11,607,974	1,130,127	9,795,874	4,486,426	34,161,211	2,398,362	9,338,058	-
Loans from shareholders	896,434	268,050	325,552	542,909	231,254	131,522	1,161,889	259,444	-
Mortgages, notes, and bonds payable in one year or more	24,347,171	22,158,063	3,932,525	11,113,186	11,756,259	72,820,891	7,106,083	22,234,917	-
Other liabilities	8,678,015	5,425,137	1,607,680	12,069,346	3,187,472	14,691,921	1,016,663	15,790,687	-
Capital stock	5,815,796	843,852	590,380	2,842,262	230,558	1,288,792	1,465,926	2,546,402	-
Additional paid-in capital	11,946,920	36,902,153	1,793,955	17,428,684	4,065,978	26,397,675	8,776,896	67,335,847	-
Retained earnings, appropriated	*110,936	*1,386	*40,629	*6,644	*21,823	*131,923	*3,962	1,743	-
Retained earnings, unappropriated [30]	33,830,521	33,266,142	99,902	26,643,059	6,243,176	81,725,488	7,220,354	-16,277,176	-
Less: Cost of treasury stock	11,778,313	10,793,166	237,305	17,129,172	7,308,715	*6,867,716	5,493,319	13,945,693	-
Total receipts	**291,193,767**	**222,074,892**	**61,369,321**	**117,290,600**	**46,220,400**	**567,058,170**	**45,414,738**	**95,831,936**	**-**
Business receipts	285,775,151	218,547,270	60,857,184	113,630,327	44,293,528	538,076,504	44,317,829	89,561,760	-
Interest	652,507	237,156	54,722	601,987	479,072	3,044,656	94,643	1,308,865	-
Interest on Government obligations: State and local	34,541	1,387	*3,564	63,340	5,244	41,558	*1,183	4,185	-
Rents	321,356	102,277	51,460	106,600	374,332	782,469	42,610	88,758	-
Royalties	1,675,892	63,548	*18,625	739,167	*126,925	1,706,636	183,034	667,486	-
Net short-term capital gain reduced by net long-term capital loss	*3,010	*14,715	*32	2,155	22	*154	*2,422	*37,856	-
Net long-term capital gain reduced by net short-term capital loss	185,571	58,446	52,197	143,201	*1,846	*35,386	85,293	111,575	-
Net gain, noncapital assets	109,215	18,369	31,536	2,394	*4,296	*5,906	24,107	39,330	-
Dividends received from domestic corporations	44,408	1,725	4,103	31,989	*528	1,182	5,027	2,204	-
Dividends received from foreign corporations	8,485	*12,616	*449	*263,154	58,399	552,547	71,361	336,166	-
Other receipts	2,383,631	3,017,383	295,450	1,706,285	876,208	22,811,173	587,230	3,673,751	-
Total deductions	**285,155,689**	**213,079,821**	**60,711,247**	**110,452,527**	**45,188,343**	**545,858,845**	**43,684,598**	**91,708,477**	**-**
Cost of goods sold	210,646,054	161,124,098	53,995,410	60,351,952	27,097,576	411,863,524	26,163,623	63,258,010	-
Compensation of officers	888,850	1,156,760	203,357	980,152	409,446	456,355	804,445	784,816	-
Salaries and wages	26,414,409	20,291,073	1,965,550	15,946,982	5,604,153	57,314,740	5,687,798	7,123,027	-
Repairs	2,936,439	816,505	270,182	933,592	348,015	3,463,653	375,425	310,415	-
Bad debts	149,746	307,804	27,249	410,264	66,484	1,309,906	68,487	487,616	-
Rent paid on business property	4,477,935	5,429,170	653,942	8,166,168	2,596,007	7,977,005	2,023,347	777,859	-
Taxes paid	4,140,263	2,114,667	442,493	2,392,491	970,078	8,972,493	864,163	1,056,955	-
Interest paid	1,755,348	1,447,326	282,343	930,063	1,251,726	6,232,841	540,734	2,521,069	-
Charitable contributions	250,819	51,422	10,941	77,943	20,860	503,037	23,161	41,196	-
Amortization	242,038	757,086	66,962	461,527	119,884	195,723	123,611	550,850	-
Depreciation	6,407,752	2,982,175	840,349	4,278,336	1,187,502	11,993,136	1,006,492	1,377,033	-
Depletion	*1,683	-	*43	-	-	8	-	*110	-
Advertising	1,668,930	1,535,029	63,366	2,498,472	1,298,821	6,247,942	950,245	2,295,470	-
Pension, profit-sharing, stock, annuity	1,509,046	620,053	39,898	251,547	89,404	2,668,346	55,693	139,889	-
Employee benefit programs	3,357,275	827,392	139,558	1,495,245	309,136	4,621,765	525,917	584,040	-
Domestic production activities deduction	51,374	56,538	286	*29,195	3,500	8,817	7,925	3,955	-
Net loss, noncapital assets	164,636	99,704	5,718	312,158	75,726	180,651	43,184	34,175	-
Other deductions	20,093,092	13,463,019	1,703,601	10,936,441	3,740,023	21,848,902	4,420,348	10,361,992	-
Total receipts less total deductions	6,038,078	8,995,071	658,074	6,838,073	1,032,058	21,199,324	1,730,141	4,123,458	-
Constructive taxable income from related foreign corporations	7,493	2,354	-	363,029	108,878	939,205	188,428	420,969	-
Net income	**6,011,030**	**8,996,038**	**654,510**	**7,137,761**	**1,135,692**	**22,096,972**	**1,917,386**	**4,540,243**	**-**
Income subject to tax	**5,721,408**	**8,809,868**	**543,915**	**6,616,266**	**1,009,521**	**21,991,311**	**1,040,425**	**3,622,420**	**-**
Total income tax before credits [5]	1,967,051	3,053,037	175,464	2,304,522	343,127	7,708,410	337,559	1,258,691	-
Income tax	1,960,294	3,052,306	175,007	2,295,276	342,591	7,694,629	336,562	1,247,701	-
Alternative minimum tax	7,212	*728	*430	9,817	*536	13,748	*997	11,304	-
Foreign tax credit	*10,986	16,594	704	213,668	88,525	644,363	*4,778	285,584	-
General business credit	54,369	17,124	9,137	29,055	15,199	202,798	6,091	12,653	-
Prior year minimum tax credit	*595	*582	*631	159	1,163	*1,102	187	2,065	-
Total income tax after credits [2]	**1,901,102**	**3,018,737**	**164,993**	**2,061,641**	**238,240**	**6,860,147**	**326,502**	**958,390**	**-**

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

2008 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

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

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	**29,772**	**1,548**	**16,584**	**5,644**	**162**	**4,770**	**1,064**
Total assets	**394,407,248**	**247,527,037**	**32,864,123**	**3,226,121**	**10,752,459**	**85,880,511**	**14,156,996**
Cash	20,154,269	10,435,478	2,608,212	382,979	222,095	5,865,343	640,162
Notes and accounts receivable	37,880,144	9,016,472	7,378,971	425,179	1,002,656	18,335,508	1,721,358
Less: Allowance for bad debts	790,801	253,419	182,234	*12,203	5,205	327,988	9,751
Inventories	4,621,361	2,985,057	318,291	19,987	137,473	992,019	168,534
Investments in Government obligations	*463,067	436,265	659	-	-	6,091	*20,052
Tax-exempt securities	*580,942	267,523	1,201	-	*12,610	299,609	-
Other current assets	18,179,999	11,665,345	2,232,846	140,881	173,360	3,643,683	323,884
Loans to shareholders	757,477	*6,439	418,176	185,288	1,540	85,420	*60,614
Mortgage and real estate loans	*40,248	48	*34,675	*36	-	-	*5,490
Other investments	37,593,882	21,578,199	2,105,269	268,566	*1,279,182	9,168,888	3,193,777
Depreciable assets	360,527,923	240,669,287	30,603,413	2,882,264	11,250,492	66,962,308	8,160,159
Less: Accumulated depreciation	127,768,272	65,975,564	17,298,584	1,773,838	4,299,307	34,955,657	3,465,321
Depletable assets	*17,536	-	*1,134	737	*236	*15,428	-
Less: Accumulated depletion	*12,583	-	*750	675	*236	*10,922	-
Land	5,803,595	2,827,544	943,861	31,773	60,172	1,465,624	474,621
Intangible assets (amortizable)	19,258,163	3,973,361	2,742,623	594,686	309,316	9,068,414	2,569,763
Less: Accumulated amortization	4,299,406	1,080,947	363,212	198,661	25,197	2,346,266	285,124
Other assets	21,399,705	10,975,949	1,319,573	279,122	633,273	7,613,009	578,778
Total liabilities	**394,407,248**	**247,527,037**	**32,864,123**	**3,226,121**	**10,752,459**	**85,880,511**	**14,156,996**
Accounts payable	26,678,669	10,241,973	2,916,169	157,740	210,254	12,265,555	886,978
Mortgages, notes, and bonds payable in less than one year	12,414,220	5,479,936	1,710,205	275,590	519,518	4,182,038	246,933
Other current liabilities	34,270,960	23,167,773	3,428,426	367,887	622,666	5,779,660	904,548
Loans from shareholders	2,999,584	916,683	1,080,755	274,585	*5,198	145,836	576,526
Mortgages, notes, and bonds payable in one year or more	100,741,914	64,333,194	6,724,891	921,840	3,916,962	19,730,121	5,114,906
Other liabilities	93,121,682	77,723,329	4,271,775	269,646	1,690,226	7,716,522	1,450,184
Capital stock	7,939,256	5,351,056	821,233	42,820	467,192	848,445	408,510
Additional paid-in capital	44,870,838	27,826,248	3,865,032	2,189,881	2,129,671	6,087,201	2,772,806
Retained earnings, appropriated	37,503	7	51	*3,652	1,016	*27,268	*5,509
Retained earnings, unappropriated [30]	89,321,445	46,763,191	10,343,781	-1,203,211	1,578,132	29,974,928	1,864,624
Less: Cost of treasury stock	17,988,823	14,276,353	2,298,195	*74,308	*388,375	877,063	74,528
Total receipts	**392,160,261**	**147,171,168**	**74,977,282**	**5,930,512**	**8,056,923**	**147,119,481**	**8,904,894**
Business receipts	377,998,556	140,842,292	72,024,464	5,828,166	7,691,229	143,104,571	8,507,834
Interest	2,621,593	1,597,285	184,651	11,579	47,969	745,786	34,322
Interest on Government obligations: State and local	61,288	*12,270	27,313	*137	*375	20,805	*389
Rents	925,905	561,648	142,778	*3,245	*2,446	190,434	25,354
Royalties	1,891,348	*52,698	2,534	-	*704	1,806,318	29,094
Net short-term capital gain reduced by net long-term capital loss	48,416	*10,791	*12,514	-	-	*25,049	62
Net long-term capital gain reduced by net short-term capital loss	1,008,734	869,184	70,213	*2,164	*9,731	53,450	*3,992
Net gain, noncapital assets	1,726,985	1,259,119	389,701	32,434	*1,056	40,661	4,015
Dividends received from domestic corporations	44,975	24,495	10,709	*323	*269	6,846	*2,334
Dividends received from foreign corporations	443,722	16,590	3,059	-	-	423,917	*156
Other receipts	5,388,740	1,924,798	2,109,345	52,465	303,144	701,645	297,343
Total deductions	**374,004,087**	**139,529,968**	**72,790,849**	**5,733,234**	**7,295,106**	**140,212,641**	**8,442,289**
Cost of goods sold	127,371,058	44,815,193	25,504,779	2,058,615	5,409,544	47,108,849	2,474,078
Compensation of officers	3,015,110	743,697	992,654	129,996	7,854	1,046,981	93,927
Salaries and wages	67,780,746	24,751,751	12,395,225	1,190,061	139,920	27,509,215	1,794,575
Repairs	12,154,400	6,485,528	1,705,625	150,658	90,897	3,505,352	216,339
Bad debts	647,120	123,204	109,117	*422	118	406,359	7,901
Rent paid on business property	16,746,009	8,462,235	3,383,985	294,911	23,277	4,043,209	538,391
Taxes paid	12,418,642	4,800,352	2,453,024	197,887	156,899	4,519,915	290,565
Interest paid	7,917,021	4,989,693	759,189	119,133	292,717	1,324,510	431,780
Charitable contributions	201,847	99,584	18,190	2,063	3,853	73,064	5,092
Amortization	791,333	259,717	84,837	14,711	15,932	318,775	97,361
Depreciation	23,065,652	12,379,750	3,630,276	301,407	487,272	5,675,253	591,694
Depletion	18,165	*10,210	*2,726	-	*4,758	1	*470
Advertising	1,389,075	567,122	144,137	33,412	*795	620,888	22,721
Pension, profit-sharing, stock, annuity	5,140,621	1,677,786	323,655	7,290	*30,258	3,061,221	40,412
Employee benefit programs	12,852,007	4,496,388	1,718,928	94,066	32,567	6,297,762	212,296
Domestic production activities deduction	6,490	3,343	*508	-	*1,054	1,129	*456
Net loss, noncapital assets	94,786	3,855	38,551	*1,557	*5,108	38,255	7,460
Other deductions	82,394,003	24,860,559	19,525,444	1,137,045	592,285	34,661,904	1,616,768
Total receipts less total deductions	18,156,174	7,641,200	2,186,433	197,278	761,817	6,906,840	462,605
Constructive taxable income from related foreign corporations	342,322	95,265	*889	7,856	-	233,904	*4,409
Net income	**18,437,207**	**7,724,195**	**2,160,009**	**204,997**	**761,442**	**7,119,939**	**466,625**
Income subject to tax	**17,107,988**	**7,238,185**	**1,804,005**	**149,893**	**636,005**	**6,943,578**	**336,321**
Total income tax before credits [5]	5,931,740	2,546,807	587,849	44,615	222,484	2,415,469	114,516
Income tax	5,899,781	2,523,927	585,868	44,496	219,838	2,412,775	112,876
Alternative minimum tax	31,182	22,679	2,194	118	2,647	1,905	1,639
Foreign tax credit	361,627	78,481	*800	2,163	-	280,131	*53
General business credit	121,687	38,787	6,696	1,309	208	71,554	3,133
Prior year minimum tax credit	17,913	978	4,110	-	*67	*646	*12,112
Total income tax after credits [2]	**5,430,513**	**2,428,561**	**576,244**	**41,143**	**222,210**	**2,063,138**	**99,217**

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

2008 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

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

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable, etc.)	Internet service providers, web search portals, and data processing services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	**18,853**	**5,022**	**4,067**	**727**	**3,667**	**1,615**	**3,755**
Total assets	**1,985,199,019**	**347,792,152**	**126,943,971**	**183,779,937**	**1,200,323,257**	**67,875,553**	**58,484,148**
Cash	66,092,527	26,846,140	5,795,290	5,290,760	18,645,682	3,850,226	5,664,429
Notes and accounts receivable	192,352,326	36,358,044	10,137,961	17,953,720	116,332,639	3,941,031	7,628,931
Less: Allowance for bad debts	9,542,467	2,491,910	973,563	657,345	5,143,948	89,841	185,860
Inventories	22,908,231	4,858,258	4,758,402	1,393,178	11,102,635	92,158	703,600
Investments in Government obligations	314,516	*117,003	1	-	197,512	-	-
Tax-exempt securities	981,361	*793,660	-	34,673	121,467	*31,561	-
Other current assets	76,731,204	20,023,993	3,505,051	11,448,924	20,844,265	6,935,457	13,973,514
Loans to shareholders	3,902,073	2,249,548	346,356	*155,619	1,069,202	*47,960	*33,388
Mortgage and real estate loans	*56,132	*48,343	-	*1,684	*5,690	-	415
Other investments	550,515,141	29,529,127	55,218,518	38,413,909	400,249,512	20,103,331	7,000,744
Depreciable assets	747,647,888	57,482,156	13,923,280	55,081,704	604,744,840	5,244,777	11,171,131
Less: Accumulated depreciation	436,638,010	33,496,654	6,778,615	30,267,957	358,074,739	3,416,266	4,603,778
Depletable assets	17,805	13,132	-	600	4,074	-	-
Less: Accumulated depletion	1,717	237	-	600	880	-	-
Land	9,540,116	2,201,061	718,062	1,745,259	4,551,313	*121,612	202,808
Intangible assets (amortizable)	637,543,804	167,462,785	35,341,086	75,634,521	328,470,502	14,949,012	15,685,898
Less: Accumulated amortization	88,769,154	32,451,130	2,512,419	9,251,849	40,036,370	2,388,304	2,129,081
Other assets	211,547,244	68,248,834	7,464,562	16,803,136	97,239,864	18,452,839	3,338,009
Total liabilities	**1,985,199,019**	**347,792,152**	**126,943,971**	**183,779,937**	**1,200,323,257**	**67,875,553**	**58,484,148**
Accounts payable	88,421,747	17,014,103	2,895,807	6,081,891	58,326,755	738,703	3,364,488
Mortgages, notes, and bonds payable in less than one year	102,947,138	6,608,835	978,400	1,371,912	92,602,949	611,017	774,024
Other current liabilities	224,103,086	101,061,736	12,349,460	26,824,808	53,933,266	20,943,518	8,990,299
Loans from shareholders	34,962,113	6,633,427	814,975	*112,758	27,041,625	*223,717	*135,609
Mortgages, notes, and bonds payable in one year or more	468,989,875	80,574,481	46,809,522	50,099,922	276,113,513	10,743,608	4,648,828
Other liabilities	341,617,827	38,946,955	12,516,914	22,202,916	244,960,109	18,435,012	4,555,921
Capital stock	100,071,221	13,405,092	4,007,715	3,448,535	63,001,083	1,838,594	14,370,203
Additional paid-in capital	884,260,234	169,408,604	28,778,943	94,733,612	545,905,422	12,596,065	32,837,589
Retained earnings, appropriated	795,404	*47,876	[1]	118,107	628,598	-	823
Retained earnings, unappropriated [30]	-31,287,468	52,438,444	24,948,636	-14,227,219	-105,023,292	10,285,255	290,708
Less: Cost of treasury stock	229,682,159	138,347,400	*7,156,402	6,987,307	57,166,771	8,539,934	11,484,345
Total receipts	**853,485,980**	**204,508,246**	**56,690,117**	**102,556,514**	**424,267,367**	**30,877,898**	**34,585,839**
Business receipts	722,117,538	161,355,584	50,822,853	90,213,571	366,276,041	24,600,636	28,848,853
Interest	17,364,468	2,777,537	674,754	2,317,445	10,408,052	856,317	330,363
Interest on Government obligations: State and local	380,831	99,268	14	4,586	103,699	18,375	154,889
Rents	10,674,120	384,114	169,725	290,987	9,654,665	156,060	18,569
Royalties	29,749,748	8,569,806	1,783,565	5,034,940	11,655,775	1,445,971	1,259,691
Net short-term capital gain reduced by net long-term capital loss	359,936	154,747	*4	*52,880	1,948	3,961	146,395
Net long-term capital gain reduced by net short-term capital loss	6,987,374	2,467,338	*341,151	438,446	2,162,680	*923,089	654,670
Net gain, noncapital assets	738,747	169,447	25,300	94,779	442,820	*3,071	*3,329
Dividends received from domestic corporations	706,776	440,416	*7,097	9,191	245,178	*3,072	*1,823
Dividends received from foreign corporations	2,918,914	1,731,671	*158,907	124,287	472,761	361,886	69,401
Other receipts	61,487,528	26,358,318	2,706,745	3,975,402	22,843,748	2,505,461	3,097,854
Total deductions	**776,531,977**	**179,918,888**	**52,698,131**	**93,018,642**	**396,929,688**	**25,740,612**	**28,226,018**
Cost of goods sold	143,766,512	45,991,884	15,607,578	15,296,300	59,578,533	2,366,369	4,925,848
Compensation of officers	6,850,376	2,249,128	935,309	1,081,259	1,740,297	375,488	468,897
Salaries and wages	129,053,031	47,893,896	5,337,858	10,636,054	49,350,702	8,454,213	7,380,309
Repairs	10,011,487	1,212,558	315,924	427,921	7,299,418	548,797	206,870
Bad debts	6,528,067	1,065,680	106,893	389,668	4,760,009	82,968	122,849
Rent paid on business property	16,322,848	3,244,404	2,519,807	1,491,210	7,480,112	1,171,559	415,755
Taxes paid	19,951,521	5,532,487	1,324,352	1,566,392	9,756,475	967,684	804,131
Interest paid	49,230,704	10,540,124	2,597,653	5,054,268	29,688,333	959,135	391,191
Charitable contributions	531,248	231,578	36,005	66,893	126,796	12,453	57,524
Amortization	29,292,851	4,502,414	7,419,053	6,463,592	9,772,804	685,374	449,615
Depreciation	65,944,347	6,221,786	3,729,284	4,884,684	48,378,838	1,103,256	1,626,499
Depletion	*3,270	-	-	*67	3,203	-	-
Advertising	21,779,706	6,703,833	3,014,284	3,334,432	7,944,826	180,693	601,639
Pension, profit-sharing, stock, annuity	5,967,584	1,138,326	396,266	798,163	3,111,878	320,539	202,413
Employee benefit programs	16,254,329	5,291,531	602,723	2,493,063	6,633,950	692,124	540,938
Domestic production activities deduction	2,228,180	1,192,617	*143,293	341,431	*468,484	62,425	19,931
Net loss, noncapital assets	2,990,056	799,707	11,162	254,805	1,789,264	33,877	101,241
Other deductions	249,825,857	36,106,934	8,600,690	38,438,442	149,045,765	7,723,658	9,910,368
Total receipts less total deductions	76,954,003	24,589,358	3,991,986	9,537,872	27,337,680	5,137,286	6,359,821
Constructive taxable income from related foreign corporations	4,346,338	3,234,199	259,477	108,295	443,801	62,786	237,779
Net income	**80,919,510**	**27,724,289**	**4,251,449**	**9,641,581**	**27,677,783**	**5,181,697**	**6,442,711**
Income subject to tax	**65,219,195**	**23,761,420**	**3,613,634**	**8,836,458**	**19,522,492**	**4,873,854**	**4,611,337**
Total income tax before credits [5]	22,950,632	8,319,811	1,329,011	3,100,825	6,876,663	1,702,996	1,621,325
Income tax	22,763,417	8,302,760	1,259,104	3,089,208	6,809,610	1,700,539	1,602,196
Alternative minimum tax	179,142	17,029	65,795	*10,157	64,574	2,457	19,129
Foreign tax credit	4,787,562	2,984,742	257,836	333,794	699,475	447,961	63,755
General business credit	904,213	569,230	12,393	15,320	187,016	22,773	97,481
Prior year minimum tax credit	305,815	6,288	-	*31,899	265,871	-	1,757
Total income tax after credits [2]	**16,953,041**	**4,759,551**	**1,058,783**	**2,719,812**	**5,724,300**	**1,232,263**	**1,458,332**

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

RETURNS WITH NET INCOME, FORM 1120

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns	**34,453**	**9,528**	**8,573**	**14,291**	**2,062**	**78,939**	**72,312**	**6,190**	**436**
Total assets	**3,529,867,191**	**2,514,885,941**	**663,040,650**	**68,689,304**	**283,251,295**	**166,128,624**	**114,765,145**	**41,041,092**	**10,322,387**
Cash	254,636,527	107,228,034	100,228,705	8,066,348	39,113,440	17,057,994	12,075,936	3,910,835	1,071,223
Notes and accounts receivable	520,485,707	399,834,182	90,305,426	7,966,364	22,379,735	17,228,415	12,315,692	4,076,534	836,190
Less: Allowance for bad debts	8,627,945	8,182,963	325,071	118,641	*1,270	741,933	594,613	125,352	21,968
Inventories	1,844,585	464,792	1,298,741	*78,923	2,129	1,427,369	315,300	1,088,942	23,127
Investments in Government obligations	75,345,432	51,219,137	22,726,918	307,516	*1,091,861	334,321	202,390	*118,321	13,610
Tax-exempt securities	36,384,654	26,875,903	2,446,947	1,258,219	5,803,584	671,170	400,271	-	270,899
Other current assets	335,060,530	119,241,095	178,767,873	5,225,020	31,826,541	16,447,133	14,475,199	1,400,973	570,962
Loans to shareholders	17,425,422	6,645,995	176,834	338,869	10,263,724	2,370,722	2,198,834	171,888	-
Mortgage and real estate loans	1,254,548,389	1,248,395,094	*2,499,495	*394,270	*3,259,530	1,882,357	1,862,414	*19,942	-
Other investments	733,634,020	418,235,990	152,311,755	16,182,704	146,903,572	28,425,268	21,948,256	5,841,769	635,243
Depreciable assets	51,743,012	28,033,170	18,177,622	5,406,738	125,483	80,918,647	49,310,469	30,556,097	1,052,081
Less: Accumulated depreciation	27,127,269	13,837,601	9,994,705	3,246,566	48,397	34,488,572	20,562,133	13,532,798	393,641
Depletable assets	*228,942	*1,226	*866	*125,858	*100,992	179,078	179,078	-	-
Less: Accumulated depletion	*99,640	*821	-	*89,999	*8,820	39,051	39,051	-	-
Land	2,841,995	2,063,437	627,053	142,119	*9,385	13,727,959	13,270,040	243,675	214,245
Intangible assets (amortizable)	136,463,968	49,833,097	61,699,228	24,727,966	203,676	18,777,383	4,829,042	8,459,791	5,488,550
Less: Accumulated amortization	13,931,780	6,233,482	5,026,583	2,663,560	8,154	6,205,549	1,122,501	4,745,592	337,457
Other assets	159,010,641	85,069,655	47,119,545	4,587,160	22,234,282	8,155,913	3,700,522	3,556,067	899,324
Total liabilities	**3,529,867,191**	**2,514,885,941**	**663,040,650**	**68,689,304**	**283,251,295**	**166,128,624**	**114,765,145**	**41,041,092**	**10,322,387**
Accounts payable	207,079,911	75,634,921	124,789,543	5,997,996	657,450	7,710,866	5,514,866	2,070,639	125,362
Mortgages, notes, and bonds payable in less than one year	638,024,050	530,026,721	31,506,763	2,064,165	74,426,402	10,730,049	5,424,254	5,185,723	120,072
Other current liabilities	917,138,513	695,663,615	197,150,824	15,004,935	9,319,138	11,906,783	6,927,514	4,129,017	850,252
Loans from shareholders	6,006,655	3,997,693	1,335,086	324,580	349,297	6,151,992	5,449,713	538,985	*163,295
Mortgages, notes, and bonds payable in one year or more	941,511,116	855,987,956	49,318,604	10,962,328	25,242,228	52,880,883	35,505,036	13,756,543	3,619,304
Other liabilities	301,431,558	170,419,215	109,485,394	7,659,242	13,867,707	15,119,854	7,597,564	6,079,685	1,442,604
Capital stock	72,154,024	36,524,911	11,110,175	1,438,983	23,079,954	11,299,933	9,225,707	1,576,295	497,931
Additional paid-in capital	374,871,194	131,105,030	105,371,304	15,562,896	122,831,964	40,400,240	25,248,387	11,539,828	3,612,025
Retained earnings, appropriated	1,803,634	1,476,235	174,009	*134,265	*19,125	1,013,449	1,013,449	-	-
Retained earnings, unappropriated [30]	105,587,130	34,846,833	42,324,632	14,873,181	13,542,484	15,058,305	16,330,403	-2,620,022	1,347,924
Less: Cost of treasury stock	35,740,593	20,797,187	9,525,685	5,333,266	*84,456	6,143,730	3,471,747	1,215,601	*1,456,383
Total receipts	**388,847,955**	**214,724,509**	**111,939,051**	**49,427,459**	**12,756,936**	**68,365,885**	**38,484,993**	**26,457,058**	**3,423,835**
Business receipts	195,201,659	70,851,583	78,369,489	45,677,822	302,764	51,187,944	26,362,353	23,608,384	1,217,207
Interest	151,221,531	123,088,549	17,623,771	873,093	9,636,118	2,218,112	1,743,001	405,131	69,980
Interest on Government obligations: State and local	1,804,464	1,441,318	142,632	74,288	146,225	71,650	53,587	*2,312	*15,751
Rents	717,101	422,472	173,726	112,615	*8,288	1,213,643	1,156,431	55,574	*1,638
Royalties	815,180	626,414	159,543	*21,167	*8,056	2,564,274	547,743	*143,578	1,872,952
Net short-term capital gain reduced by net long-term capital loss	390,015	24,948	331,435	4,640	*28,992	22,744	22,079	*665	-
Net long-term capital gain reduced by net short-term capital loss	3,617,168	1,434,284	1,369,186	519,613	294,085	3,312,459	3,188,134	123,407	919
Net gain, noncapital assets	2,898,160	2,341,297	454,395	39,039	*63,430	2,452,368	1,339,434	1,104,800	8,134
Dividends received from domestic corporations	3,353,646	2,535,894	292,033	121,564	404,154	188,412	183,520	2,947	*1,945
Dividends received from foreign corporations	1,525,310	544,638	969,306	10,617	*750	27,069	20,712	700	5,657
Other receipts	27,303,720	11,413,110	12,053,535	1,973,001	1,864,074	5,107,211	3,867,998	1,009,560	229,653
Total deductions	**328,896,760**	**186,878,224**	**91,512,754**	**44,239,655**	**6,266,127**	**58,983,928**	**31,496,369**	**24,831,430**	**2,656,128**
Cost of goods sold	6,259,646	475,907	1,058,937	4,724,598	205	7,100,021	896,578	6,001,830	201,613
Compensation of officers	9,141,336	2,137,715	4,847,943	2,147,209	*8,470	2,789,088	2,283,603	398,193	107,292
Salaries and wages	48,964,036	18,107,384	21,009,404	9,818,182	29,066	10,494,827	6,484,732	3,471,798	538,296
Repairs	1,689,947	990,448	484,699	213,606	1,195	1,543,536	1,016,478	510,527	16,531
Bad debts	19,215,228	18,126,570	980,974	87,718	*19,965	776,651	671,621	83,222	21,808
Rent paid on business property	4,819,477	1,830,246	1,876,515	1,101,065	11,650	5,047,024	2,978,643	1,964,809	103,572
Taxes paid	7,151,182	2,955,926	2,933,794	1,190,303	71,159	2,917,516	2,155,643	691,662	70,211
Interest paid	98,309,996	80,366,604	12,363,507	1,052,529	4,527,356	4,044,908	2,466,881	1,320,638	257,388
Charitable contributions	393,139	202,386	133,871	54,839	2,044	100,927	86,926	10,859	3,143
Amortization	3,385,674	1,381,682	1,396,612	590,449	16,931	627,464	241,141	267,822	118,502
Depreciation	6,719,516	4,304,320	1,743,481	659,151	12,564	7,470,562	1,658,929	5,645,707	165,927
Depletion	30,621	95	*2,875	*240	*27,411	21,610	21,196	*413	-
Advertising	6,677,634	4,859,316	1,430,197	379,925	*8,197	807,916	342,575	419,662	45,679
Pension, profit-sharing, stock, annuity	2,730,081	1,374,351	985,684	369,615	*432	334,717	271,968	50,337	*12,412
Employee benefit programs	4,658,078	2,140,671	1,480,537	1,022,936	13,934	1,118,758	738,819	333,672	46,267
Domestic production activities deduction	57,626	32,911	18,161	4,252	*2,302	20,433	1,608	*2,062	16,762
Net loss, noncapital assets	1,392,757	790,122	487,393	20,546	94,696	185,145	109,256	72,484	3,405
Other deductions	107,300,785	46,801,571	38,278,169	20,802,492	1,418,553	13,582,825	9,069,772	3,585,732	927,321
Total receipts less total deductions	59,951,195	27,846,285	20,426,297	5,187,804	6,490,809	9,381,958	6,988,623	1,625,628	767,706
Constructive taxable income from related foreign corporations	2,260,143	838,661	1,304,725	103,343	*13,415	33,050	*14,019	16,400	2,631
Net income	**60,406,874**	**27,243,627**	**21,588,390**	**5,216,858**	**6,357,999**	**9,343,358**	**6,949,055**	**1,639,716**	**754,587**
Income subject to tax	**54,407,397**	**23,597,317**	**20,463,251**	**4,753,731**	**5,593,098**	**6,525,638**	**4,694,142**	**1,125,944**	**705,552**
Total income tax before credits [5]	18,935,356	8,250,876	7,132,184	1,600,596	1,951,700	2,154,281	1,523,727	384,375	246,179
Income tax	18,834,281	8,193,414	7,100,124	1,593,865	1,946,878	2,067,866	1,444,167	378,044	245,655
Alternative minimum tax	70,815	29,190	30,306	6,887	4,432	78,923	72,082	6,325	*516
Foreign tax credit	1,073,619	460,260	581,033	28,510	3,816	77,197	18,802	7,326	51,068
General business credit	319,049	243,327	37,977	13,424	*24,321	28,437	10,110	5,683	*12,644
Prior year minimum tax credit	21,809	5,007	10,054	*4,288	*2,460	12,778	8,465	4,196	117
Total income tax after credits [2]	**17,520,075**	**7,541,479**	**6,503,119**	**1,554,374**	**1,921,102**	**2,035,870**	**1,486,350**	**367,170**	**182,349**

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

RETURNS WITH NET INCOME, FORM 1120

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

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	**102,863**	**12,165**	**36,576**	**34,915**	**1,661**	**5,375**
Total assets	**432,885,299**	**12,906,260,342**	**163,916,549**	**120,511,861**	**43,404,688**	**21,085,486**
Cash	45,774,678	1,489,565,503	10,928,734	8,920,298	2,008,436	3,375,968
Notes and accounts receivable	97,318,370	4,836,876,430	27,748,933	22,183,242	5,565,691	2,405,374
Less: Allowance for bad debts	1,949,397	83,756,033	801,321	669,662	131,660	440,374
Inventories	6,955,229	151,155	1,350,048	948,613	401,435	233,635
Investments in Government obligations	407,446	420,895,761	170,180	170,180	-	-
Tax-exempt securities	379,010	91,712,975	*301,751	*301,751	-	81,348
Other current assets	38,276,470	387,266,852	8,665,156	7,029,100	1,636,056	1,317,416
Loans to shareholders	1,613,408	1,999,899	693,100	639,201	53,899	138,727
Mortgage and real estate loans	980,293	1,480,100,572	39,703	37,307	*2,396	*44,474
Other investments	65,712,420	3,452,397,420	27,296,783	26,148,455	1,148,328	1,706,213
Depreciable assets	69,732,033	154,843,193	60,541,173	27,115,430	33,425,743	6,368,208
Less: Accumulated depreciation	41,177,990	72,985,955	32,570,511	14,343,601	18,226,910	3,232,765
Depletable assets	*116,871	579,754	*1,407,537	*463	1,407,074	-
Less: Accumulated depletion	*41,130	*174,910	625,989	1	625,988	-
Land	1,265,196	13,608,000	1,811,577	697,575	1,114,002	242,183
Intangible assets (amortizable)	133,118,613	350,359,514	60,362,674	45,536,215	14,826,459	7,829,623
Less: Accumulated amortization	19,237,482	16,268,444	10,908,268	9,036,325	1,871,943	595,911
Other assets	33,641,261	399,088,656	7,505,288	4,833,618	2,671,670	1,611,364
Total liabilities	**432,885,299**	**12,906,260,342**	**163,916,549**	**120,511,861**	**43,404,688**	**21,085,486**
Accounts payable	49,913,636	1,188,411,234	11,506,979	8,722,614	2,784,365	1,152,868
Mortgages, notes, and bonds payable in less than one year	19,640,171	557,966,593	7,992,863	6,369,402	1,623,462	819,264
Other current liabilities	64,569,856	7,137,354,661	21,142,820	17,110,590	4,032,231	4,086,574
Loans from shareholders	7,362,677	4,611,509	3,435,425	3,198,319	237,105	242,779
Mortgages, notes, and bonds payable in one year or more	81,757,784	1,163,168,899	43,231,395	28,907,879	14,323,516	3,910,399
Other liabilities	55,707,439	424,754,587	16,538,618	9,797,073	6,741,545	3,030,178
Capital stock	33,496,610	232,580,882	6,654,990	6,142,023	512,967	1,134,698
Additional paid-in capital	153,092,099	1,678,476,030	64,404,573	41,228,615	23,175,958	5,661,206
Retained earnings, appropriated	193,243	622,076	152,949	99,040	*53,909	*3,015
Retained earnings, unappropriated [30]	-7,920,029	566,713,541	5,960,001	11,110,914	-5,150,914	4,368,172
Less: Cost of treasury stock	24,928,188	48,399,670	17,104,064	12,174,607	4,929,456	3,323,668
Total receipts	**444,773,521**	**696,632,562**	**203,504,294**	**169,906,779**	**33,597,515**	**22,063,623**
Business receipts	423,837,551	138,456,500	195,497,721	162,525,676	32,972,046	21,173,293
Interest	4,089,590	426,094,267	941,612	819,523	122,089	216,166
Interest on Government obligations: State and local	114,199	6,266,153	41,271	40,031	1,240	39,156
Rents	445,208	17,400,270	112,415	89,661	22,754	20,687
Royalties	3,168,347	400,437	521,567	509,867	11,700	92,183
Net short-term capital gain reduced by net long-term capital loss	172,410	603,650	40,262	39,934	*327	20
Net long-term capital gain reduced by net short-term capital loss	1,568,673	10,389,168	286,836	271,794	15,042	203,639
Net gain, noncapital assets	296,303	8,125,388	148,199	51,995	96,204	*2,864
Dividends received from domestic corporations	149,535	3,031,237	41,335	40,124	*1,212	*2,223
Dividends received from foreign corporations	772,003	2,598,075	382,511	377,856	4,655	*20,184
Other receipts	10,159,702	83,267,417	5,490,565	5,140,320	350,245	293,208
Total deductions	**416,990,912**	**616,770,311**	**193,558,272**	**162,391,682**	**31,166,590**	**19,637,361**
Cost of goods sold	140,823,200	5,189,766	85,773,587	73,970,251	11,803,336	2,107,645
Compensation of officers	24,895,140	4,530,278	2,866,446	2,524,188	342,257	633,858
Salaries and wages	102,460,783	91,773,028	36,615,164	31,073,820	5,541,344	6,577,743
Repairs	2,175,063	5,021,062	1,715,216	657,862	1,057,353	210,880
Bad debts	965,533	62,918,500	458,069	341,924	116,144	586,743
Rent paid on business property	12,699,406	10,040,537	3,279,734	2,571,731	708,003	1,314,209
Taxes paid	13,427,221	12,284,558	5,464,719	4,390,822	1,073,898	613,413
Interest paid	8,278,713	230,344,872	3,830,491	2,942,227	888,264	587,429
Charitable contributions	241,514	1,034,568	68,459	48,280	20,179	10,944
Amortization	3,970,540	2,856,597	2,451,086	1,854,032	597,055	204,127
Depreciation	7,732,708	28,138,906	4,563,754	2,213,484	2,350,270	669,920
Depletion	63,989	50,927	31,553	407	31,146	-
Advertising	3,159,463	7,152,289	1,898,026	1,774,038	123,988	1,670,766
Pension, profit-sharing, stock, annuity	5,166,547	6,943,708	827,733	707,555	120,178	84,507
Employee benefit programs	10,270,292	10,777,317	4,624,431	3,846,136	778,294	598,695
Domestic production activities deduction	280,260	58,792	14,709	6,442	8,267	*4,442
Net loss, noncapital assets	555,862	1,347,249	88,943	80,940	8,004	46,276
Other deductions	79,824,677	136,307,357	38,986,152	33,387,543	5,598,609	3,715,763
Total receipts less total deductions	27,782,609	79,862,251	9,946,022	7,515,097	2,430,925	2,426,262
Constructive taxable income from related foreign corporations	953,356	5,065,592	684,734	654,095	30,639	5,338
Net income	**28,621,766**	**78,661,689**	**10,589,485**	**8,129,162**	**2,460,323**	**2,392,444**
Income subject to tax	**21,067,692**	**69,309,835**	**9,408,222**	**7,240,352**	**2,167,870**	**2,153,342**
Total income tax before credits [5]	7,196,458	24,248,034	3,183,011	2,427,205	755,805	741,501
Income tax	7,114,256	24,144,702	3,173,911	2,422,299	751,612	739,561
Alternative minimum tax	84,296	94,992	10,659	6,518	*4,142	1,939
Foreign tax credit	668,941	4,335,820	400,381	400,331	50	6,180
General business credit	261,394	2,237,873	100,109	82,043	18,066	2,344
Prior year minimum tax credit	16,921	27,365	12,842	12,842	-	112
Total income tax after credits [2]	**6,249,202**	**17,501,120**	**2,669,679**	**1,931,990**	**737,689**	**732,866**

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

RETURNS WITH NET INCOME, FORM 1120

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	**62,046**	**51,555**	**8,403**	**2,088**	**13,184**	**6,728**	**6,456**
Total assets	**179,099,854**	**65,017,165**	**36,281,629**	**77,801,060**	**33,285,072**	**17,259,783**	**16,025,289**
Cash	10,192,062	4,935,085	2,476,202	2,780,775	3,397,810	1,733,336	1,664,474
Notes and accounts receivable	26,608,111	6,748,799	6,421,866	13,437,446	1,960,400	1,185,092	775,308
Less: Allowance for bad debts	8,225,921	1,064,356	1,388,386	5,773,179	114,383	80,119	34,264
Inventories	1,191,583	627,934	451,959	111,691	204,784	82,786	121,998
Investments in Government obligations	*262,918	*153,470	*13,716	95,732	65,804	36,757	29,047
Tax-exempt securities	*536,471	472,179	*64,292	-	*50,408	*50,408	-
Other current assets	7,747,987	2,677,156	2,294,116	2,776,715	3,760,113	2,892,059	868,054
Loans to shareholders	12,127,678	11,657,687	177,485	292,506	189,417	80,130	109,287
Mortgage and real estate loans	*22,134	*14,992	*7,143	-	*31,716	*31,716	-
Other investments	37,953,974	10,850,567	2,650,976	24,452,431	3,134,418	2,423,308	711,110
Depreciable assets	62,761,927	19,351,774	10,068,665	33,341,489	18,558,917	6,750,341	11,808,576
Less: Accumulated depreciation	31,914,585	12,255,034	5,951,069	13,708,482	7,784,035	2,595,318	5,188,717
Depletable assets	*11,442	-	-	*11,442	*445	317	*128
Less: Accumulated depletion	112	-	-	112	*443	315	*128
Land	2,592,204	321,686	130,655	2,139,862	2,124,251	742,178	1,382,073
Intangible assets (amortizable)	53,744,599	18,276,704	19,556,809	15,911,087	5,280,791	2,742,631	2,538,160
Less: Accumulated amortization	4,705,849	1,745,255	1,596,877	1,363,716	558,632	286,527	272,105
Other assets	8,193,228	3,993,777	904,078	3,295,374	2,983,291	1,471,004	1,512,287
Total liabilities	**179,099,854**	**65,017,165**	**36,281,629**	**77,801,060**	**33,285,072**	**17,259,783**	**16,025,289**
Accounts payable	5,277,814	2,158,477	1,444,361	1,674,975	1,708,554	1,343,019	365,535
Mortgages, notes, and bonds payable in less than one year	3,447,310	2,054,131	775,717	617,462	2,391,254	1,990,127	401,127
Other current liabilities	19,310,390	7,892,304	4,177,622	7,240,464	4,047,795	2,851,518	1,196,277
Loans from shareholders	12,121,506	11,622,896	377,122	121,487	571,993	317,211	254,782
Mortgages, notes, and bonds payable in one year or more	77,707,086	15,651,563	12,024,432	50,031,091	11,950,065	3,667,714	8,282,350
Other liabilities	17,620,154	7,425,481	4,864,163	5,330,511	2,453,561	1,873,088	580,472
Capital stock	5,577,327	3,819,954	1,103,391	653,982	1,255,937	379,433	876,504
Additional paid-in capital	60,562,686	13,674,071	9,409,996	37,478,618	8,699,275	4,022,839	4,676,436
Retained earnings, appropriated	60,193	*25,882	*10,655	*23,655	858	106	752
Retained earnings, unappropriated [30]	-18,335,222	1,679,618	4,585,051	-24,599,891	472,048	963,514	-491,466
Less: Cost of treasury stock	4,249,390	987,212	2,490,882	771,296	266,267	148,786	117,481
Total receipts	**246,427,767**	**134,310,760**	**44,628,097**	**67,488,910**	**26,458,932**	**15,700,101**	**10,758,831**
Business receipts	232,416,052	128,631,000	43,457,699	60,327,353	23,466,261	14,015,997	9,450,264
Interest	900,155	346,000	122,728	431,427	340,203	206,938	133,264
Interest on Government obligations: State and local	115,293	38,582	9,071	*67,640	13,568	10,849	*2,718
Rents	413,324	85,857	18,464	309,002	167,140	101,406	65,734
Royalties	49,531	*10,819	*38,709	3	129,866	121,294	*8,572
Net short-term capital gain reduced by net long-term capital loss	23,807	*146	6,452	17,209	24	24	-
Net long-term capital gain reduced by net short-term capital loss	508,158	140,315	117,450	250,393	340,895	270,693	70,202
Net gain, noncapital assets	203,375	50,960	11,637	140,778	103,980	*18,789	85,191
Dividends received from domestic corporations	12,605	7,671	2,372	2,562	16,062	10,092	5,969
Dividends received from foreign corporations	54,456	136	54,314	6	11,837	11,235	601
Other receipts	11,731,012	4,999,274	789,201	5,942,537	1,869,097	932,783	936,314
Total deductions	**236,042,422**	**130,630,889**	**41,451,227**	**63,960,306**	**24,487,552**	**14,717,673**	**9,769,879**
Cost of goods sold	26,167,915	15,568,435	8,784,306	1,815,173	5,219,342	3,679,856	1,539,487
Compensation of officers	20,752,712	18,648,447	1,621,758	482,507	1,174,312	1,010,191	164,121
Salaries and wages	74,456,006	38,691,125	12,136,692	23,628,190	4,605,924	2,370,748	2,235,175
Repairs	2,105,521	873,363	322,767	909,391	343,226	108,000	235,226
Bad debts	4,374,260	1,556,764	1,189,072	1,628,425	46,515	20,824	25,692
Rent paid on business property	8,183,962	5,006,673	1,307,639	1,869,649	1,223,681	478,973	744,709
Taxes paid	7,834,896	3,912,323	1,397,908	2,524,665	1,990,145	821,935	1,168,210
Interest paid	6,212,903	1,375,702	966,903	3,870,299	802,726	374,531	428,195
Charitable contributions	143,915	85,276	21,434	37,204	36,621	26,196	10,424
Amortization	1,484,523	568,853	472,961	442,709	294,093	208,050	86,044
Depreciation	5,444,931	1,992,336	1,304,700	2,147,895	1,338,209	532,355	805,854
Depletion	*130	[1]	-	*130	*1,367	323	*1,043
Advertising	1,036,745	630,509	169,966	236,270	659,093	401,915	257,178
Pension, profit-sharing, stock, annuity	4,426,148	3,748,774	243,026	434,348	216,495	201,402	15,093
Employee benefit programs	8,823,953	4,353,516	1,346,219	3,124,218	362,629	213,784	148,845
Domestic production activities deduction	7,413	4,674	*1,621	1,119	*2,662	*1,834	*828
Net loss, noncapital assets	143,334	52,773	78,049	12,511	64,061	25,281	38,779
Other deductions	64,443,154	33,561,346	10,086,205	20,795,603	6,106,452	4,241,477	1,864,975
Total receipts less total deductions	10,385,346	3,679,871	3,176,870	3,528,605	1,971,379	982,427	988,952
Constructive taxable income from related foreign corporations	12,111	8,581	-	3,530	44,024	43,780	245
Net income	**10,282,163**	**3,649,869**	**3,167,800**	**3,464,495**	**2,001,836**	**1,015,358**	**986,478**
Income subject to tax	**8,479,477**	**2,809,466**	**2,708,144**	**2,961,867**	**1,602,169**	**817,815**	**784,354**
Total income tax before credits [5]	2,897,144	954,016	924,857	1,018,271	540,476	277,789	262,687
Income tax	2,880,237	949,814	920,988	1,009,436	535,286	274,417	260,868
Alternative minimum tax	16,357	4,063	3,459	8,835	4,267	2,449	1,818
Foreign tax credit	15,286	37	15,036	213	26,222	25,960	263
General business credit	56,284	6,645	25,670	23,968	3,649	1,650	1,999
Prior year minimum tax credit	6,258	2,360	*3,760	137	*508	*307	201
Total income tax after credits [2]	**2,819,316**	**944,974**	**880,391**	**993,952**	**510,096**	**249,872**	**260,224**

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

RETURNS WITH NET INCOME, FORM 1120

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

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	**32,630**	**3,320**	**29,310**	**58,013**	**18,848**	**15,489**	**23,676**	***276**
Total assets	**256,405,741**	**138,696,249**	**117,709,493**	**44,393,782**	**10,975,831**	**22,786,608**	**10,631,344**	***82,331**
Cash	10,771,679	5,059,358	5,712,321	8,687,156	1,467,565	1,004,945	6,214,647	*13,154
Notes and accounts receivable	12,094,544	4,334,982	7,759,562	5,765,822	2,607,243	2,427,510	731,069	*24,718
Less: Allowance for bad debts	751,785	602,012	149,773	243,560	30,906	51,371	161,283	-
Inventories	5,199,646	2,646,625	2,553,020	2,544,658	1,498,343	999,389	46,926	-
Investments in Government obligations	95,569	54,554	41,015	158,962	-	*2,338	156,623	-
Tax-exempt securities	*2,335	-	*2,335	*29,273	-	-	*29,273	-
Other current assets	5,484,025	2,556,627	2,927,399	1,924,125	479,196	691,658	753,271	*22,314
Loans to shareholders	518,400	129,025	389,375	483,666	337,175	142,238	*4,252	*1,346
Mortgage and real estate loans	466,960	378,148	*88,812	172,548	*57,342	*53,849	*61,358	-
Other investments	64,641,541	42,217,226	22,424,315	4,703,377	1,019,734	2,863,406	820,237	*20,487
Depreciable assets	113,852,390	57,355,566	56,496,824	17,037,486	5,926,157	8,778,668	2,332,660	*782
Less: Accumulated depreciation	43,777,603	17,156,146	26,621,457	10,257,113	4,007,219	4,964,131	1,285,763	*469
Depletable assets	*10,683	1,103	*9,580	-	-	-	-	-
Less: Accumulated depletion	*9,283	190	*9,093	-	-	-	-	-
Land	22,395,437	18,167,256	4,228,181	3,157,592	348,997	2,247,296	561,299	-
Intangible assets (amortizable)	38,997,747	14,879,949	24,117,798	6,895,876	1,215,934	5,580,910	99,032	-
Less: Accumulated amortization	4,550,648	1,152,649	3,397,998	891,647	170,213	700,175	21,258	-
Other assets	30,964,103	9,826,827	21,137,277	4,225,562	226,483	3,710,077	289,002	-
Total liabilities	**256,405,741**	**138,696,249**	**117,709,493**	**44,393,782**	**10,975,831**	**22,786,608**	**10,631,344**	***82,331**
Accounts payable	14,783,665	2,453,410	12,330,255	3,919,720	1,353,766	1,985,536	580,418	*5,063
Mortgages, notes, and bonds payable in less than one year	4,105,954	1,723,552	2,382,402	1,101,636	596,441	381,819	123,376	*3,148
Other current liabilities	22,407,991	9,619,485	12,788,506	3,349,445	904,768	1,450,468	994,209	*9,597
Loans from shareholders	1,892,873	287,623	1,605,249	1,215,483	585,439	600,154	*29,891	-
Mortgages, notes, and bonds payable in one year or more	107,266,456	69,988,705	37,277,752	10,756,733	3,080,353	7,268,022	408,357	*1,918
Other liabilities	35,205,656	18,636,566	16,569,090	5,542,953	336,045	4,513,603	693,305	*10,030
Capital stock	5,920,242	1,993,451	3,926,792	1,819,287	589,472	729,090	500,724	*5,182
Additional paid-in capital	52,252,736	34,035,594	18,217,142	5,380,748	817,073	3,721,172	842,503	*4,797
Retained earnings, appropriated	1,633,682	*4,438	1,629,244	3,647,916	*53,075	*42,170	3,552,671	-
Retained earnings, unappropriated [30]	56,178,395	11,444,082	44,734,313	10,945,534	3,134,519	4,885,716	2,925,300	*42,596
Less: Cost of treasury stock	45,241,910	11,490,658	33,751,252	3,285,672	475,120	2,791,142	*19,410	-
Total receipts	**193,009,503**	**57,005,495**	**136,004,008**	**52,194,308**	**24,427,560**	**19,462,387**	**8,304,361**	***126,290**
Business receipts	166,112,252	44,016,564	122,095,688	49,354,900	23,962,634	18,452,279	6,939,987	*111,769
Interest	2,545,274	1,765,451	779,823	375,693	67,131	97,172	211,391	*952
Interest on Government obligations: State and local	9,675	*3,184	6,491	7,919	*527	3,707	3,684	*239
Rents	1,094,125	606,788	487,337	96,363	11,780	47,321	37,261	-
Royalties	5,593,066	1,939,737	3,653,329	155,634	*52,970	*97,882	*4,783	-
Net short-term capital gain reduced by net long-term capital loss	*592	*591	*[1]	9,293	[1]	*8,899	*394	-
Net long-term capital gain reduced by net short-term capital loss	1,147,045	491,565	655,481	269,868	34,093	194,280	41,495	*10,990
Net gain, noncapital assets	238,054	40,442	197,612	80,892	29,321	50,099	1,472	*2,291
Dividends received from domestic corporations	61,378	4,942	56,436	24,249	4,340	12,255	7,654	-
Dividends received from foreign corporations	1,736,497	*1,177,002	559,495	61,963	1,469	60,315	179	-
Other receipts	14,471,544	6,959,229	7,512,315	1,757,532	263,295	438,178	1,056,059	*50
Total deductions	**181,005,247**	**52,944,419**	**128,060,829**	**49,505,326**	**23,414,763**	**18,133,630**	**7,956,933**	***110,834**
Cost of goods sold	60,492,624	5,341,342	55,151,282	19,817,115	13,622,402	5,113,097	1,081,616	*89,471
Compensation of officers	2,144,304	404,778	1,739,526	2,143,342	1,189,908	759,396	194,037	-
Salaries and wages	39,168,114	15,853,893	23,314,222	8,037,833	2,763,576	4,328,873	945,384	*9,266
Repairs	2,922,298	879,802	2,042,496	1,494,487	189,228	345,409	959,850	-
Bad debts	378,324	285,055	93,269	155,005	36,941	90,595	27,468	-
Rent paid on business property	10,605,708	2,022,931	8,582,776	2,228,390	922,855	1,240,701	64,834	*1,684
Taxes paid	8,419,384	3,661,581	4,757,803	1,492,306	602,282	744,997	145,027	*949
Interest paid	7,542,650	4,332,232	3,210,418	768,144	253,293	480,751	34,100	*546
Charitable contributions	192,514	45,464	147,050	30,863	14,178	13,677	3,009	*37
Amortization	1,359,172	472,145	887,026	437,001	52,743	377,066	7,192	-
Depreciation	7,648,835	2,869,056	4,779,779	1,296,275	479,216	714,019	103,041	*471
Depletion	*122	109	*13	*1,461	-	*457	*1,004	-
Advertising	4,623,031	1,977,653	2,645,378	526,534	191,168	308,942	26,424	-
Pension, profit-sharing, stock, annuity	889,622	340,158	549,463	254,301	85,096	136,097	33,108	-
Employee benefit programs	4,337,019	1,710,066	2,626,953	1,022,889	428,115	488,414	106,360	*1,516
Domestic production activities deduction	60,636	9,952	50,684	16,638	11,752	*4,884	2	-
Net loss, noncapital assets	606,031	248,235	357,796	19,513	9,809	8,875	830	-
Other deductions	29,614,861	12,489,966	17,124,895	9,763,229	2,562,203	2,977,379	4,223,647	*6,894
Total receipts less total deductions	12,004,255	4,061,076	7,943,179	2,688,982	1,012,797	1,328,757	347,428	*15,456
Constructive taxable income from related foreign corporations	2,081,950	1,555,435	526,515	56,436	466	55,970	-	-
Net income	**14,076,530**	**5,613,328**	**8,463,202**	**2,737,500**	**1,012,736**	**1,381,020**	**343,744**	***15,218**
Income subject to tax	**12,919,247**	**4,795,312**	**8,123,935**	**2,382,068**	**862,381**	**1,226,865**	**292,822**	***15,182**
Total income tax before credits [5]	4,444,911	1,676,436	2,768,475	734,047	260,571	407,987	65,490	*5,045
Income tax	4,429,336	1,664,221	2,765,115	731,422	260,344	406,177	64,902	*5,045
Alternative minimum tax	14,766	11,439	3,327	2,623	224	*1,810	*588	-
Foreign tax credit	1,605,466	712,734	892,731	43,031	*4,106	*38,912	*13	-
General business credit	477,168	155,302	321,865	11,182	4,955	6,201	*26	-
Prior year minimum tax credit	38,022	*36,296	*1,726	*522	*190	*333	-	-
Total income tax after credits [2]	**2,324,257**	**772,103**	**1,552,153**	**679,312**	**251,320**	**362,541**	**65,451**	***5,045**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Type of return, item	Total returns of active corporations		Ending accounting period [13]											
			2008						2009					
	Number of returns	Amount	July	August	September	October	November	December	January	February	March	April	May	June
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Returns With and Without Net Income														
Number of returns	5,847,221	-	41,648	42,767	129,036	62,654	32,739	5,196,771	34,810	30,403	80,048	35,451	38,515	122,380
Total receipts	5,314,998	28,589,771,221	244,164,129	395,730,898	1,225,181,498	521,441,920	343,984,335	21,830,351,874	1,183,336,582	360,854,659	1,040,133,987	217,071,267	333,451,820	894,068,252
Net income (less deficit)	**5,585,531**	**984,342,037**	**22,687,890**	**48,835,390**	**66,242,261**	**69,478,384**	**12,069,988**	**618,681,575**	**43,575,918**	**22,734,981**	**21,990,379**	**11,722,657**	**15,991,333**	**30,331,281**
Total income tax before credits [7]	550,048	342,380,874	3,652,475	4,988,678	13,943,204	6,740,985	3,065,691	263,542,607	13,195,024	3,259,147	7,908,613	1,908,607	5,888,247	14,287,596
Alternative minimum tax	9,942	2,309,691	10,092	8,915	49,969	18,345	13,919	2,070,295	26,131	4,090	49,447	9,646	24,611	24,231
Returns With and Without Net Income Other Than Forms 1120S, 1120-REIT, and 1120-RIC														
Number of returns	1,782,478	-	39,143	39,668	103,514	48,574	26,687	1,198,571	33,554	28,632	77,579	33,054	34,338	119,162
Total receipts	1,685,282	21,914,035,420	202,241,254	332,332,035	951,500,032	358,069,486	278,900,070	16,002,777,378	1,121,954,695	328,371,424	969,011,655	193,788,520	315,778,235	859,310,635
Net income (less deficit)	**1,714,328**	**388,739,523**	**3,296,534**	**12,614,556**	**28,539,254**	**13,585,278**	**-2,777,137**	**267,752,934**	**32,634,140**	**5,290,888**	**-9,246,617**	**3,164,149**	**8,451,346**	**25,434,200**
Statutory special deductions, total	432,733	132,112,347	1,020,566	1,534,252	3,560,983	2,196,875	1,990,779	109,697,940	2,250,219	448,839	5,163,443	791,378	859,271	2,597,803
Net operating loss deduction	373,490	106,552,498	938,818	1,474,135	3,318,502	1,943,414	1,140,487	86,506,689	2,143,071	427,302	4,905,435	746,205	731,006	2,277,435
Total special deductions	70,722	25,559,850	81,748	60,118	242,481	253,461	850,293	23,191,251	107,148	21,538	258,007	45,173	128,265	320,368
Income subject to tax	**567,600**	**976,715,067**	**10,571,605**	**14,391,653**	**40,278,393**	**19,386,403**	**7,628,581**	**750,279,842**	**37,795,246**	**9,427,330**	**22,802,676**	**5,580,341**	**17,270,184**	**41,302,815**
Total income tax before credits [8]	544,331	341,700,762	3,652,025	4,987,330	13,934,816	6,719,468	3,058,790	262,911,680	13,192,903	3,258,833	7,907,840	1,908,581	5,888,200	14,280,295
Income tax	538,531	339,148,320	3,642,567	4,977,290	13,878,620	6,698,572	3,040,410	260,655,185	13,165,943	3,253,301	7,836,609	1,896,566	5,862,387	14,240,868
Alternative minimum tax	9,924	2,308,576	10,092	8,915	49,969	18,345	13,919	2,069,180	26,131	4,090	49,447	9,646	24,611	24,231
Foreign tax credit	7,257	100,433,672	409,089	755,936	1,969,335	3,375,892	475,261	84,610,471	1,224,312	227,856	758,396	291,960	2,170,352	4,164,813
General business credit	19,675	11,303,518	203,048	143,162	497,453	240,240	74,818	8,622,806	406,906	45,161	268,778	99,481	247,109	454,557
Prior year minimum tax credit	4,384	1,934,185	6,904	3,843	42,647	32,731	3,931	1,676,312	4,365	8,064	116,085	9,595	5,346	24,362
Total income tax after credits [2]	**537,386**	**227,842,716**	**3,032,984**	**4,084,390**	**11,424,810**	**3,070,606**	**2,504,764**	**167,816,617**	**11,557,319**	**2,977,752**	**6,764,540**	**1,507,546**	**3,465,393**	**9,635,995**
Returns With Net Income, Other Than Forms 1120S, 1120-REIT, and 1120-RIC														
Number of returns	846,540	-	17,343	20,909	55,519	26,230	12,472	551,431	16,392	13,300	39,357	14,319	19,091	60,178
Total receipts	846,480	15,634,751,059	139,868,992	285,960,636	757,729,255	268,395,782	108,572,523	11,337,878,430	943,301,439	247,468,211	555,366,438	132,940,468	213,078,400	644,190,484
Net income	**846,540**	**1,078,770,113**	**11,589,678**	**15,915,192**	**43,842,163**	**21,525,162**	**8,965,537**	**831,523,464**	**40,071,389**	**9,874,243**	**27,823,242**	**6,357,832**	**17,503,667**	**43,778,545**
Statutory special deductions, total	408,481	109,840,445	1,018,123	1,528,057	3,536,034	2,150,339	1,339,646	88,438,062	2,243,056	447,014	5,032,578	782,247	755,882	2,569,408
Net operating loss deduction	373,468	90,515,375	938,131	1,474,135	3,318,502	1,943,414	1,140,487	70,475,013	2,143,071	427,302	4,900,675	746,205	731,006	2,277,435
Total special deductions	46,473	19,325,070	79,991	53,922	217,532	206,925	199,160	17,963,049	99,986	19,712	131,903	36,042	24,876	291,973
Income subject to tax	**567,576**	**970,344,377**	**10,571,605**	**14,391,653**	**40,278,393**	**19,386,403**	**7,628,581**	**744,439,501**	**37,795,246**	**9,427,330**	**22,793,836**	**5,580,341**	**16,748,675**	**41,302,815**
Total income tax before credits [8]	542,943	338,542,215	3,642,551	4,986,955	13,926,778	6,716,860	2,642,088	260,257,348	13,192,557	3,258,675	7,896,300	1,907,896	5,835,967	14,278,241
Income tax	538,424	336,400,248	3,634,263	4,977,290	13,878,583	6,698,572	2,624,525	258,388,565	13,165,943	3,253,301	7,830,431	1,896,566	5,811,396	14,240,812
Alternative minimum tax	9,185	1,953,374	9,010	8,556	42,006	17,073	13,300	1,731,516	25,812	3,932	46,285	9,398	23,929	22,557
Foreign tax credit	7,231	98,804,978	409,089	755,936	1,969,333	3,375,892	200,441	83,257,251	1,224,312	227,856	757,801	291,960	2,170,352	4,164,757
General business credit	19,594	10,948,200	199,442	142,879	497,008	240,240	43,695	8,308,795	406,906	45,161	268,494	99,481	241,621	454,478
Prior year minimum tax credit	4,380	1,844,845	6,904	3,843	42,647	32,731	3,931	1,586,972	4,365	8,064	116,085	9,595	5,346	24,362
Total income tax after credits [2]	**536,056**	**226,791,999**	**3,027,116**	**4,084,297**	**11,417,219**	**3,067,998**	**2,394,006**	**166,953,334**	**11,556,973**	**2,977,594**	**6,753,878**	**1,506,860**	**3,418,648**	**9,634,076**
Overpayments less refund [14]	299,453	255,685,713	3,739,891	4,664,432	12,219,651	3,185,617	2,679,984	190,015,394	12,713,158	2,556,145	7,541,605	1,624,757	3,734,274	11,010,804
Tax deposited with Form 7004	65,996	18,564,542	146,764	214,783	1,306,899	314,681	475,314	12,383,947	863,471	724,938	941,069	116,341	225,830	850,506
Credit for tax paid on undistributed capital gains	339	2,992	-	*416	*[1]	-	-	762	-	-	872	-	-	942
Credit for Federal tax on fuels	10,452	214,874	2,976	1,659	9,938	4,730	1,628	165,646	2,648	2,558	6,136	2,094	6,373	8,486
Accelerated research and minimum tax credit	356	182,321	-	6,820	-	*68	293	160,726	6,904	310	4,504	1,598	276	*824
Penalty for underpayment of estimated tax	179,098	108,793	1,971	2,269	7,106	2,775	1,642	70,158	3,124	6,376	6,237	1,245	1,074	4,817
Amount Owed at time of filing [22]	332,699	4,229,440	91,356	87,251	262,028	142,709	77,719	2,798,382	169,979	55,522	197,651	94,580	66,628	185,633
Overpayment of tax [22]	223,350	53,446,159	951,957	898,066	2,393,455	601,277	842,437	39,869,949	2,197,212	355,631	1,963,807	334,232	613,601	2,424,535
Credit to 2009 estimated tax	188,819	37,702,035	802,166	737,414	1,790,328	456,700	340,061	26,836,296	1,884,548	314,473	1,617,172	259,751	502,945	2,160,180
Tax refunded	66,595	15,744,124	149,791	160,652	603,127	144,578	502,376	13,033,652	312,664	41,158	346,635	74,481	110,656	264,355

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

RETURNS OF ACTIVE CORPORATIONS, CONSOLIDATED RETURNS

Table 19--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Selected Sectors

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

Item	All sectors [15]	Selected sectors: Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**42,285**	**445**	**993**	**317**	**1,874**	**8,539**
Total assets	**54,902,925,764**	**22,904,037**	**779,455,344**	**1,544,033,338**	**194,084,832**	**9,696,269,808**
Cash	3,491,415,030	892,041	20,848,736	37,667,204	28,226,636	264,527,919
Notes and accounts receivable	12,307,124,255	3,478,187	99,818,783	103,632,842	45,661,369	2,155,398,770
Less: Allowance for bad debts	249,874,844	44,845	585,151	4,114,308	629,105	24,557,582
Inventories	978,497,479	3,033,914	18,764,891	31,592,100	30,401,539	474,774,878
Investments in Government obligations	934,158,776	45	816,736	3,212,009	292,273	4,382,968
Tax-exempt securities	768,979,169	14,487	*30,984	474,867	*78,479	8,391,235
Other current assets	4,296,279,656	885,165	26,502,876	99,155,687	17,143,076	515,492,006
Loans to shareholders	130,972,804	48,606	2,648,379	*33,115	271,067	69,996,599
Mortgage and real estate loans	3,261,373,860	*16,963	*260,396	3,301,953	1,897,203	5,068,302
Other investments	15,654,347,024	3,108,378	139,808,597	159,758,470	26,866,156	3,053,616,377
Depreciable assets	6,782,248,902	10,898,611	224,927,310	1,155,867,137	38,793,101	2,250,603,507
Less: Accumulated depreciation	3,112,984,262	5,344,237	92,123,242	373,981,456	18,317,419	1,230,442,377
Depletable assets	531,094,100	383,702	329,122,045	18,244,264	1,077,097	128,547,149
Less: Accumulated depletion	194,728,761	144,572	123,088,039	5,791,847	274,219	56,287,923
Land	233,224,129	1,942,565	7,718,828	3,537,179	5,323,382	48,265,702
Intangible assets (amortizable)	3,911,629,657	1,769,477	49,391,159	61,452,270	19,451,227	1,303,854,088
Less: Accumulated amortization	595,152,855	139,465	12,021,020	5,788,539	2,783,386	244,749,277
Other assets	5,774,321,644	2,105,014	86,613,076	255,780,390	606,356	969,387,467
Total liabilities	**54,902,925,764**	**22,904,037**	**779,455,344**	**1,544,033,338**	**194,084,832**	**9,696,269,808**
Accounts payable	5,719,821,514	3,473,392	84,330,348	68,966,578	28,090,716	1,298,192,398
Mortgages, notes, and bonds payable in less than one year	3,027,395,187	1,440,457	14,299,614	79,075,882	9,365,952	763,211,301
Other current liabilities	18,925,532,555	1,929,949	44,740,283	119,664,271	31,333,327	1,102,389,006
Loans from shareholders	240,225,518	176,499	4,968,489	2,319,765	2,601,164	108,746,659
Mortgages, notes, and bonds payable in one year or more	8,684,254,528	7,542,510	181,812,609	490,839,574	50,858,287	2,151,320,863
Other liabilities	6,853,607,168	1,578,001	120,803,220	402,599,834	9,404,413	1,199,672,135
Capital stock	1,497,330,911	790,642	28,803,066	88,084,177	6,027,783	360,140,650
Additional paid-in capital	9,368,902,130	5,525,653	207,730,903	280,405,723	40,799,177	2,650,574,336
Retained earnings, appropriated	105,045,527	*14,023	*195,334	1,541,803	*578,244	6,541,749
Retained earnings, unappropriated [30]	2,272,018,713	721,335	115,549,456	30,481,189	22,709,818	1,028,425,811
Less: Cost of treasury stock	1,791,207,985	288,425	23,777,979	19,945,458	7,684,049	972,945,100
Total receipts	**18,375,406,755**	**25,727,968**	**377,818,919**	**746,791,630**	**222,842,616**	**6,972,367,440**
Business receipts	15,588,858,725	24,485,560	337,449,409	707,633,749	214,901,998	6,362,900,029
Interest	1,539,868,466	107,544	4,638,056	7,142,414	1,545,096	173,974,152
Interest on Government obligations: State and local	30,576,019	6,048	31,932	142,734	31,312	1,179,105
Rents	91,632,244	157,361	1,194,157	2,310,532	699,243	30,462,825
Royalties	167,080,838	74,038	1,546,587	462,755	178,195	101,782,200
Net short-term capital gain reduced by net long-term capital loss	7,221,680	24,914	83,692	201,696	49,671	1,794,937
Net long-term capital gain reduced by net short-term capital loss	86,864,702	102,855	8,820,432	6,421,921	874,487	24,997,943
Net gain, noncapital assets	46,932,644	219,232	2,936,573	2,174,109	418,813	14,416,890
Dividends received from domestic corporations	30,645,013	14,569	1,802,168	346,147	44,376	6,860,564
Dividends received from foreign corporations	101,015,803	*2,902	7,563,257	699,396	81,497	72,096,354
Other receipts	684,710,620	532,943	11,752,656	19,256,177	4,017,929	181,902,441
Total deductions	**18,039,800,049**	**26,075,016**	**344,553,769**	**741,395,721**	**231,015,932**	**6,713,031,926**
Cost of goods sold [19]	10,360,504,847	20,343,688	180,859,271	455,167,398	181,657,468	4,889,111,126
Compensation of officers	83,371,025	193,743	3,237,319	2,141,334	2,386,410	23,201,598
Salaries and wages	1,597,755,580	954,693	14,989,450	25,219,823	10,396,712	365,419,797
Repairs	114,142,642	162,407	1,688,828	15,281,318	692,501	25,596,571
Bad debts	206,115,298	14,828	375,634	3,304,184	687,850	16,550,223
Rent paid on business property	243,912,584	342,617	5,802,831	4,292,828	3,032,343	43,781,311
Taxes paid	294,248,899	252,524	8,630,751	22,706,164	2,683,737	86,338,984
Interest paid	1,276,613,475	619,160	13,828,492	33,991,126	3,538,302	270,318,836
Charitable contributions	11,244,300	8,773	226,462	288,971	92,486	5,838,409
Amortization	157,779,242	165,108	5,318,493	8,255,610	891,045	49,808,761
Depreciation	573,985,742	840,529	26,847,601	52,007,420	3,681,111	177,020,035
Depletion	18,791,149	22,708	12,116,238	429,214	94,990	4,818,403
Advertising	190,511,021	91,291	222,688	625,859	712,064	74,018,026
Pension, profit-sharing, etc., plans	120,598,033	69,343	2,094,104	6,752,482	579,815	56,819,469
Employee benefit programs	237,606,359	268,295	3,587,196	7,393,838	1,906,329	87,225,201
Domestic production activities deduction	17,332,219	27,736	1,243,537	602,318	264,332	11,636,361
Net loss, noncapital assets	97,621,653	38,712	1,424,627	3,425,319	439,659	15,219,167
Other deductions	2,437,665,980	1,658,861	62,060,247	99,510,515	17,278,777	510,309,647
Total receipts less total deductions	335,606,706	-347,049	33,265,150	5,395,909	-8,173,315	259,335,514
Constructive taxable income from related foreign corporations	149,637,966	34,398	4,577,475	777,123	255,080	108,250,664
Net income (less deficit)	**454,668,653**	**-318,698**	**37,810,694**	**6,030,299**	**-7,949,547**	**366,407,074**
Income subject to tax	**886,199,873**	**566,329**	**43,986,334**	**17,923,716**	**5,836,583**	**423,151,495**
Total income tax before credits [7]	312,254,142	196,197	15,750,367	6,361,656	2,057,917	148,294,798
Income tax	310,148,619	194,256	15,394,878	6,270,948	2,028,169	147,885,038
Alternative minimum tax	1,952,062	1,858	336,479	90,100	11,948	348,091
Foreign tax credit	98,968,332	2,340	6,651,223	221,473	156,441	73,398,098
General business credit	10,678,514	3,212	67,446	199,449	26,443	4,862,495
Prior year minimum tax credit	1,823,217	869	340,491	141,882	4,583	521,019
Total income tax after credits [2]	**200,602,422**	**189,776**	**8,691,208**	**5,798,852**	**1,870,450**	**69,513,186**

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

RETURNS OF ACTIVE CORPORATIONS, CONSOLIDATED RETURNS

Table 19--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Selected Sectors--Continued

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

Item	Selected sectors--continued							
	Wholesale and retail trade							
	Total	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns	**6,949**	**4,277**	**2,672**	**1,445**	**1,988**	**4,198**	**3,311**	**3,664**
Total assets	**2,527,097,133**	**1,417,601,113**	**1,109,496,020**	**584,084,258**	**2,346,250,411**	**17,382,570,210**	**283,562,706**	**538,585,079**
Cash	118,323,715	67,306,296	51,017,419	33,898,666	81,411,939	855,753,702	13,806,031	45,895,926
Notes and accounts receivable	303,613,579	224,414,078	79,199,501	50,241,156	219,698,171	2,576,971,602	41,569,781	108,726,836
Less: Allowance for bad debts	10,949,653	7,384,046	3,565,607	1,142,747	11,351,787	31,696,689	1,438,842	2,261,456
Inventories	358,131,439	154,578,491	203,552,948	6,128,139	26,105,632	6,120,705	3,260,856	8,443,356
Investments in Government obligations	6,013,329	5,992,726	*20,603	403,827	345,015	403,947,503	239,311	394,460
Tax-exempt securities	5,494,687	4,622,123	*872,564	*568,423	906,282	623,943,972	692,237	342,630
Other current assets	139,046,598	85,258,330	53,788,268	28,425,272	95,461,163	2,511,821,433	18,608,562	39,138,266
Loans to shareholders	5,135,275	4,379,712	755,563	1,978,012	4,882,901	3,536,644	950,137	498,139
Mortgage and real estate loans	1,014,274	979,249	35,024	*53,955	278,097	1,347,872,009	1,073,596	*841,274
Other investments	607,418,679	406,704,474	200,714,205	59,962,533	600,565,850	6,157,627,111	47,853,943	117,571,324
Depreciable assets	774,270,859	318,673,315	455,597,544	448,190,764	886,177,209	242,254,123	150,424,053	72,971,407
Less: Accumulated depreciation	348,753,094	147,065,812	201,687,282	140,053,196	507,930,027	86,109,780	49,640,649	40,423,577
Depletable assets	48,649,971	48,473,789	176,182	*14,658	35,052	2,673,780	81,888	17,053
Less: Accumulated depletion	7,370,064	7,287,666	82,398	*11,636	18,964	862,272	*30,378	14,469
Land	66,426,833	19,660,525	46,766,308	6,976,426	11,695,916	6,883,157	12,883,878	1,645,840
Intangible assets (amortizable)	362,225,385	198,248,213	163,977,172	62,968,328	809,954,443	329,045,967	41,721,191	195,957,216
Less: Accumulated amortization	42,479,642	27,832,767	14,646,875	7,026,793	125,469,076	37,689,029	9,115,743	51,946,516
Other assets	140,884,962	67,880,080	73,004,882	32,508,471	253,502,594	2,470,476,272	10,622,854	40,787,369
Total liabilities	**2,527,097,133**	**1,417,601,113**	**1,109,496,020**	**584,084,258**	**2,346,250,411**	**17,382,570,210**	**283,562,706**	**538,585,079**
Accounts payable	368,116,975	166,728,185	201,388,791	32,045,256	109,940,946	1,882,510,149	15,365,386	60,981,158
Mortgages, notes, and bonds payable in less than one year	154,474,264	100,683,081	53,791,183	20,742,677	127,323,368	665,303,673	24,777,132	29,099,453
Other current liabilities	265,652,056	149,827,802	115,824,254	70,030,564	256,168,836	6,655,375,687	26,848,056	75,320,298
Loans from shareholders	11,766,357	8,843,511	2,922,847	6,383,890	34,889,231	24,129,435	5,039,075	5,820,962
Mortgages, notes, and bonds payable in one year or more	540,843,520	264,704,528	276,138,991	167,233,249	636,362,372	1,965,778,054	112,685,327	104,562,997
Other liabilities	250,001,371	154,860,528	95,140,844	146,581,428	409,496,034	3,708,407,188	37,186,418	70,350,128
Capital stock	88,920,058	61,086,303	27,833,755	21,207,149	123,941,523	353,865,439	10,980,813	52,032,311
Additional paid-in capital	549,176,295	297,358,390	251,817,904	117,090,323	1,089,773,533	1,827,422,025	69,876,217	288,391,786
Retained earnings, appropriated	1,202,644	579,976	622,668	30,779	1,380,829	89,718,243	*113,665	227,710
Retained earnings, unappropriated [30]	430,975,718	255,028,109	175,947,609	21,158,485	-204,811,888	406,613,616	-6,049,791	-120,946,587
Less: Cost of treasury stock	134,032,126	42,099,299	91,932,826	18,419,543	238,214,372	196,553,299	13,259,593	27,255,138
Total receipts	**3,818,891,586**	**1,886,295,208**	**1,932,596,379**	**496,233,498**	**973,459,257**	**2,570,898,545**	**116,782,824**	**375,084,718**
Business receipts	3,696,897,612	1,831,223,691	1,865,673,921	474,693,177	829,867,256	1,691,889,120	94,721,891	357,416,520
Interest	20,975,852	12,408,151	8,567,701	3,877,075	24,518,949	627,525,474	3,894,911	4,853,443
Interest on Government obligations: State and local	490,954	258,661	232,293	72,377	387,986	18,954,292	49,947	111,576
Rents	6,743,138	3,646,755	3,096,382	1,362,941	11,383,984	11,986,338	3,011,404	426,191
Royalties	12,671,149	6,592,993	6,078,155	1,983,143	32,010,091	1,339,375	2,994,226	3,284,058
Net short-term capital gain reduced by net long-term capital loss	807,508	793,285	14,223	36,054	318,340	3,056,055	12,041	177,651
Net long-term capital gain reduced by net short-term capital loss	4,715,435	3,933,898	781,537	1,024,382	7,249,430	16,793,716	1,861,035	1,230,748
Net gain, noncapital assets	1,882,674	1,473,823	408,851	1,980,818	1,014,573	7,854,119	3,532,847	164,175
Dividends received from domestic corporations	2,243,258	2,130,357	112,901	61,741	929,666	16,341,120	81,834	135,936
Dividends received from foreign corporations	3,109,799	1,740,582	1,369,218	460,678	3,051,756	5,069,618	32,228	956,053
Other receipts	68,354,207	22,093,011	46,261,196	10,681,111	62,727,225	170,089,318	6,590,460	6,328,368
Total deductions	**3,734,730,402**	**1,850,359,940**	**1,884,370,462**	**489,749,712**	**918,947,378**	**2,714,125,528**	**119,145,377**	**369,962,416**
Cost of goods sold [19]	2,859,839,066	1,513,124,064	1,346,715,002	142,681,755	169,809,203	1,113,050,036	19,381,394	129,757,449
Compensation of officers	9,842,261	6,369,769	3,472,492	2,110,000	6,397,073	13,984,020	1,307,108	7,370,858
Salaries and wages	291,004,489	93,504,653	197,499,836	86,638,585	150,193,215	246,762,867	19,582,828	94,602,541
Repairs	19,260,740	6,475,959	12,784,781	15,918,585	11,582,975	3,800,633	2,826,796	1,974,632
Bad debts	8,106,534	4,101,371	4,005,162	1,110,942	8,053,024	35,848,797	1,307,247	1,092,916
Rent paid on business property	61,693,177	12,832,683	48,860,493	23,498,599	22,475,109	19,374,196	7,884,241	10,201,485
Taxes paid	44,809,938	15,055,778	29,754,161	14,503,846	23,077,957	36,498,864	3,526,496	11,232,218
Interest paid	47,147,290	23,863,563	23,283,727	13,233,504	66,695,759	394,604,583	10,091,680	11,496,540
Charitable contributions	1,672,283	579,816	1,092,467	180,302	513,461	821,486	56,716	127,166
Amortization	12,173,614	9,018,674	3,154,940	2,241,945	36,715,659	18,840,709	1,489,814	6,086,082
Depreciation	79,409,911	37,421,905	41,988,005	28,651,923	77,941,861	33,893,142	25,406,157	8,492,942
Depletion	971,815	959,885	*11,930	14,625	*3,424	135,439	6,605	45,506
Advertising	45,798,314	18,866,065	26,932,249	1,913,651	25,900,306	15,509,976	1,624,834	2,426,474
Pension, profit-sharing, etc., plans	11,529,461	4,967,438	6,562,023	6,855,776	6,461,480	12,325,635	438,338	3,600,139
Employee benefit programs	30,043,226	12,672,119	17,371,107	18,339,044	18,720,183	21,412,725	1,994,413	9,524,903
Domestic production activities deduction	928,838	751,834	177,004	5,082	2,214,220	53,764	18,264	195,397
Net loss, noncapital assets	3,324,901	1,017,441	2,307,460	311,199	6,743,071	52,423,022	449,615	881,358
Other deductions	207,174,546	88,776,922	118,397,623	131,540,349	285,449,398	694,785,634	21,752,832	70,853,812
Total receipts less total deductions	84,161,185	35,935,268	48,225,917	6,483,786	54,511,879	-143,226,984	-2,362,553	5,122,302
Constructive taxable income from related foreign corporations	5,638,858	3,085,756	2,553,102	424,491	4,567,511	10,804,208	98,808	1,128,109
Net income (less deficit)	**89,309,089**	**38,762,363**	**50,546,725**	**6,835,900**	**58,691,404**	**-151,377,068**	**-2,313,692**	**6,138,835**
Income subject to tax	**107,641,274**	**48,470,418**	**59,170,856**	**15,266,503**	**63,101,517**	**96,446,875**	**2,483,907**	**13,293,707**
Total income tax before credits [7]	37,604,017	16,865,594	20,738,422	5,352,538	22,280,392	34,883,167	936,843	4,696,879
Income tax	37,444,463	16,747,489	20,696,974	5,334,493	22,073,785	34,332,769	857,121	4,632,116
Alternative minimum tax	160,851	118,500	42,351	17,074	193,646	529,949	72,852	64,402
Foreign tax credit	2,461,004	1,039,033	1,421,971	354,741	4,732,076	4,190,947	52,912	609,544
General business credit	775,200	391,838	383,362	114,690	885,268	504,098	19,088	184,670
Prior year minimum tax credit	139,313	133,466	5,847	16,911	304,748	259,325	6,666	13,487
Total income tax after credits [2]	**34,228,499**	**15,301,257**	**18,927,242**	**4,866,197**	**16,358,300**	**29,927,187**	**858,177**	**3,889,178**

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

RETURNS OF ACTIVE CORPORATIONS, CONSOLIDATED RETURNS

Table 19--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Selected Sectors--Continued

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

Item	Selected sectors--continued						
	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns	**3,510**	**1,605**	**167**	**1,310**	**369**	**932**	**669**
Total assets	**18,103,068,601**	**203,559,555**	**27,606,173**	**229,800,988**	**54,706,233**	**340,815,113**	**44,471,946**
Cash	1,944,416,407	10,570,366	3,352,698	11,772,161	3,598,090	14,821,355	1,631,437
Notes and accounts receivable	6,505,528,748	29,063,395	2,730,614	36,104,535	4,034,263	16,502,618	4,349,005
Less: Allowance for bad debts	145,642,942	1,034,323	473,817	12,449,919	286,550	1,078,293	136,834
Inventories	136,347	1,195,147	264,778	1,293,801	436,154	6,556,291	1,857,510
Investments in Government obligations	513,520,787	199,383	-	*236,955	36,807	94,332	*23,035
Tax-exempt securities	127,537,146	344,117	81,348	66,561	-	*2,335	9,380
Other current assets	768,962,001	11,284,452	1,455,392	10,591,624	3,750,035	6,865,472	1,690,578
Loans to shareholders	24,823,215	258,988	*15,202	11,116,296	*175,618	4,544,429	60,184
Mortgage and real estate loans	1,899,487,871	*3,729	1,853	*23,647	*42,978	123,666	*12,095
Other investments	4,505,878,780	36,191,673	5,048,076	44,680,717	7,941,549	71,572,077	8,876,732
Depreciable assets	189,586,008	68,388,237	6,630,480	78,967,586	29,995,752	142,004,546	11,298,210
Less: Accumulated depreciation	85,602,683	33,772,399	3,366,908	32,283,515	11,018,235	48,223,496	5,597,973
Depletable assets	147,791	2,078,662	-	10,833	*1,844	7,616	*695
Less: Accumulated depletion	11,401	815,768	-	112	*329	6,702	*65
Land	17,505,004	2,083,614	228,147	4,563,927	3,262,390	29,602,962	2,678,380
Intangible assets (amortizable)	429,441,249	82,612,630	10,370,528	70,332,122	10,044,286	58,541,045	12,497,046
Less: Accumulated amortization	25,191,296	15,783,361	872,279	6,335,027	1,266,582	5,239,445	1,256,381
Other assets	1,432,545,569	10,691,013	2,140,061	11,108,795	3,958,164	44,124,305	6,478,911
Total liabilities	**18,103,068,601**	**203,559,555**	**27,606,173**	**229,800,988**	**54,706,233**	**340,815,113**	**44,471,946**
Accounts payable	1,721,727,048	13,269,830	1,034,039	9,820,302	2,530,564	16,750,936	2,675,492
Mortgages, notes, and bonds payable in less than one year	1,109,334,482	11,187,097	858,628	4,428,749	5,446,263	6,323,147	703,046
Other current liabilities	10,185,442,578	25,303,262	3,966,339	23,237,024	6,490,013	27,712,136	3,928,870
Loans from shareholders	5,699,880	4,217,682	*25,080	12,119,703	2,353,422	8,874,674	93,550
Mortgages, notes, and bonds payable in one year or more	1,900,421,595	60,324,623	7,208,507	109,373,959	23,629,760	156,028,922	17,427,801
Other liabilities	381,312,755	21,795,365	3,718,830	20,929,009	4,890,717	56,246,218	8,634,102
Capital stock	330,673,014	9,554,296	1,030,414	7,487,376	3,725,797	7,109,182	2,957,222
Additional paid-in capital	1,955,151,246	82,832,680	9,862,991	90,253,470	16,947,626	77,384,875	9,703,271
Retained earnings, appropriated	1,753,855	122,345	-	*18,399	1,718	*1,564,079	*40,106
Retained earnings, unappropriated [30]	571,553,532	-7,753,208	2,664,277	-41,879,414	-8,195,922	29,766,201	1,036,085
Less: Cost of treasury stock	60,001,383	17,294,417	2,762,932	5,987,588	3,113,725	46,945,258	2,727,598
Total receipts	**985,227,227**	**197,077,750**	**21,334,774**	**193,349,501**	**32,088,768**	**220,112,304**	**29,317,429**
Business receipts	163,752,426	188,545,819	20,456,374	178,390,900	28,501,940	188,990,917	27,364,028
Interest	660,028,266	1,194,447	253,699	1,528,738	672,348	2,927,865	210,137
Interest on Government obligations: State and local	8,910,819	44,822	39,023	96,326	8,751	15,305	2,709
Rents	19,549,618	139,027	21,590	585,540	225,247	1,315,506	57,603
Royalties	395,129	648,763	97,456	73,682	346,511	6,888,025	305,455
Net short-term capital gain reduced by net long-term capital loss	609,790	17,535	20	28,672	559	*1,711	*835
Net long-term capital gain reduced by net short-term capital loss	10,121,483	284,983	194,672	608,454	295,132	1,096,656	170,936
Net gain, noncapital assets	9,785,043	132,475	3,436	154,271	59,380	190,648	12,570
Dividends received from domestic corporations	1,614,438	63,771	144	13,521	10,528	62,344	18,886
Dividends received from foreign corporations	5,580,569	393,919	*20,096	54,475	40,194	1,740,178	62,833
Other receipts	104,879,646	5,612,189	248,264	11,814,921	1,928,178	16,883,149	1,111,435
Total deductions	**962,926,280**	**192,061,847**	**19,644,803**	**188,692,057**	**32,184,251**	**212,979,030**	**28,578,604**
Cost of goods sold [19]	5,999,928	83,803,544	2,115,648	23,122,958	7,252,291	65,249,107	11,303,519
Compensation of officers	5,844,326	1,376,824	349,263	1,582,038	396,967	1,334,916	314,968
Salaries and wages	128,118,558	39,290,943	6,714,372	59,750,013	5,969,909	46,873,284	5,273,500
Repairs	6,573,578	1,890,090	206,529	2,139,486	491,960	3,680,827	374,186
Bad debts	119,550,079	598,280	602,066	8,028,764	306,881	440,825	136,227
Rent paid on business property	13,832,645	3,381,752	1,240,085	6,209,119	1,715,826	13,591,068	1,563,352
Taxes paid	14,285,386	5,318,341	591,311	6,826,612	2,707,645	9,421,233	836,893
Interest paid	380,209,603	5,599,042	847,593	9,258,986	2,223,041	11,586,269	1,323,672
Charitable contributions	1,020,511	51,702	8,399	111,204	21,214	193,888	10,867
Amortization	6,695,527	3,577,627	339,438	2,224,358	435,501	1,790,109	729,839
Depreciation	34,149,959	5,352,495	695,835	6,329,581	2,435,454	9,729,214	1,100,572
Depletion	11,742	119,478	-	*130	329	*121	*381
Advertising	9,813,073	2,413,582	1,708,185	838,035	976,463	5,563,107	355,093
Pension, profit-sharing, etc., plans	9,589,901	894,179	76,178	1,119,988	107,218	1,100,255	184,270
Employee benefit programs	16,756,922	5,494,918	609,811	7,845,032	543,115	5,147,649	793,558
Domestic production activities deduction	45,750	13,430	*3,712	5,674	*1,652	59,243	*12,910
Net loss, noncapital assets	10,173,442	260,471	54,618	1,067,986	198,798	989,247	196,441
Other deductions	200,255,350	32,625,150	3,481,759	52,232,093	6,399,989	36,228,668	4,068,354
Total receipts less total deductions	22,300,947	5,015,903	1,689,971	4,657,444	-95,483	7,133,274	738,825
Constructive taxable income from related foreign corporations	9,782,002	691,569	9,714	12,117	69,773	2,458,900	57,165
Net income (less deficit)	**23,172,130**	**5,662,651**	**1,660,663**	**4,573,234**	**-34,461**	**9,576,869**	**793,280**
Income subject to tax	**65,046,918**	**8,020,656**	**1,937,585**	**7,094,456**	**1,108,431**	**12,018,158**	**1,275,429**
Total income tax before credits [7]	22,806,448	2,808,032	678,501	2,490,497	389,229	4,221,237	445,427
Income tax	22,716,882	2,799,319	676,721	2,477,374	385,440	4,201,274	443,574
Alternative minimum tax	80,404	8,484	1,778	12,985	3,744	15,564	1,853
Foreign tax credit	4,048,712	394,540	*5,071	15,260	25,835	1,605,090	43,025
General business credit	2,459,993	82,158	*1,670	43,962	3,368	438,017	7,289
Prior year minimum tax credit	19,543	12,623	16	4,171	201	37,369	-
Total income tax after credits [2]	**16,098,154**	**2,318,711**	**671,745**	**2,427,104**	**359,826**	**2,140,760**	**395,113**

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	All sectors [15]	Selected sectors				
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns with income tax						
Number of returns with--						
Total income tax before credits [7]	550,048	22,732	6,001	1,156	59,845	34,078
Income tax	542,844	22,574	5,807	1,088	59,999	33,274
Alternative minimum tax	9,942	206	245	72	939	1,370
Total income tax after--						
Foreign tax, American somoa economic development, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond, and clean renewable energy bond credits	**543,103**	**22,347**	**5,911**	**1,136**	**59,507**	**33,547**
Returns with and without net income						
Number of returns	5,847,221	137,294	38,506	7,238	766,689	270,727
Dividends received from domestic corporations, total	36,740,575	56,907	1,830,643	351,296	87,421	6,934,227
Less-than-20%-owned subject to 70% deduction	21,243,640	49,691	80,395	87,732	76,938	705,974
20%-or-more-owned subject to 80% deduction	6,882,437	7,132	1,750,247	260,860	7,609	2,342,950
Debt-financed stock of domestic corporations	106,860	*7	-	-	*1,538	*1,693
Certain preferred stock of less-than-20%-owned public utilities subject to 42% deduction	9,303	-	[1]	-	*26	-
Certain preferred stock of 20%-or-more-owned public utilities subject to 48% deduction	*[1]	-	-	-	-	-
Amount received from IC-DISC or former DISC	104,622	-	-	-	-	26,640
Amount received by a small business investment company qualifying for 100% deduction	27,350	*78	-	-	1,310	*121
Dividends received from foreign corporations, total	104,536,146	4,210	7,580,469	699,396	90,359	72,284,644
Less-than-20%-owned subject to 70% deduction	31,935	*1,771	*163	188	*464	1,807
20%-or-more-owned subject to 80% deduction	263,762	-	-	-	-	233,264
Intragroup dividends qualifying for 100% deduction	109,644	-	-	-	*2,092	24,775
Other foreign dividends	103,798,649	2,412	7,580,307	699,208	87,803	71,969,772
Certain FSC and intragroup dividends qualifying for 100% deduction	332,156	*28	-	-	-	55,025
Constructive taxable income from related foreign corporations, total	151,785,489	*34,459	4,600,691	777,123	257,824	108,898,634
Includable income of controlled foreign corporations	81,142,455	33,960	1,181,069	700,548	239,179	57,253,654
Foreign dividend income resulting from foreign taxes deemed paid	70,643,035	*499	3,419,622	76,575	*18,645	51,644,981
Net income (less deficit)	**984,342,037**	**797,400**	**49,623,083**	**6,519,453**	**26,617,383**	**396,595,721**
Statutory special deductions, total [24]	506,881,639	1,012,759	4,773,555	3,819,438	2,223,740	30,870,689
Net operating loss deduction	106,686,919	970,928	3,317,299	3,528,044	2,154,733	24,407,560
Dividends received deduction	25,369,801	41,809	1,456,256	272,937	68,827	6,462,935
Deduction for dividends paid on certain public utility stock	19,205	-	-	18,457	180	-
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	374,634,802	-	-	-	-	-
Section 857(b)(2)(E) deduction (Form 1120-REIT)	68	-	-	-	-	-
Income subject to tax	**978,152,640**	**2,152,098**	**47,434,802**	**18,439,528**	**12,192,983**	**436,123,578**
Total income tax before credits [7]	342,380,874	609,250	16,925,570	6,544,450	3,924,755	152,665,123
Income tax	339,725,610	603,833	16,557,519	6,447,042	3,860,226	152,210,147
Alternative minimum tax	2,309,691	4,643	347,796	92,644	30,905	380,872
Branch tax (Form 1120-F)	94,109	*3	*1,039	3,993	*4,909	*886
Tax on net income from foreclosure property (Form 1120-REIT)	-	-	-	-	-	-
Section 857(b)(5) tax (Form 1120-REIT)	68	-	-	-	-	-
Tax on net income from prohibited transaction (Form 1120-REIT)	126	-	-	-	-	-
Capital gains tax (Form 1120-RIC)	10,306	-	-	-	-	-
Excess net passive income tax (Form 1120S)	58,032	-	40	-	99	14,383
Reciprocal tax (Form 1120-PC)	23	-	-	-	-	-
Adjustment to total tax	54,200	*355	*18,816	*139	1,163	10,947
Income tax adjustment	*624	-	-	-	28	-
Foreign tax credit	100,433,672	3,904	6,781,627	223,298	159,036	73,530,080
General business credit	11,303,583	10,570	70,464	199,581	53,970	5,029,187
Prior year minimum tax credit	1,934,196	3,928	348,308	144,211	17,111	543,781
Total income tax after--						
Foreign tax, American somoa economic development, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond, and clean renewable energy bond credits	**228,522,752**	**590,848**	**9,725,171**	**5,977,360**	**3,694,638**	**73,562,075**
Overpayments less refunds [14]	264,807,801	542,215	10,870,179	8,706,598	3,717,390	86,756,335
Tax deposited with Form 7004	19,001,877	85,526	426,209	601,950	583,902	4,820,230
Credit for tax paid on undistributed capital gains	5,387	-	-	30	-	1,763
Credit for Federal tax on fuels	543,638	23,614	16,171	3,526	35,851	158,043
Tax from Section II (Form 1120-F)	1,776,500	*3,242	245,783	1,486	8,133	203,443
U.S. tax paid or withheld at source on effectively connected income (Form 1120-F)	1,257,322	-	*237,183	-	*2,400	467,364
Estimated tax penalty	113,892	2,024	7,598	865	12,071	17,548
Adjustment to tax payment	77,358	*16	223	*226	1,065	2,008
Credit by reciprocal	*406,498	-	-	-	-	-
Other credits and payments (Form 1120-PC)	10,455	-	-	-	-	-
Amount Owed at time of filing [22]	4,362,863	117,603	264,916	10,263	424,529	625,175
Overpayment of tax [22]	62,909,372	199,524	2,160,597	3,346,574	1,097,150	19,622,692
Credit to 2009 estimated tax	41,649,959	118,957	809,288	1,624,840	653,126	12,956,647
Tax refund	21,259,413	80,567	1,351,309	1,721,734	444,023	6,666,044

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Selected sectors--continued						
	Wholesale and retail trade						
	Total [16]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns with income tax							
Number of returns with--							
Total income tax before credits [7]	114,181	56,156	58,024	17,453	11,033	30,133	53,096
Income tax	112,704	55,431	57,273	17,464	10,284	29,472	51,884
Alternative minimum tax	1,842	1,287	554	323	480	926	1,198
Total income tax after--							
Foreign tax, American somoa economic development, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond, and clean renewable energy bond credits	**113,235**	**55,859**	**57,376**	**17,323**	**10,911**	**30,045**	**52,720**
Returns with and without net income							
Number of returns	986,366	380,773	605,102	195,228	118,279	254,092	648,578
Dividends received from domestic corporations, total	2,379,610	2,188,323	191,287	77,985	970,923	19,955,953	230,397
Less-than-20%-owned subject to 70% deduction	2,045,611	1,946,893	98,718	28,993	466,822	15,750,543	175,791
20%-or-more-owned subject to 80% deduction	250,940	198,850	52,091	48,438	490,799	1,168,587	46,010
Debt-financed stock of domestic corporations	*762	*762	-	-	82	63,474	*2,220
Certain preferred stock of less-than-20%-owned public utilities subject to 42% deduction	*[1]	-	*[1]	-	-	9,026	-
Certain preferred stock of 20%-or-more-owned public utilities subject to 48% deduction	*[1]	-	*[1]	-	-	-	-
Amount received from IC-DISC or former DISC	*32,233	*32,210	*22	-	-	*2,102	-
Amount received by a small business investment company qualifying for 100% deduction	*2,218	*1,783	*435	*44	*8	*5,562	*143
Dividends received from foreign corporations, total	3,843,241	2,457,994	1,385,248	462,127	3,107,281	6,602,048	47,716
Less-than-20%-owned subject to 70% deduction	797	*300	497	*692	*3,336	4,475	4,031
20%-or-more-owned subject to 80% deduction	*14,013	*14,010	*3	-	*12,991	2,747	-
Intragroup dividends qualifying for 100% deduction	33,721	14,663	*19,058	-	40,183	753	*708
Other foreign dividends	3,794,709	2,429,021	1,365,689	461,435	3,031,008	6,354,736	42,976
Certain FSC and intragroup dividends qualifying for 100% deduction	*1	-	*1	-	19,765	*239,336	-
Constructive taxable income from related foreign corporations, total	6,357,575	3,774,706	2,582,869	425,475	4,608,111	10,860,739	115,292
Includable income of controlled foreign corporations	3,772,139	2,542,971	1,229,167	197,101	2,886,701	8,449,720	107,559
Foreign dividend income resulting from foreign taxes deemed paid	2,585,436	1,231,735	1,353,702	228,374	1,721,410	2,411,019	7,733
Net income (less deficit)	**137,427,588**	**79,137,385**	**58,290,402**	**12,639,284**	**55,770,265**	**158,541,501**	**18,992,947**
Statutory special deductions, total [24]	11,971,759	8,202,018	3,769,741	1,358,362	21,596,357	376,394,534	29,958,923
Net operating loss deduction	10,244,261	6,644,004	3,600,256	1,298,452	20,793,705	16,905,885	3,351,458
Dividends received deduction	1,726,964	1,557,478	169,485	59,910	802,652	11,131,284	167,848
Deduction for dividends paid on certain public utility stock	555	555	-	-	-	-	-
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	-	-	-	-	-	348,230,234	26,404,568
Section 857(b)(2)(E) deduction (Form 1120-REIT)	-	-	-	-	-	68	-
Income subject to tax	**125,707,607**	**62,366,191**	**63,341,417**	**17,208,876**	**65,319,179**	**115,962,088**	**7,113,980**
Total income tax before credits [7]	43,446,644	21,510,604	21,936,040	5,955,463	23,014,898	41,756,339	2,396,634
Income tax	43,206,293	21,345,564	21,860,729	5,934,185	22,798,521	40,986,463	2,265,781
Alternative minimum tax	206,967	153,546	53,421	34,706	201,618	680,910	86,976
Branch tax (Form 1120-F)	4,330	4,209	*121	*6,331	*832	25,354	16,095
Tax on net income from foreclosure property (Form 1120-REIT)	-	-	-	-	-	-	-
Section 857(b)(5) tax (Form 1120-REIT)	-	-	-	-	-	68	-
Tax on net income from prohibited transaction (Form 1120-REIT)	-	-	-	-	-	39	87
Capital gains tax (Form 1120-RIC)	-	-	-	-	-	10,306	-
Excess net passive income tax (Form 1120S)	40,925	18,964	21,961	-	-	-	*2,392
Reciprocal tax (Form 1120-PC)	-	-	-	-	-	23	-
Adjustment to total tax	-13,676	-12,411	-1,264	*-21,586	5,995	26,131	21,648
Income tax adjustment	*596	-	*596	-	-	-	-
Foreign tax credit	2,934,272	1,497,187	1,437,086	361,665	4,788,392	4,269,682	80,467
General business credit	834,265	428,870	405,394	121,766	904,213	670,703	28,685
Prior year minimum tax credit	157,349	145,519	11,830	17,913	305,815	279,906	13,021
Total income tax after--							
Foreign tax, American somoa economic development, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond, and clean renewable energy bond credits	**39,519,248**	**19,439,013**	**20,080,235**	**5,454,120**	**17,016,477**	**36,530,941**	**2,274,461**
Overpayments less refunds [14]	43,369,392	21,676,494	21,692,897	5,919,671	19,323,985	43,530,279	2,213,734
Tax deposited with Form 7004	3,708,690	1,648,441	2,060,250	234,072	1,405,579	3,438,523	365,717
Credit for tax paid on undistributed capital gains	*7	4	*4	*1	*1	3,344	*26
Credit for Federal tax on fuels	39,063	27,163	11,901	130,607	1,415	90,028	16,234
Tax from Section II (Form 1120-F)	31,839	30,441	*1,398	10,042	25,333	767,120	122,909
U.S. tax paid or withheld at source on effectively connected income (Form 1120-F)	7,938	7,938	-	*1,114	*344	158,639	118,598
Estimated tax penalty	23,635	11,540	12,095	2,898	3,512	10,933	4,709
Adjustment to tax payment	36,981	607	36,373	*486	*1,532	31,703	860
Credit by reciprocal	-	-	-	-	-	*406,498	-
Other credits and payments (Form 1120-PC)	-	-	-	-	-	10,455	-
Amount Owed at time of filing [22]	815,684	461,308	354,376	133,996	138,714	392,272	304,036
Overpayment of tax [22]	8,503,775	4,500,529	4,003,247	1,023,045	3,937,655	11,591,702	820,358
Credit to 2009 estimated tax	6,518,389	3,264,774	3,253,616	675,665	3,358,112	7,409,555	475,455
Tax refund	1,985,386	1,235,755	749,631	347,380	579,543	4,182,148	344,904

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Selected sectors--continued							
	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns with income tax								
Number of returns with--								
Total income tax before credits [7]	65,341	10,773	23,368	2,828	32,055	7,445	18,552	39,702
Income tax	65,179	9,791	23,140	2,803	31,836	7,151	18,455	39,662
Alternative minimum tax	1,010	703	119	26	250	67	108	58
Total income tax after--								
Foreign tax, American somoa economic development, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond, and clean renewable energy bond credits	**64,771**	**10,448**	**23,065**	**2,820**	**31,567**	**7,433**	**16,632**	**39,408**
Returns with and without net income								
Number of returns	845,356	45,725	276,344	52,484	416,101	122,425	292,901	371,146
Dividends received from domestic corporations, total	170,307	3,459,307	83,513	*2,335	23,736	19,536	64,999	41,480
Less-than-20%-owned subject to 70% deduction	54,169	1,592,015	39,501	*2,335	15,047	14,770	21,497	35,817
20%-or-more-owned subject to 80% deduction	80,025	372,920	41,646	-	7,131	*1,448	*262	*5,430
Debt-financed stock of domestic corporations	3,335	*32,301	*69	-	-	1,377	-	*1
Certain preferred stock of less-than-20%-owned public utilities subject to 42% deduction	*118	*132	-	-	-	-	-	-
Certain preferred stock of 20%-or-more-owned public utilities subject to 48% deduction	-	-	-	-	-	-	-	-
Amount received from IC-DISC or former DISC	27	-	*1,640	-	-	-	41,981	-
Amount received by a small business investment company qualifying for 100% deduction	*80	*17,662	-	-	[1]	-	-	*123
Dividends received from foreign corporations, total	988,186	6,491,773	414,077	*22,126	54,483	40,304	1,740,192	63,514
Less-than-20%-owned subject to 70% deduction	496	12,504	*800	-	9	100	296	*6
20%-or-more-owned subject to 80% deduction	722	26	-	-	-	-	-	-
Intragroup dividends qualifying for 100% deduction	-	25	-	*7,386	-	-	-	-
Other foreign dividends	986,968	6,473,378	401,115	*14,741	54,474	40,204	1,739,896	63,509
Certain FSC and intragroup dividends qualifying for 100% deduction	-	5,840	*12,162	-	-	-	-	-
Constructive taxable income from related foreign corporations, total	1,180,604	10,363,531	696,709	10,734	12,150	69,773	2,458,900	57,165
Includable income of controlled foreign corporations	708,762	4,444,313	365,798	4,668	10,991	51,162	713,329	21,804
Foreign dividend income resulting from foreign taxes deemed paid	471,843	5,919,219	330,911	6,065	1,159	18,611	1,745,571	35,361
Net income (less deficit)	**35,881,845**	**18,954,841**	**15,776,146**	**3,075,643**	**30,158,021**	**2,183,692**	**10,811,816**	**4,009,713**
Statutory special deductions, total [24]	7,604,856	9,775,935	1,509,877	239,192	1,841,352	402,007	1,159,714	368,591
Net operating loss deduction	7,470,969	6,883,717	1,435,545	230,172	1,823,546	388,718	1,142,988	338,939
Dividends received deduction	133,094	2,884,464	74,331	9,020	17,802	13,289	16,726	29,652
Deduction for dividends paid on certain public utility stock	-	*13	-	-	-	-	-	-
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT)	-	-	-	-	-	-	-	-
Section 857(b)(2)(E) deduction (Form 1120-REIT)	-	-	-	-	-	-	-	-
Income subject to tax	**21,440,854**	**71,766,536**	**9,493,505**	**2,164,405**	**8,485,125**	**1,714,485**	**13,034,421**	**2,383,408**
Total income tax before credits [7]	7,342,582	25,128,056	3,213,112	746,909	2,899,653	579,339	4,492,488	734,565
Income tax	7,243,295	25,003,291	3,203,529	743,159	2,882,219	573,612	4,469,653	731,799
Alternative minimum tax	85,283	102,843	10,896	1,939	16,954	4,267	16,841	2,632
Branch tax (Form 1120-F)	15,980	10,490	-	*1,810	-	*513	*1,414	131
Tax on net income from foreclosure property (Form 1120-REIT)	-	-	-	-	-	-	-	-
Section 857(b)(5) tax (Form 1120-REIT)	-	-	-	-	-	-	-	-
Tax on net income from prohibited transaction (Form 1120-REIT)	-	-	-	-	-	-	-	-
Capital gains tax (Form 1120-RIC)	-	-	-	-	-	-	-	-
Excess net passive income tax (Form 1120S)	-	-	*193	-	-	-	-	-
Reciprocal tax (Form 1120-PC)	-	-	-	-	-	-	-	-
Adjustment to total tax	*-2,326	3,433	*-1,662	1	*479	*24	*4,316	*[1]
Income tax adjustment	-	-	-	-	-	-	-	-
Foreign tax credit	668,941	4,535,743	400,381	6,180	15,287	26,222	1,605,466	43,031
General business credit	261,406	2,466,160	100,177	2,344	56,300	3,649	478,961	11,182
Prior year minimum tax credit	17,222	27,367	12,842	112	6,258	*508	38,022	*522
Total income tax after--								
Foreign tax, American somoa economic development, qualified electric vehicle, general business, prior year minimum tax, qualified zone academy bond, and clean renewable energy bond credits	**6,395,013**	**17,918,740**	**2,699,712**	**738,274**	**2,821,802**	**548,959**	**2,370,040**	**679,830**
Overpayments less refunds [14]	6,865,115	22,523,185	2,806,609	775,018	2,821,916	587,082	2,762,895	715,864
Tax deposited with Form 7004	953,415	1,465,056	232,876	72,558	375,043	45,192	115,047	72,290
Credit for tax paid on undistributed capital gains	*49	65	14	-	*82	-	-	*3
Credit for Federal tax on fuels	3,534	1,377	15,650	33	3,327	3,153	797	1,215
Tax from Section II (Form 1120-F)	82,324	199,041	*20,293	*3,594	*1	*25,903	25,726	*289
U.S. tax paid or withheld at source on effectively connected income (Form 1120-F)	*3,497	230,166	*3,857	*14	-	*25,962	14	231
Estimated tax penalty	9,355	4,843	3,366	533	5,010	864	2,039	2,091
Adjustment to tax payment	816	-133	*1,207	*97	171	19	[1]	80
Credit by reciprocal	-	-	-	-	-	-	-	-
Other credits and payments (Form 1120-PC)	-	-	-	-	-	-	-	-
Amount Owed at time of filing [22]	340,919	185,050	131,043	14,770	167,776	49,215	157,565	84,630
Overpayment of tax [22]	1,840,141	6,553,954	494,090	123,499	545,282	172,882	683,459	192,993
Credit to 2009 estimated tax	1,337,737	4,045,347	356,534	118,522	471,867	100,460	487,040	132,417
Tax refund	502,403	2,508,607	137,556	4,977	73,415	72,423	196,419	60,576

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

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

Table 21--Number of Returns, Selected Income, Tax, Credits, and General Business Credit Items, by Selected Sectors

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

Item	All sectors [15]	Selected sectors				
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,782,478**	**54,947**	**13,486**	**4,398**	**195,701**	**108,939**
Net income	1,078,770,113	3,078,758	52,056,006	21,801,537	14,307,408	466,083,088
Income subject to tax	**976,715,067**	**2,076,360**	**47,321,040**	**18,439,528**	**12,100,383**	**435,948,617**
Total income tax before credits [8]:						
Total	341,700,762	582,584	16,885,657	6,544,450	3,888,276	152,587,597
Income tax	339,148,320	577,489	16,517,646	6,447,042	3,827,740	152,150,245
Credits:						
Foreign tax credit	100,433,672	3,904	6,781,627	223,298	159,036	73,530,080
US special fuels tax	401,249	9,006	11,415	3,507	17,179	140,078
Credit for tax paid on undistributed capital gains	4,734	-	-	30	-	1,763
Refundable credits	577,421	*75	28,213	2,627	*1,005	315,672
General business credit	11,303,518	10,570	70,464	199,581	53,970	5,029,187
Empowerment zone employment credit	319,852	4,098	619	2,426	5,299	76,874
Prior year minimum tax credit	1,934,185	3,928	348,308	144,211	17,111	543,781
Credit to holders of tax credit bonds	184,583	-	-	-	-	-
General business credit items:						
Current year regular investment credit	505,438	*256	652	148,953	2,756	70,294
Current year welfare-to-work credit	23,520	39	87	-	6	829
Current year alcohol and cellulosic biofuel fuels credit	13,241	3,898	*1,103	*1,976	*11	1,472
Current year research activities credit	8,303,369	5,054	29,997	48,855	10,278	5,758,082
Current year low-income housing credit	6,565,423	*868	[1]	50,373	111,932	186,857
Current year disabled access credit	1,450	-	-	-	5	[1]
Current year renewable electricity production credit	523,615	-	-	183,846	-	30,549
Current year Indian employment credit	34,199	37	18	-	*697	6,384
Current year orphan drug credit	450,163	-	-	-	-	229,077
Current year new markets credit	598,841	-	-	49,231	60	23,514
Current year credit for contributions for small employer pension plan startup costs	302	-	-	-	-	*8
Current year credit for employer provided child care facilities and services	15,234	*15	28	409	*353	4,446
Current year credit for qualified railroad track maintenance	132,152	-	834	504	-	54,920
Current year credit for contributions to selected community development corporations	23	-	-	-	-	-
Tentative general business credit [27]	49,382,409	26,489	167,648	1,538,835	214,656	24,918,082
Current year biodiesel and renewable diesel fuels credit	18,357	*1,533	309	-	*1	11,481
Current year low sulfur diesel fuel production credit	81,643	-	-	-	15	81,401
Current year distilled spirits credit	6,339	-	-	-	-	2,485
Current year nonconventional source fuel credit	157,173	-	10	8,589	-	69,011
Current year energy efficient home credit	119,111	-	-	-	16,398	*100,321
Current year alternative motor vehicle credit	50,206	-	87	1,099	252	23,218
Current year alternative fuel vehicle refueling property credit	2,225	-	36	528	*6	166
Passive activity credits	31,677	*122	-	-	*75	-
Passive activity credits allowed in 2008	69,961	-	-	*5	*8	*44,722
Carryforward of general business credit from prior years	31,972,647	18,609	133,903	1,046,919	71,919	18,177,979
Current year work opportunity credit	873,479	4,591	10,636	*1,070	35,319	72,881
Current year credit for employer Social Security and Medicare taxes on tips	578,463	235	[1]	1	2,120	1,255
Total income tax after credits [2]	**227,842,716**	**564,182**	**9,685,258**	**5,977,360**	**3,658,159**	**73,484,548**

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

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

Table 21--Number of Returns, Selected Income, Tax, Credits, and General Business Credit Items, by Selected Sectors--Continued

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

Item	Selected sectors--continued							
	Wholesale and retail trade							
	Total [16]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns	**334,430**	**147,695**	**186,243**	**68,145**	**44,702**	**76,684**	**184,390**	**216,240**
Net income	136,926,844	69,842,188	67,084,656	18,533,147	81,027,649	124,600,211	9,818,881	28,896,839
Income subject to tax	**125,578,614**	**62,259,022**	**63,319,592**	**17,202,105**	**65,291,721**	**115,787,669**	**6,906,784**	**21,308,279**
Total income tax before credits [8]:								
Total	43,284,155	21,379,414	21,904,741	5,952,486	23,004,411	41,676,461	2,305,716	7,296,180
Income tax	43,086,376	21,233,338	21,853,038	5,931,221	22,788,911	40,924,895	2,193,736	7,196,893
Credits:								
Foreign tax credit	2,934,272	1,497,187	1,437,086	361,665	4,788,392	4,269,682	80,467	668,941
US special fuels tax	24,030	16,616	7,414	89,866	1,403	89,566	3,506	883
Credit for tax paid on undistributed capital gains	*7	4	*4	*1	*1	2,690	*26	*49
Refundable credits	19,425	14,318	5,107	55,685	40,132	69,367	5,587	35,669
General business credit	834,265	428,870	405,394	121,766	904,213	670,703	28,621	261,406
Empowerment zone employment credit	77,537	18,618	58,919	15,292	10,039	4,657	5,036	7,990
Prior year minimum tax credit	157,349	145,519	11,830	17,913	305,815	279,906	13,010	17,222
Credit to holders of tax credit bonds	-	-	-	-	-	5,108	-	-
General business credit items:								
Current year regular investment credit	35,547	6,928	28,619	1,052	4,507	44,783	*1,373	*690
Current year welfare-to-work credit	7,941	379	7,562	2,052	191	243	*162	201
Current year alcohol and cellulosic biofuel fuels credit	1,269	*273	*996	*129	*15	1,515	-	*939
Current year research activities credit	430,098	350,193	79,905	10,593	944,284	142,599	7,453	787,671
Current year low-income housing credit	49,110	*31,501	17,610	*48,956	160,692	2,747,320	4,835	*9
Current year disabled access credit	*128	[1]	*128	-	-	*19	*[1]	[1]
Current year renewable electricity production credit	7,825	7,825	-	-	-	115,525	*466	11
Current year Indian employment credit	14,102	1,550	12,552	*528	1,386	1,625	*622	*1,030
Current year orphan drug credit	63,452	63,452	-	-	-	-	-	157,454
Current year new markets credit	4,391	19	4,373	4	*61	58,504	431	[1]
Current year credit for contributions for small employer pension plan startup costs	*33	*33	-	-	*22	63	*20	*154
Current year credit for employer provided child care facilities and services	1,377	607	771	129	1,503	3,402	-	645
Current year credit for qualified railroad track maintenance	*332	*332	-	75,356	-	206	-	-
Current year credit for contributions to selected community development corporations	-	-	-	-	-	-	-	-
Tentative general business credit [27]	1,788,438	1,329,066	459,372	270,693	3,456,568	6,084,296	160,483	5,288,820
Current year biodiesel and renewable diesel fuels credit	*2,203	*2,088	*115	*11	*19	1,287	-	1,505
Current year low sulfur diesel fuel production credit	205	204	1	-	-	22	-	-
Current year distilled spirits credit	*3,853	*3,853	-	-	-	-	-	-
Current year nonconventional source fuel credit	-	-	-	-	336	79,156	9	*62
Current year energy efficient home credit	1,855	1,829	26	-	-	-	493	-
Current year alternative motor vehicle credit	2,455	1,864	*591	*9,175	437	696	4,244	49
Current year alternative fuel vehicle refueling property credit	970	*54	*916	*113	-	-	-	60
Passive activity credits	14	-	14	-	30,181	1	*895	*197
Passive activity credits allowed in 2008	-	-	-	-	-	1	*574	*10,488
Carryforward of general business credit from prior years	1,158,290	853,771	304,519	195,598	2,373,340	2,983,037	141,303	4,327,799
Current year work opportunity credit	339,034	22,949	316,085	26,369	17,495	9,786	11,096	18,148
Current year credit for employer Social Security and Medicare taxes on tips	6,185	1,644	4,540	*221	3,978	1,693	4,520	*542
Total income tax after credits [2]	**39,356,759**	**19,307,823**	**20,048,936**	**5,451,143**	**17,005,991**	**36,451,063**	**2,183,618**	**6,348,611**

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

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

Table 21--Number of Returns, Selected Income, Tax, Credits, and General Business Credit Items, by Selected Sectors--Continued

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

Item	Selected sectors--continued						
	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns	**22,814**	**73,380**	**15,021**	**123,896**	**33,256**	**80,891**	**129,418**
Net income	79,315,189	10,653,313	2,403,505	10,283,688	2,079,527	14,150,489	2,738,815
Income subject to tax	**71,572,727**	**9,466,860**	**2,164,392**	**8,479,716**	**1,679,050**	**12,992,885**	**2,383,157**
Total income tax before credits [8]:							
Total	25,060,124	3,203,593	746,905	2,897,760	566,936	4,477,950	734,476
Income tax	24,935,362	3,194,204	743,154	2,880,326	561,209	4,455,115	731,711
Credits:							
Foreign tax credit	4,535,743	400,381	6,180	15,287	26,222	1,605,466	43,031
US special fuels tax	435	6,471	16	946	1,297	744	902
Credit for tax paid on undistributed capital gains	65	14	-	*82	-	-	*3
Refundable credits	285	*548	3	1,952	*243	*918	17
General business credit	2,466,160	100,177	2,344	56,300	3,649	478,961	11,182
Empowerment zone employment credit	11,264	22,672	708	20,033	655	45,497	9,157
Prior year minimum tax credit	27,367	12,842	112	6,258	*508	38,022	*522
Credit to holders of tax credit bonds	179,475	-	-	1	-	-	-
General business credit items:							
Current year regular investment credit	188,237	87	4	-	-	6,098	*150
Current year welfare-to-work credit	431	2,127	-	3,555	5	5,244	406
Current year alcohol and cellulosic biofuel fuels credit	*546	368	-	-	[1]	-	-
Current year research activities credit	62,091	22,373	*2,581	36,625	*922	3,261	*552
Current year low-income housing credit	3,201,027	1,841	-	1,018	-	584	1
Current year disabled access credit	4	-	-	*929	-	*358	7
Current year renewable electricity production credit	176,863	8,529	-	-	-	-	-
Current year Indian employment credit	1,607	1,340	-	1,899	4	1,762	*1,158
Current year orphan drug credit	180	-	-	-	-	-	-
Current year new markets credit	462,276	156	-	-	-	180	31
Current year credit for contributions for small employer pension plan startup costs	-	-	-	[1]	-	[1]	*1
Current year credit for employer provided child care facilities and services	1,926	-	-	100	43	857	-
Current year credit for qualified railroad track maintenance	-	-	-	-	-	-	-
Current year credit for contributions to selected community development corporations	23	-	-	-	-	-	-
Tentative general business credit [27]	4,135,810	170,851	9,299	296,877	30,268	792,148	32,146
Current year biodiesel and renewable diesel fuels credit	*8	[1]	-	-	-	-	-
Current year low sulfur diesel fuel production credit	1	-	-	-	-	-	-
Current year distilled spirits credit	-	-	-	-	-	1	-
Current year nonconventional source fuel credit	-	-	-	-	-	-	-
Current year energy efficient home credit	44	-	-	-	-	-	-
Current year alternative motor vehicle credit	2,848	3,824	-	-	-	-	*1,821
Current year alternative fuel vehicle refueling property credit	346	-	-	-	-	[1]	-
Passive activity credits	87	106	-	-	-	-	-
Passive activity credits allowed in 2008	12,440	-	-	1,723	-	-	-
Carryforward of general business credit from prior years	125,344	130,532	6,714	250,382	29,294	773,669	28,017
Current year work opportunity credit	22,652	94,358	*228	56,565	6,757	137,537	8,957
Current year credit for employer Social Security and Medicare taxes on tips	11,740	9,251	-	4	5,545	530,738	*436
Total income tax after credits [2]	**17,850,808**	**2,690,194**	**738,269**	**2,819,909**	**536,557**	**2,355,502**	**679,741**

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

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

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

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

Size of total income tax after credits	Number of returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC	Income subject to tax	Total income tax before credits		Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]
			Total [8]	Income tax [17]				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**1,782,478**	**976,715,067**	**341,700,762**	**339,148,320**	**100,433,672**	**11,303,518**	**1,934,185**	**227,842,716**
Returns with net income	846,540	970,344,377	338,542,215	336,400,248	98,804,978	10,948,200	1,844,845	226,791,999
Returns without net income	935,939	6,370,690	3,158,546	2,748,073	1,628,694	355,318	89,339	1,050,716
Returns with total income tax before credits	544,331	975,422,250	341,700,762	339,107,217	100,433,672	11,303,518	1,934,185	227,842,716
Returns with total income tax after credits	537,386	950,505,602	332,723,357	330,152,719	91,599,676	11,197,547	1,896,769	227,842,716
$1 under $6,000	360,457	4,840,410	953,397	944,684	292,835	43,723	9,036	607,605
$6,000 under $10,000	51,523	2,553,282	458,079	451,989	62,024	10,281	*416	385,359
$10,000 under $15,000	26,117	3,255,701	886,936	877,561	550,661	16,659	3,088	316,521
$15,000 under $20,000	12,983	1,831,981	321,682	312,211	83,349	12,599	*1,648	224,086
$20,000 under $25,000	7,984	833,636	209,589	202,407	12,654	17,893	1,119	177,924
$25,000 under $50,000	22,107	2,974,595	874,544	840,530	62,207	24,009	6,362	781,886
$50,000 under $75,000	10,160	2,581,684	850,514	825,265	191,582	20,681	8,432	629,818
$75,000 under $100,000	6,821	2,220,536	774,298	738,327	137,455	18,727	24,725	593,236
$100,000 under $250,000	17,086	8,660,266	3,054,294	2,949,155	231,689	66,533	20,143	2,733,946
$250,000 under $500,000	8,202	20,234,057	7,111,947	6,999,345	3,266,129	714,304	238,109	2,892,324
$500,000 under $1,000,000	5,211	13,373,257	4,690,293	4,569,881	809,931	138,969	58,807	3,681,843
$1,000,000 under $10,000,000	6,722	70,058,686	24,877,518	24,256,031	4,188,902	866,459	249,542	19,566,267
$10,000,000 under $50,000,000	1,384	116,967,210	41,588,058	40,971,948	9,365,083	1,574,610	240,583	30,392,732
$50,000,000 under $100,000,000	258	59,717,727	21,545,479	21,175,905	2,256,300	881,703	256,290	18,122,351
$100,000,000 or more	370	640,402,574	224,526,731	224,037,480	70,088,876	6,790,395	778,470	146,736,819

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	All sectors [15]	Selected sectors									
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information
							Total [16]	Wholesale trade	Retail trade		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Returns of active corporations:											
Number of returns	**5,847,221**	**137,294**	**38,506**	**7,238**	**766,689**	**270,727**	**986,366**	**380,773**	**605,102**	**195,228**	**118,279**
Returns with alternative minimum tax items:											
Number of returns	9,942	206	245	72	939	1,370	1,842	1,287	554	323	480
Total assets	4,300,122,344	3,475,869	229,129,358	292,636,548	18,431,162	405,906,347	146,865,398	95,333,712	51,531,686	47,644,219	363,864,423
Business receipts	1,302,024,558	2,821,906	79,805,873	126,942,666	27,157,612	306,343,550	268,831,892	167,557,563	101,274,329	48,649,400	133,276,341
Bad debts	18,326,770	*1,285	40,199	366,174	51,457	629,573	281,771	165,457	116,315	65,297	2,060,301
Depreciation	58,820,262	146,407	7,994,162	10,203,256	481,667	8,617,551	4,076,816	2,113,899	1,962,917	2,891,801	13,532,472
Amortization	20,271,031	4,578	1,340,030	730,529	107,067	2,334,746	593,314	280,062	313,252	101,521	4,176,988
Depletion	5,949,361	*7,653	5,085,564	55,313	*2,119	571,587	*51,690	*51,690	-	*73	-
Net income	50,450,238	196,513	6,447,034	3,296,360	738,781	11,952,722	4,837,708	3,303,040	1,534,667	704,923	6,983,382
Income tax	3,643,181	*922	1,686,669	*140,177	19,846	947,206	104,684	54,427	50,257	15,377	7,173
Alternative minimum tax	2,309,691	4,643	347,796	92,644	30,905	380,872	206,967	153,546	53,421	34,706	201,618
Total income tax after credits [2]	**4,076,488**	**4,942**	**1,073,425**	**223,466**	**49,269**	**685,283**	**281,459**	**205,042**	**76,416**	**43,920**	**205,816**
Alternative minimum tax items:											
Adjustment and preference items:											
Depreciation of property placed in service after 1986	1,820,621	-7,131	498,766	422,780	21,591	154,394	195,641	87,961	107,680	100,094	93,923
Amortization of certified pollution control facilities after 1986	140,926	-	-	140,930	-	-	-	-	-	-	[1]
Amortization of mining exploration and development costs paid or incurred after 1986	-38,240	-	-49,329	510	*3,419	7,161	-2	-2	-	-	[1]
Amortization of circulation expenses	-121	-	-	-	-	-126	-	-	-	-	5
Adjusted gain or loss	-542,498	*-1,061	-53,698	-126,417	-6,869	-121,038	-72,956	-55,145	-17,811	-44,914	-29,113
Long-term contracts	122,040	-	-	-	113,263	*5,093	-	-	-	-	-39
Merchant marine capital construction funds	*53,205	-	-	-	-	*7,250	-	-	-	45,955	-
Section 833(b) deduction	478,407	-	-	-	-	-	-	-	-	-	-
Tax shelter farm activities	-	-	-	-	-	-	-	-	-	-	-
Passive activities	-1,038	-	[1]	-	-	54	*12	*12	-	-332	*165
Certain loss limitations	-138	-	-	-	-	-	-	-	-	-	-
Depletion	3,314,929	-	2,419,062	17,922	*1,736	858,512	*16,366	*16,366	-	-	[1]
Tax exempt interest from private activity bonds issued after 8/7/86	699,837	-	*54	22	*94	804	*1,866	-	*1,866	2,484	582
Intangible drilling costs	1,390,544	-	985,894	187,190	-	312	*151,312	*151,312	-	-	-
Other adjustments	-319,189	-3,599	54,331	-54,428	-16,227	-87,903	-50,205	-40,544	-9,661	-3,270	-53,218
Adjusted current earnings adjustment after excess	6,921,971	5,070	735,731	-104,394	55,163	1,649,930	457,013	297,631	159,381	26,096	-28,708
Alternative minimum taxable income before alternative tax net operating loss deduction	60,742,923	189,682	10,373,355	3,519,609	863,035	13,916,286	5,365,749	3,642,424	1,723,325	788,574	6,463,880
Alternative tax net operating loss deduction	33,581,021	154,938	1,685,171	2,354,052	585,505	8,244,262	3,782,793	2,561,639	1,221,154	534,016	5,726,708
Alternative minimum tax foreign tax credit	1,340,115	-	663,004	22	*579	441,268	14,306	2,992	*11,314	4,351	21,550
Tentative minimum tax	4,119,803	5,565	1,074,042	232,799	49,877	689,453	294,115	206,025	88,090	44,964	187,089

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Selected sectors--continued									
	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Returns of active corporations:										
Number of returns	**254,092**	**648,578**	**845,356**	**45,725**	**276,344**	**52,484**	**416,101**	**122,425**	**292,901**	**371,146**
Returns with alternative minimum tax items:										
Number of returns	926	1,198	1,010	703	119	26	250	67	108	58
Total assets	1,740,333,239	43,955,113	82,645,147	838,036,828	31,619,415	1,695,092	29,079,512	6,884,536	8,246,120	9,674,017
Business receipts	165,129,755	12,888,002	48,899,747	11,831,980	19,522,415	1,221,272	31,767,538	4,958,809	8,400,918	3,574,881
Bad debts	4,837,476	564,157	111,323	7,945,215	75,942	45,109	1,218,440	12,311	5,564	*15,177
Depreciation	2,279,085	1,371,566	1,285,636	3,321,017	700,284	37,127	977,815	252,174	469,148	182,280
Amortization	8,091,787	285,893	752,041	450,721	795,131	32,562	232,800	91,002	112,405	37,915
Depletion	105,633	*248	28,164	*9,395	31,427	-	113	-	*13	368
Net income	6,585,010	1,109,012	4,021,572	1,509,759	512,343	142,500	780,904	227,630	343,220	60,867
Income tax	441,330	11,803	32,541	217,165	2,090	515	3,954	4,423	6,719	*588
Alternative minimum tax	680,910	86,976	85,283	102,843	10,896	1,939	16,954	4,267	16,841	2,632
Total income tax after credits [2]	**987,709**	**103,529**	**109,497**	**254,469**	**11,867**	**2,247**	**15,001**	**8,623**	**12,956**	**3,011**
Alternative minimum tax items:										
Adjustment and preference items:										
Depreciation of property placed in service after 1986	101,875	34,624	91,658	13,422	12,243	1,279	13,942	17,628	44,903	8,988
Amortization of certified pollution control facilities after 1986	-4	-	-	-	-	-	-	-	-	-
Amortization of mining exploration and development costs paid or incurred after 1986	-	-	-	-	-	-	-	-	-	-
Amortization of circulation expenses	-	-	-	-	-	-	-	-	-	-
Adjusted gain or loss	-18,025	-32,864	-7,651	-2,051	-8,192	*-551	3,194	-18,182	-2,154	46
Long-term contracts	-	2,216	-	-	*1,507	-	-	-	-	-
Merchant marine capital construction funds	-	-	-	-	-	-	-	-	-	-
Section 833(b) deduction	478,407	-	-	-	-	-	-	-	-	-
Tax shelter farm activities	-	-	-	-	-	-	-	-	-	-
Passive activities	-18	*-370	*37	*-2	-	-	*254	-	*-838	-
Certain loss limitations	-	-150	-	-	-	-	12	-	-	-
Depletion	*890	*343	[1]	99	-	-	-	-	*-2	-
Tax exempt interest from private activity bonds issued after 8/7/86	691,962	*160	*547	633	-	-	548	-	-	*82
Intangible drilling costs	44,354	*3,317	-	18,165	-	-	-	-	-	-
Other adjustments	-71,113	3,612	-18,636	-4,236	-2,592	-790	-2,771	-1,145	-6,429	*-571
Adjusted current earnings adjustment after excess	2,747,201	355,613	25,075	900,700	10,982	*151	24,124	5,724	46,412	*10,088
Alternative minimum taxable income before alternative tax net operating loss deduction	9,388,971	1,393,512	4,100,997	2,179,672	518,818	142,590	814,874	231,337	416,699	75,282
Alternative tax net operating loss deduction	3,770,305	870,911	3,493,737	572,899	451,435	127,131	703,591	186,412	279,395	57,759
Alternative minimum tax foreign tax credit	139,267	151	7,620	38,082	422	714	-	-	8,781	-
Tentative minimum tax	981,148	102,627	110,192	282,047	12,538	2,246	20,900	8,690	18,293	3,220

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

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	**66,797**	**823**	**710**	***10**	***103**	**708**	**250**	**1,594**	**429**
Total assets	**10,887,289,014**	**6,182,604**	**5,315,416**	***567,849**	***299,339**	**191,849,379**	**146,193,388**	**48,489,698**	**23,211,538**
Cash	494,199,602	312,979	271,974	*22,846	*18,159	6,807,809	2,867,141	3,950,212	2,314,821
Notes and accounts receivable	2,283,460,517	771,317	736,158	*28,823	*6,336	29,857,446	12,941,332	11,847,626	5,902,688
Less: Allowance for bad debts	40,652,307	8,303	8,303	-	-	170,376	720,621	176,496	45,977
Inventories	282,878,075	625,055	602,138	*11,819	*11,098	6,377,347	2,878,387	3,830,446	1,791,896
Investments in Government obligations	136,354,036	-	-	-	-	53,420	-	202,832	192,561
Tax-exempt securities	75,009,465	-	-	-	-	*7,168	*194	41,184	37,615
Other current assets	1,533,163,954	182,757	124,927	*16,832	*40,997	4,261,336	7,431,912	6,010,159	2,922,315
Loans to shareholders	60,018,237	*37,439	*34,236	-	*3,203	817,093	*4,139	174,996	*86,045
Mortgage and real estate loans	256,474,175	*19,777	*19,777	-	-	*20,370	-	*55,636	*44,268
Other investments	3,104,173,077	699,729	437,330	*136,517	*125,881	57,170,143	18,787,059	6,904,013	4,395,949
Depreciable assets	1,267,297,710	3,398,121	3,272,137	*59,589	*66,394	53,481,234	88,587,740	6,395,597	2,042,079
Less: Accumulated depreciation	566,285,720	1,439,313	1,393,852	*36,786	*8,675	22,945,281	23,880,950	2,584,449	815,214
Depletable assets	102,893,061	*384,285	16,239	*368,046	-	53,962,699	*88,671	*130,300	8,421
Less: Accumulated depletion	32,675,820	*65,520	393	*65,127	-	20,905,406	-	*28,583	1,082
Land	50,739,653	710,828	651,720	*24,427	*34,680	1,988,232	438,462	2,189,403	650,608
Intangible assets (amortizable)	928,633,489	498,227	497,946	-	*282	10,513,311	12,525,300	6,156,802	1,682,522
Less: Accumulated amortization	176,476,938	44,901	44,901	-	-	1,680,919	1,019,976	204,596	60,950
Other assets	1,128,084,745	100,128	98,282	862	*983	12,233,754	25,264,598	3,594,616	2,062,975
Total liabilities	**10,887,289,014**	**6,182,604**	**5,315,416**	***567,849**	***299,339**	**191,849,379**	**146,193,388**	**48,489,698**	**23,211,538**
Accounts payable	1,165,086,144	442,119	411,059	*27,837	*3,223	16,557,194	11,750,596	8,346,093	5,625,719
Mortgages, notes, and bonds payable in less than one year	615,584,538	395,350	296,778	*1,103	*97,469	8,029,457	16,644,016	3,931,377	1,995,370
Other current liabilities	3,151,744,298	280,638	243,502	*3,343	*33,793	8,770,566	10,041,218	7,284,321	2,498,770
Loans from shareholders	209,919,586	446,629	393,584	-	*53,044	7,565,594	*2,291,599	2,472,567	1,284,261
Mortgages, notes, and bonds payable in one year or more	1,568,883,201	1,186,348	942,122	*157,242	*86,985	37,729,626	31,770,503	12,165,196	5,819,828
Other liabilities	1,944,560,627	427,753	258,336	*8,109	*161,308	30,824,949	30,185,792	3,758,335	2,449,267
Net worth	2,231,510,618	3,003,769	2,770,035	*370,216	*-136,483	82,371,991	43,509,664	10,531,809	3,538,323
Capital stock	380,587,693	877,827	693,696	*91,712	*92,420	17,304,593	4,730,030	3,348,465	1,656,470
Additional paid-in capital	2,255,557,495	3,615,983	3,337,497	*214,520	*63,965	55,337,056	46,458,484	21,765,811	7,048,043
Retained earnings, appropriated	13,440,731	12,706	12,706	-	-	*6,999	870	28,598	-
Retained earnings, unappropriated [30]	-348,113,517	-1,407,576	-1,178,692	*63,984	*-292,867	10,006,446	-7,679,721	-14,608,551	-5,166,185
Less: Cost of treasury stock	69,961,784	*95,171	*95,171	-	-	283,103	-	2,514	5
Total receipts	**4,367,410,142**	**3,438,012**	**2,718,044**	***465,251**	***254,718**	**86,125,586**	**62,653,206**	**55,283,712**	**31,743,726**
Business receipts	3,855,656,512	3,126,122	2,491,874	*453,397	*180,850	78,375,683	57,777,225	53,526,112	31,053,913
Interest	288,389,581	26,220	17,067	*8,972	*180	1,191,095	689,908	337,055	185,264
Interest on Government obligations: State and local	1,731,295	*146	*146	-	-	5,769	5,209	4,815	1,131
Rents	12,009,567	29,690	28,520	*1,170	-	118,211	133,303	149,727	26,998
Royalties	20,508,133	*17,983	*17,983	-	-	483,612	-	40,025	-
Net short-term capital gain reduced by net long-term capital loss	3,395,386	1,130	1,130	-	-	*26,150	*12,990	*1,657	*207
Net long-term capital gain reduced by net short-term capital loss	22,722,915	44,058	44,058	-	-	1,729,985	2,177,916	106,049	*32,318
Net gain, noncapital assets	9,660,775	36,286	31,745	*267	*4,274	345,231	399,662	35,201	6,625
Dividends received from domestic corporations	6,418,614	*799	*799	-	-	1,334,628	48,154	*988	*523
Dividends received from foreign corporations	7,091,037	-	-	-	-	814,289	6,984	*25,347	23,510
Other receipts	139,826,327	155,579	84,721	*1,445	*69,413	1,700,932	1,401,854	1,056,735	413,238
Total deductions	**4,351,886,128**	**3,414,213**	**2,663,845**	***464,744**	***285,623**	**78,530,241**	**65,005,578**	**55,926,135**	**32,951,122**
Cost of goods sold [19]	2,849,635,142	2,123,060	1,567,917	*402,170	*152,973	42,383,429	36,247,533	46,461,968	29,453,414
Compensation of officers	18,569,278	30,932	25,548	-	*5,384	378,084	180,004	366,347	129,530
Salaries and wages	276,901,016	219,322	209,219	*6,024	*4,078	4,099,762	2,266,309	1,928,186	782,754
Repairs	19,025,711	40,835	29,740	*10,402	*693	564,972	2,502,452	167,013	62,033
Bad debts	31,891,434	2,588	2,485	*103	-	57,651	366,091	49,663	7,387
Rent paid on business property	42,612,837	46,532	40,443	*2,234	*3,855	1,942,460	287,024	554,225	151,293
Taxes paid	52,252,462	53,866	43,847	*6,379	*3,640	1,376,942	2,044,241	362,969	137,268
Interest paid	252,292,288	83,919	60,123	*11,736	*12,060	3,152,188	2,882,228	756,670	367,277
Charitable contributions	1,974,140	941	912	*29	-	39,076	3,183	14,545	9,505
Amortization	34,087,859	22,716	22,591	*79	*46	1,840,981	399,049	249,338	95,785
Depreciation	120,383,737	270,158	250,413	*6,768	*12,977	5,198,840	3,562,339	681,549	169,334
Depletion	6,081,263	*5,648	*93	*5,555	-	3,854,200	7,734	*14,014	201
Advertising	42,867,722	12,678	12,463	*1	*214	47,205	148,209	79,662	24,858
Pension, profit-sharing, stock, annuity	20,846,231	6,987	6,953	34	-	602,948	1,002,413	70,773	36,562
Employee benefit programs	45,425,978	37,579	36,596	299	*684	940,976	476,184	443,173	183,130
Domestic production activities deduction	3,111,113	8,330	7,849	*275	*206	245,060	764	48,787	*23,202
Net loss, noncapital assets	11,772,545	28,282	26,749	*1,533	-	388,597	199,813	33,355	27,700
Other deductions	522,155,372	419,840	319,905	*11,122	*88,813	11,416,871	12,430,009	3,643,900	1,289,889
Total receipts less total deductions	15,524,014	23,799	54,199	*506	*-30,906	7,595,345	-2,352,372	-642,423	-1,207,395
Constructive taxable income from related foreign corporations, total	7,976,333	304	304	-	-	646,633	581	*10,698	8,080
Includable income of controlled foreign corporations	3,289,849	-	-	-	-	201,584	419	*4,088	2,197
Foreign dividend income resulting from foreign taxes deemed paid	4,686,484	304	304	-	-	445,048	162	*6,610	5,883
Net income (less deficit)	**21,769,051**	**23,957**	**54,356**	***506**	***-30,906**	**8,236,209**	**-2,357,000**	**-636,540**	**-1,200,447**
Statutory special deductions, total	37,866,314	88,480	85,848	*2,633	-	1,509,755	344,323	323,415	60,755
Net operating loss deduction	24,564,644	87,921	85,288	*2,633	-	442,499	305,431	322,723	60,389
Income subject to tax	**140,227,402**	**181,577**	**166,794**	***4,657**	***10,126**	**10,986,305**	**424,872**	**1,121,026**	**417,375**
Total income tax before credits [32]	49,407,038	62,769	58,061	*1,584	*3,125	3,948,772	153,246	395,412	146,085
Income tax	48,846,131	61,239	56,530	*1,584	*3,125	3,845,420	147,179	387,150	143,563
Alternative minimum tax	541,833	*1,497	*1,497	-	-	103,352	*6,067	6,365	*1,169
Foreign tax credit	9,402,669	661	661	-	-	1,176,326	*37	43,410	5,536
General business credit	1,304,667	1,299	1,299	-	-	26,451	11,683	1,859	3
Prior year minimum tax credit	465,257	447	447	-	-	253,421	-	*3,092	1,922
Total income tax after credits [2]	**38,233,523**	**60,362**	**55,653**	***1,584**	***3,125**	**2,492,574**	**141,526**	**347,052**	**138,624**

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

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	**816**	**348**	**7,850**	**764**	**324**	**137**	**d**	**d**
Total assets	**17,751,171**	**7,526,988**	**2,578,206,023**	**74,933,061**	**104,331,431**	**5,294,991**	**d**	**d**
Cash	1,179,140	456,251	45,784,934	1,680,909	1,057,178	251,954	d	d
Notes and accounts receivable	3,908,712	2,036,225	609,345,602	7,642,371	4,155,999	779,118	d	d
Less: Allowance for bad debts	73,376	57,144	6,263,196	130,055	39,343	30,173	d	d
Inventories	1,661,911	376,638	151,679,378	7,422,358	3,377,172	1,036,256	d	d
Investments in Government obligations	10,271	-	*99,267	-	*42	-	d	d
Tax-exempt securities	3,569	-	*102,194	-	-	-	d	d
Other current assets	2,383,474	704,370	211,715,405	1,676,692	1,499,816	187,449	d	d
Loans to shareholders	*77,647	*11,305	4,247,534	*230,790	1,919	-	d	d
Mortgage and real estate loans	*11,368	-	42,530	*2,394	-	*9,546	d	d
Other investments	1,771,174	736,891	585,245,951	9,206,733	64,517,288	1,037,256	d	d
Depreciable assets	3,229,890	1,123,629	640,497,707	28,224,233	26,374,041	3,266,030	d	d
Less: Accumulated depreciation	1,341,626	427,608	326,649,814	13,072,776	14,215,502	1,949,027	d	d
Depletable assets	*121,880	-	26,541,357	-	-	-	d	d
Less: Accumulated depletion	*27,500	-	5,257,465	-	-	-	d	d
Land	1,440,322	98,473	14,834,327	668,567	1,025,568	39,753	d	d
Intangible assets (amortizable)	2,377,838	2,096,442	461,725,779	30,974,031	15,264,549	471,663	d	d
Less: Accumulated amortization	97,675	45,971	109,243,809	4,036,676	1,949,391	141,308	d	d
Other assets	1,114,154	417,487	273,758,343	4,443,492	3,262,094	336,473	d	d
Total liabilities	**17,751,171**	**7,526,988**	**2,578,206,023**	**74,933,061**	**104,331,431**	**5,294,991**	**d**	**d**
Accounts payable	1,478,223	1,242,150	258,142,123	7,287,426	3,790,806	687,448	d	d
Mortgages, notes, and bonds payable in less than one year	1,727,789	208,218	147,026,088	11,253,087	11,191,498	676,234	d	d
Other current liabilities	3,403,192	1,382,359	551,227,803	4,798,532	4,129,486	425,685	d	d
Loans from shareholders	751,906	*436,401	73,257,038	9,931,204	*489,758	*224,330	d	d
Mortgages, notes, and bonds payable in one year or more	4,198,434	2,146,933	454,536,060	17,196,447	40,956,739	945,565	d	d
Other liabilities	1,106,329	202,739	353,786,271	7,021,907	14,038,327	378,508	d	d
Net worth	5,085,298	1,908,188	740,230,639	17,444,460	29,734,817	1,957,221	d	d
Capital stock	1,147,216	544,779	92,030,683	4,072,193	7,131,241	923,029	d	d
Additional paid-in capital	11,990,091	2,727,676	726,123,634	16,719,919	31,613,015	1,983,675	d	d
Retained earnings, appropriated	28,552	46	342,838	-	-	-	d	d
Retained earnings, unappropriated [30]	-8,080,561	-1,361,805	-25,686,955	-3,334,408	10,435,839	-936,031	d	d
Less: Cost of treasury stock	-	2,509	52,579,560	*13,245	19,445,278	13,452	d	d
Total receipts	**14,688,157**	**8,851,829**	**2,018,705,365**	**82,029,590**	**44,371,311**	**6,685,322**	**d**	**d**
Business receipts	13,742,743	8,729,457	1,930,368,561	79,691,531	42,236,237	6,583,341	d	d
Interest	110,624	41,168	22,358,309	244,132	196,206	19,791	d	d
Interest on Government obligations: State and local	3,633	51	73,205	*140	*705	*213	d	d
Rents	117,916	*4,813	2,562,044	14,663	28,153	*2,629	d	d
Royalties	847	39,178	10,431,012	126,044	*510,398	1,461	d	d
Net short-term capital gain reduced by net long-term capital loss	33	*1,418	570,203	101,752	1,981	-	d	d
Net long-term capital gain reduced by net short-term capital loss	56,291	*17,439	10,344,668	1,058,884	*65,726	*6,665	d	d
Net gain, noncapital assets	23,400	5,177	3,673,830	33,643	7,382	13,047	d	d
Dividends received from domestic corporations	*465	-	1,104,788	17,214	571,332	*2	d	d
Dividends received from foreign corporations	-	*1,837	3,703,022	193,697	365,629	3,498	d	d
Other receipts	632,206	11,290	33,515,723	547,888	387,562	54,676	d	d
Total deductions	**14,314,396**	**8,660,617**	**1,980,291,229**	**79,669,726**	**42,679,541**	**6,639,386**	**d**	**d**
Cost of goods sold [19]	10,791,615	6,216,939	1,519,836,400	55,566,511	18,717,796	5,120,296	d	d
Compensation of officers	179,606	57,212	6,060,430	306,231	847,007	43,970	d	d
Salaries and wages	539,175	606,258	94,371,116	3,924,669	5,368,664	323,258	d	d
Repairs	44,235	60,745	7,219,397	237,392	497,730	35,126	d	d
Bad debts	11,357	30,919	4,771,346	99,464	17,370	9,411	d	d
Rent paid on business property	224,096	178,835	11,789,198	642,137	366,607	87,251	d	d
Taxes paid	133,593	92,108	21,329,504	640,158	4,136,436	67,386	d	d
Interest paid	201,743	187,650	48,850,381	2,091,752	2,084,502	92,708	d	d
Charitable contributions	4,493	547	1,291,773	36,538	16,605	971	d	d
Amortization	122,951	30,601	12,728,407	833,612	693,926	33,091	d	d
Depreciation	328,767	183,448	55,299,075	2,033,874	1,722,848	208,366	d	d
Depletion	*13,813	[1]	1,229,961	9	1,680	-	d	d
Advertising	30,757	24,046	19,292,247	1,420,695	2,068,262	23,954	d	d
Pension, profit-sharing, stock, annuity	16,964	17,247	11,466,440	393,583	584,647	31,308	d	d
Employee benefit programs	174,213	85,830	22,395,815	989,954	843,481	98,927	d	d
Domestic production activities deduction	18,036	7,549	2,305,218	99,419	168,510	7,241	d	d
Net loss, noncapital assets	3,283	2,371	5,832,570	60,198	10,122	11,578	d	d
Other deductions	1,475,699	878,312	134,221,949	10,293,531	4,533,348	444,542	d	d
Total receipts less total deductions	373,761	191,212	38,414,136	2,359,863	1,691,770	45,936	d	d
Constructive taxable income from related foreign corporations, total	806	*1,811	4,528,920	70,679	168,970	1,894	d	d
Includable income of controlled foreign corporations	806	*1,084	1,342,180	*10,098	25,447	1,058	d	d
Foreign dividend income resulting from foreign taxes deemed paid	-	*727	3,186,740	*60,581	143,523	837	d	d
Net income (less deficit)	**370,934**	**192,972**	**42,869,851**	**2,430,402**	**1,860,036**	**47,617**	**d**	**d**
Statutory special deductions, total	161,758	100,902	7,264,940	474,652	462,482	26,439	d	d
Net operating loss deduction	161,432	100,902	6,334,675	462,488	*5,502	26,438	d	d
Income subject to tax	**506,911**	**196,740**	**70,896,307**	**2,502,776**	**1,589,660**	**187,706**	**d**	**d**
Total income tax before credits [32]	180,488	68,840	24,960,454	880,966	556,048	65,149	d	d
Income tax	176,373	67,214	24,736,613	872,674	556,048	64,917	d	d
Alternative minimum tax	*3,773	*1,422	221,013	8,292	-	*231	d	d
Foreign tax credit	*35,288	*2,587	6,678,408	60,585	106,668	614	d	d
General business credit	1,604	*252	624,563	6,404	*2,704	*158	d	d
Prior year minimum tax credit	-	*1,169	94,932	*5,694	194	141	d	d
Total income tax after credits [2]	**143,597**	**64,832**	**17,562,551**	**808,282**	**446,482**	**64,236**	**d**	**d**

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

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	**139**	**100**	**47**	**36**	**462**	**426**	**140**	**169**
Total assets	**6,389,145**	**14,830,178**	**5,351,019**	**658,304,299**	**491,827,231**	**51,685,498**	**107,861,704**	**83,565,360**
Cash	188,292	427,404	287,320	4,039,396	6,349,044	1,350,479	1,808,371	2,154,699
Notes and accounts receivable	1,009,451	2,418,992	940,562	350,887,891	45,545,964	8,728,808	10,451,541	14,192,525
Less: Allowance for bad debts	14,411	46,297	58,012	212,789	999,854	272,549	349,742	186,220
Inventories	914,776	1,854,601	468,640	8,219,081	31,680,158	7,108,566	7,424,011	11,817,005
Investments in Government obligations	-	-	-	-	-	-	-	-
Tax-exempt securities	-	-	-	50,000	-	-	-	-
Other current assets	196,466	604,940	569,703	27,162,747	72,402,707	1,901,002	2,526,995	3,651,912
Loans to shareholders	-	3,571	*145,387	1,276,151	532,690	*62,787	*788,163	*448
Mortgage and real estate loans	-	-	26	-	*27,887	-	242	552
Other investments	713,945	1,528,802	441,907	110,210,909	111,473,902	13,703,083	22,180,115	12,771,358
Depreciable assets	4,576,493	13,501,219	4,475,468	95,522,831	123,294,626	26,915,509	48,073,862	30,701,042
Less: Accumulated depreciation	1,844,549	7,192,560	2,856,573	55,327,192	61,116,091	15,663,795	20,347,155	11,246,859
Depletable assets	40,480	-	-	15,848,529	127,658	86	9,276,173	1,078,848
Less: Accumulated depletion	-	-	-	4,165,809	40,031	-	786,052	158,527
Land	86,705	156,732	66,617	1,174,394	2,847,586	310,504	3,649,627	1,213,405
Intangible assets (amortizable)	603,856	1,454,727	760,293	54,514,739	121,001,851	4,515,419	22,585,990	14,438,434
Less: Accumulated amortization	200,134	303,786	*264,036	31,603,578	18,188,085	1,142,384	2,639,287	982,957
Other assets	117,774	421,831	373,717	80,706,999	56,887,219	4,167,984	3,218,850	4,119,695
Total liabilities	**6,389,145**	**14,830,178**	**5,351,019**	**658,304,299**	**491,827,231**	**51,685,498**	**107,861,704**	**83,565,360**
Accounts payable	640,957	1,600,717	1,406,377	37,162,357	35,322,550	6,368,856	9,528,768	10,517,237
Mortgages, notes, and bonds payable in less than one year	540,874	1,512,805	295,141	5,045,933	40,520,103	3,514,102	3,933,860	6,056,484
Other current liabilities	393,558	1,310,768	2,706,712	380,448,102	60,714,101	4,084,058	7,507,381	6,169,897
Loans from shareholders	*671,166	*75,654	*109,328	*3,108	23,951,066	1,225,443	1,488,036	5,723,731
Mortgages, notes, and bonds payable in one year or more	2,773,284	3,252,508	1,019,107	52,984,286	88,948,901	10,803,593	32,588,468	19,278,204
Other liabilities	401,928	1,875,640	1,144,612	54,432,435	79,254,941	7,689,277	29,511,356	11,938,667
Net worth	967,378	5,202,086	-1,330,259	128,228,080	163,115,569	18,000,169	23,303,835	23,881,142
Capital stock	1,223,507	2,442,138	1,478,722	7,860,100	8,980,154	2,526,552	4,210,298	8,544,746
Additional paid-in capital	2,070,690	5,529,845	934,252	102,051,074	122,964,157	21,860,839	26,508,378	21,434,147
Retained earnings, appropriated	-	-	-	17,109	5,754	52,218	34,533	-
Retained earnings, unappropriated [30]	-2,324,591	-2,769,571	-3,743,215	18,333,636	62,393,467	-6,358,440	-7,440,949	-5,706,460
Less: Cost of treasury stock	*2,227	*326	18	33,840	31,227,963	80,999	*8,426	391,292
Total receipts	**7,621,595**	**16,656,880**	**6,143,666**	**750,667,360**	**291,347,208**	**53,227,803**	**55,876,687**	**87,702,583**
Business receipts	7,529,805	16,456,033	5,985,880	737,260,464	260,689,188	52,037,061	53,910,523	85,754,256
Interest	25,941	55,141	10,688	1,643,049	3,502,056	451,734	749,881	525,730
Interest on Government obligations: State and local	-	*646	-	2,545	52,530	1,545	801	77
Rents	1,763	11,301	*1,029	512,965	168,517	22,021	83,714	36,486
Royalties	2,114	3,262	258	286,200	6,958,717	126,654	63,845	19,479
Net short-term capital gain reduced by net long-term capital loss	-	-	-	1,774	427,184	-	33	970
Net long-term capital gain reduced by net short-term capital loss	*1,663	*5,952	*1,141	*636,942	7,267,481	110,337	78,742	78,824
Net gain, noncapital assets	6,448	10,092	*27,312	249,003	489,369	31,152	212,192	77,904
Dividends received from domestic corporations	1	240	*28	94,767	92,869	382	10,710	*12,267
Dividends received from foreign corporations	269	180	-	1,070,512	857,822	60,398	89,512	24,205
Other receipts	53,590	114,034	117,331	8,909,139	10,841,476	386,518	676,733	1,172,384
Total deductions	**8,356,511**	**16,906,383**	**6,273,800**	**729,325,824**	**272,577,557**	**53,975,213**	**57,417,183**	**84,393,316**
Cost of goods sold [19]	6,475,909	13,365,558	4,535,483	672,058,699	159,960,760	39,155,023	38,257,301	71,363,925
Compensation of officers	28,071	66,452	30,349	131,816	1,681,529	179,856	149,479	239,182
Salaries and wages	241,023	582,948	373,562	6,778,815	26,915,125	2,815,590	3,374,110	1,701,255
Repairs	10,250	33,346	12,141	1,310,859	2,021,674	299,941	317,405	376,098
Bad debts	22,288	9,736	7,504	80,594	195,256	115,387	158,887	164,873
Rent paid on business property	74,938	165,147	90,889	1,124,556	2,320,345	721,779	1,018,276	339,462
Taxes paid	45,075	89,716	48,439	5,798,109	3,520,044	580,821	770,326	505,691
Interest paid	255,108	340,862	148,445	3,121,394	10,009,879	1,018,269	2,860,701	1,834,124
Charitable contributions	*82	1,853	*137	106,460	977,038	1,744	10,016	8,135
Amortization	32,699	65,362	72,113	2,560,321	2,857,280	270,070	484,082	364,117
Depreciation	443,739	780,318	323,698	5,114,864	8,422,453	1,835,216	3,403,920	2,170,829
Depletion	-	-	-	332,242	54,111	167	325,310	509,371
Advertising	47,414	93,655	94,736	318,833	8,873,510	542,467	168,394	45,527
Pension, profit-sharing, stock, annuity	30,858	103,397	37,429	1,359,746	3,958,294	643,748	415,319	277,991
Employee benefit programs	76,256	274,263	122,288	1,510,854	4,094,167	1,148,986	1,203,546	911,561
Domestic production activities deduction	2,654	6,571	*1,206	659,133	589,698	18,207	42,795	182,707
Net loss, noncapital assets	8,580	20,664	2,263	133,625	849,666	40,039	71,582	287,342
Other deductions	561,566	906,536	373,119	26,824,904	35,276,725	4,587,902	4,385,733	3,111,124
Total receipts less total deductions	-734,916	-249,502	-130,134	21,341,536	18,769,651	-747,410	-1,540,497	3,309,266
Constructive taxable income from related foreign corporations, total	359	322	-	1,851,355	1,176,015	61,592	30,116	288,514
Includable income of controlled foreign corporations	104	286	-	201,699	278,153	30,833	12,322	237,931
Foreign dividend income resulting from foreign taxes deemed paid	255	36	-	1,649,656	897,862	30,759	17,793	50,583
Net income (less deficit)	**-734,557**	**-249,827**	**-130,134**	**23,190,346**	**19,893,136**	**-687,363**	**-1,511,181**	**3,597,703**
Statutory special deductions, total	*3,250	17,145	*9,624	*144,747	2,091,393	213,695	135,117	95,608
Net operating loss deduction	*3,249	17,145	9,605	*74,623	2,014,276	213,428	125,700	86,859
Income subject to tax	**45,754**	**168,130**	***27,911**	**23,935,124**	**23,277,633**	**421,489**	**1,054,248**	**4,375,769**
Total income tax before credits [32]	15,284	58,216	*9,652	8,377,667	8,181,219	156,029	371,013	1,615,664
Income tax	15,281	57,863	*9,506	8,376,932	8,142,907	145,113	367,729	1,496,044
Alternative minimum tax	3	*352	146	*684	38,304	10,916	*3,283	119,466
Foreign tax credit	-	*774	27	4,377,014	1,127,937	32,005	29,581	491,297
General business credit	14	*2,296	183	87,956	307,801	4,134	3,384	7,371
Prior year minimum tax credit	-	629	*10	5,851	11,946	*1,888	3,751	*21,542
Total income tax after credits [2]	**15,270**	**54,516**	***9,431**	**3,906,846**	**6,733,534**	**118,002**	**334,297**	**1,095,454**

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

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	**861**	**807**	**1,501**	**222**	**838**	**172**	**648**	**19,810**
Total assets	**41,126,144**	**125,293,394**	**216,953,311**	**86,922,381**	**397,264,813**	**2,024,305**	**101,331,854**	**695,041,632**
Cash	1,399,590	4,413,060	4,684,616	999,735	11,491,212	43,731	3,033,650	45,764,360
Notes and accounts receivable	5,998,011	26,046,998	29,958,478	7,585,121	82,299,508	440,758	9,939,600	148,020,984
Less: Allowance for bad debts	175,369	433,493	564,957	244,042	2,061,751	*39,160	379,410	5,052,249
Inventories	6,401,097	14,101,747	12,545,617	3,942,073	24,030,085	499,468	8,394,663	103,601,501
Investments in Government obligations	*62,910	26,360	-	-	9,954	-	-	632,429
Tax-exempt securities	41,956	*5,772	-	-	4,467	-	-	*442,295
Other current assets	2,323,713	8,225,807	9,196,445	29,766,062	46,017,548	110,085	3,590,405	64,562,575
Loans to shareholders	84,529	*93,845	909,521	1,538	94,293	-	*20,210	5,045,740
Mortgage and real estate loans	*172	-	1,595	-	115	-	-	148,184
Other investments	7,510,480	29,006,149	75,163,383	25,859,686	83,073,002	*9,914	15,638,748	80,592,956
Depreciable assets	15,257,885	21,744,915	35,647,069	9,230,059	133,321,919	1,028,799	18,744,732	197,017,734
Less: Accumulated depreciation	8,874,067	11,778,986	22,626,922	5,893,302	61,607,325	546,264	10,131,128	86,723,986
Depletable assets	-	169,368	-	-	-	-	215	*19,626,342
Less: Accumulated depletion	-	106,935	-	-	-	-	112	*5,556,832
Land	327,813	455,245	864,859	197,481	1,200,872	*48,884	484,630	7,793,421
Intangible assets (amortizable)	8,776,136	32,649,957	89,352,668	16,054,347	10,998,986	*268,992	36,539,332	87,336,349
Less: Accumulated amortization	1,067,046	7,727,443	28,650,811	2,632,112	2,170,878	*80,319	5,353,978	11,573,692
Other assets	3,058,335	8,401,029	10,471,750	2,055,733	70,562,806	*239,418	20,810,296	43,363,520
Total liabilities	**41,126,144**	**125,293,394**	**216,953,311**	**86,922,381**	**397,264,813**	**2,024,305**	**101,331,854**	**695,041,632**
Accounts payable	4,400,817	17,244,368	20,203,475	35,111,244	58,748,476	379,501	6,623,551	112,448,387
Mortgages, notes, and bonds payable in less than one year	2,575,543	8,733,557	7,858,781	954,491	39,845,889	*139,408	2,343,546	87,594,237
Other current liabilities	3,738,595	13,637,732	19,004,970	4,283,140	26,238,110	344,042	11,081,666	79,166,107
Loans from shareholders	2,609,736	3,014,746	18,179,492	534,236	3,313,807	*42,078	1,670,119	13,891,199
Mortgages, notes, and bonds payable in one year or more	9,090,165	21,111,061	35,788,652	4,278,524	73,537,395	*439,397	38,198,324	116,217,058
Other liabilities	6,163,737	19,351,648	21,180,355	8,736,249	66,144,183	*922,482	23,386,913	83,699,264
Net worth	12,547,550	42,200,282	94,737,586	33,024,496	129,436,955	-242,603	18,027,736	202,025,380
Capital stock	1,890,867	6,333,907	8,681,715	2,360,060	19,345,921	125,863	3,720,879	61,528,793
Additional paid-in capital	13,394,624	39,687,294	167,599,311	32,530,689	95,544,686	504,962	22,368,986	151,420,580
Retained earnings, appropriated	37,227	62,403	87,148	43,186	3,259	-	-	*127,437
Retained earnings, unappropriated [30]	-2,612,220	-3,798,851	-81,199,911	-1,842,273	14,559,396	-873,428	-7,463,897	-8,063,336
Less: Cost of treasury stock	*162,948	84,471	430,677	*67,167	16,306	-	598,232	2,988,094
Total receipts	**40,480,334**	**98,470,655**	**137,295,798**	**37,623,710**	**225,081,000**	**2,971,017**	**72,149,268**	**1,122,808,719**
Business receipts	39,256,004	93,909,112	130,314,379	36,655,930	211,770,880	2,945,589	65,222,080	1,096,573,223
Interest	397,589	1,680,316	1,872,157	242,787	7,850,051	4,658	2,874,463	5,752,091
Interest on Government obligations: State and local	*1,352	2,181	*3,168	38	2,133	*44	*5,076	36,374
Rents	20,218	193,610	220,874	47,742	419,472	*432	776,239	1,451,584
Royalties	59,289	251,468	675,132	134,953	277,217	563	888,363	2,815,373
Net short-term capital gain reduced by net long-term capital loss	3,142	*982	-	-	32,385	-	-	34,768
Net long-term capital gain reduced by net short-term capital loss	110,896	69,592	397,243	*10,408	405,532	3,956	23,355	801,438
Net gain, noncapital assets	37,811	72,882	142,809	19,038	1,810,155	*4,224	423,859	740,953
Dividends received from domestic corporations	*425	1,247	10,695	266,707	24,328	*83	1,487	238,989
Dividends received from foreign corporations	13,366	116,855	504,449	*72,061	137,461	-	187,569	274,299
Other receipts	580,241	2,172,410	3,154,891	174,045	2,351,388	11,469	1,746,775	14,089,626
Total deductions	**39,497,583**	**96,282,705**	**141,144,131**	**36,302,113**	**233,413,562**	**3,079,770**	**69,921,143**	**1,116,817,495**
Cost of goods sold [19]	29,004,594	70,444,319	94,901,655	26,157,954	164,516,100	2,146,159	46,651,451	902,326,327
Compensation of officers	231,547	487,101	605,433	162,249	443,282	26,864	379,658	3,208,181
Salaries and wages	2,385,645	6,870,100	12,131,404	2,818,680	7,478,164	240,299	9,876,976	51,513,105
Repairs	102,361	268,408	378,756	163,461	657,942	12,554	480,461	2,959,629
Bad debts	105,172	199,013	205,491	25,295	3,170,251	*23,528	150,653	2,908,888
Rent paid on business property	399,420	790,228	1,338,966	309,661	1,017,648	40,808	883,423	10,783,186
Taxes paid	399,796	1,035,263	1,252,841	413,578	1,315,823	44,812	613,352	8,694,957
Interest paid	1,145,351	3,370,431	4,062,328	942,386	10,782,964	50,371	4,499,009	12,617,368
Charitable contributions	8,522	9,006	17,359	9,241	8,363	*1,322	78,175	265,451
Amortization	337,082	611,358	2,017,175	429,375	512,184	*9,517	526,059	5,084,750
Depreciation	1,183,601	2,062,343	3,321,950	678,579	19,481,471	76,805	1,984,662	25,832,945
Depletion	-	5,029	1,955	-	75	-	11	797,858
Advertising	220,389	462,810	801,440	458,544	2,765,909	80,032	739,615	16,762,641
Pension, profit-sharing, stock, annuity	371,224	707,895	830,589	285,813	802,365	*1,970	603,547	2,405,314
Employee benefit programs	720,929	2,460,528	3,050,072	497,847	2,696,184	42,689	1,631,840	6,957,704
Domestic production activities deduction	67,281	88,468	80,810	69,918	68,967	*1,037	150,218	287,443
Net loss, noncapital assets	42,901	81,193	3,982,322	31,137	146,606	*13,264	36,564	838,450
Other deductions	2,771,769	6,329,211	12,163,582	2,848,395	17,549,263	267,739	635,469	62,573,299
Total receipts less total deductions	982,751	2,187,950	-3,848,333	1,321,597	-8,332,562	-108,753	2,228,124	5,991,224
Constructive taxable income from related foreign corporations, total	15,297	172,004	326,314	*103,310	62,405	-	188,238	387,622
Includable income of controlled foreign corporations	*13,039	113,313	217,922	65,328	11,835	-	111,517	249,767
Foreign dividend income resulting from foreign taxes deemed paid	*2,258	58,691	108,392	*37,982	50,570	-	76,721	137,855
Net income (less deficit)	**996,696**	**2,357,773**	**-3,525,187**	**1,424,869**	**-8,272,290**	**-108,797**	**2,411,286**	**6,342,473**
Statutory special deductions, total	154,659	264,506	1,263,951	594,308	684,395	*58	617,850	4,535,575
Net operating loss deduction	154,302	263,422	1,256,246	327,691	665,319	-	617,326	4,359,179
Income subject to tax	**1,495,988**	**3,627,477**	**2,163,658**	**1,520,606**	**1,468,914**	***20,797**	**2,969,679**	**18,506,884**
Total income tax before credits [32]	521,056	1,273,731	763,994	534,716	519,120	*7,081	1,039,042	6,469,358
Income tax	519,492	1,263,738	749,966	530,112	509,911	*7,081	1,036,659	6,411,147
Alternative minimum tax	1,462	9,906	12,661	*4,602	8,599	-	1,937	57,939
Foreign tax credit	5,307	93,290	84,116	67,187	35,225	-	166,365	241,242
General business credit	7,597	35,835	52,158	23,446	30,030	1,275	51,649	170,092
Prior year minimum tax credit	*3,444	14,423	*689	13,425	*5,444	-	5,862	49,165
Total income tax after credits [2]	**504,708**	**1,130,183**	**627,031**	**430,658**	**448,421**	***5,807**	**815,167**	**6,008,859**

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

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	**16,211**	**11,876**	**4,177**	***157**	**3,600**	**407**	**492**	**299**	**284**
Total assets	**609,569,359**	**389,853,418**	**219,551,062**	***164,879**	**85,472,273**	**2,466,523**	**5,560,085**	**1,319,073**	**468,189**
Cash	38,811,330	24,219,564	14,552,280	*39,486	6,953,029	161,130	128,238	93,621	*11,199
Notes and accounts receivable	140,911,923	108,916,815	31,939,797	*55,311	7,109,061	221,099	707,381	736,177	120,616
Less: Allowance for bad debts	4,800,492	3,986,141	814,351	-	251,757	12,895	*8,726	*9,013	*4,293
Inventories	90,808,113	64,464,847	26,343,266	-	12,793,389	930,954	1,371,999	*188,631	150,146
Investments in Government obligations	*630,646	*550,245	*80,401	-	1,783	-	-	-	-
Tax-exempt securities	*418,561	*4,717	413,844	-	23,734	-	-	-	-
Other current assets	60,817,065	40,386,696	20,393,058	*37,312	3,745,510	110,461	142,307	93,287	*33,913
Loans to shareholders	4,290,684	3,971,515	319,169	-	755,055	*14,494	-	*818	*9,810
Mortgage and real estate loans	146,795	98,521	48,275	-	*1,388	-	-	-	-
Other investments	73,876,665	32,277,212	41,593,055	6,398	6,716,292	201,384	*129,287	*49,901	*50,482
Depreciable assets	155,350,034	115,394,927	39,946,661	*8,446	41,667,700	638,157	3,152,447	260,560	123,270
Less: Accumulated depreciation	68,458,743	53,630,630	14,825,895	*2,217	18,265,243	245,418	977,484	187,173	70,509
Depletable assets	*19,626,342	*535,470	*19,090,873	-	-	-	-	-	-
Less: Accumulated depletion	*5,556,832	*31,108	*5,525,724	-	-	-	-	-	-
Land	3,982,760	2,729,102	1,253,310	348	3,810,661	146,781	457,642	-	*6,962
Intangible assets (amortizable)	69,120,802	34,112,312	35,007,226	1,263	18,215,548	249,864	*545,992	*28,034	*11,840
Less: Accumulated amortization	9,346,543	5,072,478	4,274,065	-	2,227,149	*33,042	*117,431	*10,899	*5,711
Other assets	38,940,249	24,911,833	14,009,883	*18,533	4,423,272	83,554	28,433	*75,129	*30,464
Total liabilities	**609,569,359**	**389,853,418**	**219,551,062**	***164,879**	**85,472,273**	**2,466,523**	**5,560,085**	**1,319,073**	**468,189**
Accounts payable	102,382,299	74,452,278	27,903,706	*26,315	10,066,088	290,120	523,561	506,116	64,086
Mortgages, notes, and bonds payable in less than one year	81,981,583	50,988,534	30,993,050	-	5,612,654	502,264	*2,450,466	*108,336	*76,003
Other current liabilities	69,737,029	49,806,024	19,926,624	*4,380	9,429,079	219,449	727,696	590,237	*24,399
Loans from shareholders	12,357,140	9,417,110	2,938,477	*1,553	1,534,059	*67,168	*36,598	*52,166	*17,542
Mortgages, notes, and bonds payable in one year or more	98,753,222	52,541,642	46,211,579	-	17,463,837	366,010	*647,903	502	*89,086
Other liabilities	70,369,484	48,790,315	21,547,205	*31,964	13,329,780	336,918	444,598	*74,214	*12,786
Net worth	173,988,603	103,857,515	70,030,420	*100,667	28,036,777	684,594	729,264	-12,497	184,288
Capital stock	50,611,385	26,374,658	24,228,793	*7,934	10,917,408	148,160	95,282	2,423,891	34,032
Additional paid-in capital	124,974,912	79,228,667	45,584,415	*161,831	26,445,668	294,230	555,181	713,542	*99,574
Retained earnings, appropriated	*127,437	*123,590	*3,848	-	-	-	-	-	-
Retained earnings, unappropriated [30]	-165,034	-1,411,554	1,315,617	*-69,097	-7,898,302	243,896	78,801	-3,149,930	50,682
Less: Cost of treasury stock	1,560,097	457,845	1,102,253	-	*1,427,997	1,691	-	-	-
Total receipts	**984,088,258**	**599,738,490**	**384,251,724**	***98,045**	**138,720,461**	**5,727,925**	**6,099,745**	**2,619,308**	**937,850**
Business receipts	960,978,798	585,232,839	375,671,865	*74,094	135,594,426	5,404,451	6,069,063	2,581,376	930,596
Interest	5,038,095	3,952,495	1,071,386	*14,214	713,996	31,396	29,983	17,875	*1,148
Interest on Government obligations: State and local	34,784	5,938	28,846	-	*1,590	-	-	-	-
Rents	1,133,162	837,025	296,099	37	318,423	*7,476	*1,244	*976	*1,914
Royalties	2,612,682	1,446,286	1,166,396	-	202,692	628	39	*5,107	-
Net short-term capital gain reduced by net long-term capital loss	34,767	*21,451	*13,317	-	1	-	-	-	1
Net long-term capital gain reduced by net short-term capital loss	740,888	341,780	399,108	-	60,550	*8,326	6	-	*5
Net gain, noncapital assets	703,304	473,779	229,526	-	37,649	*3,403	*5	*23	*1,293
Dividends received from domestic corporations	196,199	120,817	73,528	1,854	42,790	*1,297	5,824	-	-
Dividends received from foreign corporations	236,007	159,190	76,817	-	38,292	295	-	-	-
Other receipts	12,379,572	7,146,891	5,224,836	7,845	1,710,054	270,654	-6,419	13,950	*2,893
Total deductions	**977,597,670**	**602,478,567**	**375,032,577**	***86,526**	**139,219,825**	**5,766,472**	**6,093,445**	**2,523,493**	**946,710**
Cost of goods sold [19]	808,524,477	490,801,438	317,723,040	-	93,801,850	4,786,798	3,366,975	1,627,103	734,308
Compensation of officers	2,839,801	1,776,194	1,060,738	*2,869	368,380	24,647	18,119	*54,070	*6,785
Salaries and wages	38,567,089	26,544,638	11,992,416	*30,035	12,946,016	268,244	719,359	284,477	67,314
Repairs	1,813,291	1,217,756	595,143	*392	1,146,338	8,633	40,707	11,249	*4,066
Bad debts	2,628,857	2,368,766	260,090	-	280,031	15,428	32,685	5,048	*3,183
Rent paid on business property	6,176,553	3,773,252	2,398,920	*4,381	4,606,633	50,565	220,588	30,145	*24,958
Taxes paid	6,702,868	3,954,412	2,745,150	*3,307	1,992,088	36,962	160,954	29,972	12,570
Interest paid	10,001,090	5,557,310	4,431,237	12,543	2,616,279	56,754	141,952	5,270	*9,496
Charitable contributions	169,977	42,570	127,384	23	95,474	*138	*4,979	*1,007	*42
Amortization	4,814,869	3,567,341	1,246,970	*558	269,881	14,067	*25,357	*3,479	*2,416
Depreciation	22,218,700	18,720,937	3,493,484	*4,279	3,614,245	41,178	181,340	41,924	6,955
Depletion	797,858	237,914	559,944	-	-	-	-	-	-
Advertising	14,655,524	11,385,211	3,270,314	-	2,107,117	58,364	184,937	123,962	*4,623
Pension, profit-sharing, stock, annuity	1,988,364	1,326,203	662,161	-	416,950	2,072	*2,544	*2,500	*1,546
Employee benefit programs	5,448,705	3,727,526	1,717,807	*3,372	1,508,999	44,693	47,980	23,784	*2,695
Domestic production activities deduction	279,200	51,283	227,916	-	8,244	7	67	-	-
Net loss, noncapital assets	552,787	374,903	177,883	1	285,663	1,301	*6,413	*953	*542
Other deductions	49,417,661	27,050,913	22,341,980	*24,768	13,155,638	356,620	938,491	278,550	65,211
Total receipts less total deductions	6,490,588	-2,740,078	9,219,147	*11,519	-499,364	-38,548	6,301	95,815	-8,860
Constructive taxable income from related foreign corporations, total	380,145	301,724	78,422	-	7,477	169	-	166	-
Includable income of controlled foreign corporations	247,291	221,146	26,146	-	2,476	167	-	166	-
Foreign dividend income resulting from foreign taxes deemed paid	132,854	80,578	52,276	-	5,001	2	-	-	-
Net income (less deficit)	**6,835,950**	**-2,444,292**	**9,268,723**	***11,519**	**-493,477**	**-38,379**	**6,301**	**95,981**	**-8,860**
Statutory special deductions, total	4,070,330	1,526,761	2,541,824	*1,745	465,245	*6,905	*7,004	*22,562	-
Net operating loss deduction	3,925,017	1,441,161	2,483,409	*447	434,162	*5,997	*1,180	*22,562	-
Income subject to tax	**16,243,850**	**7,040,660**	**9,192,620**	***10,570**	**2,263,034**	***20,070**	***89,768**	***157,457**	***12,421**
Total income tax before credits [32]	5,669,450	2,451,275	3,215,339	*2,836	799,909	*6,710	*31,270	*54,478	*4,048
Income tax	5,623,630	2,423,297	3,197,497	*2,836	787,517	*6,656	*31,270	*54,435	*4,048
Alternative minimum tax	45,776	27,933	17,842	-	12,163	55	-	43	-
Foreign tax credit	212,820	82,666	130,154	-	28,423	-	-	5,339	-
General business credit	158,883	35,051	123,832	-	11,209	-	377	317	6
Prior year minimum tax credit	44,799	9,665	35,134	-	4,366	-	-	3,492	-
Total income tax after credits [2]	**5,252,948**	**2,323,892**	**2,926,220**	***2,836**	**755,911**	***6,710**	***30,893**	***45,329**	***4,042**

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

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	**104**	**144**	***325**	**392**	**346**	***16**	**110**	**680**	-
Total assets	**33,619,980**	**6,900,959**	***3,009,711**	**19,676,013**	**1,365,969**	***270,640**	**5,404,694**	**5,410,437**	-
Cash	3,113,617	219,983	*159,896	2,627,902	*40,062	*34,323	112,998	250,060	-
Notes and accounts receivable	968,471	398,378	*180,699	2,098,437	*190,940	*14,294	939,908	532,662	-
Less: Allowance for bad debts	*28,862	45,109	930	87,624	*4,082	*133	25,747	24,344	-
Inventories	3,278,151	650,811	*314,642	4,285,344	274,335	*97,123	893,802	357,450	-
Investments in Government obligations	1,783	-	-	-	-	-	-	-	-
Tax-exempt securities	23,734	-	-	-	-	-	-	-	-
Other current assets	947,246	266,187	*37,078	1,319,344	*80,188	*12,296	333,561	369,641	-
Loans to shareholders	412,107	*2	*219,807	-	-	-	*3,536	94,482	-
Mortgage and real estate loans	-	-	-	524	-	-	*864	-	-
Other investments	854,386	338,680	4,375	3,117,492	*141,888	*953	871,538	955,926	-
Depreciable assets	25,119,600	2,008,024	*1,578,040	6,595,824	*203,093	*153,491	1,004,614	830,581	-
Less: Accumulated depreciation	10,730,991	1,006,205	*508,175	3,261,152	*99,007	*91,117	549,092	538,919	-
Depletable assets	-	-	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-	-	-
Land	2,161,432	*56,378	*582,252	323,428	*321	39,923	23,375	*12,165	-
Intangible assets (amortizable)	6,997,086	4,210,930	*426,441	2,057,647	*248,200	2,398	1,661,357	1,775,759	-
Less: Accumulated amortization	673,953	479,428	*10,217	293,044	*8,221	22	438,955	156,226	-
Other assets	1,176,174	282,327	*25,804	891,891	*298,251	*7,111	572,934	951,199	-
Total liabilities	**33,619,980**	**6,900,959**	***3,009,711**	**19,676,013**	**1,365,969**	***270,640**	**5,404,694**	**5,410,437**	-
Accounts payable	3,055,415	626,989	*357,115	2,612,010	*191,690	*48,304	957,978	832,705	-
Mortgages, notes, and bonds payable in less than one year	563,357	*202,601	*15,365	1,255,397	*125,432	*3,207	111,424	198,803	-
Other current liabilities	3,568,116	421,240	*348,523	2,383,629	*86,991	*120,181	352,034	586,584	-
Loans from shareholders	*132,714	*129,871	*5,554	223,199	*5,465	*365	*703,259	*160,159	-
Mortgages, notes, and bonds payable in one year or more	7,313,428	3,651,332	*743,392	2,460,772	*496,856	*839	*514,562	1,179,157	-
Other liabilities	8,090,753	*850,900	*883,254	1,729,260	*8,445	*34,988	85,431	778,233	-
Net worth	10,896,198	1,018,026	*656,507	9,011,747	451,090	*62,756	2,680,006	1,674,797	-
Capital stock	4,968,601	213,490	*385,950	868,595	*194,032	*110,103	1,399,561	75,712	-
Additional paid-in capital	8,929,609	*1,128,083	*-323,136	8,402,890	*267,000	*511,958	2,623,171	3,243,567	-
Retained earnings, appropriated	-	-	-	-	-	-	-	-	-
Retained earnings, unappropriated [30]	-3,001,747	-323,515	*593,693	327,664	-9,942	*-559,305	-504,117	-1,644,482	-
Less: Cost of treasury stock	265	32	-	*587,402	-	-	838,607	-	-
Total receipts	**69,129,119**	**6,384,312**	***14,116,935**	**18,558,432**	***1,176,900**	***733,730**	**4,630,824**	**8,605,381**	-
Business receipts	68,145,803	6,219,906	*13,972,411	17,747,191	*1,151,591	*721,402	4,363,262	8,287,372	-
Interest	128,540	19,288	*21,097	231,403	*1,073	*416	195,338	36,440	-
Interest on Government obligations: State and local	-	-	-	19	-	-	-	*1,571	-
Rents	225,500	-	*19,507	42,060	*5,548	*4,825	1,634	*7,737	-
Royalties	2,583	35,787	18,616	*118,363	3,328	-	813	17,429	-
Net short-term capital gain reduced by net long-term capital loss	-	-	-	-	-	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss	*30,924	279	*12,298	2,567	-	3,156	501	*2,488	-
Net gain, noncapital assets	28,775	*41	1,480	20	*500	1,775	*26	*308	-
Dividends received from domestic corporations	33,973	1,211	-	167	-	-	*317	-	-
Dividends received from foreign corporations	-	10,900	-	5,500	-	-	2	21,594	-
Other receipts	533,020	96,900	*71,526	411,141	*14,860	*2,155	68,931	230,443	-
Total deductions	**68,578,061**	**6,315,043**	***14,056,286**	**18,706,078**	**1,179,122**	***745,447**	**5,458,897**	**8,850,770**	-
Cost of goods sold [19]	47,995,789	2,789,874	*12,113,047	9,372,562	*818,294	*514,059	2,728,929	6,954,110	-
Compensation of officers	54,495	25,163	*15,707	97,134	*3,905	*1,205	32,335	34,815	-
Salaries and wages	6,356,028	1,055,575	*557,132	2,505,919	*96,213	*70,001	579,344	386,410	-
Repairs	653,400	111,620	*69,800	198,761	*3,313	*3,744	31,044	10,002	-
Bad debts	24,632	22,456	*791	129,190	*2,750	*584	23,110	20,172	-
Rent paid on business property	1,721,135	421,615	*191,529	1,595,095	*51,713	*56,371	136,981	105,939	-
Taxes paid	957,808	136,321	*62,465	431,932	14,253	*16,815	71,256	60,780	-
Interest paid	830,406	206,960	*95,999	228,163	*8,372	*3,232	928,805	100,869	-
Charitable contributions	*74,760	*7,234	52	5,956	*223	53	*867	*165	-
Amortization	52,847	44,435	*20,874	9,364	*10,709	12	47,671	38,649	-
Depreciation	2,056,386	256,684	*282,722	620,414	*14,631	*8,856	37,972	65,182	-
Depletion	-	-	-	-	-	-	-	-	-
Advertising	482,060	229,948	*20,513	621,058	*44,813	*11,266	42,360	283,212	-
Pension, profit-sharing, stock, annuity	259,497	60,708	*538	39,748	466	*2,885	33,064	11,382	-
Employee benefit programs	884,223	94,616	*34,528	249,457	*5,643	*9,397	63,462	48,521	-
Domestic production activities deduction	-	7,877	286	-	-	-	-	7	-
Net loss, noncapital assets	27,886	27,304	486	134,462	847	*38	*70,700	*14,731	-
Other deductions	6,146,710	816,651	*589,815	2,466,863	*102,978	*46,926	630,996	715,827	-
Total receipts less total deductions	551,058	69,269	*60,648	-147,646	-2,223	*-11,717	-828,072	-245,389	-
Constructive taxable income from related foreign corporations, total	1,432	2,532	-	3,102	-	-	-	75	-
Includable income of controlled foreign corporations	1,432	636	-	-	-	-	-	75	-
Foreign dividend income resulting from foreign taxes deemed paid	-	1,896	-	3,102	-	-	-	-	-
Net income (less deficit)	**552,490**	**71,802**	***60,648**	**-144,563**	**-2,223**	***-11,717**	**-828,072**	**-246,885**	-
Statutory special deductions, total	*51,239	*8,711	*2,951	*350,212	-	-	*928	*14,734	-
Net operating loss deduction	*28,196	*7,742	*2,951	*350,094	-	-	*706	*14,734	-
Income subject to tax	***1,454,126**	***147,714**	***61,137**	**188,465**	***28,608**	***14,619**	***40,654**	***47,996**	-
Total income tax before credits [32]	513,749	*51,429	*20,517	72,634	*9,837	*4,933	*13,905	16,397	-
Income tax	*508,696	*51,429	*20,494	65,537	*9,837	*4,933	*13,905	*16,276	-
Alternative minimum tax	4,825	-	23	*7,097	-	-	-	121	-
Foreign tax credit	*8,728	9,074	648	3,560	276	-	-	798	-
General business credit	3,308	1,524	5,214	102	59	254	*41	8	-
Prior year minimum tax credit	-	-	-	-	-	874	-	-	-
Total income tax after credits [2]	**501,713**	***40,831**	***14,656**	**68,971**	***9,503**	***3,806**	***13,864**	**15,591**	-

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

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	**1,730**	**123**	**799**	**5**	***6**	**470**	**327**
Total assets	**75,648,841**	**20,678,898**	**1,068,058**	**7,499,451**	***2,641,504**	**34,596,807**	**9,164,122**
Cash	2,412,939	307,615	62,360	281,796	*19,440	1,496,796	244,933
Notes and accounts receivable	10,476,501	1,386,858	234,463	444,956	*737,542	7,264,535	408,148
Less: Allowance for bad debts	256,196	70,546	*4,483	10,162	4,992	157,894	8,119
Inventories	919,601	221,276	*13,318	67,997	*103,952	505,389	*7,669
Investments in Government obligations	*20,052	-	-	-	-	-	*20,052
Tax-exempt securities	-	-	-	-	-	-	-
Other current assets	2,641,394	386,986	114,994	129,139	*37,329	1,768,639	204,308
Loans to shareholders	255,517	-	*2,092	194,482	-	*6,479	*52,465
Mortgage and real estate loans	21,096	-	-	-	-	21,096	-
Other investments	19,041,762	1,715,893	*31,732	480,888	1,101,881	10,621,090	5,090,279
Depreciable assets	36,331,583	18,554,327	781,733	3,471,759	*802,855	9,568,286	3,152,622
Less: Accumulated depreciation	11,416,486	3,770,953	337,130	1,274,174	*250,814	4,467,098	1,316,316
Depletable assets	*15,986	-	558	-	-	*15,428	-
Less: Accumulated depletion	*11,452	-	531	-	-	*10,922	-
Land	1,588,518	698,489	*32,203	257,847	*45	342,307	257,628
Intangible assets (amortizable)	10,487,454	442,214	*104,180	3,812,539	37,742	5,714,270	376,510
Less: Accumulated amortization	1,302,160	45,620	*20,688	472,451	8,234	718,297	*36,870
Other assets	4,422,731	852,359	*53,259	114,837	*64,758	2,626,704	710,814
Total liabilities	**75,648,841**	**20,678,898**	**1,068,058**	**7,499,451**	***2,641,504**	**34,596,807**	**9,164,122**
Accounts payable	5,469,766	899,197	192,935	154,664	*10,828	4,008,377	203,766
Mortgages, notes, and bonds payable in less than one year	3,226,529	721,396	*101,755	71,464	*319,583	1,921,396	90,935
Other current liabilities	8,351,406	1,870,591	104,498	1,055,371	*357,441	4,598,545	364,960
Loans from shareholders	4,600,247	189	*5,369	3,357,798	-	1,205,537	*31,355
Mortgages, notes, and bonds payable in one year or more	16,495,666	3,516,015	*380,279	952,187	*501,394	8,725,147	2,420,644
Other liabilities	17,427,880	8,282,473	*150,614	191,062	*165,144	7,497,250	1,141,336
Net worth	20,077,346	5,389,037	132,609	1,716,905	*1,287,114	6,640,556	4,911,126
Capital stock	2,461,986	1,012,190	98,674	78,759	*351,483	603,382	317,498
Additional paid-in capital	23,016,809	2,796,541	*101,207	3,067,150	*535,433	12,207,104	4,309,374
Retained earnings, appropriated	22,063	4,808	-	16,974	-	281	-
Retained earnings, unappropriated [30]	-5,305,060	1,575,498	-65,114	-1,445,979	*400,198	-6,061,507	291,843
Less: Cost of treasury stock	*118,452	-	*2,158	-	-	*108,704	*7,590
Total receipts	**69,076,123**	**13,179,065**	**3,657,607**	**5,796,529**	***5,222,509**	**38,250,672**	**2,969,741**
Business receipts	65,742,762	12,986,488	3,627,441	5,467,603	*5,041,520	35,856,796	2,762,913
Interest	453,193	17,491	*5,898	67,806	*41,281	283,057	37,661
Interest on Government obligations: State and local	*241	-	-	-	-	240	*[1]
Rents	248,087	168,779	*14,779	5,376	257	51,421	7,475
Royalties	423	-	-	-	-	423	-
Net short-term capital gain reduced by net long-term capital loss	18	9	-	-	-	9	-
Net long-term capital gain reduced by net short-term capital loss	56,867	8,314	*198	42	8,076	*38,751	1,486
Net gain, noncapital assets	118,850	59,985	*4,747	31,957	74	21,467	620
Dividends received from domestic corporations	14,938	1,672	-	290	217	12,760	-
Dividends received from foreign corporations	17,874	9,213	-	1	-	8,536	*124
Other receipts	2,422,869	-72,886	4,545	223,453	*131,085	1,977,212	159,461
Total deductions	**70,515,370**	**13,084,032**	**3,687,704**	**6,012,790**	***5,078,178**	**39,809,026**	**2,843,641**
Cost of goods sold [19]	29,393,598	5,088,797	2,297,531	1,142,896	*4,844,188	15,527,611	492,575
Compensation of officers	406,106	94,751	*56,228	4,787	454	223,345	26,540
Salaries and wages	11,182,989	1,389,452	529,201	2,071,105	*8,712	6,580,398	604,121
Repairs	1,294,367	495,525	118,776	131,784	*4,064	476,247	67,971
Bad debts	296,520	22,685	*1,943	1,159	78	263,156	7,500
Rent paid on business property	2,479,757	484,506	135,940	173,597	*7,466	1,478,101	200,147
Taxes paid	1,650,219	332,134	49,304	252,862	*9,705	911,063	95,151
Interest paid	1,550,058	423,621	37,600	307,924	*59,556	549,653	171,703
Charitable contributions	6,224	*199	*112	-	39	5,117	757
Amortization	404,704	28,107	12,017	90,510	4,414	239,309	30,347
Depreciation	2,570,736	845,762	134,101	388,903	*56,171	945,652	200,148
Depletion	147	-	121	-	-	-	26
Advertising	195,645	51,510	2,710	18,580	*4	117,487	5,353
Pension, profit-sharing, stock, annuity	270,062	88,189	*3,373	26,246	1,169	134,947	16,137
Employee benefit programs	2,527,511	261,651	*10,000	109,959	*2,057	2,048,138	95,705
Domestic production activities deduction	351	59	-	-	-	292	-
Net loss, noncapital assets	32,935	2,853	*672	4	-	28,080	*1,326
Other deductions	16,253,444	3,474,229	298,077	1,292,474	*80,100	10,280,429	828,134
Total receipts less total deductions	-1,439,247	95,033	-30,097	-216,261	*144,331	-1,558,354	126,100
Constructive taxable income from related foreign corporations, total	9,358	61	-	159	-	9,096	*43
Includable income of controlled foreign corporations	*6,288	-	-	159	-	*6,130	-
Foreign dividend income resulting from foreign taxes deemed paid	3,070	61	-	-	-	*2,966	*43
Net income (less deficit)	**-1,430,130**	**95,094**	**-30,097**	**-216,102**	***144,331**	**-1,549,498**	**126,143**
Statutory special deductions, total	227,387	*17,054	2,373	8,597	*102,419	63,867	*33,076
Net operating loss deduction	215,509	*15,718	2,373	8,390	*102,245	53,706	*33,076
Income subject to tax	**1,053,341**	***271,121**	***39,427**	**-**	***41,912**	**544,833**	**156,048**
Total income tax before credits [32]	367,958	96,064	*12,403	-	*16,679	188,756	54,056
Income tax	362,393	*94,611	*12,349	-	*14,409	187,612	53,411
Alternative minimum tax	4,923	1,337	54	-	2,269	*617	645
Foreign tax credit	10,518	4,465	-	-	-	6,010	*43
General business credit	2,024	561	-	-	-	528	936
Prior year minimum tax credit	*1,530	-	-	-	*67	*323	*1,141
Total income tax after credits [2]	**353,885**	**91,037**	***12,403**	**-**	***16,612**	**181,896**	**51,937**

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

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable, etc.)	Internet service providers, web search portals, and data processing services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	**2,346**	**687**	**490**	**50**	**363**	**86**	**671**
Total assets	**292,535,669**	**111,458,597**	**21,638,967**	**3,633,858**	**142,496,022**	**7,581,658**	**5,726,567**
Cash	7,748,626	4,546,853	533,618	175,432	1,792,757	436,095	263,871
Notes and accounts receivable	24,242,054	12,518,418	1,352,509	803,128	8,260,868	833,081	474,049
Less: Allowance for bad debts	1,814,493	1,093,470	279,322	*7,204	402,860	*19,990	11,649
Inventories	4,864,479	2,638,621	696,178	*2,960	1,443,040	*81,484	2,195
Investments in Government obligations	2,512	2,510	1	-	-	-	-
Tax-exempt securities	*10,636	5,572	-	-	*5,064	-	-
Other current assets	16,525,795	9,250,087	1,654,694	88,829	4,299,711	207,470	1,025,003
Loans to shareholders	3,999,419	*2,978,987	*19,183	-	*985,560	*12,217	*3,471
Mortgage and real estate loans	-	-	-	-	-	-	-
Other investments	99,582,776	8,931,972	10,731,196	1,238,451	76,529,139	*702,892	1,449,126
Depreciable assets	46,438,112	9,676,189	1,204,379	93,447	33,701,631	1,028,911	733,555
Less: Accumulated depreciation	24,510,159	6,514,891	731,534	66,553	16,341,404	393,891	461,886
Depletable assets	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-
Land	223,391	90,395	*40,659	801	69,068	19,470	2,998
Intangible assets (amortizable)	122,668,575	75,284,273	6,288,337	*65,039	35,284,140	3,131,831	2,614,955
Less: Accumulated amortization	24,566,167	15,584,854	1,149,688	*22,468	6,923,355	*253,745	632,058
Other assets	17,120,114	8,727,934	1,278,756	1,261,995	3,792,661	1,795,833	262,936
Total liabilities	**292,535,669**	**111,458,597**	**21,638,967**	**3,633,858**	**142,496,022**	**7,581,658**	**5,726,567**
Accounts payable	15,875,598	8,509,801	696,880	288,512	5,678,165	467,682	234,557
Mortgages, notes, and bonds payable in less than one year	14,616,024	6,940,881	992,820	*40,917	6,046,237	*152,109	443,060
Other current liabilities	26,713,230	16,081,302	1,821,572	119,277	6,731,991	404,952	1,554,136
Loans from shareholders	35,193,761	7,340,740	*148,816	-	27,396,831	*187,612	*119,762
Mortgages, notes, and bonds payable in one year or more	62,440,022	36,651,190	3,367,995	*863,051	18,195,398	*3,251,553	110,836
Other liabilities	33,973,767	17,296,937	1,716,714	*1,176,900	9,237,578	3,364,683	1,180,955
Net worth	103,723,268	18,637,747	12,894,171	1,145,202	69,209,821	-246,933	2,083,262
Capital stock	28,381,345	4,564,027	4,059,421	459,007	18,950,345	57,607	290,938
Additional paid-in capital	140,148,271	35,764,900	2,494,406	*3,855,474	91,990,898	*1,697,273	4,345,320
Retained earnings, appropriated	191,047	182,597	-	-	-	8,450	-
Retained earnings, unappropriated [30]	-62,487,503	-21,201,687	6,408,771	-3,169,279	-40,612,213	-1,615,366	-2,297,728
Less: Cost of treasury stock	2,509,892	*672,089	*68,427	-	*1,119,210	394,897	*255,269
Total receipts	**111,938,362**	**50,430,204**	**9,668,003**	**1,132,165**	**45,188,730**	**2,904,495**	**2,614,765**
Business receipts	97,050,126	44,276,372	7,080,392	932,043	39,742,758	2,495,974	2,522,587
Interest	2,330,540	1,243,768	95,372	96,298	862,842	22,087	10,173
Interest on Government obligations: State and local	*5,209	18	-	-	*353	704	4,135
Rents	157,232	76,172	*3,654	*152	9,284	61,362	*6,608
Royalties	4,349,653	1,814,624	*2,012,850	*4,450	*320,152	194,907	*2,670
Net short-term capital gain reduced by net long-term capital loss	*116,743	116,363	-	-	*380	-	[1]
Net long-term capital gain reduced by net short-term capital loss	1,414,461	1,385,256	*4,063	-	17,001	191	*7,950
Net gain, noncapital assets	57,766	41,590	2	-	16,054	*66	*53
Dividends received from domestic corporations	86,692	*81,775	*558	281	*4,035	43	*[1]
Dividends received from foreign corporations	379,869	*232,269	14,903	-	102,494	1,840	28,364
Other receipts	5,990,070	1,161,997	456,209	98,940	4,113,378	127,321	32,225
Total deductions	**108,489,408**	**49,963,502**	**9,763,584**	**1,189,056**	**42,118,808**	**2,867,712**	**2,586,745**
Cost of goods sold [19]	36,325,551	17,644,489	2,620,234	*531,499	14,506,511	589,752	433,066
Compensation of officers	762,755	383,246	86,280	*9,992	157,568	36,767	88,902
Salaries and wages	15,738,894	8,878,732	1,144,716	85,602	4,363,094	533,324	733,426
Repairs	846,014	230,981	22,691	1,309	514,065	48,525	28,441
Bad debts	1,700,275	542,262	21,123	4,235	1,086,872	*17,632	28,151
Rent paid on business property	2,798,887	1,042,808	166,112	12,613	1,456,378	51,946	69,030
Taxes paid	1,908,517	995,710	81,475	13,688	670,835	65,199	81,610
Interest paid	9,951,093	4,824,164	490,971	107,827	4,146,855	336,128	45,148
Charitable contributions	61,035	44,544	3,134	*65	3,159	*9,775	*357
Amortization	4,110,632	1,879,165	874,490	60,951	1,060,688	139,866	95,472
Depreciation	5,363,071	1,368,645	134,809	25,300	3,566,695	174,966	92,656
Depletion	-	-	-	-	-	-	-
Advertising	2,365,655	1,187,021	99,850	*22,408	1,008,877	14,216	33,283
Pension, profit-sharing, stock, annuity	414,869	316,713	15,551	*767	63,120	*1,533	17,186
Employee benefit programs	2,072,300	1,009,796	79,049	*4,934	821,442	85,275	71,804
Domestic production activities deduction	75,786	69,579	693	*100	754	4,242	418
Net loss, noncapital assets	963,146	545,117	*19,352	*110	370,102	*21,457	7,008
Other deductions	23,030,927	9,000,530	3,903,054	307,654	8,321,793	737,110	760,787
Total receipts less total deductions	3,448,955	466,702	-95,581	-56,891	3,069,922	36,783	28,020
Constructive taxable income from related foreign corporations, total	316,006	59,044	141,187	-	*56,793	1,216	57,765
Includable income of controlled foreign corporations	247,004	33,021	129,307	-	*41,231	1,216	42,229
Foreign dividend income resulting from foreign taxes deemed paid	*69,001	26,023	11,881	-	*15,562	-	15,536
Net income (less deficit)	**3,759,751**	**525,728**	**45,606**	**-56,891**	**3,126,362**	**37,296**	**81,650**
Statutory special deductions, total	3,492,552	813,533	214,234	*10,165	2,414,365	*11,426	*28,829
Net operating loss deduction	3,381,636	708,411	212,057	*9,968	2,410,975	*11,396	*28,829
Income subject to tax	**3,957,125**	**1,865,446**	**137,326**	***44,596**	**1,400,891**	***250,450**	**258,416**
Total income tax before credits [32]	1,426,611	659,057	46,924	*15,318	528,065	*87,400	89,848
Income tax	1,378,560	651,627	45,692	*15,229	488,989	*87,400	89,623
Alternative minimum tax	43,139	7,429	*1,205	*88	34,191	-	*226
Foreign tax credit	105,004	57,537	*1,346	*600	18,609	449	26,464
General business credit	75,003	64,600	-	-	9,078	135	1,190
Prior year minimum tax credit	*8,700	-	-	-	*8,674	-	26
Total income tax after credits [2]	**1,237,903**	**536,920**	**45,578**	***14,718**	**491,703**	***86,816**	**62,169**

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

2008 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns	**3,361**	**526**	**1,364**	**332**	**1,139**	**12,881**	**12,328**	**547**	***6**
Total assets	**5,065,414,850**	**347,243,249**	**2,564,321,048**	**1,838,819,490**	**315,031,063**	**179,054,380**	**137,017,075**	**33,881,947**	***8,155,359**
Cash	263,384,115	49,657,416	170,334,747	39,194,109	4,197,844	8,842,296	6,832,516	1,995,751	*14,029
Notes and accounts receivable	826,974,912	109,781,097	623,292,716	75,697,009	18,204,090	21,423,398	8,648,776	12,634,599	*140,023
Less: Allowance for bad debts	4,367,739	3,335,602	911,450	78,336	42,351	361,124	105,625	249,993	5,506
Inventories	1,683,855	369,112	*1,304,562	*10,182	-	590,847	48,338	542,253	257
Investments in Government obligations	92,619,845	2,274,149	18,676,154	57,412,683	14,256,859	*86,250	*44,444	41,807	-
Tax-exempt securities	68,347,170	136,800	319,005	67,835,761	*55,605	*173,720	*173,720	-	-
Other current assets	1,092,660,030	26,112,515	948,554,492	105,524,615	12,468,407	6,447,960	5,257,911	520,768	*669,281
Loans to shareholders	31,019,298	*21,688,509	*563,370	439,265	*8,328,152	818,269	792,875	*25,395	-
Mortgage and real estate loans	162,928,915	41,605,631	*4,602,763	107,042,198	*9,678,323	715,595	715,595	-	-
Other investments	1,756,420,951	62,075,976	533,749,675	916,506,393	244,088,907	52,661,340	42,556,986	4,115,117	*5,989,237
Depreciable assets	43,414,065	26,851,026	11,169,104	5,085,439	*308,496	74,581,942	59,953,927	14,515,140	112,875
Less: Accumulated depreciation	14,004,774	6,659,803	4,998,281	2,295,137	*51,554	14,439,907	10,946,442	3,422,090	71,375
Depletable assets	*8,623	-	*150	*8,474	-	*8,243	*8,243	-	-
Less: Accumulated depletion	*273	-	*50	*223	-	*1,935	*1,935	-	-
Land	826,417	45,982	595,474	122,369	*62,591	14,472,361	14,351,978	116,149	4,233
Intangible assets (amortizable)	57,088,788	4,372,555	34,156,028	18,353,657	206,549	8,587,323	5,608,449	2,081,034	897,840
Less: Accumulated amortization	6,424,187	466,457	2,543,822	3,407,658	6,251	1,554,531	1,204,637	281,599	68,295
Other assets	692,834,841	12,734,343	225,456,412	451,368,689	3,275,397	6,002,333	4,281,957	1,247,617	*472,759
Total liabilities	**5,065,414,850**	**347,243,249**	**2,564,321,048**	**1,838,819,490**	**315,031,063**	**179,054,380**	**137,017,075**	**33,881,947**	***8,155,359**
Accounts payable	651,239,574	42,433,509	552,772,500	39,559,140	16,474,426	6,735,665	4,557,416	2,155,237	*23,012
Mortgages, notes, and bonds payable in less than one year	258,045,201	46,081,339	168,588,217	29,845,479	13,530,166	8,192,570	3,239,818	3,950,329	*1,002,423
Other current liabilities	1,732,265,312	94,933,569	980,960,577	643,731,425	12,639,741	8,899,778	5,497,194	2,153,120	*1,249,464
Loans from shareholders	27,564,298	*7,402,151	16,511,227	*1,025,532	2,625,389	12,534,300	9,416,872	3,095,807	*21,621
Mortgages, notes, and bonds payable in one year or more	464,557,522	122,025,560	262,908,498	67,255,706	12,367,757	73,425,043	57,741,289	15,464,524	219,231
Other liabilities	1,244,152,267	11,876,709	467,158,909	756,919,603	8,197,047	11,313,347	7,863,275	2,660,989	789,082
Net worth	687,590,676	22,490,413	115,421,120	300,482,605	249,196,538	57,953,678	48,701,212	4,401,940	*4,850,526
Capital stock	81,270,665	3,958,759	31,137,287	36,487,245	9,687,375	18,313,361	13,844,681	447,207	*4,021,473
Additional paid-in capital	771,174,830	23,901,005	117,919,978	288,822,843	340,531,003	48,886,311	42,798,066	4,820,987	*1,267,257
Retained earnings, appropriated	12,565,891	7,015	46,881	12,295,234	216,761	*9,666	*9,666	-	-
Retained earnings, unappropriated [30]	-172,977,038	-5,345,918	-33,483,475	-32,933,000	-101,214,645	-8,951,229	-7,646,770	-866,255	*-438,204
Less: Cost of treasury stock	4,443,672	30,448	199,551	4,189,717	23,956	304,431	304,431	-	-
Total receipts	**509,052,759**	**22,883,910**	**155,707,854**	**316,775,244**	**13,685,750**	**26,316,029**	**15,704,330**	**9,747,929**	***863,770**
Business receipts	253,436,979	11,884,733	36,809,398	204,636,449	*106,399	15,558,974	7,609,641	7,283,368	665,966
Interest	183,225,673	11,160,946	122,548,964	44,156,960	5,358,803	1,731,801	995,992	590,695	*145,113
Interest on Government obligations: State and local	1,181,868	53,201	435,623	691,215	*1,829	30,346	15,074	15,272	-
Rents	1,748,092	54,447	705,616	947,238	*40,791	3,844,871	2,644,373	*1,199,147	*1,351
Royalties	47,915	7,191	28,375	10,464	*1,885	44,587	35,527	750	8,310
Net short-term capital gain reduced by net long-term capital loss	2,533,388	16,439	201,250	1,686,369	629,330	8,618	8,618	-	-
Net long-term capital gain reduced by net short-term capital loss	2,532,421	15,520	1,166,158	1,276,235	74,507	2,011,641	1,965,036	*26,352	20,253
Net gain, noncapital assets	3,080,183	35,176	2,639,723	264,856	*140,428	321,370	116,866	202,873	1,632
Dividends received from domestic corporations	3,207,032	10,032	176,061	3,017,175	*3,765	32,681	32,444	*237	-
Dividends received from foreign corporations	573,537	2,022	164,988	406,527	-	4,219	2,964	1,255	-
Other receipts	57,485,671	-355,797	-9,168,303	59,681,757	7,328,014	2,726,921	2,277,796	427,981	*21,145
Total deductions	**546,634,558**	**24,258,676**	**194,885,590**	**322,857,705**	**4,632,587**	**26,773,524**	**15,284,931**	**10,565,392**	***923,200**
Cost of goods sold [19]	154,006,260	*314,772	*1,554,620	152,136,628	240	2,975,357	717,356	2,222,488	35,513
Compensation of officers	4,272,485	184,633	2,551,568	1,532,437	*3,847	242,134	165,511	65,736	10,887
Salaries and wages	36,276,752	1,811,910	19,907,915	14,533,424	23,503	3,156,789	1,794,471	1,168,829	193,489
Repairs	618,321	110,556	372,649	134,647	*469	535,854	393,430	137,232	5,191
Bad debts	3,280,684	1,013,329	1,801,612	366,664	99,079	328,142	223,326	102,963	1,853
Rent paid on business property	3,184,407	215,915	1,458,665	1,497,349	12,477	1,237,530	469,934	736,942	*30,654
Taxes paid	5,239,685	183,244	1,543,184	3,442,626	70,631	1,188,595	1,018,721	148,359	*21,515
Interest paid	121,935,319	11,013,468	101,694,875	7,606,058	1,620,919	4,460,969	3,065,792	1,165,437	*229,740
Charitable contributions	57,261	4,571	15,439	36,866	386	38,274	36,102	2,172	-
Amortization	4,450,859	134,435	1,260,718	3,036,084	19,622	312,588	224,627	39,090	48,871
Depreciation	8,865,477	6,252,595	1,365,551	1,215,387	31,945	5,275,258	1,624,239	3,638,201	12,818
Depletion	*32,968	-	7,536	744	*24,688	*1,752	*1,752	-	-
Advertising	1,188,054	236,928	187,092	756,583	7,452	105,650	62,403	31,404	*11,844
Pension, profit-sharing, stock, annuity	2,262,778	126,718	887,668	1,248,357	35	46,158	26,571	16,170	*3,416
Employee benefit programs	2,806,612	161,477	1,078,858	1,565,564	712	286,428	102,572	165,443	18,412
Domestic production activities deduction	*2,610	-	*1,291	-	*1,319	*1,336	*783	553	-
Net loss, noncapital assets	1,859,967	177,024	1,637,088	43,422	2,433	379,321	302,076	77,245	-
Other deductions	196,294,060	2,317,102	57,559,262	133,704,864	2,712,831	6,201,391	5,055,264	847,128	*298,999
Total receipts less total deductions	-37,581,800	-1,374,766	-39,177,736	-6,082,461	9,053,163	-457,495	419,398	-817,463	*-59,430
Constructive taxable income from related foreign corporations, total	917,641	9,333	555,376	352,931	-	*16,515	*15,536	774	205
Includable income of controlled foreign corporations	640,299	9,333	481,745	149,221	-	15,700	15,495	-	205
Foreign dividend income resulting from foreign taxes deemed paid	277,341	-	*73,632	203,710	-	*815	*41	774	-
Net income (less deficit)	**-37,846,027**	**-1,418,634**	**-39,057,983**	**-6,420,745**	**9,051,334**	**-471,326**	**419,861**	**-831,962**	***-59,226**
Statutory special deductions, total	15,993,590	164,606	429,899	6,010,411	9,388,674	1,418,438	1,340,321	67,937	*10,180
Net operating loss deduction	5,713,729	157,583	348,028	5,092,072	116,045	1,005,847	930,002	65,665	*10,180
Income subject to tax	**15,210,352**	**1,595,431**	**4,510,254**	**8,731,417**	**373,249**	**1,634,169**	**1,391,098**	**227,078**	**15,994**
Total income tax before credits [32]	5,342,297	559,430	1,581,432	3,071,275	130,160	569,428	483,725	79,944	*5,759
Income tax	5,296,058	556,488	1,558,945	3,052,794	127,832	558,863	474,045	79,261	5,556
Alternative minimum tax	42,985	2,816	21,896	16,338	1,935	9,699	8,813	*682	*204
Foreign tax credit	412,941	31,907	65,716	311,889	*3,429	7,939	5,517	*2,421	-
General business credit	91,748	469	8,135	83,119	*25	2,782	893	1,889	-
Prior year minimum tax credit	23,018	116	*5,569	17,333	[1]	3,001	2,423	*578	-
Total income tax after credits [2]	**4,814,590**	**526,938**	**1,502,011**	**2,658,934**	**126,706**	**555,706**	**474,891**	**75,055**	***5,759**

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

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	**8,918**	**2,500**	**1,223**	**1,212**	**11**	**13**
Total assets	**195,577,396**	**1,244,448,274**	**61,340,814**	**51,175,725**	***10,165,089**	**4,220,924**
Cash	10,647,793	90,304,792	1,985,047	1,882,810	*102,237	221,405
Notes and accounts receivable	30,290,093	539,610,104	9,306,113	7,203,394	*2,102,719	334,327
Less: Allowance for bad debts	521,163	20,072,710	255,709	214,618	41,091	*18,372
Inventories	3,740,287	67,457	532,442	433,848	*98,594	45,549
Investments in Government obligations	26,538	42,538,850	70,323	70,323	-	-
Tax-exempt securities	4,553	5,816,483	63,868	63,868	-	-
Other current assets	17,517,293	96,719,325	3,597,334	3,265,367	*331,967	*85,028
Loans to shareholders	398,224	1,834,611	206,531	206,531	-	-
Mortgage and real estate loans	7,473	92,238,651	*619	*619	-	-
Other investments	70,085,088	304,816,170	16,082,187	15,236,738	845,449	*1,001,443
Depreciable assets	21,386,007	16,594,623	13,771,315	11,173,842	*2,597,473	312,326
Less: Accumulated depreciation	12,001,345	8,391,986	6,491,393	5,513,052	*978,342	192,953
Depletable assets	26,802	*551,705	1,546,895	-	1,546,895	-
Less: Accumulated depletion	13,280	*164,123	670,747	-	670,747	-
Land	433,773	1,535,267	384,041	290,108	93,933	10,753
Intangible assets (amortizable)	49,262,878	49,815,070	25,420,806	22,167,554	3,253,252	*1,548,509
Less: Accumulated amortization	7,035,090	1,201,227	6,809,146	6,380,789	428,358	*220,177
Other assets	11,321,471	31,835,216	2,600,289	1,289,182	1,311,107	1,093,085
Total liabilities	**195,577,396**	**1,244,448,274**	**61,340,814**	**51,175,725**	***10,165,089**	**4,220,924**
Accounts payable	25,347,332	43,584,472	4,641,562	3,148,352	*1,493,211	168,554
Mortgages, notes, and bonds payable in less than one year	7,501,074	55,978,308	1,626,296	1,607,325	*18,972	*58,695
Other current liabilities	23,902,057	679,038,111	7,159,470	6,323,746	*835,724	*314,949
Loans from shareholders	6,087,550	4,627,320	4,577,557	4,397,602	*179,955	24,285
Mortgages, notes, and bonds payable in one year or more	28,864,935	221,512,261	15,131,506	12,188,575	*2,942,931	*39,057
Other liabilities	24,921,807	83,870,889	10,337,044	9,622,990	714,054	2,426,373
Net worth	78,952,642	155,836,913	17,867,379	13,887,136	*3,980,243	1,189,011
Capital stock	27,906,966	30,186,342	3,283,002	3,178,221	*104,781	190,828
Additional paid-in capital	74,817,151	126,698,147	33,816,250	18,669,494	15,146,756	1,073,306
Retained earnings, appropriated	63,988	*34,450	33,316	33,316	-	-
Retained earnings, unappropriated [30]	-22,549,942	-1,035,803	-19,241,931	-7,974,759	*-11,267,171	-68,762
Less: Cost of treasury stock	1,285,522	*46,222	23,258	19,135	4,123	6,361
Total receipts	**104,512,316**	**90,962,798**	**48,189,559**	**42,796,882**	**5,392,677**	**1,762,006**
Business receipts	96,572,606	9,984,025	45,926,360	40,701,427	5,224,933	1,610,114
Interest	1,453,614	67,533,826	429,349	393,068	36,281	84,365
Interest on Government obligations: State and local	*4,096	376,718	4,069	4,069	-	148
Rents	112,136	1,234,423	34,461	33,970	491	3,781
Royalties	1,312,819	38,093	46,543	46,543	-	53,320
Net short-term capital gain reduced by net long-term capital loss	*4,036	65,867	*13,536	*13,536	-	-
Net long-term capital gain reduced by net short-term capital loss	241,401	1,153,753	19,882	19,882	-	8,535
Net gain, noncapital assets	62,388	749,144	18,991	18,991	-	1,075
Dividends received from domestic corporations	82,180	218,630	*36,908	*36,908	-	69
Dividends received from foreign corporations	246,556	919,971	41,093	40,389	704	6,793
Other receipts	4,420,484	8,688,349	1,618,367	1,488,099	*130,267	*-6,193
Total deductions	**100,995,110**	**92,692,481**	**48,173,888**	**42,610,711**	**5,563,176**	**1,653,576**
Cost of goods sold [19]	34,139,792	1,778,405	20,785,362	20,156,748	*628,613	*602,205
Compensation of officers	1,607,331	332,868	358,284	321,542	36,742	55,983
Salaries and wages	24,407,394	9,446,165	10,746,626	9,397,596	1,349,029	293,846
Repairs	547,317	771,962	471,752	234,671	*237,081	6,305
Bad debts	255,019	17,345,903	122,667	102,183	*20,484	4,812
Rent paid on business property	2,665,248	1,243,298	966,449	838,860	*127,590	71,828
Taxes paid	3,891,116	1,179,248	1,042,185	887,287	*154,898	67,597
Interest paid	3,198,781	38,236,478	1,682,997	1,561,352	*121,645	169,766
Charitable contributions	42,354	77,449	4,776	4,756	20	629
Amortization	1,476,500	834,242	1,370,671	1,258,527	112,144	*58,537
Depreciation	2,106,216	2,444,985	968,273	686,322	*281,951	29,219
Depletion	118	*25,454	111,301	-	111,301	-
Advertising	509,319	905,437	459,551	447,905	*11,646	*31,497
Pension, profit-sharing, stock, annuity	962,319	947,672	210,549	184,588	25,961	*19,753
Employee benefit programs	2,192,026	1,413,412	1,049,221	921,099	*128,121	*19,227
Domestic production activities deduction	67,299	48,273	228	-	228	-
Net loss, noncapital assets	145,857	819,344	37,283	26,749	10,534	*2,508
Other deductions	22,781,106	14,841,886	7,785,714	5,580,525	2,205,189	219,864
Total receipts less total deductions	3,517,206	-1,729,683	15,672	186,171	-170,499	108,431
Constructive taxable income from related foreign corporations, total	220,512	812,458	33,681	32,734	947	2,514
Includable income of controlled foreign corporations	118,012	398,520	17,374	16,427	947	254
Foreign dividend income resulting from foreign taxes deemed paid	102,500	413,938	*16,308	*16,308	-	2,260
Net income (less deficit)	**3,733,622**	**-1,293,943**	**45,284**	**214,837**	**-169,552**	**110,796**
Statutory special deductions, total	1,563,043	499,305	340,876	237,941	*102,935	*16,093
Net operating loss deduction	1,495,003	332,908	311,454	208,520	*102,935	*16,045
Income subject to tax	**5,646,840**	**7,817,665**	**710,948**	**695,688**	***15,260**	**96,130**
Total income tax before credits [32]	1,981,167	2,752,041	251,759	244,294	*7,465	*33,666
Income tax	1,961,384	2,732,683	247,014	241,826	*5,188	33,385
Alternative minimum tax	19,507	16,121	4,671	2,394	2,276	*280
Foreign tax credit	136,235	539,554	17,675	17,675	-	5,117
General business credit	74,038	168,603	23,432	22,919	513	-
Prior year minimum tax credit	5,773	4,071	*10,007	*10,007	-	16
Total income tax after credits [2]	**1,765,121**	**2,038,891**	**200,644**	**193,693**	***6,952**	***28,533**

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

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	**89**	***60**	**22**	**7**	**682**	**561**	**121**
Total assets	**36,929,101**	***27,876,059**	**6,101,577**	**2,951,465**	**12,306,796**	**2,978,574**	**9,328,221**
Cash	428,308	67,165	239,765	121,379	473,168	212,755	260,414
Notes and accounts receivable	2,397,524	1,388,759	585,739	423,026	1,723,314	265,098	1,458,216
Less: Allowance for bad debts	382,610	184,482	141,658	56,470	12,924	*2,144	10,779
Inventories	391,413	282,847	100,708	7,858	101,713	*11,617	90,097
Investments in Government obligations	-	-	-	-	-	-	-
Tax-exempt securities	-	-	-	-	-	-	-
Other current assets	664,774	*328,575	278,008	58,191	398,369	258,143	140,225
Loans to shareholders	10,870,136	10,867,916	2,219	-	*189,103	*24,793	*164,310
Mortgage and real estate loans	-	-	-	-	*25,877	*25,877	-
Other investments	6,966,661	6,294,577	*402,499	269,585	4,700,667	863,253	3,837,414
Depreciable assets	5,532,290	2,167,083	1,581,979	1,783,228	5,225,765	1,461,293	3,764,472
Less: Accumulated depreciation	2,102,255	953,840	614,352	534,064	2,394,431	642,318	1,752,113
Depletable assets	-	-	-	-	*51	*51	-
Less: Accumulated depletion	-	-	-	-	*13	*13	-
Land	428,781	9,038	310,597	109,147	722,841	*279,061	443,780
Intangible assets (amortizable)	11,909,858	7,928,360	3,215,401	766,098	1,135,968	337,988	797,980
Less: Accumulated amortization	893,087	603,580	224,256	65,252	251,921	*97,454	154,467
Other assets	717,309	283,642	364,928	68,740	269,249	-19,423	288,672
Total liabilities	**36,929,101**	***27,876,059**	**6,101,577**	**2,951,465**	**12,306,796**	**2,978,574**	**9,328,221**
Accounts payable	821,097	358,279	373,495	89,323	846,410	223,716	622,694
Mortgages, notes, and bonds payable in less than one year	417,779	214,222	160,537	43,019	1,608,058	*318,611	1,289,448
Other current liabilities	2,579,292	1,848,023	539,342	191,928	1,682,771	674,912	1,007,859
Loans from shareholders	10,999,181	10,872,481	125,433	1,267	2,490,931	*652,080	*1,838,851
Mortgages, notes, and bonds payable in one year or more	9,621,008	4,398,733	3,539,454	1,682,821	4,520,842	1,344,247	3,176,595
Other liabilities	1,091,859	616,156	448,278	27,426	522,084	106,884	415,200
Net worth	11,398,884	*9,568,166	915,037	915,682	635,698	-341,875	977,573
Capital stock	3,034,121	*2,895,891	138,192	38	2,955,098	784,931	2,170,167
Additional paid-in capital	8,690,172	6,387,356	1,192,702	1,110,114	3,649,643	276,362	3,373,281
Retained earnings, appropriated	-	-	-	-	861	-	861
Retained earnings, unappropriated [30]	-124,664	*418,708	-415,156	-128,215	-2,582,715	-1,392,593	-1,190,122
Less: Cost of treasury stock	200,745	133,790	700	66,255	*3,387,188	*10,575	*3,376,613
Total receipts	**13,167,216**	***6,751,300**	**3,594,359**	**2,821,557**	**5,649,558**	**2,852,166**	**2,797,392**
Business receipts	12,462,687	*6,462,474	3,517,433	2,482,779	4,923,448	2,467,404	2,456,043
Interest	38,567	*22,903	11,888	3,775	161,404	41,033	120,371
Interest on Government obligations: State and local	-	-	-	-	*673	*546	127
Rents	23,821	-	3,876	19,944	82,837	37,598	*45,238
Royalties	*12,658	*1,280	11,378	-	*118,923	*10,782	*108,140
Net short-term capital gain reduced by net long-term capital loss	*3,172	*2,106	1,066	-	*1,296	*1,296	-
Net long-term capital gain reduced by net short-term capital loss	24,464	23,594	332	538	*12,036	*9,589	2,447
Net gain, noncapital assets	*2,826	*2,800	25	-	*5,048	456	*4,592
Dividends received from domestic corporations	388	227	88	73	*2,837	*866	1,972
Dividends received from foreign corporations	4	4	-	-	15,016	-	15,016
Other receipts	598,629	*235,910	48,271	314,447	326,040	282,596	43,445
Total deductions	**12,787,951**	***6,334,192**	**3,661,324**	**2,792,436**	**5,994,119**	**2,893,500**	**3,100,619**
Cost of goods sold [19]	3,816,211	3,100,734	660,902	54,574	1,738,393	735,032	1,003,361
Compensation of officers	35,058	2,276	27,766	5,016	73,870	51,955	21,914
Salaries and wages	2,903,272	*525,249	1,220,995	1,157,029	978,345	520,766	457,580
Repairs	72,698	8,151	35,253	29,295	47,020	13,257	33,763
Bad debts	296,063	*203,127	59,997	32,939	16,144	*6,179	9,965
Rent paid on business property	659,427	337,563	188,686	133,178	164,568	70,693	93,875
Taxes paid	547,024	214,967	163,012	169,045	371,570	282,732	88,838
Interest paid	723,005	*352,101	238,556	132,348	500,621	136,393	364,227
Charitable contributions	50,658	48,462	199	1,996	5,787	*5,672	*115
Amortization	213,888	144,146	44,357	25,385	71,149	8,118	63,031
Depreciation	557,158	290,898	165,277	100,982	483,407	134,351	349,057
Depletion	-	-	-	-	-	-	-
Advertising	110,192	56,274	41,744	12,173	92,024	52,983	39,041
Pension, profit-sharing, stock, annuity	12,868	502	6,481	5,885	26,291	*14,473	*11,818
Employee benefit programs	522,536	*275,537	90,870	156,129	136,628	75,044	61,584
Domestic production activities deduction	2,846	2,846	-	-	*195	*195	-
Net loss, noncapital assets	46,270	14,766	19,748	11,756	59,911	*11,722	*48,188
Other deductions	2,218,777	*756,590	697,481	764,706	1,228,195	773,934	454,262
Total receipts less total deductions	379,265	*417,108	-66,965	29,122	-344,561	-41,333	-303,227
Constructive taxable income from related foreign corporations, total	-	-	-	-	23,986	19,273	4,713
Includable income of controlled foreign corporations	-	-	-	-	19,273	19,273	-
Foreign dividend income resulting from foreign taxes deemed paid	-	-	-	-	4,713	-	4,713
Net income (less deficit)	**379,265**	***417,108**	**-66,965**	**29,122**	**-321,247**	**-22,606**	**-298,641**
Statutory special deductions, total	74,691	*29,038	*37,278	8,376	24,894	*20,440	*4,454
Net operating loss deduction	*74,402	*28,860	*37,216	8,325	*22,264	*19,773	*2,491
Income subject to tax	**571,930**	**451,106**	**35,976**	**84,848**	**126,972**	**118,629**	***8,343**
Total income tax before credits [32]	200,752	157,874	*13,196	29,681	43,446	40,569	*2,877
Income tax	199,943	157,874	12,462	29,606	42,476	39,639	*2,837
Alternative minimum tax	*809	-	*734	75	187	147	40
Foreign tax credit	633	[1]	557	76	*454	*454	-
General business credit	4,429	2,442	-	1,987	232	232	-
Prior year minimum tax credit	336	-	336	-	-	-	-
Total income tax after credits [2]	**195,354**	**155,432**	***12,303**	**27,618**	**42,760**	**39,883**	***2,877**

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

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	**1,424**	**269**	**1,156**	**592**	**341**	**251**	-	-
Total assets	**46,831,539**	**31,038,783**	**15,792,756**	**7,017,705**	**3,919,662**	**3,098,043**	-	-
Cash	1,863,732	1,303,238	560,494	399,946	229,788	170,158	-	-
Notes and accounts receivable	2,540,856	627,466	1,913,390	1,357,015	1,127,974	229,041	-	-
Less: Allowance for bad debts	173,827	109,967	63,860	24,201	20,149	*4,052	-	-
Inventories	389,525	35,505	354,020	558,796	460,221	98,575	-	-
Investments in Government obligations	-	-	-	*1,718	*573	1,146	-	-
Tax-exempt securities	-	-	-	-	-	-	-	-
Other current assets	1,361,958	903,856	458,102	380,549	249,199	131,350	-	-
Loans to shareholders	48,446	*34,416	*14,029	*51,745	27,982	*23,763	-	-
Mortgage and real estate loans	*249,454	*249,454	-	-	-	-	-	-
Other investments	21,517,357	18,754,976	2,762,381	1,896,823	690,279	*1,206,545	-	-
Depreciable assets	13,173,485	8,590,466	4,583,019	1,158,064	659,949	498,115	-	-
Less: Accumulated depreciation	5,579,717	3,147,313	2,432,404	536,520	322,518	214,003	-	-
Depletable assets	1,103	1,103	-	-	-	-	-	-
Less: Accumulated depletion	190	190	-	-	-	-	-	-
Land	2,100,298	2,041,680	58,618	58,539	*7,801	50,738	-	-
Intangible assets (amortizable)	9,863,120	1,337,607	8,525,513	2,089,371	864,177	1,225,194	-	-
Less: Accumulated amortization	2,197,490	378,996	1,818,493	253,860	119,722	134,138	-	-
Other assets	1,673,429	795,482	877,947	-120,280	64,108	-184,388	-	-
Total liabilities	**46,831,539**	**31,038,783**	**15,792,756**	**7,017,705**	**3,919,662**	**3,098,043**	-	-
Accounts payable	1,957,462	389,326	1,568,137	712,138	489,106	223,032	-	-
Mortgages, notes, and bonds payable in less than one year	402,459	328,870	73,588	291,022	95,627	195,395	-	-
Other current liabilities	3,265,599	949,076	2,316,523	801,670	478,018	323,652	-	-
Loans from shareholders	1,239,039	253,226	985,814	56,491	*42,527	*13,964	-	-
Mortgages, notes, and bonds payable in one year or more	15,253,549	13,305,201	1,948,348	3,416,998	1,521,318	1,895,679	-	-
Other liabilities	11,454,214	2,793,590	8,660,625	386,733	136,490	250,244	-	-
Net worth	13,259,216	13,019,494	239,722	1,352,655	1,156,576	196,079	-	-
Capital stock	2,212,866	1,884,334	328,532	570,722	182,721	388,001	-	-
Additional paid-in capital	17,138,845	13,188,682	3,950,163	1,726,212	633,267	1,092,946	-	-
Retained earnings, appropriated	-	-	-	-	-	-	-	-
Retained earnings, unappropriated [30]	-6,092,382	-2,053,467	-4,038,916	743,205	340,588	402,617	-	-
Less: Cost of treasury stock	113	55	57	1,687,485	-	1,687,485	-	-
Total receipts	**29,959,320**	**7,315,445**	**22,643,874**	**7,809,496**	**5,402,162**	**2,407,334**	-	-
Business receipts	25,256,854	4,674,785	20,582,068	7,384,650	5,187,104	2,197,546	-	-
Interest	554,902	492,790	62,112	37,668	31,502	6,166	-	-
Interest on Government obligations: State and local	2,410	2,410	-	-	-	-	-	-
Rents	73,224	19,657	*53,567	*2,045	*1,366	679	-	-
Royalties	610,286	542,000	68,286	*84,907	820	*84,086	-	-
Net short-term capital gain reduced by net long-term capital loss	1,799	1,799	-	*14	*14	-	-	-
Net long-term capital gain reduced by net short-term capital loss	*25,380	17,314	*8,066	*17,960	*6,295	*11,665	-	-
Net gain, noncapital assets	*3,429	*45	*3,384	*8,540	*1,374	*7,166	-	-
Dividends received from domestic corporations	7,912	2,272	5,640	*1	*1	-	-	-
Dividends received from foreign corporations	*23,921	*17,564	6,357	38,244	174	38,070	-	-
Other receipts	3,399,202	1,544,808	1,854,394	235,467	173,510	61,956	-	-
Total deductions	**29,786,950**	**7,225,759**	**22,561,191**	**7,404,303**	**5,278,573**	**2,125,730**	-	-
Cost of goods sold [19]	11,276,077	471,796	10,804,282	3,419,214	2,771,021	648,193	-	-
Compensation of officers	93,306	38,454	54,852	105,122	77,286	27,836	-	-
Salaries and wages	6,376,070	1,493,182	4,882,887	996,076	550,425	445,652	-	-
Repairs	308,866	103,734	205,132	50,938	35,764	15,174	-	-
Bad debts	77,816	56,051	21,765	11,163	8,698	*2,465	-	-
Rent paid on business property	1,463,005	475,100	987,904	275,809	155,150	120,659	-	-
Taxes paid	1,162,932	247,237	915,695	141,294	61,823	79,471	-	-
Interest paid	1,311,408	794,048	517,360	229,040	98,969	130,071	-	-
Charitable contributions	13,286	2,278	11,008	1,439	316	*1,123	-	-
Amortization	308,724	62,311	246,413	150,125	48,107	102,018	-	-
Depreciation	772,300	297,253	475,047	102,729	65,226	37,503	-	-
Depletion	109	109	-	-	-	-	-	-
Advertising	420,296	282,140	138,156	141,762	25,978	115,784	-	-
Pension, profit-sharing, stock, annuity	90,705	30,218	60,487	27,332	20,982	*6,350	-	-
Employee benefit programs	997,013	154,979	842,033	151,636	123,717	27,919	-	-
Domestic production activities deduction	8,775	-	8,775	*7,809	*7,809	-	-	-
Net loss, noncapital assets	93,716	35,357	58,358	11,223	11,032	*191	-	-
Other deductions	5,012,548	2,681,514	2,331,034	1,581,593	1,216,272	365,322	-	-
Total receipts less total deductions	172,369	89,686	82,683	405,193	123,589	281,604	-	-
Constructive taxable income from related foreign corporations, total	30,836	29,087	1,749	18,070	-	18,070	-	-
Includable income of controlled foreign corporations	29,087	29,087	-	-	-	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid	1,749	-	1,749	18,070	-	18,070	-	-
Net income (less deficit)	**200,795**	**116,362**	**84,433**	**423,263**	**123,589**	**299,674**	-	-
Statutory special deductions, total	120,378	112,447	*7,931	*28,581	*1,353	*27,228	-	-
Net operating loss deduction	114,839	110,857	*3,983	*28,580	*1,352	*27,228	-	-
Income subject to tax	**775,041**	**270,952**	**504,088**	**509,918**	**194,580**	***315,338**	-	-
Total income tax before credits [32]	270,792	97,247	173,545	177,111	67,275	109,836	-	-
Income tax	267,544	93,999	173,545	177,081	67,251	*109,830	-	-
Alternative minimum tax	3,248	3,248	-	*30	*24	6	-	-
Foreign tax credit	*3,419	*696	*2,723	*23,095	3,257	*19,838	-	-
General business credit	26,259	3,427	*22,833	170	170	-	-	-
Prior year minimum tax credit	*7,667	*7,667	-	*81	*81	-	-	-
Total income tax after credits [2]	**233,446**	**85,457**	**147,989**	**153,765**	**63,767**	**89,998**	-	-

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	**28,399**	**268**	**234**	***3**	***31**	**288**	**140**	**880**	**315**
Total assets	**4,864,825,098**	**4,190,273**	**3,776,638**	***344,164**	***69,471**	**127,837,505**	**36,046,187**	**28,858,671**	**12,449,023**
Cash	193,936,268	254,919	223,121	*17,924	*13,874	4,867,758	1,385,514	3,074,339	1,747,415
Notes and accounts receivable	1,007,676,441	729,810	697,652	*28,779	*3,379	26,459,359	3,851,543	10,371,509	5,690,929
Less: Allowance for bad debts	11,057,810	7,741	7,741	-	-	57,221	243,427	98,073	*19,882
Inventories	171,914,016	362,717	341,435	*10,185	*11,098	4,832,148	1,104,856	1,096,051	*105,533
Investments in Government obligations	85,353,751	-	-	-	-	-	-	202,832	192,561
Tax-exempt securities	37,234,406	-	-	-	-	-	-	41,184	37,615
Other current assets	438,996,985	88,662	73,314	*4,453	*10,896	2,714,062	3,421,479	2,915,590	1,052,533
Loans to shareholders	37,950,549	*35,224	*32,023	-	*3,201	*506,808	*4,139	*172,316	83,641
Mortgage and real estate loans	164,010,085	*19,777	*19,777	-	-	-	-	*2,429	*2,429
Other investments	1,427,598,770	408,101	271,765	*136,336	-	41,526,153	5,571,753	2,925,383	1,585,915
Depreciable assets	658,900,478	2,278,669	2,210,790	*41,767	*26,112	37,832,787	21,431,368	3,841,668	1,068,316
Less: Accumulated depreciation	320,610,387	969,379	939,983	*28,293	*1,104	17,862,750	6,475,373	1,951,543	500,570
Depletable assets	59,925,364	*178,019	4,310	*173,709	-	22,170,824	-	91,482	-
Less: Accumulated depletion	20,534,034	*43,943	393	*43,550	-	9,343,581	-	26,753	-
Land	26,880,795	335,602	332,615	*1,992	*994	1,774,747	52,451	1,146,141	403,490
Intangible assets (amortizable)	665,510,759	494,954	494,916	-	*38	6,317,758	2,542,191	3,804,320	861,761
Less: Accumulated amortization	116,066,150	42,833	42,833	-	-	1,228,180	315,915	125,874	22,383
Other assets	357,204,811	67,715	65,869	862	*983	7,326,832	3,715,609	1,375,669	159,720
Total liabilities	**4,864,825,098**	**4,190,273**	**3,776,638**	***344,164**	***69,471**	**127,837,505**	**36,046,187**	**28,858,671**	**12,449,023**
Accounts payable	421,830,885	345,128	314,544	*27,750	*2,833	11,828,002	2,611,325	7,525,024	5,344,016
Mortgages, notes, and bonds payable in less than one year	230,706,730	31,449	30,517	*88	*844	4,624,558	2,849,417	1,673,050	233,429
Other current liabilities	1,404,836,781	209,473	186,874	*2,754	*19,844	5,580,805	3,674,148	5,609,096	1,975,820
Loans from shareholders	130,424,929	*53,182	*37,641	-	*15,541	1,542,491	*2,011,924	614,853	*35,342
Mortgages, notes, and bonds payable in one year or more	661,940,582	877,501	711,036	*157,242	*9,223	15,713,523	7,706,572	4,483,325	1,419,078
Other liabilities	536,788,684	149,583	146,287	665	*2,632	23,503,386	8,870,799	1,317,165	678,989
Net worth	1,478,296,507	2,523,957	2,349,738	*155,665	*18,554	65,044,740	8,322,001	7,636,158	2,762,349
Capital stock	185,502,874	509,057	417,415	*91,611	*31	9,632,812	2,316,466	1,408,129	639,139
Additional paid-in capital	1,319,181,642	2,277,447	2,275,552	-	*1,895	36,218,170	6,830,836	6,411,057	1,788,727
Retained earnings, appropriated	4,110,829	12,706	12,706	-	-	*4,352	163	28,552	-
Retained earnings, unappropriated [30]	28,500,188	-180,132	-260,814	*64,054	*16,628	19,359,176	-825,465	-211,581	334,482
Less: Cost of treasury stock	58,999,027	*95,121	*95,121	-	-	*169,769	-	-	-
Total receipts	**2,814,710,106**	**2,934,552**	**2,291,757**	***459,840**	***182,955**	**54,128,260**	**26,427,454**	**47,028,539**	**27,656,770**
Business receipts	2,576,072,071	2,797,516	2,167,414	*449,251	*180,850	47,252,263	25,253,056	45,684,848	27,197,671
Interest	80,242,348	22,837	14,211	*8,519	*107	737,141	211,172	208,499	95,519
Interest on Government obligations: State and local	820,607	*135	*135	-	-	5,769	-	4,764	1,131
Rents	5,857,239	*21,138	*20,498	640	-	72,638	6,013	54,250	14,432
Royalties	15,111,459	*1,073	*1,073	-	-	472,545	-	40,025	-
Net short-term capital gain reduced by net long-term capital loss	3,101,416	-	-	-	-	*25,118	*12,990	*239	*207
Net long-term capital gain reduced by net short-term capital loss	18,131,536	*42,774	*42,774	-	-	1,708,924	*460,183	67,706	*23,383
Net gain, noncapital assets	3,494,778	3,150	2,827	*267	*57	304,004	50,930	31,102	*6,587
Dividends received from domestic corporations	3,703,656	*435	*435	-	-	*1,291,916	41,310	*806	*523
Dividends received from foreign corporations	5,976,390	-	-	-	-	*814,207	6,976	*24,803	23,510
Other receipts	102,198,605	45,493	42,389	*1,163	*1,941	1,443,736	384,826	911,496	293,808
Total deductions	**2,647,525,933**	**2,664,918**	**2,039,539**	***452,550**	***172,829**	**42,300,738**	**25,667,596**	**45,590,190**	**27,185,589**
Cost of goods sold [19]	1,916,985,034	1,895,741	1,344,137	*398,631	*152,973	18,863,035	19,230,791	39,742,876	25,638,991
Compensation of officers	10,406,859	17,210	16,852	-	*358	113,885	*45,728	281,014	77,798
Salaries and wages	167,489,925	117,997	109,056	*5,085	*3,855	3,185,603	494,065	1,270,326	479,984
Repairs	10,701,063	28,647	17,912	*10,272	*463	479,611	51,991	97,438	8,591
Bad debts	7,609,793	2,485	*2,382	*103	-	21,829	97,227	25,293	*1,869
Rent paid on business property	24,928,122	31,938	29,638	*2,193	*106	1,622,851	65,323	433,935	135,344
Taxes paid	35,852,278	38,355	30,271	*5,823	*2,262	1,071,107	228,067	260,140	97,888
Interest paid	78,820,760	58,778	47,059	*11,459	*259	1,534,319	662,488	330,569	71,315
Charitable contributions	1,951,686	941	912	*29	-	39,011	3,181	14,543	9,505
Amortization	18,492,164	21,719	21,617	57	*46	803,676	98,585	148,489	9,756
Depreciation	49,776,479	170,858	157,420	*5,218	*8,220	2,821,291	819,932	472,161	100,336
Depletion	4,856,501	*5,647	*92	*5,555	-	3,236,145	53	3,869	-
Advertising	24,369,970	8,448	8,348	-	*100	40,330	21,389	50,316	7,214
Pension, profit-sharing, stock, annuity	12,264,949	5,283	5,283	-	-	516,286	53,342	60,004	30,467
Employee benefit programs	26,625,966	24,080	23,266	277	*538	781,874	144,218	291,495	93,676
Domestic production activities deduction	3,081,081	8,330	7,849	*275	*206	244,612	764	48,787	*23,202
Net loss, noncapital assets	2,948,298	*19,388	*19,388	-	-	188,385	*47,498	11,823	*7,132
Other deductions	250,365,006	209,072	198,056	*7,573	*3,443	6,736,888	3,602,954	2,047,112	392,521
Total receipts less total deductions	167,184,173	269,633	252,218	*7,290	*10,126	11,827,523	759,859	1,438,349	471,181
Constructive taxable income from related foreign corporations, total	6,502,813	304	304	-	-	640,301	-	*10,698	8,080
Includable income of controlled foreign corporations	2,051,109	-	-	-	-	195,252	-	*4,088	2,197
Foreign dividend income resulting from foreign taxes deemed paid	4,451,703	304	304	-	-	445,048	-	*6,610	5,883
Net income	**172,866,379**	**269,802**	**252,387**	***7,290**	***10,126**	**12,462,054**	**759,859**	**1,444,283**	**478,130**
Statutory special deductions, total	32,817,374	88,225	85,593	*2,633	-	1,475,749	338,433	323,288	60,755
Net operating loss deduction	20,325,150	87,921	85,288	*2,633	-	442,499	305,431	322,723	60,389
Income subject to tax	**140,071,708**	**181,577**	**166,794**	***4,657**	***10,126**	**10,986,305**	**424,872**	**1,121,026**	**417,375**
Total income tax before credits [32]	49,288,227	62,769	58,061	*1,584	*3,125	3,933,508	153,246	395,287	146,085
Income tax	48,770,534	61,239	56,530	*1,584	*3,125	3,842,981	147,179	387,150	143,563
Alternative minimum tax	507,922	*1,497	*1,497	-	-	90,527	*6,067	6,365	*1,169
Foreign tax credit	9,394,251	661	661	-	-	1,176,326	*37	43,410	5,536
General business credit	1,281,729	1,299	1,299	-	-	26,451	11,683	1,859	3
Prior year minimum tax credit	465,168	447	447	-	-	253,421	-	*3,092	1,922
Total income tax after credits [2]	**38,146,158**	**60,362**	**55,653**	***1,584**	***3,125**	**2,477,310**	**141,526**	**346,927**	**138,624**

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	**314**	**250**	**3,385**	**393**	**59**	**75**	***50**	**-**
Total assets	**11,987,659**	**4,421,988**	**1,719,870,363**	**57,322,200**	**94,729,887**	**3,347,100**	***1,005,612**	**-**
Cash	974,281	352,643	28,033,638	1,311,422	1,007,195	165,064	*54,446	-
Notes and accounts receivable	3,386,918	1,293,661	465,933,833	5,882,941	3,557,908	560,088	*214,527	-
Less: Allowance for bad debts	38,841	39,350	2,815,594	78,067	33,735	17,238	*20,729	-
Inventories	696,724	293,793	91,501,813	4,886,926	2,711,936	648,096	*314,080	-
Investments in Government obligations	10,271	-	*87,887	-	*38	-	-	-
Tax-exempt securities	3,569	-	*97,728	-	-	-	-	-
Other current assets	1,390,146	472,911	147,218,714	1,184,532	1,370,697	84,442	*70,910	-
Loans to shareholders	77,370	*11,305	3,384,374	*56,984	-	-	1,542	-
Mortgage and real estate loans	-	-	*2,593	*2,394	-	-	-	-
Other investments	647,087	692,382	367,852,934	6,039,601	59,390,456	609,099	*126,182	-
Depreciable assets	2,208,708	564,644	364,471,851	22,758,852	24,591,909	1,723,775	*393,707	-
Less: Accumulated depreciation	1,173,725	277,248	197,624,649	10,865,323	13,461,482	998,188	*240,761	-
Depletable assets	91,482	-	20,944,903	-	-	-	-	-
Less: Accumulated depletion	26,753	-	4,911,832	-	-	-	-	-
Land	720,343	*22,308	8,464,615	535,520	789,350	18,833	*7,983	-
Intangible assets (amortizable)	2,263,918	678,641	329,062,336	25,616,925	14,821,925	289,826	*55,621	-
Less: Accumulated amortization	85,068	*18,422	71,694,774	3,515,606	1,860,667	49,958	*23,901	-
Other assets	841,228	374,722	169,859,993	3,505,099	1,844,357	313,261	*52,003	-
Total liabilities	**11,987,659**	**4,421,988**	**1,719,870,363**	**57,322,200**	**94,729,887**	**3,347,100**	***1,005,612**	**-**
Accounts payable	1,151,831	1,029,177	149,574,821	5,800,996	3,309,223	366,492	*101,599	-
Mortgages, notes, and bonds payable in less than one year	1,358,806	80,814	78,374,402	10,327,105	10,975,915	327,156	*26,267	-
Other current liabilities	2,787,461	845,815	491,327,865	3,518,138	3,897,865	261,133	*49,749	-
Loans from shareholders	*221,864	*357,646	57,273,066	9,699,598	*88,694	*158,295	-	-
Mortgages, notes, and bonds payable in one year or more	2,022,140	1,042,107	245,234,802	12,041,049	34,106,006	467,658	83,744	-
Other liabilities	544,014	94,162	190,190,115	6,209,881	13,045,639	254,696	*29,833	-
Net worth	3,901,542	972,267	507,895,293	9,725,433	29,306,545	1,511,670	*714,420	-
Capital stock	524,386	244,603	46,817,702	1,722,037	5,275,046	758,616	*169,053	-
Additional paid-in capital	3,639,205	983,125	426,410,707	9,463,940	30,162,890	929,087	*138,564	-
Retained earnings, appropriated	28,552	-	182,595	-	-	-	-	-
Retained earnings, unappropriated [30]	-290,602	-255,461	86,468,435	-1,451,605	13,313,887	-176,033	*409,496	-
Less: Cost of treasury stock	-	-	51,984,146	*8,940	19,445,278	-	2,693	-
Total receipts	**13,497,066**	**5,874,703**	**1,467,985,924**	**64,856,666**	**40,146,776**	**4,116,060**	***1,417,682**	**-**
Business receipts	12,698,407	5,788,769	1,406,152,211	62,833,295	38,287,997	4,047,539	*1,394,172	-
Interest	75,552	37,428	10,663,103	211,858	143,257	13,140	*2,199	-
Interest on Government obligations: State and local	3,633	-	55,788	124	*688	49	*9	-
Rents	35,823	*3,996	2,009,174	12,176	*27,406	2,296	216	-
Royalties	847	39,178	8,136,124	71,733	*491,008	1,116	1,840	-
Net short-term capital gain reduced by net long-term capital loss	32	-	504,362	101,752	826	-	-	-
Net long-term capital gain reduced by net short-term capital loss	44,179	*144	9,492,258	1,014,411	*58,439	*6,663	3	-
Net gain, noncapital assets	22,669	*1,847	1,552,184	29,080	*5,940	8,788	*5,508	-
Dividends received from domestic corporations	*283	-	1,025,474	17,214	538,942	*1	5	-
Dividends received from foreign corporations	-	*1,293	2,993,812	171,964	365,629	3,498	1,225	-
Other receipts	615,640	2,048	25,401,435	393,058	226,643	32,969	*12,506	-
Total deductions	**12,825,729**	**5,578,872**	**1,393,982,433**	**61,939,943**	**38,288,891**	**3,903,760**	***1,363,866**	**-**
Cost of goods sold [19]	9,938,560	4,165,326	1,111,500,443	42,793,294	16,197,241	2,934,543	*928,400	-
Compensation of officers	156,979	46,237	3,724,004	230,315	829,085	24,321	*12,988	-
Salaries and wages	474,333	316,009	63,054,579	2,807,065	5,044,715	228,275	*99,018	-
Repairs	34,957	53,891	4,989,569	161,691	472,322	27,711	*1,094	-
Bad debts	3,837	19,587	878,550	29,021	*15,967	7,846	*3,641	-
Rent paid on business property	156,764	141,827	7,042,980	448,475	301,600	50,399	*19,826	-
Taxes paid	109,233	53,019	16,672,769	479,894	3,877,535	40,884	*44,492	-
Interest paid	113,798	145,457	25,201,535	1,790,290	1,691,097	65,043	*12,964	-
Charitable contributions	4,492	546	1,286,459	36,383	16,605	971	*205	-
Amortization	119,192	19,542	7,888,155	513,753	642,134	20,033	*6,574	-
Depreciation	258,020	113,804	24,698,764	1,571,091	1,566,329	107,716	*27,384	-
Depletion	3,869	-	985,593	9	-	-	-	-
Advertising	23,382	19,721	13,422,643	1,196,114	1,798,599	12,811	*39,269	-
Pension, profit-sharing, stock, annuity	16,408	13,128	8,003,647	304,558	568,248	23,779	*7,109	-
Employee benefit programs	149,181	48,638	13,400,719	660,733	798,162	61,343	*10,548	-
Domestic production activities deduction	18,036	7,549	2,275,753	99,419	167,776	7,241	*377	-
Net loss, noncapital assets	2,571	*2,119	1,203,105	43,824	*7,083	*8,284	484	-
Other deductions	1,242,117	412,473	87,753,166	8,774,015	4,294,393	282,559	*149,494	-
Total receipts less total deductions	671,337	295,831	74,003,491	2,916,723	1,857,884	212,300	*53,816	-
Constructive taxable income from related foreign corporations, total	806	*1,811	4,115,350	*60,829	168,970	1,894	242	-
Includable income of controlled foreign corporations	806	*1,084	1,038,747	*8,174	25,447	1,058	-	-
Foreign dividend income resulting from foreign taxes deemed paid	-	*727	3,076,603	*52,655	143,523	837	242	-
Net income	**668,511**	**297,642**	**78,063,053**	**2,977,428**	**2,026,166**	**214,145**	***54,048**	**-**
Statutory special deductions, total	161,630	100,902	7,203,277	474,652	*436,570	26,439	11,060	-
Net operating loss deduction	161,432	100,902	6,334,675	462,488	*5,502	26,438	11,056	-
Income subject to tax	**506,911**	**196,740**	**70,896,307**	**2,502,776**	**1,589,660**	**187,706**	***42,988**	**-**
Total income tax before credits [32]	180,363	68,840	24,945,361	880,358	556,048	65,149	*14,807	-
Income tax	176,373	67,214	24,736,613	872,674	556,048	64,917	*14,640	-
Alternative minimum tax	*3,773	*1,422	205,994	7,684	-	*231	167	-
Foreign tax credit	*35,288	*2,587	6,678,408	60,585	106,668	614	414	-
General business credit	1,604	*252	624,560	6,404	*2,704	*158	168	-
Prior year minimum tax credit	-	*1,169	94,932	*5,694	194	141	-	-
Total income tax after credits [2]	**143,472**	**64,832**	**17,547,461**	**807,674**	**446,482**	**64,236**	***14,226**	**-**

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

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

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

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	**88**	**64**	**15**	**29**	**260**	**150**	**70**	**78**
Total assets	**978,432**	**4,050,649**	**1,197,506**	**648,723,188**	**374,465,162**	**19,939,352**	**36,645,453**	**55,276,156**
Cash	55,287	212,012	*89,980	3,748,975	4,459,615	494,680	1,351,510	1,563,875
Notes and accounts receivable	221,445	657,686	135,793	350,408,736	36,246,899	2,489,152	3,830,788	7,559,236
Less: Allowance for bad debts	*3,449	17,496	*4,854	186,514	787,562	98,995	193,001	72,880
Inventories	258,155	481,129	*127,775	7,496,525	21,053,813	1,899,796	3,843,713	8,011,177
Investments in Government obligations	-	-	-	-	-	-	-	-
Tax-exempt securities	-	-	-	50,000	-	-	-	-
Other current assets	72,024	132,058	*27,699	26,657,663	66,780,147	811,425	1,430,451	2,479,382
Loans to shareholders	-	3,571	*979	1,134,104	524,474	*2,639	771,939	*419
Mortgage and real estate loans	-	-	-	-	146	-	-	-
Other investments	*83,654	363,738	*90,656	107,318,155	80,184,479	8,027,729	1,401,531	9,546,806
Depreciable assets	715,094	4,484,459	815,419	91,753,774	88,266,422	8,625,902	20,132,549	20,817,358
Less: Accumulated depreciation	484,181	2,688,692	463,753	54,964,669	44,920,331	4,723,841	9,942,645	7,664,308
Depletable assets	-	-	-	15,796,194	127,658	86	3,772,534	1,078,848
Less: Accumulated depletion	-	-	-	4,165,809	40,031	-	440,420	158,527
Land	11,751	60,650	*26,512	1,059,980	1,974,290	137,027	1,225,090	847,195
Intangible assets (amortizable)	*44,373	115,189	*434,110	53,782,314	91,964,881	1,709,005	7,479,309	10,703,439
Less: Accumulated amortization	*3,841	12,599	*98,341	31,524,831	14,567,827	174,010	1,266,534	732,244
Other assets	*8,120	258,946	*15,531	80,358,591	43,198,088	738,758	3,248,638	1,296,382
Total liabilities	**978,432**	**4,050,649**	**1,197,506**	**648,723,188**	**374,465,162**	**19,939,352**	**36,645,453**	**55,276,156**
Accounts payable	120,091	395,153	*202,146	36,672,055	29,413,307	1,445,605	2,650,627	6,302,794
Mortgages, notes, and bonds payable in less than one year	103,614	236,648	*108,570	4,560,040	34,547,927	1,269,543	1,743,172	928,597
Other current liabilities	102,197	359,882	*119,289	380,172,386	51,343,918	946,307	3,004,815	4,533,195
Loans from shareholders	*3,713	*18,999	*28,133	*3,108	18,123,325	375,416	*1,333,779	4,852,462
Mortgages, notes, and bonds payable in one year or more	203,670	441,942	*296,101	49,884,489	43,136,175	4,544,232	9,464,858	14,230,888
Other liabilities	38,996	544,365	*-23,788	50,625,255	52,684,102	981,184	7,065,885	8,862,081
Net worth	406,152	2,053,660	467,056	126,805,855	145,216,408	10,377,065	11,382,316	15,566,139
Capital stock	128,566	1,736,352	*343,213	6,796,591	6,132,464	799,015	936,052	5,838,704
Additional paid-in capital	*135,506	1,212,243	*233,884	101,784,896	96,955,707	8,652,003	5,932,218	13,944,917
Retained earnings, appropriated	-	-	-	15,000	5,707	44,358	3,878	-
Retained earnings, unappropriated [30]	144,307	-894,609	-110,023	18,243,208	73,134,015	962,085	4,515,229	-3,828,301
Less: Cost of treasury stock	*2,227	*326	18	33,840	*31,011,486	80,395	*5,060	389,181
Total receipts	**1,700,305**	**4,812,815**	**1,303,493**	**732,998,145**	**200,668,501**	**15,041,312**	**31,109,886**	**58,504,553**
Business receipts	1,693,584	4,746,393	1,204,933	719,751,064	175,124,074	14,687,122	30,241,831	57,172,576
Interest	3,550	17,602	*1,004	1,507,982	2,670,011	139,131	300,375	247,572
Interest on Government obligations: State and local	-	*646	-	2,337	41,930	5	789	38
Rents	-	1,811	*32	512,480	160,704	3,043	11,146	19,869
Royalties	-	-	258	284,655	5,728,881	27,275	34,620	17,710
Net short-term capital gain reduced by net long-term capital loss	-	-	-	1,774	399,028	-	-	-
Net long-term capital gain reduced by net short-term capital loss	*274	*5,260	*1,141	*625,470	6,974,167	33,239	73,188	11,964
Net gain, noncapital assets	*94	*9,209	*28	246,339	405,484	25,048	109,969	74,834
Dividends received from domestic corporations	-	240	*28	94,767	91,893	216	1,844	*1,647
Dividends received from foreign corporations	-	-	-	1,070,512	827,648	49,702	40,740	23,942
Other receipts	2,804	31,655	96,069	8,900,765	8,244,679	76,531	295,383	934,401
Total deductions	**1,651,302**	**4,626,894**	**1,265,958**	**710,766,881**	**176,396,238**	**14,462,800**	**29,953,230**	**54,328,102**
Cost of goods sold [19]	1,387,656	3,924,938	775,745	654,503,950	92,600,107	10,872,850	21,377,646	46,188,732
Compensation of officers	12,056	29,802	*22,112	126,237	657,907	82,823	72,753	109,489
Salaries and wages	42,809	124,380	107,194	6,682,062	19,686,309	687,800	1,562,903	947,541
Repairs	*1,129	7,268	*3,758	1,288,990	1,382,317	64,003	193,391	231,847
Bad debts	*404	1,759	*899	77,036	121,696	24,442	67,743	25,878
Rent paid on business property	15,535	45,191	15,531	1,094,546	1,597,187	186,558	446,013	212,675
Taxes paid	9,375	26,196	14,353	5,763,198	2,741,298	150,530	373,718	355,599
Interest paid	17,092	33,965	*34,820	3,033,153	5,814,114	362,091	1,077,287	1,324,891
Charitable contributions	*80	1,845	*135	106,460	974,973	1,712	9,791	8,079
Amortization	*1,529	5,978	*10,887	2,530,717	1,934,438	78,555	280,208	135,396
Depreciation	41,608	135,878	66,484	4,692,914	5,766,306	673,377	1,633,468	1,376,626
Depletion	-	-	-	332,242	18,340	-	118,561	509,371
Advertising	5,541	8,739	84,528	313,275	8,117,313	47,425	107,076	12,828
Pension, profit-sharing, stock, annuity	*1,486	14,656	*4,662	1,354,625	2,914,883	67,749	244,089	158,724
Employee benefit programs	10,374	54,535	*29,926	1,495,763	3,283,723	252,379	599,044	433,674
Domestic production activities deduction	2,654	6,571	*1,206	659,133	561,402	18,207	42,795	182,707
Net loss, noncapital assets	*43	1,164	*1,195	133,467	578,906	8,617	13,912	268,554
Other deductions	101,929	204,027	92,523	26,579,113	27,645,019	883,681	1,732,832	1,845,492
Total receipts less total deductions	49,004	185,921	37,535	22,231,264	24,272,263	578,512	1,156,656	4,176,451
Constructive taxable income from related foreign corporations, total	-	-	-	1,851,355	1,101,148	56,560	25,503	287,530
Includable income of controlled foreign corporations	-	-	-	201,699	213,330	27,053	7,824	236,990
Foreign dividend income resulting from foreign taxes deemed paid	-	-	-	1,649,656	887,818	29,508	17,679	50,540
Net income	**49,004**	**185,275**	**37,535**	**24,080,282**	**25,331,480**	**635,067**	**1,181,370**	**4,463,944**
Statutory special deductions, total	*3,249	17,145	*9,624	*144,747	2,090,710	213,579	127,122	88,174
Net operating loss deduction	*3,249	17,145	9,605	*74,623	2,014,276	213,428	125,700	86,859
Income subject to tax	**45,754**	**168,130**	***27,911**	**23,935,124**	**23,277,633**	**421,489**	**1,054,248**	**4,375,769**
Total income tax before credits [32]	15,284	58,203	*9,652	8,377,667	8,180,876	154,465	370,562	1,603,711
Income tax	15,281	57,863	*9,506	8,376,932	8,142,907	145,113	367,729	1,496,044
Alternative minimum tax	3	*340	146	*684	37,961	9,352	*2,832	107,513
Foreign tax credit	-	*774	27	4,377,014	1,127,937	32,005	29,581	491,297
General business credit	14	*2,296	183	87,956	307,801	4,130	3,384	7,371
Prior year minimum tax credit	-	629	*10	5,851	11,946	*1,888	3,751	*21,542
Total income tax after credits [2]	**15,270**	**54,504**	***9,431**	**3,906,846**	**6,733,191**	**116,441**	**333,846**	**1,083,501**

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	**245**	**344**	**877**	**133**	**169**	***7**	**276**	**9,861**
Total assets	**25,149,570**	**73,976,948**	**122,809,652**	**78,689,991**	**39,741,391**	***1,176,202**	**80,645,911**	**395,953,988**
Cash	1,125,820	3,793,652	2,376,079	820,538	2,939,859	*15,074	2,448,556	28,815,218
Notes and accounts receivable	3,885,953	20,298,533	12,906,560	4,190,398	5,261,617	*202,584	7,422,989	81,898,070
Less: Allowance for bad debts	87,597	300,037	326,142	218,481	71,565	*21,071	276,181	1,912,611
Inventories	4,288,508	10,085,904	7,857,065	3,001,349	8,022,413	*318,408	6,195,043	63,478,752
Investments in Government obligations	61,489	26,360	-	-	-	-	-	*93,868
Tax-exempt securities	41,956	*5,772	-	-	-	-	-	437,578
Other current assets	1,666,920	4,565,950	3,410,723	29,421,391	4,202,772	*85,428	2,764,101	35,730,766
Loans to shareholders	*77,305	*93,845	*704,445	1,538	395	-	*10,194	2,721,884
Mortgage and real estate loans	-	-	52	-	-	-	-	*54,570
Other investments	4,227,322	12,402,698	38,613,689	25,269,435	2,204,959	*8,191	11,944,555	45,750,409
Depreciable assets	8,222,148	14,391,529	19,875,885	6,266,345	16,655,919	*529,857	13,450,948	78,260,415
Less: Accumulated depreciation	4,873,676	7,679,238	12,687,654	4,099,532	9,030,585	*330,161	7,505,630	34,525,947
Depletable assets	-	169,368	-	-	-	-	215	*15,029,587
Less: Accumulated depletion	-	106,935	-	-	-	-	112	5,524,527
Land	182,542	288,368	551,074	134,980	217,816	*28,305	367,349	4,560,623
Intangible assets (amortizable)	5,275,937	13,806,025	54,834,228	14,712,662	4,879,241	223,679	28,313,647	66,902,038
Less: Accumulated amortization	870,862	2,384,592	6,883,750	2,488,525	630,765	80,098	4,525,822	7,533,908
Other assets	1,925,805	4,519,745	1,577,397	1,677,893	5,089,316	*196,006	20,036,058	21,717,202
Total liabilities	**25,149,570**	**73,976,948**	**122,809,652**	**78,689,991**	**39,741,391**	***1,176,202**	**80,645,911**	**395,953,988**
Accounts payable	2,523,419	9,663,011	10,269,643	31,623,588	4,791,801	*51,741	3,871,530	70,638,023
Mortgages, notes, and bonds payable in less than one year	958,767	5,834,318	1,891,674	727,303	2,678,760	*25,125	1,103,899	44,071,665
Other current liabilities	2,344,663	9,839,413	11,392,877	3,162,392	7,299,696	*249,576	8,730,374	40,262,363
Loans from shareholders	2,392,914	1,946,084	16,601,580	451,378	708,051	-	487,537	7,519,617
Mortgages, notes, and bonds payable in one year or more	5,101,001	13,287,337	17,309,151	3,253,966	7,304,744	*59,095	30,018,696	64,482,858
Other liabilities	4,820,638	7,593,599	4,162,144	7,665,609	3,796,378	*689,670	21,143,947	32,215,700
Net worth	7,008,169	25,813,185	61,182,583	31,805,755	13,161,960	*100,994	15,289,928	136,763,761
Capital stock	926,299	3,882,464	3,628,016	1,857,877	4,844,099	*15,338	1,027,901	33,898,613
Additional paid-in capital	7,426,853	20,378,621	77,770,340	27,718,964	7,346,606	*47,848	16,175,619	73,637,777
Retained earnings, appropriated	21,245	61,472	30,934	-	-	-	-	*124,047
Retained earnings, unappropriated [30]	-1,207,739	1,574,900	-19,817,173	2,265,917	971,974	*37,808	-1,618,907	29,867,618
Less: Cost of treasury stock	*158,489	84,272	429,534	*37,003	719	-	*294,685	764,294
Total receipts	**26,230,183**	**67,744,816**	**81,883,799**	**28,123,186**	**46,914,230**	***1,829,533**	**58,583,983**	**722,833,238**
Business receipts	25,231,060	64,410,387	78,685,351	27,166,382	45,653,030	*1,816,466	52,004,955	708,252,271
Interest	358,499	1,167,463	535,653	209,720	304,606	*1,200	2,828,281	2,627,168
Interest on Government obligations: State and local	*1,352	*1,621	*1,059	38	6	*44	*5,052	31,462
Rents	8,987	185,691	189,429	45,905	53,938	*432	773,614	520,184
Royalties	38,761	160,164	350,041	106,649	27,056	563	793,793	1,481,493
Net short-term capital gain reduced by net long-term capital loss	-	*982	-	-	-	-	-	16,006
Net long-term capital gain reduced by net short-term capital loss	107,622	49,740	230,358	*2,458	286,139	3,956	7,764	580,273
Net gain, noncapital assets	27,087	63,276	29,272	*531	85,947	*4,220	421,530	327,944
Dividends received from domestic corporations	*105	915	9,625	266,707	*967	*83	275	200,920
Dividends received from foreign corporations	9,528	88,063	66,161	*71,292	32,142	-	171,766	164,061
Other receipts	447,182	1,616,514	1,786,849	253,503	470,399	*2,571	1,576,954	8,631,455
Total deductions	**24,588,313**	**63,948,933**	**78,660,723**	**26,110,724**	**44,800,210**	***1,808,635**	**55,117,032**	**699,988,193**
Cost of goods sold [19]	17,591,174	48,337,601	55,750,155	18,929,922	36,930,538	*1,178,226	38,297,724	584,900,850
Compensation of officers	161,143	320,648	435,601	126,621	178,691	*18,439	272,974	2,194,536
Salaries and wages	1,753,256	4,243,390	6,777,466	2,267,296	1,660,832	*180,794	8,151,471	31,770,399
Repairs	69,713	186,491	201,074	127,364	153,821	*7,469	408,116	1,742,077
Bad debts	71,842	114,322	91,544	20,811	73,974	*12,506	117,219	810,979
Rent paid on business property	228,578	470,416	685,009	240,950	279,315	*28,580	676,597	6,084,563
Taxes paid	286,538	635,654	705,860	329,324	331,494	*32,769	474,057	5,721,730
Interest paid	907,493	1,720,615	1,966,501	756,872	827,179	*40,461	3,725,609	6,197,214
Charitable contributions	8,506	8,985	17,058	9,241	6,902	*1,322	77,205	264,697
Amortization	158,697	292,066	674,047	277,376	155,814	7,073	162,879	1,691,469
Depreciation	569,038	1,371,636	1,760,184	439,281	1,372,334	*42,632	1,484,476	7,593,942
Depletion	-	5,029	1,955	-	75	-	11	562,234
Advertising	110,562	283,983	538,288	136,093	67,611	*64,064	478,525	6,968,322
Pension, profit-sharing, stock, annuity	163,930	478,465	627,301	263,193	265,051	-	541,139	1,307,080
Employee benefit programs	468,942	1,578,091	1,415,832	319,217	598,709	*24,222	1,305,503	4,097,054
Domestic production activities deduction	67,281	88,468	80,810	69,484	68,967	*1,037	150,218	287,400
Net loss, noncapital assets	23,910	28,329	34,133	19,527	16,860	*16	14,796	387,966
Other deductions	1,947,711	3,784,743	6,897,905	1,778,154	1,812,042	*169,023	-1,221,487	37,405,681
Total receipts less total deductions	1,641,870	3,795,884	3,223,076	2,012,462	2,114,020	*20,899	3,466,951	22,845,045
Constructive taxable income from related foreign corporations, total	9,845	97,461	204,793	*102,490	21,356	-	125,373	191,408
Includable income of controlled foreign corporations	7,899	51,138	134,581	64,879	*4,282	-	54,393	114,520
Foreign dividend income resulting from foreign taxes deemed paid	1,946	46,322	70,213	*37,610	17,074	-	70,980	76,888
Net income	**1,650,363**	**3,891,723**	**3,426,810**	**2,114,914**	**2,135,370**	***20,855**	**3,587,272**	**23,004,991**
Statutory special deductions, total	154,375	264,246	1,263,167	594,308	666,456	*58	617,593	4,499,345
Net operating loss deduction	154,302	263,422	1,256,246	327,691	665,319	-	617,326	4,359,179
Income subject to tax	**1,495,988**	**3,627,477**	**2,163,658**	**1,520,606**	**1,468,914**	***20,797**	**2,969,679**	**18,506,884**
Total income tax before credits [32]	520,983	1,273,731	763,994	534,715	519,033	*7,081	1,039,042	6,466,374
Income tax	519,492	1,263,738	749,966	530,112	509,911	*7,081	1,036,659	6,411,147
Alternative minimum tax	1,462	9,906	12,661	*4,602	8,512	-	1,937	55,183
Foreign tax credit	5,307	93,290	84,116	67,187	35,225	-	166,365	241,242
General business credit	7,597	35,835	52,158	23,446	30,030	1,275	51,649	170,092
Prior year minimum tax credit	*3,444	14,423	*689	13,425	*5,444	-	5,862	49,165
Total income tax after credits [2]	**504,634**	**1,130,183**	**627,031**	**430,656**	**448,335**	***5,807**	**815,167**	**6,005,874**

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	**8,010**	**5,824**	**2,095**	***90**	**1,851**	**307**	***272**	***98**	***26**
Total assets	**344,850,413**	**174,093,867**	**170,675,640**	***80,907**	**51,103,574**	**654,963**	***4,757,068**	***961,978**	***191,993**
Cash	23,396,932	11,606,671	11,785,440	*4,821	5,418,286	*50,535	*105,097	*50,611	*5,903
Notes and accounts receivable	77,959,764	50,940,695	27,013,016	*6,054	3,938,306	93,224	*371,345	*582,328	*46,822
Less: Allowance for bad debts	1,788,417	1,154,269	634,148	-	124,194	2,260	2,321	*3,677	*1,330
Inventories	56,108,350	35,212,776	20,895,574	-	7,370,402	*246,893	*1,126,627	*168,247	*68,766
Investments in Government obligations	*92,086	*11,684	*80,401	-	1,783	-	-	-	-
Tax-exempt securities	413,844	-	413,844	-	23,734	-	-	-	-
Other current assets	33,721,660	15,790,078	17,894,321	*37,262	2,009,105	*15,362	*121,632	*78,855	*11,085
Loans to shareholders	2,063,310	1,988,936	74,374	-	658,574	*14,494	-	*818	*9,810
Mortgage and real estate loans	*54,570	*6,295	48,275	-	-	-	-	-	-
Other investments	41,807,508	18,507,698	23,293,413	6,398	3,942,901	*95,660	*123,934	*12,695	*4,723
Depreciable assets	55,819,616	22,599,515	33,211,655	*8,446	22,440,799	127,942	*2,899,431	*210,381	*35,094
Less: Accumulated depreciation	24,117,900	11,955,475	12,160,208	*2,217	10,408,047	59,808	*855,018	*159,747	*17,163
Depletable assets	*15,029,587	*2,481	15,027,105	-	-	-	-	-	-
Less: Accumulated depletion	5,524,527	-	5,524,527	-	-	-	-	-	-
Land	2,188,405	1,258,809	929,248	348	2,372,218	*26,622	455,568	-	*3,338
Intangible assets (amortizable)	53,958,277	22,339,656	31,617,358	1,263	12,943,761	5,967	510,323	*27,859	*5,772
Less: Accumulated amortization	6,381,199	2,575,074	3,806,126	-	1,152,709	3,011	111,102	*10,876	-
Other assets	20,048,548	9,513,391	10,516,624	*18,533	1,668,654	*43,341	11,553	*4,484	*19,173
Total liabilities	**344,850,413**	**174,093,867**	**170,675,640**	***80,907**	**51,103,574**	**654,963**	***4,757,068**	***961,978**	***191,993**
Accounts payable	65,495,220	43,095,147	22,373,758	*26,315	5,142,803	*116,880	*363,289	*299,150	*19,629
Mortgages, notes, and bonds payable in less than one year	40,487,214	14,717,113	25,770,102	-	3,584,451	*104,230	2,375,468	*51,069	*46,773
Other current liabilities	35,235,794	20,312,751	14,919,285	*3,758	5,026,569	*82,504	*484,895	*492,479	*14,410
Loans from shareholders	7,303,434	5,343,495	1,959,939	-	216,182	*1,238	*3,362	*13,924	*9,516
Mortgages, notes, and bonds payable in one year or more	53,534,837	18,684,723	34,850,114	-	10,948,022	*63,158	426,500	502	*9,803
Other liabilities	28,554,844	11,317,944	17,236,900	-	3,660,856	*2,956	*354,179	*39,871	*2,059
Net worth	114,239,070	60,622,695	53,565,542	*50,834	22,524,690	283,996	*749,376	*64,982	*89,804
Capital stock	30,021,024	15,519,721	14,493,444	7,859	3,877,589	63,695	*6,374	*2,414,000	*16,185
Additional paid-in capital	61,382,866	34,136,250	27,224,484	*22,132	12,254,911	*84,961	214,321	*220,322	*26,973
Retained earnings, appropriated	*124,047	*123,453	594	-	-	-	-	-	-
Retained earnings, unappropriated [30]	23,460,538	11,191,128	12,248,568	*20,842	6,407,080	135,340	*528,681	*-2,569,340	*46,645
Less: Cost of treasury stock	749,405	347,857	401,548	-	*14,888	-	-	-	-
Total receipts	**643,780,882**	**327,567,497**	**316,124,030**	***89,355**	**79,052,356**	**1,375,206**	***5,049,063**	***2,028,347**	***303,767**
Business receipts	630,776,595	321,471,469	309,239,039	*66,086	77,475,676	1,357,399	*5,065,143	*2,011,560	*301,897
Interest	2,284,494	1,391,187	879,775	*13,532	342,675	9,739	*2,748	*15,498	*976
Interest on Government obligations: State and local	31,462	3,215	28,247	-	-	-	-	-	-
Rents	448,378	254,011	194,329	37	71,806	742	889	*976	*577
Royalties	1,305,081	360,018	945,063	-	176,412	628	39	-	-
Net short-term capital gain reduced by net long-term capital loss	16,006	*2,829	*13,177	-	-	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss	536,521	160,754	375,766	-	43,753	*1,253	-	-	-
Net gain, noncapital assets	323,164	110,322	212,842	-	*4,780	*1,371	-	-	-
Dividends received from domestic corporations	160,741	85,518	73,370	1,854	*40,179	*2	5,824	-	-
Dividends received from foreign corporations	126,066	54,418	71,648	-	37,995	-	-	-	-
Other receipts	7,772,374	3,673,754	4,090,774	7,845	859,081	*4,072	*-25,581	*314	*318
Total deductions	**623,655,270**	**319,151,856**	**304,426,374**	***77,040**	**76,332,923**	**1,349,306**	***4,952,291**	***1,848,329**	***291,346**
Cost of goods sold [19]	533,553,465	275,544,727	258,008,738	-	51,347,384	1,164,769	*2,763,739	*1,333,806	*208,751
Compensation of officers	1,988,947	1,143,793	844,541	613	205,589	*18,234	*7,257	*32,022	*1,896
Salaries and wages	24,801,958	14,851,823	9,923,966	*26,169	6,968,441	52,151	*570,218	*115,485	*26,244
Repairs	1,133,436	646,082	486,962	*392	608,641	*1,455	*32,216	*8,639	*1,150
Bad debts	641,729	473,996	167,734	-	169,250	*293	*2,194	*3,729	*1,246
Rent paid on business property	3,561,272	1,903,019	1,653,873	*4,381	2,523,291	*9,266	*122,205	*11,952	*9,634
Taxes paid	4,558,902	2,326,860	2,229,065	*2,977	1,162,828	11,469	*146,140	*13,620	*3,166
Interest paid	5,460,374	2,144,752	3,303,079	12,543	736,840	9,761	121,040	*1,240	*2,887
Charitable contributions	169,336	42,133	127,181	23	95,361	*125	*4,941	*1,007	*42
Amortization	1,457,791	477,701	979,532	*558	233,679	*246	23,119	*2,286	*1,462
Depreciation	5,416,369	2,495,679	2,916,411	*4,279	2,177,572	9,214	*166,330	*31,932	*1,812
Depletion	562,234	13,380	*548,854	-	-	-	-	-	-
Advertising	5,736,405	3,063,667	2,672,738	-	1,231,917	12,802	*144,561	*112,754	*1,176
Pension, profit-sharing, stock, annuity	1,149,699	590,556	559,143	-	157,381	*1,015	714	*611	*421
Employee benefit programs	3,373,274	1,896,846	1,473,359	*3,068	723,779	*4,980	*39,508	*7,966	*1,000
Domestic production activities deduction	279,157	51,283	227,873	-	8,244	7	67	-	-
Net loss, noncapital assets	292,413	162,964	129,449	1	95,552	29	4,448	*671	*25
Other deductions	29,518,508	11,322,597	18,173,875	*22,036	7,887,173	53,488	*803,594	*170,610	*30,435
Total receipts less total deductions	20,125,612	8,415,641	11,697,656	*12,315	2,719,433	25,900	*96,772	*180,019	*12,421
Constructive taxable income from related foreign corporations, total	184,510	119,588	64,923	-	6,898	169	-	-	-
Includable income of controlled foreign corporations	112,623	96,115	*16,508	-	1,897	167	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid	71,887	23,473	48,415	-	5,001	2	-	-	-
Net income	**20,278,661**	**8,532,013**	**11,734,332**	***12,315**	**2,726,331**	**26,069**	***96,772**	***180,019**	***12,421**
Statutory special deductions, total	4,036,048	1,492,591	2,541,713	*1,745	463,297	*5,999	*7,004	*22,562	-
Net operating loss deduction	3,925,017	1,441,161	2,483,409	*447	434,162	*5,997	*1,180	*22,562	-
Income subject to tax	**16,243,850**	**7,040,660**	**9,192,620**	***10,570**	**2,263,034**	***20,070**	***89,768**	***157,457**	***12,421**
Total income tax before credits [32]	5,666,798	2,449,596	3,214,365	*2,836	799,576	*6,710	*31,270	*54,478	*4,048
Income tax	5,623,630	2,423,297	3,197,497	*2,836	787,517	*6,656	*31,270	*54,435	*4,048
Alternative minimum tax	43,123	26,255	16,868	-	12,059	55	-	43	-
Foreign tax credit	212,820	82,666	130,154	-	28,423	-	-	5,339	-
General business credit	158,883	35,051	123,832	-	11,209	-	377	317	6
Prior year minimum tax credit	44,799	9,665	35,134	-	4,366	-	-	3,492	-
Total income tax after credits [2]	**5,250,296**	**2,322,214**	**2,925,246**	***2,836**	**755,578**	***6,710**	***30,893**	***45,329**	***4,042**

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

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

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	**15**	***125**	***322**	**63**	***60**	***5**	***32**	**526**	**-**
Total assets	**18,599,404**	***6,158,126**	***2,862,341**	**13,231,388**	***1,066,551**	***190,665**	***790,442**	**1,638,656**	**-**
Cash	2,243,057	*158,259	*125,332	2,476,508	*21,573	*23,750	*55,564	102,097	-
Notes and accounts receivable	*538,796	*232,992	177,507	1,545,380	*140,979	*11,064	*48,720	149,149	-
Less: Allowance for bad debts	19,235	16,932	930	*71,564	3,631	37	2	*2,275	-
Inventories	*2,045,875	*564,577	*306,807	2,336,500	*169,149	*57,301	*200,186	*79,473	-
Investments in Government obligations	1,783	-	-	-	-	-	-	-	-
Tax-exempt securities	23,734	-	-	-	-	-	-	-	-
Other current assets	*410,894	*195,329	*34,259	901,954	*75,891	8,081	*51,520	104,245	-
Loans to shareholders	412,107	-	*219,807	-	-	-	1,536	2	-
Mortgage and real estate loans	-	-	-	-	-	-	-	-	-
Other investments	130,820	206,692	4,375	*2,319,506	128,812	-	*309,990	*605,694	-
Depreciable assets	*11,752,080	*1,709,125	*1,490,986	3,692,319	*121,764	*91,329	*121,366	188,983	-
Less: Accumulated depreciation	*5,976,482	*859,804	*476,245	1,767,420	*70,650	*50,221	*29,217	86,273	-
Depletable assets	-	-	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-	-	-
Land	956,983	53,746	*554,849	265,022	-	39,923	8,566	*7,601	-
Intangible assets (amortizable)	6,253,552	*4,012,704	*418,194	*992,867	*195,231	2,398	*28,202	*490,694	-
Less: Accumulated amortization	428,387	*413,917	*10,217	*150,835	*5,996	22	*5,740	12,606	-
Other assets	253,827	*315,356	17,619	691,151	*293,429	7,099	-248	*11,871	-
Total liabilities	**18,599,404**	***6,158,126**	***2,862,341**	**13,231,388**	***1,066,551**	***190,665**	***790,442**	**1,638,656**	**-**
Accounts payable	*1,293,983	*499,286	*345,637	1,696,470	*75,051	*36,476	*126,341	270,612	-
Mortgages, notes, and bonds payable in less than one year	232,459	*67,011	14,336	*473,023	113,130	*2,992	10,691	*93,269	-
Other current liabilities	*1,581,105	*263,484	*336,273	1,416,830	*54,406	*24,670	*70,185	205,327	-
Loans from shareholders	82,295	*69,013	*5,554	*7,898	-	*365	*13,688	*9,329	-
Mortgages, notes, and bonds payable in one year or more	3,978,785	*3,062,033	*696,660	*1,273,321	420,636	*839	187,233	*828,552	-
Other liabilities	1,161,954	*765,386	863,505	495,847	*4,371	3,651	*26,779	*-59,701	-
Net worth	10,268,821	*1,431,914	*600,377	7,867,999	*398,957	*121,672	*355,524	291,268	-
Capital stock	284,169	*13,057	*365,878	493,398	*88,918	*92,278	*19,087	20,550	-
Additional paid-in capital	4,989,981	*859,567	-367,306	5,087,880	*245,625	*20,736	225,337	*646,513	-
Retained earnings, appropriated	-	-	-	-	-	-	-	-	-
Retained earnings, unappropriated [30]	4,994,935	*559,290	*601,806	2,287,738	*64,413	*8,658	*124,707	-375,796	-
Less: Cost of treasury stock	265	-	-	*1,016	-	-	13,607	-	-
Total receipts	**38,128,341**	***5,394,886**	***13,503,335**	**10,049,709**	***745,958**	***404,369**	***544,399**	**1,524,976**	**-**
Business receipts	*37,607,064	*5,258,153	*13,364,217	9,427,579	*729,645	*394,547	*518,031	1,440,443	-
Interest	58,301	*14,661	20,718	181,494	*677	249	*8,326	29,287	-
Interest on Government obligations: State and local	-	-	-	-	-	-	-	-	-
Rents	11,115	-	18,601	*31,168	2,755	4,309	219	456	-
Royalties	2,583	25,885	18,616	*108,423	3,062	-	-	17,176	-
Net short-term capital gain reduced by net long-term capital loss	-	-	-	-	-	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss	*26,383	279	9,375	2,567	-	3,156	470	269	-
Net gain, noncapital assets	92	*41	1,480	20	-	1,775	-	[1]	-
Dividends received from domestic corporations	33,868	-	-	167	-	-	*317	-	-
Dividends received from foreign corporations	-	10,900	-	5,500	-	-	-	21,594	-
Other receipts	*388,935	*84,966	*70,328	292,790	*9,819	333	*17,036	*15,751	-
Total deductions	**36,624,481**	***5,241,625**	***13,439,247**	**9,514,135**	***717,350**	***389,750**	***502,818**	**1,462,246**	**-**
Cost of goods sold [19]	*25,683,753	*2,206,956	*11,583,636	4,411,137	*532,610	*274,218	*337,775	846,235	-
Compensation of officers	*37,938	*12,146	*15,118	57,001	*1,807	-	*14,329	*7,842	-
Salaries and wages	*3,167,526	*907,665	*531,384	1,345,075	*42,273	41,390	*38,158	130,873	-
Repairs	*294,988	*101,557	*66,620	95,240	*1,545	*1,846	*1,322	2,063	-
Bad debts	19,676	*13,405	778	117,936	*2,596	329	*452	*6,616	-
Rent paid on business property	*876,539	*359,777	*185,414	885,152	*17,700	*19,222	*7,435	18,995	-
Taxes paid	*502,546	*119,752	*57,943	248,501	*8,091	*7,243	*11,443	32,914	-
Interest paid	*191,222	*152,127	*91,988	97,795	2,626	*824	*12,890	*52,441	-
Charitable contributions	*74,760	*7,234	52	*5,942	*223	53	818	*164	-
Amortization	17,728	*37,461	*20,242	110,571	*7,758	12	1,359	*11,435	-
Depreciation	*1,095,966	*231,513	*272,395	328,254	*8,329	*6,119	*3,721	21,988	-
Depletion	-	-	-	-	-	-	-	-	-
Advertising	*240,225	*212,969	19,131	368,075	*31,815	6,937	*9,550	71,921	-
Pension, profit-sharing, stock, annuity	68,813	*59,853	166	*22,735	45	196	273	*2,540	-
Employee benefit programs	405,262	*84,460	33,927	129,694	3,384	3,205	1,068	9,326	-
Domestic production activities deduction	-	7,877	286	-	-	-	-	7	-
Net loss, noncapital assets	*12,321	21,867	29	*54,314	685	-	521	*644	-
Other deductions	*3,935,219	*705,007	*560,139	1,236,713	*55,865	*28,156	*61,704	246,243	-
Total receipts less total deductions	1,503,859	*153,261	*64,088	535,575	*28,608	*14,619	*41,581	62,730	-
Constructive taxable income from related foreign corporations, total	1,432	2,194	-	3,102	-	-	-	-	-
Includable income of controlled foreign corporations	1,432	298	-	-	-	-	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid	-	1,896	-	3,102	-	-	-	-	-
Net income	**1,505,291**	***155,456**	***64,088**	**538,677**	***28,608**	***14,619**	***41,581**	**62,730**	**-**
Statutory special deductions, total	*51,166	*7,742	*2,951	*350,212	-	-	*928	*14,734	-
Net operating loss deduction	*28,196	*7,742	*2,951	*350,094	-	-	*706	*14,734	-
Income subject to tax	***1,454,126**	***147,714**	***61,137**	**188,465**	***28,608**	***14,619**	***40,654**	***47,996**	**-**
Total income tax before credits [32]	513,520	*51,429	*20,494	72,553	*9,837	*4,933	*13,905	16,397	-
Income tax	*508,696	*51,429	*20,494	65,537	*9,837	*4,933	*13,905	*16,276	-
Alternative minimum tax	4,825	-	-	*7,016	-	-	-	121	-
Foreign tax credit	*8,728	9,074	648	3,560	276	-	-	798	-
General business credit	3,308	1,524	5,214	102	59	254	*41	8	-
Prior year minimum tax credit	-	-	-	-	-	874	-	-	-
Total income tax after credits [2]	***501,485**	***40,831**	***14,633**	**68,890**	***9,503**	***3,806**	***13,864**	**15,591**	**-**

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

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

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

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	**824**	***85**	***109**	**d**	**d**	**302**	**322**
Total assets	**33,918,735**	***14,800,768**	***423,399**	**d**	**d**	**12,029,799**	**3,499,225**
Cash	1,679,819	*123,717	*44,798	d	d	1,148,962	219,145
Notes and accounts receivable	3,864,337	*398,687	*104,761	d	d	2,280,349	320,387
Less: Allowance for bad debts	104,170	*26,448	*2,296	d	d	63,468	5,266
Inventories	523,333	42,568	*4,591	d	d	362,608	*5,472
Investments in Government obligations	*20,052	-	-	d	d	-	*20,052
Tax-exempt securities	-	-	-	d	d	-	-
Other current assets	1,130,521	*145,130	*32,872	d	d	708,098	185,661
Loans to shareholders	*57,565	-	-	d	d	*5,100	*52,465
Mortgage and real estate loans	-	-	-	d	d	-	-
Other investments	4,848,645	852,571	5,077	d	d	2,223,655	639,634
Depreciable assets	22,659,643	*14,141,027	*311,922	d	d	4,376,699	2,690,328
Less: Accumulated depreciation	5,721,739	*2,098,071	*163,297	d	d	1,970,149	1,095,966
Depletable assets	*15,428	-	-	d	d	*15,428	-
Less: Accumulated depletion	*10,922	-	-	d	d	*10,922	-
Land	1,185,624	674,277	*3,852	d	d	240,629	252,157
Intangible assets (amortizable)	2,698,404	26,727	*62,444	d	d	2,332,261	*11,042
Less: Accumulated amortization	382,671	12,031	*9,520	d	d	238,844	*1,786
Other assets	1,454,866	*532,615	28,193	d	d	619,395	205,901
Total liabilities	**33,918,735**	***14,800,768**	***423,399**	**d**	**d**	**12,029,799**	**3,499,225**
Accounts payable	2,182,450	*450,193	*47,301	d	d	1,503,115	144,901
Mortgages, notes, and bonds payable in less than one year	1,343,985	52,788	*42,537	d	d	901,997	*27,079
Other current liabilities	1,914,660	*333,666	*37,810	d	d	790,855	275,198
Loans from shareholders	268,145	-	*3,199	d	d	*88,689	*5,187
Mortgages, notes, and bonds payable in one year or more	6,757,378	1,855,960	*75,254	d	d	3,392,513	*932,258
Other liabilities	9,284,505	7,629,208	*73,338	d	d	789,444	645,115
Net worth	12,167,612	*4,478,954	*143,959	d	d	4,563,186	1,469,488
Capital stock	2,077,773	*990,670	*367	d	d	454,464	280,788
Additional paid-in capital	6,413,593	*484,569	*82,682	d	d	2,668,638	684,939
Retained earnings, appropriated	221	-	-	d	d	221	-
Retained earnings, unappropriated [30]	3,692,674	*3,003,714	*60,910	d	d	1,448,922	511,351
Less: Cost of treasury stock	*16,649	-	-	d	d	*9,060	*7,590
Total receipts	**30,998,060**	***5,333,696**	***734,767**	**d**	**d**	**16,948,918**	**2,300,431**
Business receipts	29,905,140	*5,073,877	*713,081	d	d	16,497,847	2,151,531
Interest	142,417	*3,016	*4,012	d	d	78,719	11,158
Interest on Government obligations: State and local	*241	-	-	d	d	240	*[1]
Rents	146,247	78,276	12,558	d	d	47,689	7,467
Royalties	423	-	-	d	d	423	-
Net short-term capital gain reduced by net long-term capital loss	9	-	-	d	d	9	-
Net long-term capital gain reduced by net short-term capital loss	36,743	7,168	-	d	d	*20,026	1,474
Net gain, noncapital assets	82,294	48,061	*4,327	d	d	4,884	349
Dividends received from domestic corporations	1,915	1,655	-	d	d	44	-
Dividends received from foreign corporations	*6,700	120	-	d	d	*6,457	*124
Other receipts	675,931	*121,524	*788	d	d	292,580	128,327
Total deductions	**29,732,287**	***5,045,594**	***692,966**	**d**	**d**	**16,354,851**	**2,111,349**
Cost of goods sold [19]	15,290,646	*1,378,964	*219,265	d	d	8,497,012	*295,600
Compensation of officers	244,746	64,328	*1,188	d	d	154,777	23,997
Salaries and wages	4,620,934	*741,475	*213,627	d	d	3,002,732	505,508
Repairs	807,840	453,138	*77,932	d	d	190,151	53,199
Bad debts	44,223	14,584	1,487	d	d	23,027	5,048
Rent paid on business property	949,095	*255,306	*35,550	d	d	518,106	125,903
Taxes paid	766,846	*239,609	*8,732	d	d	410,720	75,066
Interest paid	709,009	329,137	*10,051	d	d	200,461	85,962
Charitable contributions	5,857	*193	*112	d	d	4,756	757
Amortization	104,751	311	*3,817	d	d	77,207	*7,477
Depreciation	1,250,925	*589,564	*49,283	d	d	386,746	148,892
Depletion	26	-	-	d	d	-	26
Advertising	42,956	*1,941	*857	d	d	32,869	1,521
Pension, profit-sharing, stock, annuity	113,203	*41,535	*1,370	d	d	57,405	11,120
Employee benefit programs	665,901	167,106	*413	d	d	406,130	72,872
Domestic production activities deduction	351	59	-	d	d	292	-
Net loss, noncapital assets	5,898	44	*8	d	d	5,050	*796
Other deductions	4,109,080	*768,299	*69,272	d	d	2,387,410	697,603
Total receipts less total deductions	1,265,773	*288,102	*41,800	d	d	594,067	189,082
Constructive taxable income from related foreign corporations, total	4,846	61	-	d	d	*4,742	*43
Includable income of controlled foreign corporations	2,163	-	-	d	d	2,163	-
Foreign dividend income resulting from foreign taxes deemed paid	*2,682	61	-	d	d	*2,579	*43
Net income	**1,270,378**	***288,163**	***41,800**	**d**	**d**	**598,569**	**189,125**
Statutory special deductions, total	217,037	*17,042	2,373	d	d	53,737	*33,076
Net operating loss deduction	215,509	*15,718	2,373	d	d	53,706	*33,076
Income subject to tax	**1,053,341**	***271,121**	***39,427**	**d**	**d**	**544,833**	**156,048**
Total income tax before credits [32]	366,829	*95,461	*12,403	d	d	188,230	54,056
Income tax	362,393	*94,611	*12,349	d	d	187,612	53,411
Alternative minimum tax	4,426	840	54	d	d	*617	645
Foreign tax credit	10,518	4,465	-	d	d	6,010	*43
General business credit	2,024	561	-	d	d	528	936
Prior year minimum tax credit	*1,530	-	-	d	d	*323	*1,141
Total income tax after credits [2]	**352,756**	***90,435**	***12,403**	**d**	**d**	**181,369**	**51,937**

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

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

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

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable, etc.)	Internet service providers, web search portals, and data processing services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	**1,117**	**311**	**388**	***21**	**204**	***43**	**151**
Total assets	**251,187,081**	**89,332,851**	**16,517,831**	***339,896**	**137,080,907**	***3,380,363**	**4,535,234**
Cash	6,212,369	4,181,412	270,411	*50,871	1,365,804	*197,727	146,144
Notes and accounts receivable	16,392,095	7,773,784	733,607	*142,764	6,779,393	*534,437	428,110
Less: Allowance for bad debts	1,302,826	835,428	*110,005	*3,183	329,439	*15,259	9,513
Inventories	3,557,485	1,616,015	*529,162	1,958	1,382,570	*25,585	2,195
Investments in Government obligations	2,512	2,510	1	-	-	-	-
Tax-exempt securities	*10,636	5,572	-	-	*5,064	-	-
Other current assets	10,723,307	5,275,260	681,283	*52,755	3,644,474	*129,333	940,203
Loans to shareholders	3,184,980	*2,171,145	*16,006	-	*982,151	*12,217	*3,461
Mortgage and real estate loans	-	-	-	-	-	-	-
Other investments	90,989,701	4,210,472	9,614,343	*76,327	75,696,589	*483,195	*908,774
Depreciable assets	38,851,404	6,936,912	504,378	*61,960	30,509,762	*324,632	513,759
Less: Accumulated depreciation	19,660,973	4,428,751	340,715	*47,687	14,399,597	*132,414	311,808
Depletable assets	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-
Land	166,246	54,535	*25,853	-	67,312	15,549	2,998
Intangible assets (amortizable)	109,122,814	70,427,710	4,223,940	-	30,279,096	*1,902,316	2,289,751
Less: Accumulated amortization	17,806,459	14,377,049	277,343	-	2,495,793	*164,804	491,471
Other assets	10,743,789	6,318,751	646,909	*4,131	3,593,521	*67,847	112,630
Total liabilities	**251,187,081**	**89,332,851**	**16,517,831**	***339,896**	**137,080,907**	***3,380,363**	**4,535,234**
Accounts payable	8,636,462	4,314,039	331,564	*129,857	3,601,313	*145,188	114,500
Mortgages, notes, and bonds payable in less than one year	6,832,124	638,838	*212,190	366	5,756,691	*90,346	*133,693
Other current liabilities	21,320,145	13,182,489	767,460	*25,247	5,621,959	*242,066	1,480,924
Loans from shareholders	33,531,606	*6,546,652	*40,958	-	*26,910,027	*33,968	-
Mortgages, notes, and bonds payable in one year or more	52,237,901	31,073,311	*775,216	*1,645	17,903,151	*2,430,662	*53,916
Other liabilities	25,693,950	16,151,325	473,486	*424	8,047,849	*542,031	478,834
Net worth	102,934,894	17,426,196	13,916,957	*182,356	69,239,917	*-103,899	2,273,367
Capital stock	24,239,113	3,104,053	3,727,220	*55,842	17,199,708	*5,377	146,913
Additional paid-in capital	109,543,641	25,991,570	2,467,202	*81,371	77,454,539	461,557	3,087,401
Retained earnings, appropriated	5,211	5,211	-	-	-	-	-
Retained earnings, unappropriated [30]	-29,728,878	-11,215,982	7,722,534	*45,143	-25,398,320	*-175,935	-706,317
Less: Cost of treasury stock	1,124,193	*458,656	-	-	*16,010	394,897	254,631
Total receipts	**89,866,015**	**38,122,231**	**6,708,835**	***676,638**	**40,366,266**	***1,767,780**	**2,224,264**
Business receipts	77,640,362	33,370,213	4,835,854	*634,016	35,183,229	*1,468,781	2,148,268
Interest	1,728,159	849,355	69,383	*3,476	783,157	*15,410	7,378
Interest on Government obligations: State and local	*5,209	18	-	-	*353	704	4,135
Rents	145,954	72,019	*366	-	7,729	61,362	*4,479
Royalties	3,043,276	1,032,223	*1,501,108	*4,442	*309,743	194,907	*853
Net short-term capital gain reduced by net long-term capital loss	*116,743	116,363	-	-	*380	-	[1]
Net long-term capital gain reduced by net short-term capital loss	1,405,164	1,377,826	4,033	-	15,235	191	7,878
Net gain, noncapital assets	55,842	40,859	2	-	*14,981	-	-
Dividends received from domestic corporations	80,399	*76,069	*531	-	3,799	-	*[1]
Dividends received from foreign corporations	332,972	*194,003	12,251	-	102,260	1,445	23,012
Other receipts	5,311,934	993,283	285,307	*34,704	3,945,402	*24,979	28,259
Total deductions	**82,764,978**	**35,545,001**	**6,494,745**	***622,074**	**36,607,279**	***1,505,231**	**1,990,649**
Cost of goods sold [19]	25,437,805	10,465,990	2,060,114	*452,184	11,646,170	*434,428	*378,919
Compensation of officers	506,462	249,579	*43,577	*3,162	110,024	*29,225	*70,895
Salaries and wages	12,437,503	7,271,686	850,529	*49,884	3,458,766	*223,384	583,254
Repairs	706,512	171,380	13,220	*559	480,393	12,969	27,991
Bad debts	1,446,495	363,934	*714	*2,108	1,035,959	*16,670	27,110
Rent paid on business property	2,294,575	794,099	116,045	*6,631	1,299,391	*28,183	50,227
Taxes paid	1,541,873	795,979	51,647	*8,912	580,289	*42,630	62,416
Interest paid	8,603,092	4,028,953	341,443	*1,199	4,014,002	*198,552	18,943
Charitable contributions	60,874	44,505	3,095	*19	3,138	*9,767	*350
Amortization	3,134,160	1,654,149	408,249	27,133	971,945	*20,872	51,811
Depreciation	4,594,432	1,184,495	44,314	*5,432	3,235,579	*59,669	64,944
Depletion	-	-	-	-	-	-	-
Advertising	1,800,418	757,252	*64,861	*16,041	939,710	*3,441	19,113
Pension, profit-sharing, stock, annuity	339,749	264,300	*14,489	*231	47,472	345	*12,911
Employee benefit programs	1,695,792	796,841	*60,524	*1,524	722,346	*54,119	60,437
Domestic production activities deduction	75,786	69,579	693	*100	754	4,242	418
Net loss, noncapital assets	445,328	85,258	*636	*56	355,059	*3,008	*1,310
Other deductions	17,644,121	6,547,020	2,420,593	*46,899	7,706,281	*363,728	559,600
Total receipts less total deductions	7,101,037	2,577,230	214,090	*54,565	3,758,987	*262,550	233,615
Constructive taxable income from related foreign corporations, total	308,596	58,893	135,668	-	*56,270	-	57,765
Includable income of controlled foreign corporations	239,604	32,879	123,788	-	*40,708	-	42,229
Foreign dividend income resulting from foreign taxes deemed paid	*68,992	26,014	11,881	-	*15,562	-	15,536
Net income	**7,404,423**	**2,636,105**	**349,759**	***54,565**	**3,814,904**	***261,846**	**287,245**
Statutory special deductions, total	3,447,370	770,732	212,433	*9,968	2,414,013	*11,396	*28,829
Net operating loss deduction	3,381,636	708,411	212,057	*9,968	2,410,975	*11,396	*28,829
Income subject to tax	**3,957,125**	**1,865,446**	**137,326**	***44,596**	**1,400,891**	***250,450**	**258,416**
Total income tax before credits [32]	1,421,724	659,056	46,924	*15,318	523,179	*87,400	89,848
Income tax	1,378,560	651,627	45,692	*15,229	488,989	*87,400	89,623
Alternative minimum tax	43,138	7,428	*1,205	*88	34,191	-	*226
Foreign tax credit	105,004	57,537	*1,346	*600	18,609	449	26,464
General business credit	75,003	64,600	-	-	9,078	135	1,190
Prior year minimum tax credit	*8,700	-	-	-	*8,674	-	26
Total income tax after credits [2]	**1,233,017**	**536,919**	**45,578**	***14,718**	**486,818**	***86,816**	**62,169**

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

2008 Corporation Returns - Basic Tables

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

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns	**1,662**	**152**	**557**	**203**	**751**	**4,125**	**3,665**	**d**	**d**
Total assets	**1,306,345,915**	**172,683,591**	**302,164,669**	**539,433,109**	**292,064,547**	**72,008,278**	**63,353,244**	**d**	**d**
Cash	70,847,331	21,743,108	32,319,831	12,879,219	3,905,173	5,535,123	3,952,356	d	d
Notes and accounts receivable	117,411,663	35,422,575	41,884,616	25,150,775	14,953,696	5,893,486	4,493,337	d	d
Less: Allowance for bad debts	704,182	564,828	79,557	17,445	42,351	95,633	68,144	d	d
Inventories	*1,603,206	348,875	1,244,245	*10,086	-	321,234	*19,032	d	d
Investments in Government obligations	52,847,135	1,936,406	18,255,975	18,406,629	14,248,125	*59,017	*17,210	d	d
Tax-exempt securities	32,316,591	86,428	231	32,174,328	*55,605	97,173	97,173	d	d
Other current assets	184,764,838	23,306,602	116,855,160	36,234,005	8,369,071	2,258,945	2,038,081	d	d
Loans to shareholders	14,187,506	6,376,904	3,712	13,824	*7,793,066	655,725	631,195	d	d
Mortgage and real estate loans	74,147,985	37,732,044	937,817	25,805,845	9,672,278	482,770	482,770	d	d
Other investments	628,012,297	41,960,113	51,994,133	302,484,570	231,573,481	20,007,188	17,032,390	d	d
Depreciable assets	6,472,432	1,049,137	3,092,957	2,299,209	*31,129	32,858,428	30,710,204	d	d
Less: Accumulated depreciation	2,788,417	479,992	1,462,011	827,870	*18,544	8,143,708	7,093,591	d	d
Depletable assets	8,132	-	-	8,132	-	*7,941	*7,941	d	d
Less: Accumulated depletion	-	-	-	-	-	*1,935	*1,935	d	d
Land	254,321	35,403	*142,879	75,505	*534	5,753,723	5,696,378	d	d
Intangible assets (amortizable)	23,351,524	1,254,315	14,405,303	7,507,125	*184,781	3,107,126	2,833,249	d	d
Less: Accumulated amortization	2,175,710	123,041	1,694,899	357,350	*419	754,111	728,569	d	d
Other assets	105,789,263	2,599,541	24,264,278	77,586,521	1,338,923	3,965,787	3,234,166	d	d
Total liabilities	**1,306,345,915**	**172,683,591**	**302,164,669**	**539,433,109**	**292,064,547**	**72,008,278**	**63,353,244**	**d**	**d**
Accounts payable	120,616,753	23,810,529	72,678,116	8,498,021	15,630,087	4,526,968	3,756,880	d	d
Mortgages, notes, and bonds payable in less than one year	54,234,230	18,492,393	23,263,633	2,300,069	10,178,134	3,350,224	1,813,562	d	d
Other current liabilities	422,705,299	82,080,319	102,718,860	228,942,139	8,963,980	4,076,989	2,970,475	d	d
Loans from shareholders	4,319,864	3,236,209	809,496	6,918	*267,241	2,900,067	2,637,727	d	d
Mortgages, notes, and bonds payable in one year or more	91,548,412	29,228,370	24,478,068	27,334,860	10,507,113	26,148,098	24,734,109	d	d
Other liabilities	175,954,953	3,448,434	39,910,343	125,372,975	7,223,201	5,447,411	4,050,309	d	d
Net worth	436,966,405	12,387,336	38,306,153	146,978,127	239,294,790	25,558,522	23,390,182	d	d
Capital stock	24,766,822	1,993,749	5,665,371	8,875,608	8,232,094	6,114,590	5,892,103	d	d
Additional paid-in capital	492,473,905	16,330,327	26,122,497	125,386,363	324,634,718	19,142,391	16,656,403	d	d
Retained earnings, appropriated	3,651,265	-	46,815	3,387,690	216,761	*9,480	*9,480	d	d
Retained earnings, unappropriated [30]	-82,110,495	-5,935,961	6,528,560	11,061,732	-93,764,827	587,579	1,127,715	d	d
Less: Cost of treasury stock	1,815,091	779	*57,090	1,733,266	23,956	*295,519	*295,519	d	d
Total receipts	**173,344,661**	**10,342,469**	**29,184,328**	**120,859,709**	**12,958,154**	**12,336,459**	**9,340,967**	**d**	**d**
Business receipts	87,912,408	1,788,453	15,052,631	70,966,070	*105,253	6,469,659	3,882,938	d	d
Interest	36,366,390	8,093,866	9,963,602	13,519,733	4,789,190	713,794	553,500	d	d
Interest on Government obligations: State and local	458,144	5,057	40,496	411,215	*1,376	10,421	10,181	d	d
Rents	247,103	*54,052	48,590	142,097	*2,365	1,484,907	1,475,674	d	d
Royalties	15,402	7,191	*848	5,485	*1,877	*37,983	*30,458	d	d
Net short-term capital gain reduced by net long-term capital loss	2,358,509	4,603	142,605	1,583,283	628,018	2,238	2,238	d	d
Net long-term capital gain reduced by net short-term capital loss	1,371,216	10,757	443,251	853,861	*63,347	1,734,065	1,713,263	d	d
Net gain, noncapital assets	488,961	22,334	315,233	10,980	*140,414	172,552	86,603	d	d
Dividends received from domestic corporations	775,476	4,870	85,719	681,290	*3,598	28,360	28,174	d	d
Dividends received from foreign corporations	466,293	38	83,657	382,598	-	*2,634	*2,634	d	d
Other receipts	42,884,759	351,248	3,007,697	32,303,098	7,222,716	1,679,844	1,555,304	d	d
Total deductions	**146,910,943**	**8,583,489**	**24,437,243**	**110,695,221**	**3,194,990**	**9,301,806**	**6,627,082**	**d**	**d**
Cost of goods sold [19]	45,290,226	23	60,180	45,230,023	-	735,472	*46,180	d	d
Compensation of officers	1,646,411	118,814	769,125	755,066	3,406	119,936	88,323	d	d
Salaries and wages	14,910,990	757,164	5,039,859	9,098,424	15,543	1,585,710	1,330,895	d	d
Repairs	259,587	88,648	94,306	76,208	425	199,606	171,607	d	d
Bad debts	1,204,098	189,868	788,255	155,648	70,327	146,252	134,790	d	d
Rent paid on business property	1,204,014	121,857	344,287	730,347	7,522	703,337	377,712	d	d
Taxes paid	2,702,678	118,212	579,706	1,945,368	59,391	645,100	573,413	d	d
Interest paid	16,986,527	5,728,421	7,791,433	2,372,287	1,094,386	1,245,316	1,036,855	d	d
Charitable contributions	42,891	4,570	14,846	23,089	386	38,133	36,005	d	d
Amortization	1,359,358	52,287	570,620	720,413	16,037	133,414	118,634	d	d
Depreciation	1,063,932	143,764	315,769	596,698	7,701	1,277,092	561,525	d	d
Depletion	*14,791	-	372	-	*14,420	*193	*193	d	d
Advertising	604,799	213,642	97,960	285,745	7,452	41,036	28,987	d	d
Pension, profit-sharing, stock, annuity	551,533	42,484	127,149	381,900	-	33,467	24,234	d	d
Employee benefit programs	1,356,617	71,739	321,632	962,796	449	103,588	74,919	d	d
Domestic production activities deduction	*2,610	-	*1,291	-	*1,319	*1,336	*783	d	d
Net loss, noncapital assets	331,630	11,324	298,132	22,008	*166	120,055	92,250	d	d
Other deductions	57,378,252	920,671	7,222,320	47,339,201	1,896,059	2,172,764	1,929,777	d	d
Total receipts less total deductions	26,433,717	1,758,980	4,747,085	10,164,488	9,763,164	3,034,653	2,713,884	d	d
Constructive taxable income from related foreign corporations, total	464,032	-	141,725	322,307	-	*689	*64	d	d
Includable income of controlled foreign corporations	230,470	-	110,593	119,877	-	22	22	d	d
Foreign dividend income resulting from foreign taxes deemed paid	233,562	-	31,132	202,430	-	*667	*41	d	d
Net income	**26,439,605**	**1,753,923**	**4,848,314**	**10,075,580**	**9,761,788**	**3,024,921**	**2,703,768**	**d**	**d**
Statutory special deductions, total	11,215,622	160,992	377,734	1,288,338	9,388,557	1,415,013	1,336,930	d	d
Net operating loss deduction	1,474,235	157,583	348,028	852,578	116,045	1,005,847	930,002	d	d
Income subject to tax	**15,180,977**	**1,595,431**	**4,480,880**	**8,731,417**	**373,249**	**1,634,169**	**1,391,098**	**d**	**d**
Total income tax before credits [32]	5,311,116	559,265	1,555,462	3,066,228	130,160	569,321	483,618	d	d
Income tax	5,269,739	556,488	1,533,006	3,052,413	127,832	558,863	474,045	d	d
Alternative minimum tax	40,307	2,651	21,896	13,825	1,935	9,641	8,755	d	d
Foreign tax credit	404,523	31,907	57,298	311,889	*3,429	7,939	5,517	d	d
General business credit	90,583	469	7,262	82,827	*25	2,782	893	d	d
Prior year minimum tax credit	22,929	116	*5,569	17,244	[1]	3,001	2,423	d	d
Total income tax after credits [2]	**4,793,081**	**526,773**	**1,485,333**	**2,654,269**	**126,706**	**555,599**	**474,785**	**d**	**d**

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

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

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

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	**2,820**	**1,174**	**525**	**519**	***6**	***9**
Total assets	**116,732,443**	**647,196,275**	**42,986,558**	**35,095,239**	***7,891,319**	***3,820,319**
Cash	6,692,730	33,144,106	1,212,498	1,129,287	*83,211	*192,277
Notes and accounts receivable	22,199,873	240,517,692	6,278,356	4,279,630	*1,998,726	*277,693
Less: Allowance for bad debts	353,917	2,655,832	192,230	156,596	35,634	*12,586
Inventories	1,956,996	55,790	423,296	332,294	*91,001	38,835
Investments in Government obligations	11,374	31,957,606	70,323	70,323	-	-
Tax-exempt securities	190	4,169,459	63,868	63,868	-	-
Other current assets	14,456,171	29,021,048	2,382,743	2,067,857	*314,886	*82,243
Loans to shareholders	292,335	1,702,274	*129,758	*129,758	-	-
Mortgage and real estate loans	-	*89,050,227	*619	*619	-	-
Other investments	26,331,590	153,270,867	11,412,710	10,963,839	448,872	*1,001,423
Depreciable assets	15,013,288	10,914,032	10,439,370	8,393,101	*2,046,269	*254,301
Less: Accumulated depreciation	8,750,216	5,183,413	4,963,922	4,176,940	*786,981	*160,990
Depletable assets	26,802	*551,705	899,437	-	899,437	-
Less: Accumulated depletion	13,280	*164,123	492,948	-	492,948	-
Land	286,681	1,150,747	187,901	132,394	55,507	10,753
Intangible assets (amortizable)	34,867,587	42,252,940	18,454,102	16,051,403	2,402,699	1,462,056
Less: Accumulated amortization	5,583,477	599,756	4,730,757	4,355,694	375,063	193,161
Other assets	9,297,714	18,040,909	1,411,432	170,096	1,241,336	*867,474
Total liabilities	**116,732,443**	**647,196,275**	**42,986,558**	**35,095,239**	***7,891,319**	***3,820,319**
Accounts payable	11,457,182	26,620,331	2,700,962	1,286,058	*1,414,904	*105,035
Mortgages, notes, and bonds payable in less than one year	5,813,139	26,397,915	297,720	287,069	*10,650	52,876
Other current liabilities	15,553,358	381,415,831	5,038,438	4,287,149	*751,289	*292,215
Loans from shareholders	3,898,526	2,014,028	2,741,700	2,667,253	*74,447	24,102
Mortgages, notes, and bonds payable in one year or more	20,423,085	91,452,956	11,611,732	9,628,429	*1,983,304	*27,178
Other liabilities	16,521,690	28,701,312	8,441,710	7,875,591	566,118	*2,208,501
Net worth	43,065,462	90,593,902	12,154,296	9,063,690	*3,090,606	*1,110,412
Capital stock	15,351,995	11,779,791	1,883,790	1,883,790	*[1]	*190,811
Additional paid-in capital	29,172,713	65,815,290	23,695,932	9,551,528	14,144,404	*926,997
Retained earnings, appropriated	*33,581	*25,340	33,316	33,316	-	-
Retained earnings, unappropriated [30]	-569,616	13,002,812	-13,442,677	-2,393,002	*-11,049,675	*-1,036
Less: Cost of treasury stock	923,210	*29,330	16,065	11,942	4,123	6,361
Total receipts	**74,685,631**	**39,468,252**	**30,999,175**	**26,481,359**	***4,517,815**	***1,539,454**
Business receipts	68,024,547	5,928,543	29,076,376	24,694,786	*4,381,589	*1,389,737
Interest	1,072,335	24,749,144	313,924	280,598	33,327	*84,193
Interest on Government obligations: State and local	3,141	240,795	4,045	4,045	-	148
Rents	71,529	950,583	14,683	14,192	491	3,781
Royalties	1,128,001	33,086	26,388	26,388	-	51,317
Net short-term capital gain reduced by net long-term capital loss	*2,853	48,475	*13,536	*13,536	-	-
Net long-term capital gain reduced by net short-term capital loss	187,529	952,199	*15,087	*15,087	-	8,535
Net gain, noncapital assets	56,118	341,593	*15,811	*15,811	-	1,075
Dividends received from domestic corporations	81,414	153,630	*11,183	*11,183	-	69
Dividends received from foreign corporations	186,475	878,407	*30,261	*29,556	704	6,793
Other receipts	3,871,690	5,191,797	1,477,880	1,376,176	*101,704	*-6,193
Total deductions	**67,676,835**	**31,571,830**	**29,992,587**	**25,592,019**	***4,400,568**	***1,429,597**
Cost of goods sold [19]	24,237,263	*1,607,926	12,879,842	12,322,316	*557,526	464,782
Compensation of officers	900,399	226,614	197,473	167,239	30,235	*40,966
Salaries and wages	15,325,169	4,942,570	6,328,160	5,128,916	1,199,244	*278,302
Repairs	396,896	368,158	348,035	125,185	*222,850	*5,755
Bad debts	126,768	2,382,648	73,529	61,855	*11,673	*3,750
Rent paid on business property	1,650,487	587,595	551,490	434,674	*116,816	*60,342
Taxes paid	3,101,294	784,582	657,356	522,625	*134,731	*64,368
Interest paid	2,007,682	12,121,269	1,243,366	1,159,050	*84,317	*168,750
Charitable contributions	42,058	77,428	4,381	4,361	20	629
Amortization	940,186	599,469	995,797	909,038	86,759	55,694
Depreciation	1,346,878	2,017,700	634,868	416,411	*218,456	*26,631
Depletion	118	*16,584	31,140	-	31,140	-
Advertising	299,136	309,770	249,346	239,326	*10,020	*22,317
Pension, profit-sharing, stock, annuity	700,951	307,418	151,315	130,196	21,119	*19,049
Employee benefit programs	1,434,745	572,581	657,148	529,362	*127,785	*17,569
Domestic production activities deduction	67,224	48,273	228	-	228	-
Net loss, noncapital assets	64,346	25,104	17,316	11,735	5,581	*2,486
Other deductions	15,035,238	4,576,140	4,971,799	3,429,730	*1,542,069	*198,209
Total receipts less total deductions	7,008,796	7,896,422	1,006,588	889,340	*117,248	*109,858
Constructive taxable income from related foreign corporations, total	203,568	482,866	*28,737	*27,791	947	2,514
Includable income of controlled foreign corporations	112,408	72,065	12,430	11,483	947	254
Foreign dividend income resulting from foreign taxes deemed paid	91,159	410,801	*16,308	*16,308	-	2,260
Net income	**7,209,223**	**8,138,493**	**1,031,280**	**913,085**	***118,194**	***112,223**
Statutory special deductions, total	1,562,483	447,178	320,332	217,397	*102,935	*16,093
Net operating loss deduction	1,495,003	332,908	311,454	208,520	*102,935	*16,045
Income subject to tax	**5,646,840**	**7,691,346**	**710,948**	**695,688**	***15,260**	**96,130**
Total income tax before credits [32]	1,981,167	2,704,010	251,759	244,294	*7,465	*33,666
Income tax	1,961,384	2,685,845	247,014	241,826	*5,188	33,385
Alternative minimum tax	19,507	16,055	4,671	2,394	2,276	*280
Foreign tax credit	136,235	539,554	17,675	17,675	-	5,117
General business credit	74,038	146,833	23,432	22,919	513	-
Prior year minimum tax credit	5,773	4,071	*10,007	*10,007	-	16
Total income tax after credits [2]	**1,765,121**	**2,012,630**	**200,644**	**193,693**	***6,952**	***28,533**

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

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

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	**18**	***4**	***10**	**4**	**243**	**219**	***25**
Total assets	**33,407,342**	**27,323,597**	***3,686,668**	**2,397,076**	**1,779,601**	**1,295,171**	***484,430**
Cash	309,127	44,535	*155,598	108,994	261,541	168,375	*93,166
Notes and accounts receivable	2,097,653	1,351,794	*372,829	373,030	208,029	*196,570	*11,459
Less: Allowance for bad debts	352,140	179,275	*128,396	44,469	*802	*119	683
Inventories	363,166	273,782	*84,398	4,986	*5,820	*3,842	*1,978
Investments in Government obligations	-	-	-	-	-	-	-
Tax-exempt securities	-	-	-	-	-	-	-
Other current assets	546,306	315,972	*180,455	49,878	195,538	177,755	*17,783
Loans to shareholders	10,868,208	10,867,916	292	-	*17,514	*17,514	-
Mortgage and real estate loans	-	-	-	-	-	-	-
Other investments	6,469,537	6,171,514	278,214	19,808	*248,010	*227,470	20,540
Depreciable assets	3,855,495	2,013,026	*302,196	1,540,273	897,757	590,687	*307,071
Less: Accumulated depreciation	1,477,212	856,159	*145,873	475,181	446,846	291,615	*155,231
Depletable assets	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-
Land	104,677	9,038	6,269	89,369	106,313	49,445	56,867
Intangible assets (amortizable)	10,938,453	7,792,266	2,401,359	744,828	244,823	*154,604	*90,219
Less: Accumulated amortization	704,124	560,663	95,658	47,803	*104,190	*94,710	*9,479
Other assets	388,197	79,850	274,983	33,363	146,093	*95,354	*50,739
Total liabilities	**33,407,342**	**27,323,597**	***3,686,668**	**2,397,076**	**1,779,601**	**1,295,171**	***484,430**
Accounts payable	476,920	194,073	*210,123	72,725	197,198	*157,855	*39,343
Mortgages, notes, and bonds payable in less than one year	*272,690	198,913	*30,757	43,019	*14,126	*9,884	*4,242
Other current liabilities	2,257,950	1,803,309	*303,368	151,274	484,168	466,191	*17,977
Loans from shareholders	10,988,557	10,872,481	114,808	1,267	*10,443	*5,320	*5,123
Mortgages, notes, and bonds payable in one year or more	7,504,367	4,124,093	*2,084,202	1,296,072	629,950	*415,632	*214,317
Other liabilities	914,108	581,763	256,351	75,994	68,266	*9,373	*58,893
Net worth	10,992,749	9,548,966	*687,058	756,725	375,450	230,915	*144,536
Capital stock	2,875,670	2,814,707	60,925	38	28,705	4,380	*24,325
Additional paid-in capital	7,024,212	5,988,063	*355,987	680,162	255,490	*75,575	*179,915
Retained earnings, appropriated	-	-	-	-	-	-	-
Retained earnings, unappropriated [30]	1,159,122	746,196	*270,145	142,781	96,723	152,456	*-55,733
Less: Cost of treasury stock	66,255	-	-	66,255	*5,469	1,498	*3,971
Total receipts	**10,393,430**	***6,298,140**	***1,450,416**	**2,644,873**	**1,854,897**	**1,618,140**	***236,757**
Business receipts	9,773,726	*6,052,900	*1,406,783	2,314,043	1,499,992	1,270,785	*229,207
Interest	17,566	*10,622	*3,968	2,976	41,182	38,261	*2,921
Interest on Government obligations: State and local	-	-	-	-	*546	*546	-
Rents	20,611	-	667	19,944	24,339	24,080	259
Royalties	*1,500	*1,280	220	-	*10,782	*10,782	-
Net short-term capital gain reduced by net long-term capital loss	-	-	-	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss	24,133	23,594	-	538	3,040	3,019	21
Net gain, noncapital assets	*2,660	*2,635	25	-	161	149	12
Dividends received from domestic corporations	300	227	-	73	*2,194	*251	1,943
Dividends received from foreign corporations	4	4	-	-	-	-	-
Other receipts	552,929	*206,877	*38,753	307,299	272,662	270,267	*2,395
Total deductions	**9,746,870**	***5,817,996**	***1,377,224**	**2,551,649**	**1,702,997**	**1,479,017**	***223,980**
Cost of goods sold [19]	3,517,691	2,959,350	*543,471	14,870	112,457	*98,361	*14,096
Compensation of officers	*13,517	524	*8,784	4,209	37,654	*35,533	*2,121
Salaries and wages	1,745,394	396,595	*255,924	1,092,875	401,720	317,079	*84,641
Repairs	46,985	5,783	14,121	27,081	8,094	*5,421	*2,674
Bad debts	268,132	*199,130	*38,179	30,822	*983	*838	*144
Rent paid on business property	481,578	316,692	*34,816	130,070	53,661	39,003	*14,659
Taxes paid	405,553	208,242	*36,921	160,390	236,243	227,362	*8,882
Interest paid	535,149	*329,444	*112,315	93,390	59,439	*48,753	*10,686
Charitable contributions	50,645	48,462	187	1,996	*5,341	*5,308	*33
Amortization	169,250	129,657	22,601	16,992	*6,717	*6,141	*575
Depreciation	402,296	278,903	*27,934	95,458	82,711	64,472	*18,238
Depletion	-	-	-	-	-	-	-
Advertising	44,874	10,444	*22,274	12,156	*21,239	*18,427	*2,812
Pension, profit-sharing, stock, annuity	9,732	-	*3,849	5,883	*1,505	*1,460	46
Employee benefit programs	449,299	270,408	*25,471	153,419	47,899	*35,983	*11,916
Domestic production activities deduction	2,846	2,846	-	-	*195	*195	-
Net loss, noncapital assets	*10,263	7,565	*570	2,128	*7,211	*6,468	*743
Other deductions	1,593,667	*653,950	*229,807	709,910	619,928	568,214	*51,714
Total receipts less total deductions	646,560	*480,144	*73,192	93,224	151,900	139,123	*12,777
Constructive taxable income from related foreign corporations, total	-	-	-	-	-	-	-
Includable income of controlled foreign corporations	-	-	-	-	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid	-	-	-	-	-	-	-
Net income	**646,560**	***480,144**	***73,192**	**93,224**	**151,354**	**138,577**	***12,777**
Statutory special deductions, total	74,630	*29,038	*37,216	8,376	*24,382	*19,949	*4,434
Net operating loss deduction	*74,402	*28,860	*37,216	8,325	*22,264	*19,773	*2,491
Income subject to tax	**571,930**	**451,106**	**35,976**	**84,848**	**126,972**	**118,629**	***8,343**
Total income tax before credits [32]	200,752	157,874	*13,196	29,681	43,446	40,569	*2,877
Income tax	199,943	157,874	12,462	29,606	42,476	39,639	*2,837
Alternative minimum tax	*809	-	*734	75	187	147	40
Foreign tax credit	633	[1]	557	76	*454	*454	-
General business credit	4,429	2,442	-	1,987	232	232	-
Prior year minimum tax credit	336	-	336	-	-	-	-
Total income tax after credits [2]	**195,354**	**155,432**	***12,303**	**27,618**	**42,760**	**39,883**	***2,877**

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

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

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

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	**857**	**119**	**738**	**205**	**45**	**160**	**-**	**-**
Total assets	**37,677,965**	**26,944,544**	**10,733,421**	**5,007,601**	**2,632,206**	**2,375,395**	**-**	**-**
Cash	1,159,905	820,824	339,081	258,056	152,254	105,801	-	-
Notes and accounts receivable	2,134,340	561,028	1,573,311	1,157,101	954,366	202,734	-	-
Less: Allowance for bad debts	132,841	106,658	*26,182	15,987	14,032	*1,955	-	-
Inventories	293,911	22,120	271,792	394,606	317,682	*76,924	-	-
Investments in Government obligations	-	-	-	1,146	-	1,146	-	-
Tax-exempt securities	-	-	-	-	-	-	-	-
Other current assets	1,201,242	841,315	359,926	144,810	114,049	*30,762	-	-
Loans to shareholders	*1,960	*1,942	18	27,982	27,982	-	-	-
Mortgage and real estate loans	*249,116	*249,116	-	-	-	-	-	-
Other investments	19,125,760	18,141,886	*983,873	1,846,308	*651,269	*1,195,039	-	-
Depreciable assets	8,007,032	5,579,153	2,427,879	560,538	297,659	262,879	-	-
Less: Accumulated depreciation	3,572,365	2,030,282	1,542,083	330,946	174,267	156,679	-	-
Depletable assets	1,103	1,103	-	-	-	-	-	-
Less: Accumulated depletion	190	190	-	-	-	-	-	-
Land	1,332,565	1,321,978	*10,587	*7,067	*7,067	-	-	-
Intangible assets (amortizable)	8,535,030	1,096,021	*7,439,009	1,352,304	*317,354	1,034,950	-	-
Less: Accumulated amortization	1,944,027	247,328	*1,696,698	146,224	*41,993	*104,231	-	-
Other assets	1,285,424	692,516	*592,908	-249,158	22,817	*-271,975	-	-
Total liabilities	**37,677,965**	**26,944,544**	**10,733,421**	**5,007,601**	**2,632,206**	**2,375,395**	**-**	**-**
Accounts payable	1,309,283	232,509	1,076,774	479,016	289,547	*189,469	-	-
Mortgages, notes, and bonds payable in less than one year	208,714	174,930	*33,784	264,449	*82,814	*181,635	-	-
Other current liabilities	2,577,755	804,286	1,773,469	536,225	264,884	271,341	-	-
Loans from shareholders	657,378	65,051	*592,327	*55,380	*42,140	*13,240	-	-
Mortgages, notes, and bonds payable in one year or more	12,358,982	11,632,473	*726,509	2,741,962	*1,215,343	*1,526,619	-	-
Other liabilities	7,155,386	2,532,977	*4,622,409	150,144	*30,237	*119,907	-	-
Net worth	13,410,467	11,502,318	1,908,149	780,425	707,242	73,183	-	-
Capital stock	1,424,574	1,316,905	107,669	186,460	121,736	64,723	-	-
Additional paid-in capital	11,621,135	9,819,224	*1,801,911	1,310,352	256,902	*1,053,449	-	-
Retained earnings, appropriated	-	-	-	-	-	-	-	-
Retained earnings, unappropriated [30]	364,828	366,245	-1,418	971,099	328,603	642,496	-	-
Less: Cost of treasury stock	69	55	14	1,687,485	-	1,687,485	-	-
Total receipts	**22,918,735**	**6,042,470**	**16,876,265**	**4,967,371**	**2,968,466**	**1,998,905**	**-**	**-**
Business receipts	18,447,261	3,491,907	14,955,354	4,612,156	2,781,204	1,830,952	-	-
Interest	511,559	476,904	*34,656	31,764	27,596	*4,168	-	-
Interest on Government obligations: State and local	-	-	-	-	-	-	-	-
Rents	63,318	15,286	48,032	*787	*775	12	-	-
Royalties	*547,152	539,340	*7,812	84,886	820	84,066	-	-
Net short-term capital gain reduced by net long-term capital loss	339	339	-	-	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss	23,945	17,024	6,921	*17,762	*6,295	*11,467	-	-
Net gain, noncapital assets	*570	*34	*536	*7,826	*1,329	*6,498	-	-
Dividends received from domestic corporations	7,854	2,214	5,640	*1	*1	-	-	-
Dividends received from foreign corporations	*23,921	*17,564	6,357	38,073	3	38,070	-	-
Other receipts	3,292,817	1,481,858	1,810,959	174,115	150,443	*23,672	-	-
Total deductions	**22,054,194**	**5,688,198**	**16,365,996**	**4,446,942**	**2,772,533**	**1,674,409**	**-**	**-**
Cost of goods sold [19]	8,939,905	224,199	8,715,706	2,337,284	1,755,877	*581,408	-	-
Compensation of officers	48,033	24,097	*23,936	48,271	27,497	*20,774	-	-
Salaries and wages	4,421,878	1,178,995	3,242,883	598,625	274,858	323,766	-	-
Repairs	133,995	54,989	79,005	30,267	20,379	9,889	-	-
Bad debts	69,620	53,377	*16,243	6,931	5,975	*957	-	-
Rent paid on business property	972,536	450,192	522,345	137,823	49,677	88,146	-	-
Taxes paid	860,270	177,630	682,640	93,949	39,184	54,765	-	-
Interest paid	981,021	649,897	331,124	175,239	68,927	*106,312	-	-
Charitable contributions	13,178	2,278	*10,900	1,438	*315	*1,123	-	-
Amortization	233,387	48,471	*184,917	107,888	*20,172	87,715	-	-
Depreciation	440,646	166,952	273,694	61,423	40,418	21,005	-	-
Depletion	109	109	-	-	-	-	-	-
Advertising	298,967	253,848	45,119	123,664	17,653	*106,011	-	-
Pension, profit-sharing, stock, annuity	73,344	27,792	45,552	18,041	11,691	*6,350	-	-
Employee benefit programs	794,961	72,184	*722,776	90,427	68,685	*21,742	-	-
Domestic production activities deduction	8,775	-	8,775	*7,809	*7,809	-	-	-
Net loss, noncapital assets	59,140	*32,703	*26,437	*1,356	*1,190	*166	-	-
Other deductions	3,704,427	2,270,484	1,433,943	606,508	362,227	244,281	-	-
Total receipts less total deductions	864,541	354,272	510,270	520,428	195,933	324,496	-	-
Constructive taxable income from related foreign corporations, total	30,836	29,087	1,749	18,070	-	18,070	-	-
Includable income of controlled foreign corporations	29,087	29,087	-	-	-	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid	1,749	-	1,749	18,070	-	18,070	-	-
Net income	**895,378**	**383,359**	**512,019**	**538,498**	**195,933**	**342,566**	**-**	**-**
Statutory special deductions, total	120,337	112,406	*7,931	*28,581	*1,353	*27,228	-	-
Net operating loss deduction	114,839	110,857	*3,983	*28,580	*1,352	*27,228	-	-
Income subject to tax	**775,041**	**270,952**	**504,088**	**509,918**	**194,580**	***315,338**	**-**	**-**
Total income tax before credits [32]	270,792	97,247	173,545	177,101	67,265	109,836	-	-
Income tax	267,544	93,999	173,545	177,081	67,251	*109,830	-	-
Alternative minimum tax	3,248	3,248	-	20	15	6	-	-
Foreign tax credit	*3,419	*696	*2,723	*23,095	3,257	*19,838	-	-
General business credit	26,259	3,427	*22,833	170	170	-	-	-
Prior year minimum tax credit	*7,667	*7,667	-	*81	*81	-	-	-
Total income tax after credits [2]	**233,446**	**85,457**	**147,989**	**153,755**	**63,757**	**89,998**	**-**	**-**

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

RETURNS OF ACTIVE CORPORATIONS

Table 26--Schedule A, Cost of Goods Sold, by Selected Sectors

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

Item	All sectors [15]	Selected sectors									
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information
							Total [16]	Wholesale trade	Retail trade		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Returns with and without net income											
Number of returns, total	**5,847,221**	**137,294**	**38,506**	**7,238**	**766,689**	**270,727**	**986,366**	**380,773**	**605,102**	**195,228**	**118,279**
Cost of goods sold	16,080,386,856	83,571,990	217,851,505	477,213,841	1,108,069,870	5,736,752,807	5,815,471,119	3,212,145,153	2,603,325,965	276,042,729	230,848,715
Inventory, beginning of year	1,592,234,901	9,787,634	13,839,591	15,139,474	129,876,004	605,470,665	756,658,714	336,330,229	420,328,485	4,243,999	18,135,516
Purchases	11,728,978,161	46,683,756	115,591,579	317,218,212	390,776,185	4,646,616,229	5,602,212,631	3,028,984,184	2,573,228,447	119,076,912	83,998,970
Cost of labor	959,498,035	7,897,718	18,934,904	4,913,237	171,301,854	390,054,414	68,388,294	41,679,667	26,708,627	29,389,895	17,132,653
Additional inventory costs (section 263A)	88,840,022	237,372	-27,002	3,536,742	12,690,640	49,270,859	17,789,056	12,947,615	4,841,441	216,522	1,462,815
Other costs	2,598,529,405	29,305,819	93,039,278	153,148,059	508,990,638	1,006,732,059	259,970,344	185,100,711	74,869,633	126,507,890	127,286,444
Less: Inventory, end of year	1,559,225,871	10,363,589	14,923,783	16,007,546	104,759,917	611,210,989	739,448,905	339,973,361	399,475,544	4,019,452	17,761,118
Death benefits (Form 1120-L)	575,605,749	-	-	-	-	2,126,783	251,325	243,307	8,019	-	561,469
Losses incurred (Form 1120-PC)	95,926,455	23,281	-8,603,061	-734,336	-805,534	-352,307,214	-150,350,342	-53,167,199	-97,183,143	626,963	31,966
Returns with net income											
Number of returns, total	**3,183,821**	**68,849**	**24,687**	**4,045**	**441,919**	**148,272**	**528,649**	**220,847**	**307,801**	**112,383**	**55,411**
Cost of goods sold	11,780,610,794	42,740,566	163,880,951	262,230,210	848,993,775	4,533,352,136	4,289,961,357	2,415,623,848	1,874,337,510	187,740,770	170,157,201
Inventory, beginning of year	1,019,499,892	4,398,338	10,630,971	7,027,195	36,697,179	414,054,070	508,849,208	237,189,871	271,659,337	2,454,418	12,987,830
Purchases	9,056,773,347	28,039,875	94,295,379	178,897,706	277,207,632	3,876,851,192	4,173,779,736	2,286,174,423	1,887,605,312	88,340,005	60,315,501
Cost of labor	687,476,775	3,104,700	13,514,111	3,612,844	136,479,529	274,424,036	46,126,947	28,454,629	17,672,318	17,080,181	12,680,704
Additional inventory costs (section 263A)	49,767,457	107,491	-181,328	358,769	8,799,619	23,537,010	13,480,568	9,988,137	3,492,431	154,118	951,591
Other costs	1,830,499,128	11,713,847	66,173,243	80,528,370	424,281,625	647,335,063	212,704,357	154,132,591	58,571,766	81,905,139	96,506,937
Less: Inventory, end of year	1,046,982,376	4,623,684	11,931,974	7,662,651	34,188,767	430,087,181	518,609,984	249,125,436	269,484,548	2,483,287	12,779,480
Death benefits (Form 1120-L)	192,345,004	-	-	-	-	2,126,783	251,325	243,307	8,019	-	-
Losses incurred (Form 1120-PC)	-8,768,433	-	-8,619,451	-532,023	-283,041	-274,888,836	-146,620,799	-51,433,674	-95,187,125	290,197	-505,881

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

RETURNS OF ACTIVE CORPORATIONS

Table 26--Schedule A, Cost of Goods Sold, by Selected Sectors--Continued

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

Item	Selected sectors--continued									
	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Returns with and without net income										
Number of returns, total	**254,092**	**648,578**	**845,356**	**45,725**	**276,344**	**52,484**	**416,101**	**122,425**	**292,901**	**371,146**
Cost of goods sold	1,211,593,190	39,704,339	329,603,400	6,300,377	217,691,881	6,342,143	60,855,216	19,569,031	160,410,112	82,350,872
Inventory, beginning of year	1,652,779	5,525,083	10,773,440	124,915	2,732,244	497,382	1,529,610	1,634,674	7,576,915	7,029,524
Purchases	18,217,330	19,069,733	120,643,670	469,379	45,657,887	2,185,199	20,777,465	7,417,981	121,916,638	50,404,085
Cost of labor	804,449	4,714,860	80,722,039	*29,810	103,542,917	1,295,079	15,041,267	2,046,709	26,940,215	16,267,223
Additional inventory costs (section 263A)	162,932	247,839	1,025,568	*-1,528	838,277	63,307	302,364	197,845	563,163	263,252
Other costs	10,125,238	14,697,161	128,841,694	1,629,903	67,152,171	2,818,956	26,076,244	9,918,939	17,126,611	15,148,880
Less: Inventory, end of year	914,984	5,000,724	12,479,156	159,794	2,805,232	517,781	1,740,041	1,657,310	8,632,362	6,822,274
Death benefits (Form 1120-L)	571,966,738	124,802	-	574,631	-	-	-	-	-	-
Losses incurred (Form 1120-PC)	609,578,707	325,583	76,146	3,633,062	573,617	-	-1,131,692	10,194	-5,081,067	60,183
Returns with net income										
Number of returns, total	**160,360**	**225,321**	**527,611**	**17,884**	**167,541**	**27,981**	**291,036**	**58,669**	**131,966**	**190,962**
Cost of goods sold	640,111,152	14,637,243	246,941,956	5,193,856	152,250,319	4,964,710	47,926,523	10,476,956	107,786,598	51,175,042
Inventory, beginning of year	820,299	1,827,596	6,627,911	83,462	1,948,101	301,902	1,223,511	737,373	4,826,050	4,004,480
Purchases	16,936,998	7,180,248	87,108,776	196,761	32,800,855	1,647,018	16,402,674	3,169,171	82,478,974	31,110,055
Cost of labor	662,629	1,999,386	63,712,864	7,138	69,690,084	1,054,683	12,999,656	1,095,985	19,433,432	9,731,343
Additional inventory costs (section 263A)	153,715	183,025	525,164	-1,624	794,839	63,496	298,333	154,674	245,278	142,720
Other costs	6,938,778	5,367,370	96,757,491	1,622,521	48,483,393	2,216,449	20,136,615	6,068,621	11,514,935	10,236,218
Less: Inventory, end of year	586,728	1,994,610	7,781,880	93,022	2,003,734	318,838	1,403,868	748,868	5,612,000	4,071,820
Death benefits (Form 1120-L)	189,955,945	-	-	10,951	-	-	-	-	-	-
Losses incurred (Form 1120-PC)	425,229,516	74,229	*-8,368	3,367,669	536,780	-	-1,730,398	-	-5,100,072	22,046

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

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

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

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

Item	All sectors [15]	Selected sectors				
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**5,847,221**	**137,294**	**38,506**	**7,238**	**766,689**	**270,727**
Total assets	**76,799,143,905**	**141,892,761**	**890,547,131**	**1,577,295,662**	**762,606,047**	**10,356,934,872**
Cash	4,384,454,244	14,352,198	35,741,789	40,237,117	119,131,733	333,735,366
Notes and accounts receivable	13,854,552,316	11,525,751	112,082,452	107,081,921	194,486,109	2,286,629,283
Less: Allowance for bad debts	275,816,749	90,933	789,690	4,191,167	1,561,516	27,309,081
Inventories	1,619,270,780	14,478,656	21,563,212	32,749,682	110,977,114	611,456,389
Investments in Government obligations	2,192,988,384	176,032	1,142,130	3,212,071	820,527	5,331,096
Tax-exempt securities	1,619,564,304	629,150	417,783	*475,061	840,866	10,033,302
Other current assets	5,091,760,177	6,194,446	32,340,956	100,888,593	83,329,685	547,323,705
Loans to shareholders	254,235,487	5,048,551	3,982,582	78,229	11,395,697	76,792,493
Mortgage and real estate loans	5,450,234,189	1,118,942	476,817	*3,407,252	4,658,551	5,864,507
Other investments	27,168,915,167	15,043,826	156,167,191	163,572,618	69,419,801	3,105,784,076
Depreciable assets	9,466,523,654	110,414,037	271,965,888	1,183,730,870	282,032,779	2,705,052,796
Less: Accumulated depreciation	4,514,037,135	74,808,582	119,810,959	385,707,282	181,016,256	1,521,078,765
Depletable assets	587,260,196	4,823,266	373,718,815	18,428,921	1,803,756	131,664,553
Less: Accumulated depletion	214,528,294	451,028	141,238,513	5,806,635	494,474	56,502,324
Land	509,031,710	23,753,594	10,433,748	4,096,242	31,686,560	57,783,704
Intangible assets (amortizable)	4,156,369,240	3,666,957	54,270,547	62,004,775	23,550,342	1,346,128,809
Less: Accumulated amortization	668,598,994	826,186	13,920,325	5,994,625	4,155,048	256,132,330
Other assets	6,116,965,227	6,844,081	92,002,708	259,032,020	15,699,819	994,377,292
Total liabilities	**76,799,143,905**	**141,892,761**	**890,547,131**	**1,577,295,662**	**762,606,047**	**10,356,934,872**
Accounts payable	6,822,189,862	8,267,447	93,374,140	71,340,978	129,084,915	1,380,535,906
Mortgages, notes, and bonds payable in less than one year	4,725,523,837	15,842,263	19,133,208	81,238,290	75,212,787	821,740,121
Other current liabilities	20,354,322,310	6,742,532	51,132,028	122,068,573	114,024,156	1,162,168,965
Loans from shareholders	606,631,359	19,965,996	9,981,684	2,560,349	38,415,259	148,406,945
Mortgages, notes, and bonds payable in one year or more	11,061,883,947	42,101,941	202,710,930	504,210,200	156,009,945	2,273,158,383
Other liabilities	7,759,698,093	6,014,158	129,169,629	407,225,954	27,615,828	1,230,749,990
Capital stock	3,184,460,920	10,175,233	35,162,167	90,364,602	16,268,190	414,337,824
Additional paid-in capital	23,574,012,952	31,944,003	233,058,617	284,016,785	91,265,652	2,763,555,282
Retained earnings, appropriated	129,882,504	255,651	471,860	2,241,071	1,213,292	6,978,529
Retained earnings, unappropriated [26]	483,471,935	3,564,179	141,813,935	32,028,436	128,976,896	1,149,168,577
Less: Cost of treasury stock	1,902,933,815	2,980,642	25,461,066	19,999,578	15,480,873	993,865,651
Total receipts	**28,716,072,833**	**170,929,047**	**475,420,593**	**778,993,284**	**1,484,059,015**	**8,195,263,471**
Business receipts	24,718,121,658	150,273,205	421,289,006	737,749,331	1,458,878,242	7,555,233,726
Interest	2,125,138,427	956,695	5,297,499	7,763,775	4,308,789	176,851,661
Interest on Government obligations: State and local	72,811,023	117,410	124,310	162,010	386,271	1,662,953
Rents	152,679,781	1,402,385	1,456,460	2,378,051	1,352,361	30,964,594
Royalties	173,937,913	685,016	2,725,140	463,152	222,476	102,924,277
Net short-term capital gain reduced by net long-term capital loss	6,739,637	-19,760	-272,687	197,777	-136,063	1,273,625
Net long-term capital gain reduced by net short-term capital loss	149,221,837	1,210,350	11,013,816	6,989,752	2,447,528	31,002,526
Net gain, noncapital assets	106,470,328	2,431,817	8,052,133	2,414,431	3,738,956	21,896,964
Dividends received from domestic corporations	45,802,195	336,126	2,294,741	355,897	384,692	8,194,313
Dividends received from foreign corporations	104,536,146	4,210	7,580,469	699,396	90,359	72,284,644
Other receipts	1,043,313,973	13,531,592	15,859,705	19,819,714	12,385,404	192,974,188
Total deductions	**27,722,973,310**	**166,805,733**	**425,045,506**	**772,766,955**	**1,458,016,868**	**7,896,201,274**
Cost of goods sold	16,080,386,856	83,571,990	217,851,505	477,213,841	1,108,069,870	5,736,752,807
Compensation of officers	466,838,453	3,041,883	5,757,034	2,424,560	45,313,326	55,121,144
Salaries and wages	2,569,360,630	11,088,484	21,170,999	26,017,583	78,024,580	451,903,773
Repairs	176,026,838	3,634,720	2,729,417	15,766,034	5,841,427	31,698,592
Bad debts	253,945,480	182,203	523,308	3,352,819	3,858,253	19,024,565
Rent paid on business property	490,901,903	7,523,472	8,015,345	4,716,606	25,353,462	65,564,547
Taxes paid	469,131,527	2,691,864	11,134,119	23,048,876	20,249,332	103,285,935
Interest paid	1,658,635,566	3,623,915	15,463,950	35,144,700	12,011,352	283,006,837
Charitable contributions	19,465,834	157,893	560,930	299,172	1,142,483	6,654,316
Amortization	183,749,318	346,103	6,221,854	8,298,006	1,233,426	52,731,339
Depreciation	780,090,482	9,850,729	33,578,405	53,142,960	27,970,992	212,689,675
Depletion	21,515,332	74,003	14,174,289	429,651	148,862	5,097,443
Advertising	266,795,558	426,389	348,855	662,730	5,124,729	82,804,650
Pension, profit-sharing, etc., plans	162,825,732	271,800	2,456,145	6,816,343	5,036,010	61,756,945
Employee benefit programs	332,106,413	1,461,291	4,467,073	7,540,873	16,094,921	104,215,576
Domestic production activities deduction	18,424,096	116,616	1,285,397	606,208	482,310	12,158,566
Net loss, noncapital assets	112,164,047	199,736	1,636,334	3,452,735	1,620,164	16,509,025
Other deductions	3,664,070,346	38,543,046	77,670,548	103,833,258	100,524,327	595,827,361
Total receipts less total deductions	993,099,523	4,123,313	50,375,087	6,226,330	26,042,147	299,062,196
Net income (less deficit)	**1,061,406,187**	**2,806,523**	**52,323,624**	**6,683,554**	**30,034,778**	**404,637,548**

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

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

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

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

Item	Selected sectors--continued							
	Wholesale and retail trade							
	Total [16]	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns	**986,366**	**380,773**	**605,102**	**195,228**	**118,279**	**254,092**	**648,578**	**845,356**
Total assets	**3,604,059,999**	**2,020,855,751**	**1,583,203,698**	**709,134,090**	**2,468,467,797**	**33,890,646,518**	**1,470,105,720**	**794,631,006**
Cash	232,802,991	131,108,234	101,694,207	47,158,556	100,097,360	1,180,391,417	70,192,757	111,007,039
Notes and accounts receivable	519,622,844	386,255,121	133,367,723	72,498,696	237,588,738	3,138,659,933	79,338,491	165,421,337
Less: Allowance for bad debts	15,055,749	10,433,985	4,621,764	1,466,351	12,065,217	40,335,009	2,303,557	3,293,183
Inventories	737,557,453	338,336,866	399,220,587	8,471,358	29,057,717	6,926,660	5,946,951	15,339,660
Investments in Government obligations	6,844,330	6,640,306	204,024	571,825	681,823	1,615,986,240	1,199,966	1,109,030
Tax-exempt securities	7,045,182	5,860,283	1,184,899	661,160	2,560,592	1,449,963,670	1,470,725	538,682
Other current assets	190,905,181	119,610,875	71,294,307	36,733,792	104,787,541	2,990,389,595	72,317,616	68,643,452
Loans to shareholders	19,487,024	10,385,552	9,101,472	5,165,235	6,739,429	41,819,935	14,510,280	8,122,169
Mortgage and real estate loans	2,837,907	2,015,026	822,881	398,379	336,940	3,489,509,495	27,429,273	1,573,668
Other investments	683,666,913	458,068,718	225,598,195	67,955,097	625,556,433	16,867,686,512	320,984,112	148,141,672
Depreciable assets	1,139,780,988	486,885,374	652,895,614	583,837,637	938,003,763	306,120,167	855,859,334	170,245,068
Less: Accumulated depreciation	565,725,132	250,222,478	315,502,654	219,785,491	540,728,314	111,493,067	242,446,522	104,795,252
Depletable assets	48,917,391	48,712,766	204,625	94,944	199,917	3,171,533	1,276,069	195,352
Less: Accumulated depletion	7,526,709	7,427,229	99,480	64,556	114,510	1,073,817	129,017	80,775
Land	87,303,631	26,765,455	60,538,176	10,169,368	13,108,755	14,227,046	166,513,163	4,264,393
Intangible assets (amortizable)	408,957,520	222,218,293	186,739,227	68,461,130	833,447,422	345,323,697	63,105,809	216,594,972
Less: Accumulated amortization	55,260,136	33,597,554	21,662,582	8,383,453	132,364,393	43,564,986	16,289,118	58,097,257
Other assets	161,898,368	79,674,127	82,224,241	36,656,764	261,573,802	2,636,937,497	51,129,389	49,700,978
Total liabilities	**3,604,059,999**	**2,020,855,751**	**1,583,203,698**	**709,134,090**	**2,468,467,797**	**33,890,646,518**	**1,470,105,720**	**794,631,006**
Accounts payable	573,491,948	312,169,005	261,322,943	44,968,447	122,315,828	2,406,166,838	38,051,547	88,752,766
Mortgages, notes, and bonds payable in less than one year	333,063,045	173,261,936	159,801,110	33,186,408	136,865,352	1,897,234,271	67,028,490	50,489,210
Other current liabilities	355,510,021	201,228,281	154,281,740	79,599,921	275,888,835	7,399,629,396	62,109,759	124,063,626
Loans from shareholders	86,291,469	41,081,074	45,209,671	16,812,028	45,316,091	45,269,168	62,707,010	32,770,477
Mortgages, notes, and bonds payable in one year or more	693,554,747	338,418,402	355,136,345	206,960,894	669,942,549	3,144,658,510	550,172,724	147,083,859
Other liabilities	280,062,023	172,555,785	107,506,238	152,738,335	429,753,377	4,359,428,113	89,910,557	87,778,707
Capital stock	142,166,404	89,373,201	52,793,203	24,647,121	149,938,912	1,652,778,911	107,823,515	109,837,725
Additional paid-in capital	645,609,555	349,261,326	296,348,229	135,739,349	1,148,905,377	14,818,661,154	551,849,429	401,381,079
Retained earnings, appropriated	2,254,673	1,092,092	1,162,581	108,077	1,695,366	103,828,529	1,883,966	445,421
Retained earnings, unappropriated [26]	646,442,320	395,361,928	251,080,566	35,427,414	-270,507,703	-1,721,471,175	-36,574,816	-212,806,142
Less: Cost of treasury stock	154,386,207	52,947,280	101,438,927	21,053,904	241,646,186	215,537,197	24,856,461	35,165,721
Total receipts	**7,522,763,607**	**3,966,147,232**	**3,556,616,375**	**823,719,997**	**1,131,110,468**	**3,693,763,242**	**355,542,531**	**1,064,207,758**
Business receipts	7,342,883,560	3,881,119,943	3,461,763,618	794,777,500	975,088,046	1,980,500,244	235,041,728	1,013,061,955
Interest	25,954,822	15,043,636	10,911,186	4,422,480	25,670,909	1,177,660,963	11,922,037	7,460,090
Interest on Government obligations: State and local	917,838	492,047	425,791	128,537	639,054	56,627,868	498,144	338,455
Rents	8,392,404	4,332,212	4,060,192	1,557,269	11,458,079	15,370,896	54,694,660	795,937
Royalties	13,377,610	7,228,423	6,149,187	1,990,657	32,700,231	1,456,593	3,685,111	4,533,668
Net short-term capital gain reduced by net long-term capital loss	579,683	709,470	-129,787	-27,886	191,437	4,849,662	-227,405	175,335
Net long-term capital gain reduced by net short-term capital loss	10,911,188	8,468,302	2,442,885	1,787,222	9,148,246	29,188,575	12,600,256	7,117,420
Net gain, noncapital assets	9,271,805	6,327,571	2,944,234	4,086,644	3,611,058	11,597,877	12,161,846	8,182,763
Dividends received from domestic corporations	4,624,842	2,883,211	1,741,631	211,470	1,382,218	21,750,760	733,744	520,405
Dividends received from foreign corporations	3,843,241	2,457,994	1,385,248	462,127	3,107,281	6,602,048	47,716	988,186
Other receipts	102,006,614	37,084,424	64,922,190	14,323,977	68,113,910	370,857,842	24,384,695	21,033,545
Total deductions	**7,381,114,602**	**3,883,842,702**	**3,497,271,701**	**810,964,160**	**1,075,105,925**	**3,473,737,724**	**321,762,166**	**1,019,287,118**
Cost of goods sold	5,815,471,119	3,212,145,153	2,603,325,965	276,042,729	230,848,715	1,211,593,190	39,704,339	329,603,400
Compensation of officers	71,329,598	40,898,107	30,431,491	11,830,848	14,893,196	38,349,467	12,818,767	81,888,017
Salaries and wages	510,562,169	198,749,490	311,812,680	127,551,032	177,908,005	305,401,784	56,003,597	236,606,742
Repairs	31,600,729	11,886,682	19,714,047	22,661,063	12,720,437	5,274,097	7,733,990	5,268,479
Bad debts	13,903,111	7,643,972	6,259,138	1,548,734	8,752,155	63,279,512	2,431,973	2,331,717
Rent paid on business property	121,380,511	35,346,137	86,034,374	40,131,645	27,295,177	27,914,080	18,588,176	33,826,352
Taxes paid	84,885,917	33,374,977	51,510,887	23,181,359	26,842,843	45,687,381	13,670,371	30,654,137
Interest paid	67,695,570	34,043,624	33,651,946	16,950,612	69,981,028	670,878,104	28,019,495	16,328,653
Charitable contributions	3,144,081	1,354,768	1,789,313	289,772	706,735	1,848,491	836,887	1,046,634
Amortization	15,415,777	10,533,750	4,882,027	2,646,250	38,613,682	27,874,928	2,772,983	7,871,679
Depreciation	113,473,102	54,950,008	58,523,094	43,881,449	82,797,927	40,448,275	48,907,258	19,517,385
Depletion	1,004,027	989,135	14,892	21,508	*3,809	201,212	70,615	65,760
Advertising	74,391,879	28,863,303	45,528,576	2,850,030	28,168,107	18,759,085	4,887,894	10,218,199
Pension, profit-sharing, etc., plans	17,702,489	9,146,289	8,556,200	7,741,646	7,295,065	15,129,486	1,379,913	11,524,280
Employee benefit programs	48,026,042	21,992,428	26,033,614	22,624,143	20,985,401	25,825,435	3,981,157	21,089,956
Domestic production activities deduction	995,972	810,858	185,114	6,490	2,229,136	58,591	20,535	280,336
Net loss, noncapital assets	5,635,126	1,740,971	3,894,155	627,911	7,039,152	56,086,887	1,894,347	1,770,393
Other deductions	384,660,929	179,469,346	205,191,437	210,393,515	318,534,672	920,629,045	78,068,178	209,879,405
Total receipts less total deductions	141,649,005	82,304,530	59,344,674	12,755,838	56,004,544	220,025,517	33,780,365	44,920,640
Net income (less deficit)	**147,877,380**	**85,271,965**	**62,605,613**	**13,784,004**	**58,157,819**	**173,674,790**	**28,855,106**	**42,482,114**

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

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

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

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

Item	Selected sectors--continued						
	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns	**45,725**	**276,344**	**52,484**	**416,101**	**122,425**	**292,901**	**371,146**
Total assets	**18,775,836,616**	**290,311,946**	**39,406,001**	**324,958,969**	**108,055,646**	**474,149,261**	**119,946,102**
Cash	1,979,952,037	24,868,484	6,222,000	31,026,661	11,254,480	28,325,974	17,910,673
Notes and accounts receivable	6,779,309,740	52,559,075	4,940,283	50,197,895	7,315,469	22,740,594	12,526,534
Less: Allowance for bad debts	149,152,475	1,409,847	638,155	14,220,800	359,709	1,164,567	409,744
Inventories	264,854	3,280,831	524,515	2,241,213	1,728,446	9,713,566	6,991,588
Investments in Government obligations	554,921,181	250,631	-	275,806	*72,940	165,636	227,119
Tax-exempt securities	143,436,463	457,394	*92,716	542,650	*147,686	117,483	133,738
Other current assets	794,372,931	19,351,299	2,160,720	16,131,917	7,220,043	13,251,665	5,394,725
Loans to shareholders	27,782,520	3,584,589	397,064	17,187,775	1,402,740	8,202,866	2,534,966
Mortgage and real estate loans	1,910,452,507	221,208	*62,366	129,012	123,710	1,388,433	241,306
Other investments	4,733,523,912	44,668,179	6,173,332	52,735,640	13,068,908	81,262,360	13,471,175
Depreciable assets	206,520,135	122,861,981	12,889,685	165,053,677	73,947,845	270,426,886	67,754,116
Less: Accumulated depreciation	92,851,410	71,434,437	6,617,745	89,329,356	35,315,406	111,122,155	39,967,876
Depletable assets	727,453	2,110,825	*4,158	*11,442	*1,972	109,135	*695
Less: Accumulated depletion	177,984	840,491	*3,929	112	*457	*22,898	*65
Land	19,601,723	4,001,045	412,647	6,173,903	7,912,318	40,587,560	7,002,309
Intangible assets (amortizable)	437,146,064	91,681,473	11,511,185	80,403,384	15,089,775	74,248,445	20,776,935
Less: Accumulated amortization	25,818,913	18,959,000	1,201,626	9,909,332	2,524,409	11,132,738	4,065,118
Other assets	1,455,825,878	13,058,706	2,476,785	16,307,594	6,969,295	47,051,016	9,423,027
Total liabilities	**18,775,836,616**	**290,311,946**	**39,406,001**	**324,958,969**	**108,055,646**	**474,149,261**	**119,946,102**
Accounts payable	1,786,433,396	22,821,435	1,888,498	16,315,207	4,999,383	24,045,888	9,330,199
Mortgages, notes, and bonds payable in less than one year	1,128,846,360	20,514,432	1,386,079	14,229,883	8,664,982	15,804,309	5,041,196
Other current liabilities	10,455,497,453	37,378,003	7,131,355	39,153,352	12,495,329	38,674,850	11,044,558
Loans from shareholders	14,042,948	10,838,648	1,589,799	21,780,633	10,035,079	29,189,110	10,609,487
Mortgages, notes, and bonds payable in one year or more	1,948,141,921	79,138,568	9,106,769	140,571,636	42,393,576	214,167,020	37,775,387
Other liabilities	411,994,952	26,570,540	4,644,772	30,706,000	9,535,840	63,087,083	12,702,210
Capital stock	369,585,830	13,631,337	2,322,235	12,121,514	8,317,541	16,607,504	8,363,779
Additional paid-in capital	2,106,239,938	95,810,291	12,065,768	106,273,033	31,959,198	98,586,553	17,081,216
Retained earnings, appropriated	1,954,055	251,594	*3,192	61,840	*132,882	1,638,354	4,464,152
Retained earnings, unappropriated [26]	616,888,425	2,251,124	2,668,196	-48,839,897	-16,164,311	22,325,763	8,245,641
Less: Cost of treasury stock	63,788,662	18,894,025	3,400,662	7,414,231	4,313,853	49,977,173	4,711,723
Total receipts	**1,037,599,984**	**501,817,950**	**48,701,342**	**646,172,407**	**105,999,873**	**470,855,007**	**208,978,912**
Business receipts	174,601,466	485,163,724	46,497,719	619,242,822	96,184,302	433,983,446	197,512,596
Interest	667,394,174	1,788,180	313,817	2,124,736	1,020,793	3,505,779	719,493
Interest on Government obligations: State and local	10,781,616	101,886	43,069	142,522	47,837	35,849	55,157
Rents	19,619,721	246,954	32,885	789,401	417,481	1,561,003	189,240
Royalties	492,602	665,837	107,699	86,365	546,247	6,962,825	312,408
Net short-term capital gain reduced by net long-term capital loss	186,232	46,981	*-4,386	55,485	-16,427	-148,637	36,668
Net long-term capital gain reduced by net short-term capital loss	14,715,022	1,922,968	1,113,517	1,301,893	934,740	2,139,762	3,666,066
Net gain, noncapital assets	10,832,425	2,997,654	12,905	1,807,904	755,213	1,158,170	1,457,473
Dividends received from domestic corporations	4,493,566	124,753	9,564	79,054	45,453	177,195	83,404
Dividends received from foreign corporations	6,491,773	414,077	*22,126	54,483	40,304	1,740,192	63,514
Other receipts	127,991,388	8,344,935	552,428	20,487,742	6,023,929	19,739,424	4,882,892
Total deductions	**1,010,368,350**	**483,928,069**	**44,851,749**	**616,461,503**	**102,753,939**	**462,180,570**	**201,412,686**
Cost of goods sold	6,300,377	217,691,881	6,342,143	60,855,216	19,569,031	160,410,112	82,350,872
Compensation of officers	8,066,130	13,504,342	2,019,091	73,098,117	7,029,980	9,362,480	10,990,447
Salaries and wages	132,512,352	97,586,516	13,789,281	183,194,209	19,675,881	89,851,315	30,501,124
Repairs	6,981,415	3,930,815	516,336	5,937,960	1,710,000	8,319,967	3,700,861
Bad debts	121,812,685	1,234,340	789,956	9,393,435	393,745	573,034	545,473
Rent paid on business property	14,180,040	10,321,261	3,358,068	29,593,458	5,925,099	34,377,151	12,833,278
Taxes paid	15,369,579	13,755,953	1,509,493	21,991,758	5,649,029	19,596,805	5,924,179
Interest paid	395,152,780	7,738,204	1,062,372	12,329,119	3,665,401	16,183,203	3,399,048
Charitable contributions	1,226,443	276,037	42,759	604,561	140,858	345,040	142,561
Amortization	7,130,475	4,157,587	416,225	2,897,015	904,736	2,907,952	1,308,794
Depreciation	35,233,676	11,677,118	1,391,763	15,254,807	5,564,705	18,624,792	6,079,555
Depletion	93,240	125,433	-	*131	*3,740	*135	*1,473
Advertising	10,072,946	5,156,026	2,525,192	4,305,500	2,281,180	11,121,706	2,687,952
Pension, profit-sharing, etc., plans	9,880,762	1,957,919	207,069	10,960,367	760,961	1,327,798	620,734
Employee benefit programs	17,409,034	9,711,865	1,034,252	16,675,798	1,298,002	7,049,041	2,614,988
Domestic production activities deduction	75,457	14,709	*4,442	7,465	*3,947	60,636	17,283
Net loss, noncapital assets	10,888,377	598,179	120,942	1,376,112	370,496	1,776,685	561,444
Other deductions	218,037,836	84,489,882	9,722,362	167,986,476	27,807,149	80,309,902	37,132,619
Total receipts less total deductions	27,231,634	17,889,881	3,849,593	29,710,904	3,245,934	8,674,437	7,566,226
Net income (less deficit)	**23,902,992**	**17,816,289**	**4,036,047**	**31,173,700**	**3,300,613**	**12,226,341**	**7,667,270**

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

Section 4 1120S Corporation Basic Tables

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

Table 1- Returns of Active Corporations, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by major industry, **page 203**

Table 2 - Returns with Net Income, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by major industry, **page 211**

Table 3 - Reserved

Table 4 - Returns of Active Corporations, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by size of business receipts and sector, **page 219**

Table 5 - Returns of Active Corporations, Form 1120S: Rental real estate income, by sector and selected major industry, **page 238**

Table 6 - Returns of Active Corporations, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by number of shareholders, **page 240**

Table 7 - Returns of Active Corporations, Form 1120S: Balance sheet and income statement items, by major industry, **page 241**

Table 8 - Returns with Net Income from a Trade or Business, Form 1120S: Balance sheet and income statement items, by major industry, **page 253**

Notes

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

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

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

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

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction			
		Total	Agriculture production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of returns	**4,049,944**	**82,347**	**55,778**	**6,602**	**19,967**	**25,021**	**2,840**	**570,987**	**173,852**	**44,856**	**352,280**
Number of shareholders	**6,930,746**	**192,614**	**136,716**	**13,313**	**42,586**	**70,195**	**12,359**	**895,744**	**269,269**	**98,897**	**527,578**
Total receipts [33]	**6,126,386,899**	**86,194,581**	**61,472,854**	**7,682,901**	**17,038,826**	**55,110,212**	**11,455,367**	**931,506,474**	**375,023,142**	**150,522,792**	**405,960,540**
Business receipts	6,013,292,245	80,300,310	56,152,215	7,655,554	16,492,541	51,232,866	11,276,806	923,249,121	372,444,820	147,666,893	403,137,409
Interest on government obligations: State and local [33]	2,228,997	46,225	41,830	*878	*3,517	41,033	*7,344	154,389	76,716	51,534	26,139
Net gain, noncapital assets	11,956,314	564,434	294,581	53,207	216,646	1,235,501	18,628	1,363,953	282,397	457,489	624,067
Other receipts	98,909,342	5,283,612	4,984,228	-26,737	326,121	2,600,812	152,588	6,739,011	2,219,209	2,346,877	2,172,925
Total deductions	**5,884,131,516**	**85,409,769**	**61,401,702**	**7,732,352**	**16,275,714**	**43,830,467**	**10,999,366**	**897,825,867**	**368,813,468**	**146,953,373**	**382,059,027**
Cost of goods sold	3,788,537,580	39,775,731	27,011,998	3,960,783	8,802,950	23,109,578	9,313,098	694,427,693	317,784,868	116,336,244	260,306,582
Compensation of officers	231,091,693	1,431,069	775,746	228,960	426,363	1,510,769	156,774	28,053,727	7,122,684	3,212,038	17,719,005
Salaries and wages	618,226,025	6,459,560	4,274,028	716,702	1,468,830	3,466,274	358,209	48,571,779	11,391,126	5,749,751	31,430,902
Repairs	37,331,809	1,963,034	1,321,424	205,435	436,175	691,335	39,372	3,599,832	661,317	761,528	2,176,986
Bad debts	15,903,851	125,425	20,387	*15,472	89,565	51,713	16,744	2,371,134	698,863	600,285	1,071,985
Rent paid on business property	159,392,195	3,510,890	3,112,882	62,383	335,626	1,368,419	74,648	15,331,691	2,970,404	3,281,206	9,080,080
Taxes paid	105,684,133	1,357,278	920,119	163,318	273,840	1,484,816	85,816	12,005,832	3,061,890	1,609,445	7,334,497
Interest paid	66,521,930	1,652,592	1,265,387	176,137	211,067	746,682	110,313	6,323,595	2,529,098	1,669,401	2,125,096
Amortization	9,509,851	145,445	108,910	5,650	30,885	166,592	9,262	244,038	56,295	56,469	131,274
Depreciation	105,468,761	4,336,051	2,990,940	601,921	743,190	3,063,029	163,131	14,042,488	2,196,413	4,653,367	7,192,708
Depletion	694,877	*15,558	*13,765	*1,793	-	347,284	167	38,139	*2,214	27,273	*8,652
Advertising	51,461,038	208,038	157,965	9,988	40,085	76,228	11,122	3,146,470	952,769	251,527	1,942,175
Pension, profit-sharing, stock, annuity	24,042,313	132,114	74,325	41,594	16,195	233,479	10,620	3,315,499	717,586	588,194	2,009,719
Employee benefit programs	55,651,936	672,048	499,567	86,819	85,662	500,581	23,337	9,499,529	2,081,360	1,156,636	6,261,532
Net loss, noncapital assets	2,331,493	44,727	18,636	-	*26,091	13,654	*2,541	392,384	297,337	71,025	24,022
Other deductions	612,282,030	23,580,208	18,835,623	1,455,396	3,289,190	7,000,035	624,213	56,462,038	16,289,245	6,928,982	33,243,811
Total receipts less total deductions [33]	242,255,383	784,812	71,152	-49,451	763,111	11,279,745	456,002	33,680,607	6,209,674	3,569,420	23,901,513
Net income (less deficit) from a trade or business [33]	**240,026,386**	**738,587**	**29,322**	**-50,329**	**759,594**	**11,238,712**	**448,657**	**33,526,218**	**6,132,958**	**3,517,886**	**23,875,374**
Net income	360,625,661	5,683,314	3,870,065	362,560	1,450,689	12,023,162	608,392	53,726,156	14,994,274	9,379,006	29,352,876
Deficit	120,599,276	4,944,726	3,840,743	412,888	691,095	784,451	159,735	20,199,938	8,861,317	5,861,120	5,477,502
Portfolio income (less deficit) distributed to shareholders [34]	**69,556,907**	**1,636,061**	**1,106,989**	**120,239**	**408,833**	**2,573,901**	**159,941**	**3,313,062**	**1,109,767**	**1,371,646**	**831,649**
Dividend income	9,061,621	279,219	91,024	15,703	172,492	464,098	4,601	297,271	100,599	118,963	77,709
Interest income	16,348,016	384,899	284,868	18,126	81,905	406,398	70,565	2,054,769	856,824	676,623	521,322
Royalty income	2,191,558	486,469	365,563	*3,758	117,148	553,357	*396	28,966	16,849	10,743	1,373
Net short-term capital gain (less loss)	-1,342,564	-52,306	-39,298	*-4,801	-8,207	-376,808	*-11,605	-215,051	-102,704	-54,652	-57,696
Net long-term capital gain (less loss)	43,298,277	537,780	404,833	87,453	45,495	1,526,857	95,984	1,147,108	238,198	619,968	288,941
Real estate rental net income (less deficit)	**6,923,722**	**279,175**	**255,755**	**3,001**	**20,419**	**21,925**	***1,667**	**11,092**	**39,547**	**-42,427**	**13,972**
Net income	11,806,539	306,742	280,953	5,283	20,505	37,275	*1,913	560,881	295,581	228,727	36,573
Deficit	4,882,816	27,567	25,198	*2,283	*86	15,349	246	549,789	256,034	271,154	22,601
Net income (less deficit) from other rental activity	**583,521**	**93,887**	**33,220**	***59**	***60,607**	**104,714**	***2,493**	**93,241**	**3,694**	**26,017**	**63,530**
Net income	1,620,744	95,783	35,089	*85	*60,609	117,029	*2,768	114,992	9,978	31,726	73,288
Deficit	1,037,223	*1,897	*1,869	*26	1	12,315	276	21,751	6,284	5,709	*9,758
Total net income (less deficit)	**317,090,536**	**2,747,711**	**1,425,286**	**72,970**	**1,249,454**	**13,939,252**	**612,758**	**36,943,613**	**7,285,966**	**4,873,122**	**24,784,525**
Net income	432,213,546	7,190,933	4,862,339	421,962	1,906,633	14,649,107	750,963	56,679,677	15,894,306	10,579,954	30,205,418
Deficit	115,123,011	4,443,223	3,437,052	348,991	657,179	709,855	138,205	19,736,064	8,608,339	5,706,832	5,420,893

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

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

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

Item	Manufacturing											
	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of returns	**161,788**	**9,478**	**1,144**	**1,361**	**5,782**	**1,084**	**7,044**	**2,448**	**23,857**	**739**	**5,706**	**6,126**
Number of shareholders	**353,125**	**27,506**	**4,919**	**2,519**	**11,625**	**2,284**	**14,307**	**5,048**	**44,742**	**4,604**	**16,396**	**14,952**
Total receipts [33]	**760,599,110**	**103,705,203**	**10,130,601**	**10,086,635**	**23,457,812**	**3,691,114**	**34,904,113**	**25,244,530**	**39,787,411**	**9,036,997**	**39,424,359**	**48,004,380**
Business receipts	752,887,056	103,175,530	9,973,519	9,934,962	23,225,358	3,649,127	34,665,663	25,112,808	39,155,480	8,940,878	39,084,958	47,718,311
Interest on government obligations: State and local [33]	186,470	14,213	5,001	*1,724	1,338	*1,349	7,281	*4,524	6,879	*1,448	8,680	25,734
Net gain, noncapital assets	1,238,055	83,607	20,922	27,907	2,302	2	37,014	11,101	255,593	2,936	27,719	11,465
Other receipts	6,287,528	431,853	131,159	122,042	228,814	40,637	194,156	116,097	369,459	91,736	303,003	248,870
Total deductions	**725,684,662**	**100,420,603**	**9,414,708**	**9,902,901**	**23,093,179**	**3,488,021**	**35,102,882**	**24,819,917**	**38,430,082**	**8,697,415**	**37,321,177**	**45,969,480**
Cost of goods sold	529,006,229	81,683,740	5,755,581	7,342,891	15,875,565	2,272,565	26,414,416	18,951,020	23,361,519	7,256,787	25,918,813	34,270,261
Compensation of officers	18,678,982	944,941	199,480	233,597	640,619	98,432	650,400	481,159	1,605,746	144,715	1,179,122	1,048,877
Salaries and wages	53,725,383	4,311,904	865,680	756,096	2,236,279	347,690	2,266,791	1,705,132	4,411,852	376,190	3,113,615	3,012,568
Repairs	3,858,705	624,369	78,038	43,643	60,493	16,538	265,214	89,046	310,124	18,900	227,859	219,547
Bad debts	1,545,402	121,074	19,256	33,337	43,862	2,998	68,526	55,563	136,449	5,288	93,312	69,969
Rent paid on business property	13,787,995	949,211	142,184	156,079	560,756	55,214	509,246	612,254	1,479,287	54,607	558,559	841,982
Taxes paid	10,059,256	793,983	572,803	108,919	442,814	55,481	465,129	294,425	719,267	66,293	517,640	624,950
Interest paid	6,870,118	751,993	131,459	88,818	275,874	20,447	397,283	314,948	439,052	59,655	362,348	423,213
Amortization	987,367	141,017	28,966	8,111	23,498	*1,125	36,664	41,035	84,099	6,126	59,247	46,854
Depreciation	19,012,715	2,330,788	396,879	247,001	246,207	61,905	1,148,285	679,490	1,546,700	186,268	875,457	1,435,438
Depletion	276,052	-	9,308	-	-	-	101,482	16,314	-	2,067	5,818	-
Advertising	6,120,163	1,190,071	297,709	49,492	430,737	139,788	194,205	51,107	356,308	43,777	442,397	238,412
Pension, profit-sharing, stock, annuity	3,217,209	290,127	67,783	23,414	45,134	*5,463	109,913	148,694	135,712	15,922	234,424	179,110
Employee benefit programs	10,261,501	897,549	156,386	110,848	182,024	18,119	418,714	384,204	513,476	65,323	441,379	701,312
Net loss, noncapital assets	245,543	11,250	*3,960	*2,973	1,691	*430	925	*234	*8,016	*108	11,010	3,813
Other deductions	48,032,043	5,378,585	689,236	697,679	2,027,627	391,827	2,055,689	995,292	3,322,474	395,392	3,280,178	2,853,173
Total receipts less total deductions [33]	34,914,449	3,284,600	715,893	183,734	364,633	203,093	-198,769	424,613	1,357,329	339,582	2,103,183	2,034,900
Net income (less deficit) from a trade or business [33]	**34,727,978**	**3,270,387**	**710,892**	**182,010**	**363,295**	**201,744**	**-206,050**	**420,089**	**1,350,450**	**338,135**	**2,094,503**	**2,009,166**
Net income	46,015,106	4,128,976	946,559	391,190	995,986	210,787	1,190,950	849,235	2,129,265	566,508	2,579,075	2,547,469
Deficit	11,287,127	858,589	235,667	209,180	632,691	*9,042	1,397,000	429,145	778,816	228,374	484,572	538,303
Portfolio income (less deficit) distributed to shareholders [34]	**7,760,053**	**265,813**	**278,311**	**48,173**	**98,500**	**18,853**	**201,144**	**196,140**	**162,398**	**43,740**	**1,072,149**	**464,111**
Dividend income	1,260,086	78,157	28,183	18,582	11,400	*7,057	20,468	7,871	14,165	*10,400	180,924	45,566
Interest income	1,563,156	99,474	43,956	16,235	41,527	*7,976	66,560	51,594	79,280	43,557	208,876	57,640
Royalty income	260,129	16,529	87	*370	*30,085	283	33,116	12	*3,621	5,342	56,454	1,904
Net short-term capital gain (less loss)	-549,840	-30,153	-50,904	*-4,852	*-2,669	*-429	12,334	*-4,509	-2,679	*-6,716	-336,468	-38,794
Net long-term capital gain (less loss)	5,226,522	101,806	256,988	17,838	18,157	*3,966	68,666	141,172	68,010	*-8,843	962,363	397,795
Real estate rental net income (less deficit)	**182,885**	**20,147**	**6,480**	***539**	**6,276**	***153**	**12,121**	**3,778**	***2,484**	**5,093**	**7,586**	**8,981**
Net income	210,002	23,131	6,648	*678	9,065	*216	13,015	*3,825	*2,538	5,252	9,178	10,817
Deficit	27,118	2,984	*168	*139	*2,789	63	*894	47	*54	158	*1,592	*1,836
Net income (less deficit) from other rental activity	**98,889**	**3,997**	***8,090**	***613**	**-**	**-**	**-1,466**	***-817**	***1,027**	**660**	**6,170**	***294**
Net income	156,849	4,158	*8,443	*615	-	-	2,340	*546	*1,213	672	6,547	*294
Deficit	57,959	161	353	*2	-	-	*3,806	1,363	*186	12	*377	-
Total net income (less deficit)	**42,769,805**	**3,560,345**	**1,003,773**	**231,335**	**468,071**	**220,750**	**5,748**	**619,191**	**1,516,358**	**387,628**	**3,180,409**	**2,482,553**
Net income	53,245,963	4,372,058	1,170,498	435,802	1,077,582	224,612	1,266,243	1,014,278	2,250,578	615,955	3,756,797	3,007,729
Deficit	10,476,158	811,713	166,725	204,467	609,512	*3,862	1,260,495	395,087	734,220	228,328	576,389	525,175

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

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

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

Item	Manufacturing--continued									Wholesale and retail trade		
											Wholesale trade	
	Nonmetallic mineral product manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total	Total	Durable goods
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of returns	**6,388**	**4,742**	**30,616**	**12,615**	**4,816**	**3,694**	**6,190**	**6,915**	**21,044**	**651,937**	**233,078**	**148,044**
Number of shareholders	**13,805**	**10,359**	**56,967**	**31,310**	**10,715**	**11,428**	**15,063**	**14,537**	**40,041**	**1,119,123**	**429,608**	**260,264**
Total receipts [33]	**24,623,268**	**53,505,230**	**114,284,923**	**52,572,213**	**28,657,953**	**28,442,119**	**38,851,740**	**23,051,646**	**49,136,862**	**2,463,094,367**	**1,247,815,181**	**563,819,550**
Business receipts	24,371,682	52,677,878	112,996,809	52,027,525	28,436,456	27,840,523	38,390,912	22,697,402	48,811,275	2,437,921,178	1,238,170,066	558,479,356
Interest on government obligations: State and local [33]	2,544	10,991	22,704	18,090	14,209	4,648	6,919	*12,782	15,413	195,583	108,183	63,878
Net gain, noncapital assets	85,656	82,734	248,167	115,508	22,584	21,215	100,663	1,888	79,073	1,917,549	1,159,093	825,114
Other receipts	163,386	733,627	1,017,243	411,090	184,704	575,733	353,246	339,574	231,101	23,060,056	8,377,838	4,451,202
Total deductions	**24,115,865**	**50,574,410**	**106,592,715**	**48,528,320**	**26,242,806**	**26,760,192**	**37,637,123**	**22,133,448**	**46,439,418**	**2,418,973,610**	**1,213,448,226**	**543,402,583**
Cost of goods sold	15,711,061	42,727,343	78,281,013	34,008,974	17,818,946	17,975,603	28,466,586	15,397,013	29,516,531	1,974,338,606	1,014,242,226	426,551,515
Compensation of officers	792,752	846,323	3,716,835	1,398,059	860,434	705,600	683,357	612,726	1,835,806	37,589,879	20,486,692	12,668,376
Salaries and wages	1,822,567	2,040,393	6,805,656	4,419,436	2,862,603	2,578,793	2,409,584	2,132,128	5,250,427	148,958,909	67,733,111	40,476,512
Repairs	216,870	221,111	550,460	214,451	102,436	94,263	160,675	121,853	222,815	8,345,429	3,425,285	1,819,793
Bad debts	83,276	45,093	313,090	126,326	56,432	55,641	57,431	55,643	102,838	3,250,717	2,052,022	1,210,341
Rent paid on business property	647,336	461,133	2,377,916	991,501	543,249	453,457	726,441	491,529	1,176,053	40,168,881	14,076,862	8,857,478
Taxes paid	471,133	371,592	1,530,343	653,855	439,688	378,888	422,714	317,453	811,886	26,195,760	11,169,282	5,714,930
Interest paid	327,290	349,735	970,691	462,433	243,346	319,185	376,472	165,756	390,119	13,608,439	5,973,780	3,499,005
Amortization	29,579	34,729	97,720	63,428	75,965	69,366	28,976	24,114	86,748	2,225,234	926,968	381,945
Depreciation	1,264,364	868,108	3,020,446	1,296,850	485,184	530,918	963,489	393,019	1,035,918	19,613,015	9,051,940	5,771,354
Depletion	36,619	104,445	-	-	-	-	-	-	-	5,354	*2,819	*2,819
Advertising	127,570	41,650	423,107	288,048	208,445	333,895	283,648	218,391	761,405	18,899,960	5,356,990	3,139,505
Pension, profit-sharing, stock, annuity	138,273	127,126	647,433	277,336	184,236	134,757	136,877	76,049	239,427	3,959,326	2,661,158	1,620,134
Employee benefit programs	535,763	426,604	1,927,185	979,484	440,478	387,186	608,217	388,502	678,746	11,683,791	5,716,081	3,534,660
Net loss, noncapital assets	*14,904	8,940	70,861	8,038	*3,409	44,676	41,556	3,941	4,809	588,097	151,844	112,280
Other deductions	1,896,507	1,900,086	5,859,958	3,340,100	1,917,955	2,697,962	2,271,098	1,735,332	4,325,891	109,542,214	50,421,167	28,041,938
Total receipts less total deductions [33]	507,403	2,930,820	7,692,209	4,043,893	2,415,147	1,681,927	1,214,617	918,198	2,697,444	44,120,757	34,366,954	20,416,968
Net income (less deficit) from a trade or business [33]	**504,859**	**2,919,829**	**7,669,505**	**4,025,803**	**2,400,938**	**1,677,279**	**1,207,698**	**905,416**	**2,682,030**	**43,925,174**	**34,258,771**	**20,353,090**
Net income	1,132,751	3,104,876	9,003,828	4,576,973	2,775,092	2,019,979	2,087,068	1,170,965	3,607,573	66,488,638	42,209,621	25,470,972
Deficit	627,892	185,048	1,334,324	551,170	374,154	342,699	879,371	265,548	925,543	22,563,464	7,950,850	5,117,883
Portfolio income (less deficit) distributed to shareholders [34]	**369,931**	**573,354**	**1,096,533**	**854,513**	**404,829**	**506,707**	**485,761**	**36,123**	**582,969**	**9,578,056**	**5,837,614**	**2,737,827**
Dividend income	32,330	60,315	188,347	157,208	67,722	171,978	52,906	11,865	94,642	2,245,232	694,888	369,634
Interest income	69,628	71,914	241,317	134,822	74,637	61,070	84,436	22,508	86,148	2,559,898	1,294,571	708,244
Royalty income	3,472	*25,182	6,150	1,736	*4,217	25,936	25,432	*2,030	18,169	134,434	113,349	26,547
Net short-term capital gain (less loss)	-792	-4,806	-27,163	-13,548	-8,014	-8,034	-3,383	*-755	-17,508	-335,546	-134,084	-115,251
Net long-term capital gain (less loss)	265,293	420,749	687,883	574,293	266,267	255,757	326,370	*475	401,517	4,974,038	3,868,890	1,748,652
Real estate rental net income (less deficit)	**2,018**	**1,436**	**34,764**	**16,890**	**9,947**	**19,369**	**11,261**	**4,606**	**8,955**	**656,669**	**172,349**	**76,500**
Net income	11,985	2,762	36,848	17,586	10,015	19,847	11,959	*4,804	9,833	786,393	219,438	88,212
Deficit	*9,967	*1,326	2,084	*696	68	*478	*698	*198	*878	129,724	47,088	11,712
Net income (less deficit) from other rental activity	**809**	**261**	**61,498**	**27,912**	**-2,707**	***7,767**	**-29,364**	***570**	***13,575**	**215,067**	**124,617**	**112,533**
Net income	1,847	261	62,902	27,935	7	*7,767	17,081	*595	*13,625	343,635	236,280	215,906
Deficit	1,038	-	1,404	23	2,714	-	46,444	25	50	128,567	111,663	103,373
Total net income (less deficit)	**877,617**	**3,494,879**	**8,862,300**	**4,925,117**	**2,813,008**	**2,211,123**	**1,675,356**	**946,715**	**3,287,529**	**54,374,966**	**40,393,351**	**23,279,949**
Net income	1,484,367	3,653,792	10,051,739	5,422,616	3,094,718	2,454,145	2,531,161	1,201,761	4,159,531	75,416,342	47,590,062	28,052,604
Deficit	606,750	158,912	1,189,439	497,499	281,711	243,022	855,804	255,046	872,002	21,041,376	7,196,711	4,772,655

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

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

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

Item	Wholesale and retail trade--continued											
	Wholesale trade --continued		Retail trade									
	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Number of returns	**73,741**	**11,292**	**418,859**	**62,178**	**25,496**	**21,899**	**25,759**	**67,313**	**29,525**	**30,904**	**32,365**	**20,323**
Number of shareholders	**153,462**	**15,882**	**689,515**	**105,344**	**39,171**	**31,610**	**45,698**	**118,739**	**48,507**	**51,911**	**51,227**	**34,810**
Total receipts [33]	**679,241,041**	**4,754,589**	**1,215,279,186**	**475,852,514**	**40,294,263**	**34,039,119**	**70,506,957**	**151,660,782**	**50,526,623**	**236,154,254**	**23,754,515**	**23,192,264**
Business receipts	675,005,009	4,685,700	1,199,751,113	466,980,464	39,884,300	33,821,494	70,009,312	149,428,320	50,315,902	234,841,015	23,432,937	22,971,015
Interest on government obligations: State and local [33]	43,767	*538	87,399	10,513	*2,092	7,099	10,903	9,911	*3,627	24,860	3,842	*1,265
Net gain, noncapital assets	333,979	-	758,456	338,188	20,711	*45,743	40,189	120,004	*8,383	81,907	*3,109	*48,049
Other receipts	3,858,286	*68,350	14,682,218	8,523,349	387,160	164,782	446,554	2,102,546	198,711	1,206,473	314,626	171,935
Total deductions	**665,901,876**	**4,143,768**	**1,205,525,384**	**476,032,409**	**40,101,939**	**33,319,960**	**68,799,028**	**149,660,764**	**48,325,854**	**235,675,051**	**23,351,965**	**22,726,609**
Cost of goods sold	587,613,399	*77,313	960,096,380	398,246,267	24,375,049	22,685,037	49,150,452	112,273,153	36,542,810	216,495,865	13,376,907	14,445,018
Compensation of officers	6,866,286	952,031	17,103,187	4,270,947	1,238,856	1,033,087	1,541,437	1,851,676	1,753,594	867,088	1,005,787	553,336
Salaries and wages	26,059,357	1,197,242	81,225,798	27,590,606	4,745,185	4,250,458	7,361,769	12,717,765	4,060,764	5,212,461	2,750,141	2,426,957
Repairs	1,579,962	25,530	4,920,144	1,189,263	279,595	89,309	423,601	1,181,590	118,274	804,742	126,482	150,213
Bad debts	841,547	135	1,198,694	270,495	81,705	47,120	258,638	123,706	35,453	90,211	39,630	13,993
Rent paid on business property	5,042,997	176,388	26,092,019	6,777,417	2,096,239	900,727	1,660,626	4,427,718	1,300,714	1,996,862	1,819,160	1,492,298
Taxes paid	5,326,404	127,948	15,026,478	4,930,887	843,572	549,613	1,316,010	2,500,790	722,613	1,492,599	477,442	490,624
Interest paid	2,453,994	20,781	7,634,659	3,686,032	301,536	182,721	446,969	764,600	212,139	772,679	232,701	171,824
Amortization	542,588	*2,435	1,298,266	403,712	36,584	37,122	40,692	297,477	70,181	159,301	35,251	52,774
Depreciation	3,216,759	63,826	10,561,075	2,984,022	397,709	268,555	991,746	1,755,306	250,761	2,013,637	257,270	324,566
Depletion	-	-	*2,535	*104	-	-	*2,217	-	-	-	*214	-
Advertising	2,208,906	8,579	13,542,969	5,747,385	1,391,813	459,499	828,082	1,152,351	375,488	186,276	633,527	462,098
Pension, profit-sharing, stock, annuity	994,621	*46,403	1,298,168	281,247	53,089	103,651	150,095	252,337	135,325	51,934	42,304	27,321
Employee benefit programs	2,112,790	68,631	5,967,711	2,314,802	308,175	213,635	544,184	1,150,489	200,725	167,991	119,228	134,459
Net loss, noncapital assets	39,565	-	436,253	265,276	*22,643	*856	*2,478	37,011	*11,528	72,460	*7,595	7,104
Other deductions	21,002,703	1,376,527	59,121,046	17,073,948	3,930,189	2,498,570	4,080,032	9,174,795	2,535,486	5,290,942	2,428,329	1,974,024
Total receipts less total deductions [33]	13,339,165	610,821	9,753,802	-179,895	192,325	719,159	1,707,929	2,000,017	2,200,769	479,204	402,549	465,655
Net income (less deficit) from a trade or business [33]	**13,295,399**	**610,282**	**9,666,403**	**-190,408**	**190,232**	**712,060**	**1,697,027**	**1,990,106**	**2,197,142**	**454,344**	**398,707**	**464,390**
Net income	16,109,255	629,393	24,279,017	5,045,831	1,020,468	1,200,489	2,722,777	3,439,723	2,609,258	1,979,793	1,048,081	838,738
Deficit	2,813,857	*19,111	14,612,613	5,236,240	830,235	488,429	1,025,750	1,449,616	412,116	1,525,450	649,374	374,348
Portfolio income (less deficit) distributed to shareholders [34]	**3,084,809**	**14,978**	**3,740,441**	**898,350**	**107,401**	**21,001**	**163,817**	**292,653**	**18,702**	**168,337**	**161,486**	**136,931**
Dividend income	318,397	*6,857	1,550,344	27,631	4,220	3,503	53,192	32,904	12,364	17,566	1,385	26,873
Interest income	580,584	5,743	1,265,328	469,455	45,522	43,106	117,487	203,757	21,105	75,364	40,919	29,155
Royalty income	86,802	-	21,084	*25	*3,949	*1,891	*195	*831	[1]	*2,362	*8,417	20
Net short-term capital gain (less loss)	-18,833	-	-201,463	-40,915	-684	*-17,752	-3,818	-34,560	*-37,241	5,774	*-11,039	*-315
Net long-term capital gain (less loss)	2,117,859	*2,378	1,105,148	442,155	54,394	-9,748	-3,238	89,720	22,474	67,271	*121,804	*81,199
Real estate rental net income (less deficit)	**94,366**	***1,483**	**484,320**	**33,081**	**20,035**	***19,986**	**12,477**	**295,221**	***14,438**	**10,968**	***11,776**	***4,697**
Net income	129,189	*2,037	566,955	43,671	20,949	*20,089	32,500	299,392	*14,455	55,337	*11,809	*6,649
Deficit	34,823	*553	82,636	10,590	*915	103	*20,023	*4,171	17	*44,369	*33	*1,952
Net income (less deficit) from other rental activity	**12,084**	**-**	**90,451**	**15,343**	**-525**	**-**	***14,571**	**32,487**	**372**	**3,418**	***3,122**	**346**
Net income	20,374	-	107,355	29,808	1,801	-	*14,684	32,487	372	*3,418	*3,122	346
Deficit	8,291	-	16,904	*14,465	2,327	-	113	-	-	[1]	-	-
Total net income (less deficit)	**16,486,658**	**626,744**	**13,981,615**	**756,366**	**317,143**	**753,046**	**1,887,891**	**2,610,468**	**2,230,654**	**637,066**	**575,091**	**606,364**
Net income	18,894,179	643,278	27,826,280	5,809,908	1,100,400	1,232,492	2,868,673	3,972,632	2,632,924	2,144,129	1,197,416	967,006
Deficit	2,407,522	*16,534	13,844,665	5,053,543	783,257	479,445	980,782	1,362,165	402,269	1,507,063	622,325	360,642

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

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

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

Item	Wholesale and retail trade--continued				Transportation and warehousing						
	Retail trade --continued										
	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	**6,508**	**56,832**	**39,756**	**-**	**127,084**	**9,843**	**70,594**	**15,646**	***333**	**27,998**	**2,670**
Number of shareholders	**9,898**	**89,350**	**63,250**	**-**	**192,610**	**14,609**	**104,344**	**20,761**	***1,582**	**43,943**	**7,372**
Total receipts [33]	**8,963,641**	**43,978,959**	**56,355,294**	**-**	**210,925,629**	**17,818,351**	**125,657,528**	**11,000,749**	***1,324,954**	**47,336,929**	**7,787,118**
Business receipts	8,773,625	43,561,177	55,731,552	-	207,126,417	17,041,255	123,358,328	10,782,019	*1,331,874	46,952,177	7,660,764
Interest on government obligations: State and local [33]	*4,246	*2,214	6,827	-	26,396	4,033	4,680	*40	-	14,764	2,880
Net gain, noncapital assets	*6,649	3,824	41,699	-	1,236,999	374,571	610,774	137,666	*24	99,620	14,344
Other receipts	179,121	411,744	575,216	-	2,535,816	398,492	1,683,747	81,024	*-6,945	270,368	109,130
Total deductions	**8,730,395**	**43,403,049**	**55,398,361**	**-**	**204,714,012**	**17,506,479**	**122,398,654**	**10,841,463**	***1,168,606**	**45,301,570**	**7,497,241**
Cost of goods sold	5,930,066	27,810,367	38,765,391	-	81,455,970	7,219,320	39,097,379	3,837,672	*585,185	27,583,628	3,132,786
Compensation of officers	206,658	1,545,472	1,235,249	-	7,052,664	297,373	4,549,258	356,065	*13,797	1,635,227	200,945
Salaries and wages	956,851	4,508,787	4,644,054	-	26,423,347	2,164,913	16,354,113	1,740,663	*199,707	4,744,314	1,219,637
Repairs	58,087	256,590	242,398	-	4,172,318	592,591	2,840,813	159,625	*22,259	439,680	117,350
Bad debts	13,153	89,380	135,211	-	289,290	32,526	155,367	20,101	*10,088	51,925	19,283
Rent paid on business property	383,348	2,420,195	816,714	-	11,285,449	1,233,442	7,121,497	622,141	*87,748	1,489,614	731,007
Taxes paid	148,235	863,844	690,249	-	4,972,699	257,145	3,157,311	411,011	*28,484	887,968	230,780
Interest paid	72,513	489,966	300,978	-	2,504,245	357,895	1,432,503	254,437	*4,188	321,180	134,041
Amortization	5,444	87,559	72,170	-	276,570	15,730	101,312	58,681	*2,021	91,608	7,218
Depreciation	98,602	522,647	696,254	-	9,613,423	1,648,715	5,832,552	914,722	*28,249	882,813	306,372
Depletion	-	-	-	-	*2,701	-	*2,672	-	-	-	28
Advertising	125,758	622,323	1,558,370	-	519,428	37,445	299,196	59,550	*3,873	105,336	14,027
Pension, profit-sharing, stock, annuity	8,408	62,151	130,305	-	567,779	54,081	240,346	32,991	*2,943	193,221	44,197
Employee benefit programs	63,714	241,289	509,020	-	2,642,230	166,317	1,810,601	105,817	*15,555	391,171	152,769
Net loss, noncapital assets	*2,915	*1,709	*4,679	-	23,533	*1,414	19,142	*165	38	*2,378	*395
Other deductions	656,641	3,880,770	5,597,320	-	52,912,368	3,427,571	39,384,590	2,267,821	*164,471	6,481,507	1,186,407
Total receipts less total deductions [33]	233,247	575,910	956,933	-	6,211,616	311,872	3,258,874	159,286	*156,347	2,035,360	289,877
Net income (less deficit) from a trade or business [33]	**229,001**	**573,696**	**950,107**	**-**	**6,185,220**	**307,839**	**3,254,194**	**159,247**	***156,347**	**2,020,595**	**286,997**
Net income	384,960	1,699,925	2,288,973	-	9,875,927	1,471,880	4,799,006	453,605	*180,787	2,541,146	429,503
Deficit	155,959	1,126,229	1,338,866	-	3,690,708	1,164,041	1,544,811	294,358	*24,440	520,551	142,506
Portfolio income (less deficit) distributed to shareholders [34]	**43,707**	**85,045**	**1,643,012**	**-**	**1,036,816**	**527,585**	**415,188**	**13,073**	***3,588**	**68,789**	**8,591**
Dividend income	*53,146	2,674	1,314,885	-	133,485	88,966	26,494	*2,296	95	2,677	12,958
Interest income	8,591	74,549	136,318	-	393,363	73,866	210,938	16,853	*3,155	58,438	30,113
Royalty income	165	[1]	3,230	-	5,941	612	*3,271	-	339	1,256	*464
Net short-term capital gain (less loss)	*-23,123	*-1,000	-36,789	-	-76,394	-10,185	-21,925	*-4,790	-	*-916	-38,579
Net long-term capital gain (less loss)	*4,928	*8,822	225,368	-	580,421	374,326	196,410	*-1,286	-	7,335	3,636
Real estate rental net income (less deficit)	***919**	**40,888**	**19,835**	**-**	**71,764**	**-11,787**	**30,266**	***119**	**-**	**12,079**	**41,088**
Net income	*1,077	41,121	19,907	-	102,828	7,556	33,558	*437	-	12,550	48,726
Deficit	158	*232	72	-	31,064	*19,343	*3,293	*319	-	*471	*7,639
Net income (less deficit) from other rental activity	**-**	***5,625**	***15,691**	**-**	**36,140**	**-42,311**	**54,367**	**-**	***6,999**	***5,249**	***11,836**
Net income	-	*5,625	*15,691	-	101,137	14,776	60,279	-	*6,999	*7,246	*11,838
Deficit	-	-	-	-	64,997	*57,086	5,912	-	-	*1,997	*2
Total net income (less deficit)	**273,626**	**705,255**	**2,628,645**	**-**	**7,329,940**	**781,326**	**3,754,015**	**172,438**	***166,935**	**2,106,713**	**348,512**
Net income	442,530	1,789,017	3,669,154	-	10,964,246	2,007,804	5,176,790	466,165	*188,001	2,612,614	512,872
Deficit	168,904	1,083,762	1,040,509	-	3,634,307	1,226,477	1,422,775	293,727	*21,067	505,901	164,359

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

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

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

Item	Information							Finance and insurance					
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecom-munications (including paging, cellular, satellite, cable, etc.)	Data processing, hosting, and related services	Other information services	Total	Depository credit inter-mediation	Non-depository credit inter-mediation	Securities, commodity contracts, and other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Number of returns	**73,578**	**19,327**	**22,369**	**4,539**	**8,991**	**6,110**	**12,241**	**163,848**	**857**	**34,644**	**39,344**	**80,773**	**8,229**
Number of shareholders	**129,519**	**35,871**	**30,140**	**9,606**	**21,135**	**13,365**	**19,402**	**271,922**	**15,353**	**61,154**	**58,268**	**120,418**	**16,729**
Total receipts [33]	**86,104,429**	**33,874,463**	**12,720,103**	**4,924,323**	**21,433,942**	**5,283,975**	**7,867,623**	**135,491,114**	**7,205,001**	**25,381,219**	**61,749,683**	**39,771,231**	**1,383,981**
Business receipts	83,512,989	31,810,352	12,008,946	5,073,622	21,567,918	5,238,732	7,813,418	122,225,333	2,299,855	22,069,674	58,580,584	38,449,523	825,698
Interest on government obligations: State and local [33]	121,725	52,796	28,721	36,253	2,627	*558	*770	258,577	111,532	10,108	95,783	7,477	33,677
Net gain, noncapital assets	166,785	58,906	50,047	13,806	26,906	*2,891	*14,228	659,368	70,628	234,213	88,474	262,016	*4,036
Other receipts	2,302,930	1,952,409	632,388	-199,359	-163,509	41,794	39,207	12,347,835	4,722,986	3,067,224	2,984,841	1,052,215	520,569
Total deductions	**83,138,622**	**32,235,134**	**12,181,453**	**5,074,230**	**21,229,228**	**5,170,110**	**7,248,468**	**119,575,657**	**6,152,259**	**23,779,270**	**54,621,586**	**33,863,271**	**1,159,271**
Cost of goods sold	32,953,080	10,369,045	3,558,047	648,554	13,948,375	1,292,472	3,136,587	768,985	154	*140,308	13,872	*384,096	*230,555
Compensation of officers	4,949,197	1,657,306	1,540,125	274,939	482,861	369,089	624,877	16,769,907	347,168	1,097,730	9,412,381	5,705,586	207,043
Salaries and wages	15,727,072	8,028,990	1,567,214	1,545,231	2,302,460	1,110,718	1,172,459	35,625,108	899,715	7,204,899	14,351,716	13,088,347	80,431
Repairs	628,705	286,857	123,235	47,314	149,079	6,824	15,396	700,436	65,697	166,660	165,940	298,793	*3,347
Bad debts	374,065	143,690	33,515	28,945	147,026	*1,030	19,858	3,312,896	411,339	2,619,391	178,470	98,690	*5,006
Rent paid on business property	2,792,677	724,452	1,133,131	183,698	378,059	158,561	214,776	5,179,343	65,674	1,353,499	1,846,299	1,895,621	18,250
Taxes paid	2,122,551	965,884	317,746	196,289	322,525	116,619	203,489	3,588,134	129,018	776,160	1,378,349	1,276,517	28,089
Interest paid	2,169,080	1,377,830	133,919	332,338	181,362	43,496	100,135	7,389,491	2,784,105	2,782,887	1,423,869	385,122	13,508
Amortization	1,045,491	622,703	161,055	189,277	49,488	14,582	8,386	707,856	77,412	116,489	184,348	320,804	*8,802
Depreciation	2,214,005	784,082	378,591	229,796	558,771	128,524	134,240	1,795,178	160,421	472,452	783,072	369,990	9,243
Depletion	*385	-	*385	-	-	-	-	*1,090	-	-	*1,031	*60	-
Advertising	1,096,330	416,002	167,169	82,433	142,453	96,523	191,750	2,071,611	61,015	678,340	736,988	595,006	*261
Pension, profit-sharing, stock, annuity	493,646	276,106	47,775	24,975	52,573	43,627	48,589	1,409,350	37,141	61,768	829,779	476,272	4,390
Employee benefit programs	1,116,974	617,790	157,277	90,671	112,797	73,526	64,913	2,130,314	129,931	252,437	1,004,137	740,915	*2,894
Net loss, noncapital assets	21,430	17,112	*558	*1,310	*1,161	1	1,288	238,536	142,432	43,214	45,967	6,923	-
Other deductions	15,433,934	5,947,286	2,861,710	1,198,459	2,400,240	1,714,516	1,311,723	37,887,422	841,036	6,013,035	22,265,369	8,220,530	547,452
Total receipts less total deductions [33]	2,965,807	1,639,329	538,650	-149,907	204,714	113,865	619,155	15,915,457	1,052,742	1,601,949	7,128,096	5,907,961	224,709
Net income (less deficit) from a trade or business [33]	**2,844,082**	**1,586,533**	**509,929**	**-186,160**	**202,087**	**113,307**	**618,385**	**15,656,879**	**941,210**	**1,591,840**	**7,032,314**	**5,900,483**	**191,032**
Net income	7,498,600	2,948,700	1,665,882	490,556	1,162,777	399,368	831,317	22,877,879	1,145,658	3,312,150	10,881,949	7,054,903	483,220
Deficit	4,654,517	1,362,167	1,155,952	676,716	960,690	286,061	212,932	7,220,999	204,448	1,720,309	3,849,635	1,154,419	292,188
Portfolio income (less deficit) distributed to shareholders [34]	**2,364,065**	**1,095,229**	**219,579**	**140,014**	**817,185**	**37,147**	**54,912**	**15,143,648**	**4,104**	**301,409**	**10,431,776**	**2,492,843**	**1,913,517**
Dividend income	411,295	262,261	111,555	17,160	17,494	*340	*2,484	1,794,806	42,840	52,116	1,068,328	64,083	567,439
Interest income	646,320	135,031	189,660	96,988	151,902	35,096	37,642	1,999,823	31,455	198,800	1,086,783	490,569	192,216
Royalty income	48,859	42,098	*5,340	*136	*20	60	1,205	61,418	327	*149	50,644	-	10,298
Net short-term capital gain (less loss)	-180,430	-42,958	-70,885	-36,898	-24,180	-	*-5,509	1,409,355	-1,788	-62,432	1,080,440	-129,957	523,092
Net long-term capital gain (less loss)	1,438,020	698,796	-16,091	62,627	671,949	*1,650	*19,090	9,878,247	-68,730	112,777	7,145,580	2,068,148	620,472
Real estate rental net income (less deficit)	**10,653**	**9,992**	**-6,752**	**5,481**	**1,206**	**727**	**-**	**3,900**	**10,746**	**-27,146**	**64,865**	**-2,464**	**-42,100**
Net income	23,078	12,208	*1,626	6,399	2,118	727	-	171,076	11,797	20,750	135,694	1,338	*1,497
Deficit	12,425	*2,216	*8,378	*918	*912	-	-	167,176	1,051	47,896	70,830	*3,802	43,597
Net income (less deficit) from other rental activity	**12,837**	***13,055**	***-3,594**	**239**	**3,136**	**-**	**-**	**-14,259**	**1,149**	**-18,366**	**1,955**	***3,133**	**-2,129**
Net income	19,588	*13,055	*237	3,056	3,240	-	-	32,802	1,149	10,637	17,558	*3,133	*324
Deficit	*6,752	[1]	3,830	2,817	*104	-	-	47,061	-	*29,003	15,604	-	*2,454
Total net income (less deficit)	**5,231,637**	**2,704,809**	**719,163**	**-40,427**	**1,023,614**	**151,181**	**673,297**	**30,790,169**	**957,208**	**1,847,737**	**17,530,909**	**8,393,995**	**2,060,320**
Net income	9,239,950	3,844,510	1,733,906	529,946	1,855,321	408,108	868,159	35,683,670	1,137,133	3,494,874	19,347,021	9,306,590	2,398,051
Deficit	4,008,314	1,139,701	1,014,744	570,372	831,707	256,927	194,862	4,893,501	179,925	1,647,137	1,816,112	912,596	337,731

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

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

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

Item	Real estate and rental and leasing				Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance	
	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copy-righted works)			Total	Administrative and support services	Waste management and remediation services		Total	Offices of health practitioners and outpatient care centers
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Number of returns	**462,949**	**429,487**	**31,761**	**1,701**	**629,116**	**22,911**	**202,965**	**192,193**	**10,772**	**37,463**	**292,205**	**233,112**
Number of shareholders	**889,140**	**829,946**	**55,399**	**3,795**	**952,787**	**145,706**	**309,474**	**285,898**	**23,576**	**52,680**	**397,392**	**292,320**
Total receipts [33]	**99,382,373**	**68,519,534**	**30,042,690**	**820,149**	**422,581,271**	**27,972,006**	**212,749,969**	**192,100,826**	**20,649,143**	**18,413,938**	**249,646,248**	**180,032,395**
Business receipts	95,291,903	66,140,127	28,507,766	*644,010	414,827,220	10,474,395	210,604,046	190,272,450	20,331,595	18,190,935	244,869,934	176,089,097
Interest on government obligations: State and local [33]	159,163	143,218	13,836	2,109	147,532	790,883	27,163	23,402	3,761	*1,917	8,734	6,153
Net gain, noncapital assets	1,618,840	702,858	915,004	978	425,304	226,118	397,060	255,611	141,449	805	245,002	117,442
Other receipts	2,312,467	1,533,331	606,084	*173,052	7,181,215	16,480,611	1,721,700	1,549,363	172,337	220,281	4,522,578	3,819,703
Total deductions	**99,190,295**	**68,881,050**	**29,928,123**	**381,122**	**380,438,702**	**25,673,119**	**202,374,959**	**182,941,378**	**19,433,582**	**16,704,051**	**222,864,817**	**157,280,088**
Cost of goods sold	14,931,537	3,877,210	11,050,309	*4,018	132,296,383	*127,711	98,622,077	89,755,506	8,866,571	2,855,203	25,336,008	17,653,596
Compensation of officers	7,865,452	6,743,037	1,097,681	*24,734	44,619,608	2,066,321	8,747,655	8,013,190	734,466	972,224	32,696,490	29,123,738
Salaries and wages	28,394,177	24,846,180	3,457,256	*90,742	75,935,639	4,016,900	42,471,823	40,050,974	2,420,848	4,821,912	62,208,034	38,640,687
Repairs	1,553,396	894,294	656,533	*2,569	2,018,282	394,230	1,515,812	1,143,617	372,195	221,189	2,315,909	1,510,312
Bad debts	518,541	388,543	129,497	*502	697,580	1,978,773	460,675	371,450	89,225	98,800	453,437	63,278
Rent paid on business property	5,336,110	3,616,533	1,695,519	*24,059	13,880,959	318,603	4,879,562	4,449,713	429,850	1,601,150	14,742,393	10,617,752
Taxes paid	3,234,149	2,440,686	782,593	10,871	11,375,134	756,630	6,082,458	5,575,423	507,035	628,324	8,831,860	5,526,776
Interest paid	3,201,789	2,238,352	958,605	*4,832	2,423,349	9,499,504	1,493,286	1,212,075	281,212	131,228	2,206,255	1,402,007
Amortization	234,295	187,832	37,663	*8,800	583,117	311,566	337,733	297,199	40,534	38,470	506,653	381,367
Depreciation	7,655,462	1,921,365	5,729,109	*4,988	4,120,532	903,260	3,844,753	2,739,979	1,104,773	359,822	4,029,347	2,841,518
Depletion	*8	*8	-	-	*69	14	*5,669	*5,640	*28	-	-	-
Advertising	2,467,932	2,153,069	281,549	*33,314	4,746,021	257,617	1,905,688	1,787,222	118,466	595,084	2,249,132	1,858,576
Pension, profit-sharing, stock, annuity	675,529	534,659	138,977	*1,892	4,287,546	265,130	621,107	509,525	111,582	64,180	3,949,329	3,727,499
Employee benefit programs	1,107,364	821,881	279,823	*5,660	5,700,309	613,241	2,918,619	2,611,342	307,278	264,152	3,668,064	2,211,495
Net loss, noncapital assets	240,209	179,444	60,765	-	88,391	336,400	31,543	30,736	*807	43	11,865	*5,453
Other deductions	21,774,345	18,037,958	3,572,245	164,143	77,665,782	3,827,219	28,436,499	24,387,787	4,048,712	4,052,268	59,660,040	41,716,033
Total receipts less total deductions [33]	192,078	-361,516	114,567	439,027	42,142,570	2,298,887	10,375,010	9,159,448	1,215,561	1,709,888	26,781,431	22,752,307
Net income (less deficit) from a trade or business [33]	**32,915**	**-504,734**	**100,731**	**436,918**	**41,995,038**	**1,508,004**	**10,347,847**	**9,136,047**	**1,211,800**	**1,707,971**	**26,772,698**	**22,746,154**
Net income	10,980,450	8,575,597	1,965,142	439,711	49,989,896	9,120,267	13,504,370	11,926,687	1,577,683	2,069,197	29,587,639	24,269,443
Deficit	10,947,536	9,080,331	1,864,412	*2,793	7,994,858	7,612,262	3,156,523	2,790,640	365,883	361,227	2,814,941	1,523,288
Portfolio income (less deficit) distributed to shareholders [34]	**4,746,233**	**3,925,643**	**652,030**	**168,560**	**6,452,217**	**5,004,945**	**1,975,068**	**1,538,532**	**436,536**	**954,335**	**944,056**	**569,786**
Dividend income	503,346	478,858	20,519	*3,969	350,098	1,034,259	41,240	33,957	7,283	7,229	55,318	49,404
Interest income	2,083,852	1,936,891	139,152	7,810	1,153,214	1,373,493	381,372	338,856	42,516	33,286	385,697	170,808
Royalty income	185,093	105,443	2	*79,648	150,322	42,129	14,971	11,621	*3,350	8,454	205	[1]
Net short-term capital gain (less loss)	-288,072	-254,395	-31,351	-2,327	-24,254	-526,660	6,173	8,503	*-2,330	*-4,406	24,578	27,408
Net long-term capital gain (less loss)	2,262,013	1,658,845	523,708	*79,461	4,822,836	3,081,723	1,531,312	1,145,595	385,717	909,771	478,257	322,165
Real estate rental net income (less deficit)	**5,264,674**	**5,224,515**	**40,161**	**-2**	**140,199**	**-78,523**	**56,172**	**42,424**	**13,748**	***6,070**	**63,636**	**-2,566**
Net income	8,786,946	8,742,796	44,149	-	187,276	76,991	87,012	71,385	15,627	*6,892	83,810	*13,029
Deficit	3,522,272	3,518,281	3,988	2	47,077	155,514	30,841	28,962	*1,879	823	20,174	*15,595
Net income (less deficit) from other rental activity	**-148,748**	**26,363**	**-175,108**	**-3**	**7,853**	**21,729**	**8,904**	**2,422**	***6,482**	**-**	**7,987**	***3,264**
Net income	468,967	85,487	383,480	-	67,898	31,777	10,992	4,495	*6,497	-	9,422	*4,683
Deficit	617,715	59,124	558,588	3	60,046	10,049	*2,088	*2,073	*15	-	*1,435	*1,419
Total net income (less deficit)	**9,895,073**	**8,671,787**	**617,814**	**605,472**	**48,595,306**	**6,456,155**	**12,387,990**	**10,719,424**	**1,668,566**	**2,668,375**	**27,788,376**	**23,316,638**
Net income	23,281,651	19,732,830	2,933,175	615,646	55,913,281	14,127,706	15,419,791	13,414,570	2,005,220	3,011,990	30,432,146	24,785,219
Deficit	13,386,578	11,061,043	2,315,361	*10,174	7,317,974	7,671,551	3,031,801	2,695,147	336,654	343,615	2,643,770	1,468,581

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

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

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

Item	Health care --continued		Arts, entertainment, and recreation			Accommodation and food services			Other services				Not Allocable
	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(84)	(85)	(86)	(87)	(87)	(89)	(90)	(91)	(92)	(93)	(95)	(95)	(96)
Number of returns	**45,769**	**13,324**	**89,169**	**52,663**	**36,506**	**212,010**	**28,590**	**183,420**	**241,728**	**124,140**	**115,792**	***1,796**	**-**
Number of shareholders	**76,211**	**28,861**	**140,477**	**74,874**	**65,603**	**430,838**	**99,431**	**331,407**	**375,041**	**184,287**	**188,912**	***1,842**	**-**
Total receipts [33]	**37,082,832**	**32,531,020**	**53,309,039**	**30,267,984**	**23,041,054**	**184,582,810**	**21,591,425**	**162,991,385**	**117,267,961**	**71,180,042**	**44,757,513**	***1,330,406**	**-**
Business receipts	36,880,518	31,900,318	51,045,605	29,050,032	21,995,573	182,353,463	21,089,227	161,264,236	115,902,669	70,857,803	43,718,912	*1,325,954	-
Interest on government obligations: State and local [33]	*1,511	*1,070	15,325	10,198	5,127	9,427	4,450	4,977	31,111	*20,836	10,275	-	-
Net gain, noncapital assets	19,105	108,456	76,690	21,531	55,158	312,611	61,284	251,326	252,610	90,663	161,939	8	-
Other receipts	181,699	521,176	2,171,420	1,186,224	985,196	1,907,309	436,463	1,470,846	1,081,572	210,740	866,387	*4,444	-
Total deductions	**34,285,697**	**31,299,031**	**50,709,634**	**27,874,714**	**22,834,920**	**182,210,873**	**22,176,998**	**160,033,874**	**113,813,035**	**68,956,379**	**43,485,909**	***1,370,746**	**-**
Cost of goods sold	4,859,674	2,822,738	9,574,633	3,584,035	5,990,598	71,159,397	3,236,788	67,922,609	48,485,662	36,786,042	11,357,000	*342,619	-
Compensation of officers	2,847,652	725,099	4,964,586	4,042,469	922,117	5,698,769	478,222	5,220,547	7,267,621	4,283,124	2,863,280	*121,217	-
Salaries and wages	11,893,151	11,674,196	10,077,902	5,881,015	4,196,887	33,029,997	4,130,814	28,899,183	17,954,002	8,826,935	8,737,494	*389,573	-
Repairs	477,325	328,272	724,916	188,157	536,759	3,379,561	706,114	2,673,447	1,209,347	545,830	656,533	*6,984	-
Bad debts	101,417	288,742	54,937	22,237	32,700	103,588	39,033	64,556	200,133	89,971	110,163	-	-
Rent paid on business property	1,924,589	2,200,052	2,899,572	1,103,878	1,795,694	13,718,658	1,632,102	12,086,557	8,515,194	3,620,225	4,734,950	*160,018	-
Taxes paid	1,601,174	1,703,909	1,894,935	637,361	1,257,573	7,490,350	1,515,801	5,974,549	3,518,151	2,033,298	1,472,511	*12,343	-
Interest paid	349,748	454,500	1,107,288	278,415	828,873	3,619,346	1,919,041	1,700,305	1,465,331	813,820	647,290	*4,220	-
Amortization	76,910	48,376	368,513	250,253	118,260	896,782	151,051	745,731	424,866	226,105	197,864	*897	-
Depreciation	631,981	555,848	1,817,541	441,047	1,376,494	5,911,351	1,837,532	4,073,819	2,973,657	1,394,325	1,570,409	*8,924	-
Depletion	-	-	*2,374	-	*2,374	13	13	-	-	-	-	-	-
Advertising	260,821	129,734	998,735	470,680	528,055	4,301,889	380,983	3,920,906	1,789,590	928,779	845,680	*15,131	-
Pension, profit-sharing, stock, annuity	167,991	53,839	418,774	354,663	64,111	134,786	32,809	101,977	286,910	114,550	165,347	*7,013	-
Employee benefit programs	525,244	931,326	464,842	186,758	278,084	1,325,449	239,309	1,086,140	1,059,591	633,016	422,241	*4,335	-
Net loss, noncapital assets	*1,399	*5,014	14,861	11,500	3,361	25,836	*6,885	18,951	11,900	*2,090	*9,145	*665	-
Other deductions	8,566,620	9,377,387	15,325,225	10,422,246	4,902,979	31,415,100	5,870,501	25,544,599	18,651,079	8,658,269	9,696,003	*296,807	-
Total receipts less total deductions [33]	2,797,135	1,231,989	2,599,405	2,393,270	206,135	2,371,937	-585,573	2,957,511	3,454,926	2,223,662	1,271,604	*-40,340	-
Net income (less deficit) from a trade or business [33]	**2,795,624**	**1,230,919**	**2,584,080**	**2,383,073**	**201,008**	**2,362,511**	**-590,023**	**2,952,534**	**3,423,815**	**2,202,826**	**1,261,328**	***-40,340**	**-**
Net income	3,428,877	1,889,319	5,319,373	3,737,894	1,581,478	8,400,859	1,457,960	6,942,899	6,856,437	3,983,039	2,811,703	*61,695	-
Deficit	633,252	658,400	2,735,292	1,354,822	1,380,471	6,038,349	2,047,983	3,990,365	3,432,622	1,780,212	1,550,375	*102,035	-
Portfolio income (less deficit) distributed to shareholders [34]	**270,113**	**104,156**	**983,025**	**680,714**	**302,310**	**1,316,008**	**239,738**	**1,076,269**	**3,615,418**	**1,796,611**	**1,818,567**	***240**	**-**
Dividend income	2,730	3,185	25,917	18,810	7,107	112,196	102,744	9,452	41,924	7,683	34,241	-	-
Interest income	144,851	70,038	259,388	113,339	146,049	428,301	259,127	169,175	170,221	71,253	98,728	*240	-
Royalty income	201	4	175,236	175,236	*1	34,133	*1,034	*33,099	*1,045	5	*1,040	-	-
Net short-term capital gain (less loss)	*-451	-2,379	-17,748	-1,119	-16,629	-150,764	-107,955	-42,809	27,214	-697	27,911	-	-
Net long-term capital gain (less loss)	122,783	33,308	540,232	374,449	165,783	892,142	-15,212	907,354	3,375,014	1,718,367	1,656,647	-	-
Real estate rental net income (less deficit)	***1,038**	**65,164**	**111,516**	**-22,937**	**134,453**	**82,532**	**44,217**	**38,315**	**37,717**	**2,499**	**35,219**	***-2**	**-**
Net income	*1,050	69,731	167,794	31,030	136,764	146,516	74,832	71,684	63,113	20,753	42,361	-	-
Deficit	*11	*4,567	56,277	*53,967	*2,311	63,984	30,616	33,369	*25,396	*18,253	*7,141	*2	-
Net income (less deficit) from other rental activity	***9**	***4,714**	**22,380**	**14,311**	***8,070**	**15,985**	***6,676**	***9,309**	***4,423**	***630**	***3,792**	**-**	**-**
Net income	*9	*4,730	*26,694	*14,370	*12,324	15,985	*6,676	*9,309	*4,424	*630	*3,793	-	-
Deficit	-	*16	*4,314	*59	4,254	[1]	[1]	-	*1	-	*1	-	-
Total net income (less deficit)	**3,066,785**	**1,404,953**	**3,701,002**	**3,055,161**	**645,841**	**3,777,035**	**-299,392**	**4,076,427**	**7,081,373**	**4,002,567**	**3,118,907**	***-40,101**	**-**
Net income	3,619,730	2,027,197	6,094,045	4,200,403	1,893,642	9,744,766	1,687,891	8,056,874	10,367,319	5,752,051	4,553,335	*61,933	-
Deficit	552,945	622,244	2,393,043	1,145,242	1,247,801	5,967,730	1,987,284	3,980,447	3,285,947	1,749,484	1,434,428	*102,034	-

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

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction			
		Total	Agriculture production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of returns	**2,493,706**	**42,416**	**28,971**	**2,717**	**10,727**	**19,302**	**1,519**	**353,812**	**98,930**	**21,196**	**233,685**
Number of shareholders	**4,200,809**	**104,227**	**75,161**	**3,970**	**25,096**	**50,761**	**3,669**	**547,251**	**152,160**	**48,444**	**346,647**
Total receipts [33]	**4,742,936,458**	**55,492,732**	**36,673,635**	**4,598,917**	**14,220,180**	**46,077,909**	**10,100,216**	**763,521,142**	**306,435,890**	**124,341,902**	**332,743,350**
Business receipts	4,642,177,688	50,275,056	32,167,941	4,509,831	13,597,284	42,348,617	9,929,423	756,847,192	304,368,110	121,716,373	330,762,708
Interest on government obligations: State and local [33]	1,792,303	31,584	28,067	-	*3,517	37,753	*7,299	130,250	63,493	42,952	23,805
Net gain, noncapital assets	9,224,591	402,071	176,839	*44,136	181,096	1,194,474	16,925	886,664	202,143	320,754	363,767
Other receipts	89,741,877	4,784,020	4,300,789	44,949	438,283	2,497,066	146,569	5,657,035	1,802,143	2,261,823	1,593,070
Total deductions	**4,388,363,307**	**50,124,021**	**33,081,227**	**4,262,637**	**12,780,157**	**34,098,764**	**9,498,517**	**710,026,550**	**291,515,339**	**115,107,899**	**303,403,312**
Cost of goods sold	2,865,907,801	23,915,948	14,408,513	1,902,951	7,604,485	16,966,251	8,154,093	564,239,676	256,232,208	94,495,826	213,511,643
Compensation of officers	184,757,669	978,112	532,675	137,813	307,625	1,341,624	92,936	21,177,729	5,495,698	2,528,208	13,153,822
Salaries and wages	460,347,234	4,096,495	2,592,829	402,587	1,101,080	2,943,764	293,333	35,173,197	7,875,550	3,657,128	23,640,519
Repairs	26,354,173	1,287,949	787,173	152,621	348,155	470,976	37,543	2,627,937	463,477	505,330	1,659,130
Bad debts	9,468,423	23,748	6,463	*11,188	6,097	44,057	16,645	1,074,147	277,584	201,790	594,773
Rent paid on business property	111,565,169	2,379,754	2,084,241	37,365	258,148	1,112,327	56,303	11,869,031	2,330,747	2,679,029	6,859,255
Taxes paid	77,870,147	745,851	492,515	63,971	189,365	1,266,658	70,460	8,822,236	2,200,359	1,073,914	5,547,963
Interest paid	40,763,823	741,681	543,040	72,732	125,909	568,313	54,776	2,792,363	953,916	602,816	1,235,632
Amortization	6,044,941	51,119	41,965	*567	8,587	123,829	8,099	154,068	33,373	23,866	96,829
Depreciation	64,774,951	2,332,087	1,511,419	320,499	500,170	2,475,481	126,785	9,204,039	1,493,364	3,328,222	4,382,453
Depletion	497,252	*488	*488	-	-	302,325	167	33,088	*79	25,325	*7,684
Advertising	35,965,016	106,973	83,697	2,341	20,934	60,314	9,050	2,091,115	564,713	109,524	1,416,879
Pension, profit-sharing, stock, annuity	20,831,550	105,273	56,241	*34,657	14,374	215,954	10,211	2,738,996	618,273	481,230	1,639,493
Employee benefit programs	42,565,937	386,549	265,510	57,488	63,551	371,450	18,124	7,921,287	1,665,006	958,039	5,298,243
Net loss, noncapital assets	855,201	9,181	*1,848	-	*7,333	8,382	31	57,142	34,842	8,880	13,420
Other deductions	439,794,020	12,962,813	9,672,611	1,065,857	2,224,344	5,827,059	549,961	40,050,499	11,276,149	4,428,775	24,345,575
Total receipts less total deductions [33]	354,573,151	5,368,711	3,592,408	336,280	1,440,023	11,979,145	601,699	53,494,592	14,920,550	9,234,003	29,340,038
Net income (less deficit) from a trade or business [33]	**352,780,848**	**5,337,127**	**3,564,341**	**336,280**	**1,436,506**	**11,941,392**	**594,400**	**53,364,342**	**14,857,057**	**9,191,051**	**29,316,233**
Net income	360,104,919	5,667,963	3,854,715	362,560	1,450,689	12,023,162	608,392	53,675,214	14,983,662	9,345,374	29,346,179
Deficit	7,324,071	330,837	290,374	*26,279	*14,184	81,770	*13,993	310,873	126,604	154,323	29,946
Portfolio income (less deficit) distributed to shareholders [34]	**67,829,940**	**1,518,435**	**1,040,670**	**86,895**	**390,870**	**2,585,531**	**153,192**	**2,982,250**	**931,030**	**1,237,220**	**814,000**
Dividend income	7,761,138	229,632	73,885	*493	155,255	458,838	4,525	238,288	73,091	106,698	58,499
Interest income	12,528,852	251,064	209,584	8,327	33,153	368,650	65,077	1,624,592	688,633	480,756	455,203
Royalty income	1,943,851	457,204	338,506	*3,710	*114,988	542,233	*396	15,341	4,298	9,670	1,373
Net short-term capital gain (less loss)	1,116,557	-15,529	-7,997	*674	*-8,205	-356,724	*-11,397	-130,267	-71,780	-29,997	-28,489
Net long-term capital gain (less loss)	44,479,541	596,063	426,693	*73,691	95,680	1,572,533	*94,590	1,234,296	236,789	670,092	327,415
Real estate rental net income (less deficit)	**10,331,315**	**260,847**	**243,336**	***-1,188**	**18,699**	**18,754**	***1,382**	**233,392**	**98,881**	**126,797**	**7,714**
Net income	10,901,013	266,805	247,332	*689	18,785	31,759	*1,401	364,810	171,451	173,370	19,989
Deficit	569,699	5,958	3,995	*1,877	*86	13,005	20	131,418	72,570	46,573	12,275
Net income (less deficit) from other rental activity	**1,271,444**	**74,523**	**13,991**	***-26**	***60,558**	**103,431**	***1,989**	**99,694**	**7,338**	**24,887**	**67,470**
Net income	1,419,187	76,420	15,860	-	*60,560	115,735	*2,265	108,609	8,978	28,380	71,250
Deficit	147,743	*1,897	*1,869	*26	1	12,304	276	8,914	*1,641	3,493	*3,780
Total net income (less deficit)	**432,213,546**	**7,190,933**	**4,862,339**	**421,962**	**1,906,633**	**14,649,107**	**750,963**	**56,679,677**	**15,894,306**	**10,579,954**	**30,205,418**

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

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

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

Item	Manufacturing											
	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of returns	**97,463**	**3,883**	**496**	**1,230**	**2,457**	**1,078**	**3,343**	**1,644**	**13,135**	**327**	**3,731**	**4,567**
Number of shareholders	**221,827**	**13,868**	**3,117**	**2,189**	**5,387**	**2,184**	**6,752**	**3,906**	**23,384**	**2,633**	**10,090**	**11,184**
Total receipts [33]	**606,893,732**	**81,945,197**	**8,464,262**	**6,752,248**	**16,652,634**	**3,691,097**	**22,371,515**	**20,391,623**	**29,832,791**	**8,263,245**	**32,031,992**	**37,290,201**
Business receipts	600,755,848	81,459,154	8,317,544	6,614,551	16,518,001	3,649,127	22,268,634	20,279,908	29,311,280	8,020,545	31,757,990	37,028,262
Interest on government obligations: State and local [33]	167,467	13,421	*4,598	*1,092	760	*1,349	*6,165	*4,160	5,236	*1,177	7,017	23,615
Net gain, noncapital assets	908,703	78,036	19,590	27,191	1,725	2	14,444	9,705	242,522	2,233	11,117	7,325
Other receipts	5,061,714	394,587	122,530	109,413	132,148	*40,619	82,272	97,850	273,752	239,290	255,868	230,999
Total deductions	**561,368,203**	**77,825,303**	**7,562,282**	**6,378,159**	**15,659,749**	**3,482,914**	**21,189,770**	**19,563,084**	**27,731,005**	**7,696,027**	**29,587,927**	**34,741,703**
Cost of goods sold	414,050,329	63,905,208	4,568,584	4,536,386	11,239,605	2,272,565	16,175,540	14,887,506	17,577,416	6,482,438	20,609,427	25,816,273
Compensation of officers	14,567,208	781,110	147,946	205,131	451,594	98,432	345,343	385,980	1,119,435	129,578	1,017,095	871,046
Salaries and wages	41,924,486	3,278,392	730,215	586,427	1,371,008	347,690	1,427,125	1,437,652	3,192,189	331,953	2,510,142	2,364,023
Repairs	2,864,117	406,342	67,150	24,665	40,082	*16,510	213,283	71,393	205,305	17,681	121,681	165,837
Bad debts	946,649	60,902	15,646	8,281	28,773	*2,991	29,245	30,216	78,609	5,062	56,347	43,975
Rent paid on business property	10,030,026	661,274	106,091	136,359	273,292	55,214	275,158	455,420	1,094,924	34,278	409,602	612,885
Taxes paid	7,614,757	577,736	449,808	70,865	272,844	54,889	287,505	236,070	496,966	57,762	398,318	477,802
Interest paid	4,381,765	537,798	99,989	57,607	154,274	20,447	139,632	232,786	289,428	32,792	205,877	232,263
Amortization	679,005	100,562	23,893	6,852	10,103	*1,125	11,465	27,164	52,114	3,493	46,782	30,506
Depreciation	13,398,924	1,699,952	321,415	152,154	150,865	61,905	564,480	503,190	985,394	131,743	703,529	1,018,423
Depletion	152,975	-	9,308	-	-	-	4	-	-	583	5,818	-
Advertising	4,798,586	1,006,982	267,330	35,559	313,827	139,788	147,361	32,701	143,983	43,219	399,986	156,480
Pension, profit-sharing, stock, annuity	2,688,126	258,748	63,884	11,867	32,816	*5,240	77,145	96,549	105,183	14,689	204,095	160,429
Employee benefit programs	7,841,887	762,342	130,634	67,685	115,100	18,036	242,803	332,589	390,735	55,615	283,392	545,375
Net loss, noncapital assets	106,252	7,770	*3,960	*442	*1,317	*430	*140	*231	*7,743	28	11,005	3,771
Other deductions	35,323,112	3,780,187	556,429	477,877	1,204,249	387,652	1,253,540	833,637	1,991,580	355,113	2,604,831	2,242,614
Total receipts less total deductions [33]	45,525,529	4,119,894	901,980	374,089	992,885	208,183	1,181,746	828,539	2,101,785	567,218	2,444,065	2,548,498
Net income (less deficit) from a trade or business [33]	**45,358,062**	**4,106,472**	**897,383**	**372,997**	**992,125**	**206,835**	**1,175,580**	**824,379**	**2,096,549**	**566,040**	**2,437,048**	**2,524,883**
Net income	45,933,746	4,126,467	946,559	391,190	995,986	210,787	1,190,950	849,235	2,129,265	566,508	2,547,934	2,547,405
Deficit	575,683	*19,994	*49,176	*18,193	3,861	*3,952	*15,369	*24,856	*32,716	468	*110,886	*22,522
Portfolio income (less deficit) distributed to shareholders [34]	**7,615,115**	**246,788**	**265,010**	**62,370**	**81,614**	***17,840**	**87,018**	**187,430**	**150,791**	**44,004**	**1,306,805**	**478,560**
Dividend income	1,170,649	60,122	25,785	*15,421	6,253	*3,608	12,714	6,100	14,038	*9,086	178,351	40,732
Interest income	1,249,491	88,324	32,361	8,763	29,039	*7,976	37,170	44,981	68,788	42,468	171,792	44,146
Royalty income	214,837	13,359	87	-	*30,085	283	*9,796	12	*3,621	5,307	54,236	1,853
Net short-term capital gain (less loss)	-148,721	-18,590	-50,547	*283	*-1,167	*-429	*-2,765	*-3,387	-2,213	*-6,079	4,889	-10,647
Net long-term capital gain (less loss)	5,128,859	103,573	257,323	*37,904	17,404	*6,402	30,103	139,725	66,556	*-6,778	897,537	402,476
Real estate rental net income (less deficit)	**144,936**	**14,820**	**5,210**	**-**	**3,844**	**-63**	**6,865**	***2,862**	***2,211**	**5,252**	**7,259**	**4,285**
Net income	155,301	17,121	5,277	-	*3,858	-	6,968	*2,892	*2,265	5,252	7,678	6,095
Deficit	10,365	2,301	*68	-	*14	63	103	30	*54	-	*419	*1,809
Net income (less deficit) from other rental activity	**127,850**	**3,977**	***2,896**	***436**	**-**	**-**	***-3,221**	***-393**	***1,027**	**660**	**5,685**	**-**
Net income	138,720	3,978	*3,249	*436	-	-	*490	*546	*1,213	672	6,062	-
Deficit	10,870	[1]	353	-	-	-	*3,711	940	*186	12	*377	-
Total net income (less deficit)	**53,245,963**	**4,372,058**	**1,170,498**	**435,802**	**1,077,582**	**224,612**	**1,266,243**	**1,014,278**	**2,250,578**	**615,955**	**3,756,797**	**3,007,729**

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

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

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

Item	Manufacturing--continued									Wholesale and retail trade		
											Wholesale trade	
	Nonmetallic mineral product manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total	Total	Durable goods
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of returns	**2,981**	**3,697**	**21,542**	**8,426**	**2,548**	**2,309**	**3,281**	**4,883**	**11,903**	**374,342**	**149,058**	**92,550**
Number of shareholders	**6,697**	**8,409**	**43,010**	**22,979**	**7,157**	**7,724**	**9,012**	**9,788**	**22,358**	**642,921**	**274,069**	**163,187**
Total receipts [33]	**17,557,533**	**48,359,682**	**95,382,883**	**44,427,190**	**23,116,308**	**23,876,838**	**29,369,875**	**18,959,627**	**38,156,991**	**1,830,129,335**	**1,026,103,656**	**475,964,954**
Business receipts	17,387,137	47,610,333	94,489,802	43,961,418	22,919,792	23,617,601	29,057,642	18,625,467	37,861,659	1,810,881,039	1,017,596,142	471,392,175
Interest on government obligations: State and local [33]	2,286	10,359	19,735	17,221	11,519	4,028	5,558	*12,782	15,389	145,013	91,302	53,525
Net gain, noncapital assets	49,992	82,394	141,155	92,076	21,835	4,688	57,126	1,333	44,215	1,390,398	871,385	562,881
Other receipts	118,118	656,596	732,191	356,475	163,162	250,522	249,549	320,045	235,729	17,712,886	7,544,827	3,956,373
Total deductions	**16,423,845**	**45,255,217**	**86,430,931**	**39,856,782**	**20,344,670**	**21,918,779**	**27,362,715**	**17,778,323**	**34,579,018**	**1,764,583,505**	**984,358,492**	**450,822,357**
Cost of goods sold	10,849,724	38,565,976	64,536,135	28,232,307	13,321,206	14,940,181	20,891,914	12,520,042	22,121,899	1,450,504,588	826,791,442	359,909,875
Compensation of officers	593,279	689,974	2,977,185	1,139,975	739,226	644,502	527,433	495,471	1,207,474	29,109,789	17,086,217	10,466,091
Salaries and wages	1,314,442	1,710,453	5,468,063	3,604,434	2,516,188	2,059,871	1,764,888	1,641,944	4,267,388	108,478,374	55,150,391	32,394,076
Repairs	158,563	188,213	460,921	170,449	89,320	76,000	124,324	92,542	153,857	5,808,064	2,705,483	1,441,667
Bad debts	37,498	43,209	182,512	99,004	30,926	41,476	39,338	37,705	74,933	2,272,610	1,520,171	883,909
Rent paid on business property	440,142	383,074	1,818,447	802,462	418,829	337,406	540,635	373,144	801,387	26,550,685	10,729,896	6,682,764
Taxes paid	311,615	329,709	1,211,097	531,937	375,457	317,325	315,457	240,798	600,796	18,870,303	9,030,286	4,537,734
Interest paid	165,957	303,415	665,507	321,644	196,575	187,451	216,446	95,510	226,368	8,199,128	4,201,347	2,347,734
Amortization	23,439	29,605	70,977	46,061	42,813	55,125	17,786	13,543	65,596	1,325,929	674,001	247,602
Depreciation	702,194	715,707	2,351,090	950,656	393,783	405,722	699,452	246,317	640,952	12,001,142	6,232,855	3,720,114
Depletion	32,818	104,445	-	-	-	-	-	-	-	3,194	*2,818	*2,818
Advertising	89,572	37,320	351,378	224,710	188,744	278,657	178,140	181,308	581,541	12,497,556	4,096,088	2,390,791
Pension, profit-sharing, stock, annuity	80,125	106,749	554,431	248,115	173,780	128,640	104,145	69,105	192,390	3,408,630	2,337,725	1,442,068
Employee benefit programs	403,662	352,739	1,457,060	740,892	384,555	320,446	446,709	312,871	478,647	8,293,119	4,509,885	2,778,211
Net loss, noncapital assets	*495	7,682	6,591	4,063	*754	*43,830	*1,101	*3,712	1,187	309,187	67,800	38,433
Other deductions	1,220,320	1,686,947	4,319,537	2,740,073	1,472,515	2,082,148	1,494,947	1,454,312	3,164,603	76,951,205	39,222,086	21,538,470
Total receipts less total deductions [33]	1,133,688	3,104,465	8,951,952	4,570,408	2,771,638	1,958,058	2,007,160	1,181,304	3,577,974	65,545,830	41,745,163	25,142,597
Net income (less deficit) from a trade or business [33]	**1,131,401**	**3,094,107**	**8,932,217**	**4,553,187**	**2,760,119**	**1,954,031**	**2,001,602**	**1,168,522**	**3,562,585**	**65,400,817**	**41,653,861**	**25,089,072**
Net income	1,132,751	3,104,347	9,000,256	4,576,973	2,775,092	2,019,979	2,043,524	1,170,965	3,607,573	66,426,639	42,163,678	25,427,790
Deficit	*1,350	*10,241	68,039	*23,786	*14,974	*65,948	*41,921	*2,442	44,989	1,025,822	509,817	338,718
Portfolio income (less deficit) distributed to shareholders [34]	**347,037**	**558,048**	**1,036,509**	**826,932**	**327,907**	**478,299**	**504,858**	**32,080**	**575,216**	**9,191,128**	**5,640,715**	**2,750,942**
Dividend income	31,417	57,009	175,401	155,485	61,480	171,391	45,129	10,978	90,149	2,121,808	612,954	344,832
Interest income	48,788	60,556	184,371	119,661	54,514	46,119	68,398	19,395	71,882	2,029,884	1,053,956	589,500
Royalty income	3,031	*21,555	6,035	1,049	*4,217	21,134	20,023	*2,030	17,123	88,497	76,227	19,705
Net short-term capital gain (less loss)	279	-4,344	-18,820	-10,131	-6,661	-8,034	3,845	*-764	-13,440	-179,137	-57,987	-35,270
Net long-term capital gain (less loss)	263,522	423,272	689,522	560,869	214,357	247,688	367,463	*440	409,501	5,130,076	3,955,565	1,832,176
Real estate rental net income (less deficit)	**5,882**	**1,377**	**25,928**	**14,585**	**9,399**	**18,759**	**7,716**	***589**	**8,156**	**585,863**	**140,468**	**66,029**
Net income	6,356	2,560	27,742	15,281	*9,467	18,992	8,162	*787	8,549	619,522	164,541	69,394
Deficit	*474	*1,183	1,814	*696	68	*233	*445	*198	*393	33,659	24,073	3,365
Net income (less deficit) from other rental activity	***47**	**261**	**57,085**	**27,912**	**-2,707**	***3,056**	**16,984**	***570**	***13,575**	**238,534**	**155,018**	**146,560**
Net income	*1,085	261	58,489	27,935	7	*3,056	17,021	*595	*13,625	274,226	173,978	157,292
Deficit	1,038	-	1,404	23	2,714	-	37	25	50	35,693	18,960	10,731
Total net income (less deficit)	**1,484,367**	**3,653,792**	**10,051,739**	**5,422,616**	**3,094,718**	**2,454,145**	**2,531,161**	**1,201,761**	**4,159,531**	**75,416,342**	**47,590,062**	**28,052,604**

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

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

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

Item	Wholesale and retail trade--continued											
	Wholesale trade --continued		Retail trade									
	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Number of returns	**47,253**	**9,255**	**225,284**	**30,655**	**13,495**	**10,164**	**16,205**	**40,871**	**20,516**	**17,849**	**19,243**	**9,494**
Number of shareholders	**97,850**	**13,032**	**368,852**	**50,940**	**19,777**	**15,404**	**27,635**	**70,580**	**32,799**	**29,189**	**33,560**	**15,503**
Total receipts [33]	**545,472,686**	**4,666,015**	**804,025,680**	**278,617,820**	**25,342,829**	**24,757,592**	**51,851,575**	**114,380,966**	**43,964,045**	**146,414,863**	**16,432,466**	**17,407,954**
Business receipts	541,605,999	4,597,968	793,284,896	273,114,713	25,094,412	24,597,330	51,466,472	112,665,702	43,787,493	145,424,596	16,161,911	17,259,404
Interest on government obligations: State and local [33]	37,239	*538	53,711	9,637	*1,210	*6,487	8,806	5,630	*3,492	*783	3,842	*1,265
Net gain, noncapital assets	308,503	-	519,014	219,067	4,845	*45,579	30,144	86,714	*8,383	43,130	*1,718	*47,463
Other receipts	3,520,944	*67,509	10,168,059	5,274,403	242,362	108,196	346,154	1,622,920	164,676	946,354	264,994	99,823
Total deductions	**529,497,486**	**4,038,649**	**780,225,013**	**273,655,448**	**24,342,674**	**23,551,311**	**49,141,032**	**110,969,475**	**41,351,294**	**144,472,648**	**15,395,894**	**16,575,446**
Cost of goods sold	466,804,254	*77,313	623,713,146	230,141,744	15,235,105	16,639,491	36,162,413	85,138,554	31,590,130	132,660,884	8,963,277	10,764,688
Compensation of officers	5,686,680	933,446	12,023,572	2,623,506	813,219	768,214	1,021,719	1,479,229	1,461,788	561,420	692,281	339,878
Salaries and wages	21,589,543	1,166,773	53,327,983	15,687,381	2,832,964	2,877,851	4,948,743	8,888,000	3,576,337	3,550,203	1,728,368	1,744,719
Repairs	1,241,839	21,976	3,102,581	656,745	174,184	55,455	261,444	827,557	97,841	466,325	96,092	116,513
Bad debts	636,262	-	752,439	139,417	39,113	17,799	163,711	90,105	21,779	54,596	12,641	8,854
Rent paid on business property	3,884,854	162,278	15,820,789	3,555,252	1,131,396	505,408	1,016,637	2,948,912	1,057,148	1,203,098	1,178,810	1,023,902
Taxes paid	4,370,319	122,233	9,840,016	2,868,132	494,929	348,815	918,224	1,751,639	615,897	950,390	318,557	354,714
Interest paid	1,833,373	20,241	3,997,781	1,815,219	148,536	94,716	260,295	430,045	154,927	399,410	116,343	76,102
Amortization	424,198	*2,201	651,928	164,304	20,769	29,226	15,541	161,949	53,329	83,262	18,237	17,372
Depreciation	2,452,125	60,616	5,768,287	1,524,582	217,873	135,936	635,539	1,079,685	196,695	899,998	130,522	235,586
Depletion	-	-	*376	*104	-	-	*58	-	-	-	*214	-
Advertising	1,698,977	6,319	8,401,468	3,052,626	882,933	275,673	597,075	750,770	295,695	143,159	402,499	342,491
Pension, profit-sharing, stock, annuity	849,254	*46,403	1,070,905	198,068	41,854	84,533	109,989	218,913	126,619	49,343	35,843	24,030
Employee benefit programs	1,664,464	67,210	3,783,234	1,293,524	176,685	169,151	361,220	723,369	172,255	132,349	59,017	111,681
Net loss, noncapital assets	29,367	-	241,387	213,882	1,163	40	*622	7,632	*2,375	*833	*3,774	*5,414
Other deductions	16,331,977	1,351,639	37,729,119	9,720,961	2,131,951	1,549,002	2,667,801	6,473,117	1,928,479	3,317,378	1,639,421	1,409,501
Total receipts less total deductions [33]	15,975,200	627,366	23,800,667	4,962,372	1,000,155	1,206,281	2,710,544	3,411,491	2,612,751	1,942,216	1,036,571	832,508
Net income (less deficit) from a trade or business [33]	**15,937,961**	**626,828**	**23,746,956**	**4,952,735**	**998,945**	**1,199,795**	**2,701,738**	**3,405,861**	**2,609,258**	**1,941,433**	**1,032,729**	**831,244**
Net income	16,106,495	629,393	24,262,961	5,042,002	1,020,468	1,200,489	2,722,777	3,439,689	2,609,258	1,968,075	1,047,606	838,738
Deficit	168,534	*2,565	516,004	89,267	*21,523	*694	*21,039	33,829	-	*26,642	*14,878	*7,494
Portfolio income (less deficit) distributed to shareholders [34]	**2,874,805**	**14,967**	**3,550,413**	**810,825**	**90,256**	**17,600**	**131,372**	**287,733**	**12,222**	**156,981**	**149,755**	**134,951**
Dividend income	261,265	*6,857	1,508,855	21,677	3,065	2,893	35,458	31,129	11,388	8,434	*718	26,870
Interest income	458,725	5,731	975,928	317,889	34,010	38,664	92,075	176,310	19,855	54,904	25,586	26,877
Royalty income	56,522	-	12,269	*12	117	*1,891	*181	831	[1]	*2,362	*3,606	20
Net short-term capital gain (less loss)	-22,717	-	-121,150	-9,169	*-408	*-14,247	1,077	-27,138	*-37,241	7,321	*-764	*-15
Net long-term capital gain (less loss)	2,121,010	*2,378	1,174,511	480,415	*53,472	*-11,601	2,581	106,600	18,221	83,960	*120,608	*81,199
Real estate rental net income (less deficit)	**72,955**	***1,483**	**445,395**	**31,002**	***13,509**	***15,097**	**21,044**	**248,681**	***11,071**	**44,200**	***11,809**	***812**
Net income	93,110	*2,037	454,981	36,180	*14,396	*15,201	21,278	248,768	*11,087	45,009	*11,809	*2,764
Deficit	20,155	*553	9,586	5,178	*887	103	*234	87	17	*809	-	*1,952
Net income (less deficit) from other rental activity	**8,458**	**-**	**83,516**	**15,346**	**-2,309**	**-**	***14,518**	**30,358**	**372**	***1,514**	***3,122**	**-**
Net income	16,686	-	100,249	29,654	15	-	*14,620	30,358	372	*1,514	*3,122	-
Deficit	8,228	-	16,733	*14,308	2,324	-	101	-	-	-	-	-
Total net income (less deficit)	**18,894,179**	**643,278**	**27,826,280**	**5,809,908**	**1,100,400**	**1,232,492**	**2,868,673**	**3,972,632**	**2,632,924**	**2,144,129**	**1,197,416**	**967,006**

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

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

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

Item	Wholesale and retail trade--continued				Transportation and warehousing						
	Retail trade --continued										
	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	**3,292**	**26,274**	**17,225**	**-**	**83,651**	**4,493**	**50,711**	**8,566**	***291**	**18,286**	**1,305**
Number of shareholders	**4,240**	**41,007**	**28,218**	**-**	**123,657**	**6,746**	**71,260**	**11,498**	***1,498**	**27,875**	**4,780**
Total receipts [33]	**7,704,334**	**31,782,747**	**45,368,489**	**-**	**154,674,584**	**12,703,615**	**92,213,754**	**6,717,886**	***1,328,267**	**35,814,960**	**5,896,102**
Business receipts	7,533,847	31,407,121	44,771,896	-	151,451,773	12,032,316	90,220,045	6,633,520	*1,313,547	35,499,340	5,753,006
Interest on government obligations: State and local [33]	*4,105	*1,762	6,692	-	24,259	*2,926	3,769	*40	-	14,764	2,761
Net gain, noncapital assets	*6,346	1,136	24,488	-	933,983	342,905	462,110	21,916	*24	94,688	12,341
Other receipts	160,036	372,727	565,413	-	2,264,569	325,468	1,527,830	62,410	*14,697	206,169	127,995
Total deductions	**7,315,270**	**30,093,741**	**43,360,782**	**-**	**144,842,862**	**11,243,527**	**87,445,754**	**6,269,898**	***1,149,442**	**33,259,050**	**5,475,192**
Cost of goods sold	5,238,357	19,199,846	31,978,658	-	62,080,373	5,333,325	31,052,029	2,399,512	*585,185	20,633,121	2,077,200
Compensation of officers	180,629	1,126,136	955,555	-	6,050,771	203,581	4,158,275	302,999	*13,797	1,206,052	166,067
Salaries and wages	729,195	3,436,211	3,328,012	-	18,294,418	1,477,006	11,028,264	1,076,262	*199,707	3,562,923	950,255
Repairs	48,046	160,966	141,412	-	2,666,078	314,507	1,828,130	132,013	*22,035	280,576	88,818
Bad debts	13,072	68,968	122,385	-	212,864	20,807	120,585	16,832	*10,088	35,337	9,214
Rent paid on business property	205,704	1,563,040	431,483	-	7,711,024	853,694	4,697,073	389,845	*87,748	1,110,836	571,829
Taxes paid	124,895	601,436	492,387	-	3,364,366	155,672	2,101,874	221,149	*28,377	671,440	185,855
Interest paid	51,178	274,069	176,941	-	1,259,040	136,840	731,756	94,455	*4,188	182,098	109,703
Amortization	5,096	32,475	50,369	-	99,815	12,197	60,883	5,624	*2,021	12,073	7,016
Depreciation	68,582	317,312	325,977	-	5,073,022	587,568	3,380,905	340,704	*20,191	511,862	231,793
Depletion	-	-	-	-	*2,701	-	*2,672	-	-	-	28
Advertising	114,419	440,295	1,103,833	-	323,392	22,168	163,978	47,045	*3,873	75,674	10,653
Pension, profit-sharing, stock, annuity	8,408	54,807	118,498	-	476,073	41,399	202,717	30,129	*2,943	166,584	32,301
Employee benefit programs	61,089	201,937	320,956	-	1,904,423	106,330	1,257,883	92,146	*15,555	307,342	125,168
Net loss, noncapital assets	*1,789	*1,174	*2,688	-	21,114	1,180	19,070	-	38	*432	*394
Other deductions	464,810	2,615,070	3,811,628	-	35,303,390	1,977,253	26,639,660	1,121,181	*153,696	4,502,700	908,899
Total receipts less total deductions [33]	389,065	1,689,006	2,007,707	-	9,831,722	1,460,088	4,768,000	447,988	*178,825	2,555,911	420,911
Net income (less deficit) from a trade or business [33]	**384,960**	**1,687,244**	**2,001,015**	**-**	**9,807,463**	**1,457,162**	**4,764,231**	**447,948**	***178,825**	**2,541,146**	**418,150**
Net income	384,960	1,699,925	2,288,973	-	9,871,729	1,471,872	4,799,006	449,876	*180,787	2,541,146	429,041
Deficit	-	*12,681	287,958	-	64,267	*14,710	34,775	*1,928	*1,963	-	*10,891
Portfolio income (less deficit) distributed to shareholders [34]	**56,657**	**66,214**	**1,635,846**	**-**	**1,021,985**	**540,255**	**366,242**	**18,099**	***2,178**	**57,394**	**37,816**
Dividend income	*52,841	1,897	1,312,485	-	112,928	80,853	22,417	*1,926	95	2,509	5,128
Interest income	8,253	54,347	127,159	-	286,124	49,029	148,662	15,890	*1,744	46,528	24,270
Royalty income	165	-	3,084	-	5,609	335	*3,220	-	339	1,256	*459
Net short-term capital gain (less loss)	*-10,218	*-113	*-30,236	-	-18,138	*-2,074	-12,173	*-21	-	*-261	-3,609
Net long-term capital gain (less loss)	*5,617	*10,084	223,354	-	635,461	412,111	204,116	*304	-	7,362	11,568
Real estate rental net income (less deficit)	***912**	***30,657**	**16,602**	**-**	**84,604**	**4,692**	**26,240**	***119**	**-**	**7,613**	**45,941**
Net income	*1,071	*30,808	*16,612	-	85,567	5,074	26,379	*437	-	7,735	45,942
Deficit	158	151	10	-	963	382	*139	*319	-	*121	*1
Net income (less deficit) from other rental activity	**-**	***4,902**	***15,691**	**-**	**50,195**	***5,694**	**20,077**	**-**	***6,999**	***6,460**	***10,965**
Net income	-	*4,902	*15,691	-	63,318	*13,750	*24,773	-	*6,999	*6,831	*10,965
Deficit	-	-	-	-	*13,123	*8,056	4,696	-	-	372	-
Total net income (less deficit)	**442,530**	**1,789,017**	**3,669,154**	**-**	**10,964,246**	**2,007,804**	**5,176,790**	**466,165**	***188,001**	**2,612,614**	**512,872**

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

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

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

Item	Information							Finance and insurance					
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecom-munications (including paging, cellular, satellite, cable, etc.)	Data processing, hosting, and related services	Other information services	Total	Depository credit inter-mediation	Non-depository credit inter-mediation	Securities, commodity contracts, and other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Number of returns	**37,820**	**9,218**	**10,780**	**1,377**	**5,121**	**3,602**	**7,721**	**111,593**	**768**	**16,829**	**24,952**	**63,319**	**5,725**
Number of shareholders	**60,879**	**17,722**	**13,941**	**2,845**	**8,672**	**5,138**	**12,560**	**185,593**	**12,629**	**30,353**	**36,030**	**92,571**	**14,009**
Total receipts [33]	**66,916,064**	**25,270,041**	**8,353,531**	**3,447,084**	**18,542,834**	**4,034,940**	**7,267,634**	**117,591,506**	**5,584,821**	**18,958,379**	**56,213,832**	**35,773,461**	**1,061,013**
Business receipts	63,970,255	23,333,712	7,766,323	3,342,715	18,302,041	4,000,224	7,225,240	106,747,002	2,070,462	16,271,444	52,974,634	34,672,484	757,977
Interest on government obligations: State and local [33]	103,819	45,076	19,817	36,222	1,894	*558	*253	205,658	82,809	3,883	87,678	7,073	24,214
Net gain, noncapital assets	99,033	31,853	*22,067	*12,394	23,850	*387	*8,482	548,944	44,140	185,507	53,591	261,670	*4,036
Other receipts	2,742,957	1,859,401	545,323	55,752	215,050	*33,771	*33,659	10,089,903	3,387,409	2,497,544	3,097,930	832,234	274,785
Total deductions	**59,544,073**	**22,447,571**	**6,668,365**	**2,947,464**	**17,388,564**	**3,653,990**	**6,438,118**	**97,055,622**	**4,356,841**	**15,689,241**	**47,431,569**	**28,903,328**	**674,644**
Cost of goods sold	26,185,073	7,399,098	2,324,900	527,733	12,197,791	806,844	2,928,707	559,644	154	-	13,872	*372,650	*172,968
Compensation of officers	4,018,034	1,240,412	1,390,810	228,761	326,938	233,689	597,425	14,115,967	265,445	853,670	7,693,257	5,096,982	206,613
Salaries and wages	10,572,174	5,413,809	688,910	870,744	1,745,500	846,887	1,006,324	28,501,418	655,535	4,465,387	12,084,420	11,219,999	76,077
Repairs	413,361	217,033	36,580	30,651	111,736	4,049	13,312	556,147	51,811	114,318	143,541	244,887	*1,590
Bad debts	214,914	108,238	1,618	11,188	73,085	*1,030	*19,754	2,341,624	241,453	1,899,971	123,145	72,050	*5,006
Rent paid on business property	1,323,950	466,082	287,050	91,316	243,908	68,684	166,909	3,926,008	38,128	889,968	1,428,554	1,553,400	15,958
Taxes paid	1,431,750	666,172	148,558	118,596	242,890	78,829	176,705	2,952,808	95,780	528,314	1,192,492	1,109,200	27,023
Interest paid	1,563,777	1,220,427	46,111	100,604	95,461	29,674	71,501	5,499,325	2,016,608	1,906,770	1,230,731	333,488	11,728
Amortization	703,768	537,712	50,808	65,699	33,292	*9,834	6,424	569,604	65,241	53,993	164,435	285,380	*555
Depreciation	1,289,253	482,659	159,325	111,026	329,847	109,574	96,821	1,334,644	121,296	262,645	645,983	300,096	*4,624
Depletion	*385	-	*385	-	-	-	-	*1,058	-	-	*1,031	27	-
Advertising	679,904	278,122	63,399	54,893	80,118	91,873	111,500	1,787,319	45,905	553,317	698,204	489,635	*258
Pension, profit-sharing, stock, annuity	380,042	228,151	44,945	18,168	15,185	28,035	*45,558	1,277,259	31,857	47,291	742,822	451,540	*3,750
Employee benefit programs	692,736	396,091	71,203	55,208	66,468	50,301	53,465	1,814,423	97,365	182,578	877,534	654,330	*2,616
Net loss, noncapital assets	8,924	*6,794	*558	*1,057	496	1	18	61,179	33,216	14,535	6,505	6,923	-
Other deductions	10,066,029	3,786,772	1,353,207	661,821	1,825,848	1,294,684	1,143,697	31,757,193	597,047	3,916,483	20,385,043	6,712,742	145,877
Total receipts less total deductions [33]	7,371,991	2,822,471	1,685,165	499,619	1,154,270	380,950	829,517	20,535,885	1,227,980	3,269,138	8,782,264	6,870,133	386,369
Net income (less deficit) from a trade or business [33]	**7,268,172**	**2,777,395**	**1,665,348**	**463,397**	**1,152,376**	**380,392**	**829,263**	**20,330,226**	**1,145,171**	**3,265,255**	**8,694,586**	**6,863,060**	**362,155**
Net income	7,487,319	2,944,789	1,665,882	483,186	1,162,777	399,368	831,317	22,761,506	1,145,658	3,294,849	10,795,021	7,054,903	471,076
Deficit	219,148	167,394	534	*19,789	*10,401	*18,976	*2,054	2,431,280	487	29,594	2,100,436	191,843	108,921
Portfolio income (less deficit) distributed to shareholders [34]	**1,938,676**	**1,044,949**	**67,765**	**61,489**	**698,588**	**26,989**	**38,896**	**15,237,805**	**-16,055**	**209,101**	**10,536,711**	**2,443,911**	**2,064,136**
Dividend income	297,422	256,771	12,105	11,685	14,388	*340	*2,134	1,638,541	6,376	41,108	993,302	62,603	535,152
Interest income	298,173	100,629	56,457	50,837	29,738	24,939	35,574	1,696,302	26,883	123,468	923,970	469,677	152,304
Royalty income	45,782	*41,760	3,915	26	*20	60	-	49,184	278	*94	38,514	-	10,298
Net short-term capital gain (less loss)	-59,100	-36,370	*-11,393	-7,168	-4,166	-	-3	1,990,740	-1,242	14,683	1,425,284	-138,895	690,910
Net long-term capital gain (less loss)	1,356,400	682,159	6,681	6,110	658,609	*1,650	*1,191	9,863,038	-48,350	29,749	7,155,641	2,050,526	675,472
Real estate rental net income (less deficit)	**17,835**	**9,777**	***636**	**5,196**	**1,499**	**727**	**-**	**101,307**	**7,508**	**11,205**	**111,470**	**-2,400**	**-26,477**
Net income	18,874	10,044	*670	*5,323	*2,111	727	-	158,065	8,138	15,115	132,979	1,338	495
Deficit	1,040	*267	*34	*127	*612	-	-	56,758	630	3,910	21,508	*3,738	26,972
Net income (less deficit) from other rental activity	**15,267**	***12,389**	***157**	***-137**	**2,858**	**-**	**-**	**14,332**	***509**	***9,313**	**4,254**	***2,019**	**-1,764**
Net income	18,189	*12,389	*157	*2,680	2,962	-	-	28,768	*509	*9,749	16,490	*2,019	1
Deficit	*2,921	[1]	-	2,817	*104	-	-	14,436	-	436	12,236	-	1,764
Total net income (less deficit)	**9,239,950**	**3,844,510**	**1,733,906**	**529,946**	**1,855,321**	**408,108**	**868,159**	**35,683,670**	**1,137,133**	**3,494,874**	**19,347,021**	**9,306,590**	**2,398,051**

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

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

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

Item	Real estate and rental and leasing				Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance	
	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copy-righted works)			Total	Administrative and support services	Waste management and remediation services		Total	Offices of health practitioners and outpatient care centers
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Number of returns	**253,594**	**235,857**	**16,661**	**1,075**	**431,773**	**12,147**	**131,824**	**124,214**	**7,610**	**22,606**	**230,912**	**189,911**
Number of shareholders	**499,698**	**466,270**	**31,328**	**2,100**	**628,957**	**88,778**	**198,244**	**180,635**	**17,609**	**31,538**	**309,575**	**236,834**
Total receipts [33]	**65,300,470**	**46,743,478**	**17,737,010**	**819,982**	**360,784,579**	**28,890,777**	**161,852,706**	**145,859,324**	**15,993,383**	**15,161,165**	**216,754,461**	**160,259,628**
Business receipts	61,010,390	43,725,533	16,640,847	*644,010	353,253,813	8,951,620	159,899,246	144,205,105	15,694,141	15,036,479	212,257,203	156,473,590
Interest on government obligations: State and local [33]	81,449	74,333	6,244	872	140,276	640,341	18,786	17,186	*1,600	*1,343	7,022	6,153
Net gain, noncapital assets	1,250,527	575,606	673,942	978	372,706	157,898	268,933	139,162	129,771	805	232,532	109,372
Other receipts	2,958,104	2,368,007	415,975	*174,122	7,017,784	19,140,917	1,665,741	1,497,871	167,870	122,538	4,257,705	3,670,515
Total deductions	**55,269,486**	**39,074,683**	**15,814,034**	**380,769**	**311,167,588**	**19,371,107**	**148,415,622**	**133,988,154**	**14,427,468**	**13,129,015**	**187,291,440**	**136,008,733**
Cost of goods sold	7,832,654	2,376,947	5,451,689	*4,018	109,239,514	4,090	72,463,598	65,626,419	6,837,179	2,514,219	22,025,913	15,601,400
Compensation of officers	5,533,210	4,689,643	818,833	*24,734	37,898,675	1,676,024	6,694,791	6,097,331	597,460	824,782	27,831,140	24,954,032
Salaries and wages	16,355,921	14,180,357	2,084,821	*90,742	61,578,995	3,325,249	31,484,933	29,761,412	1,723,521	3,746,101	53,085,205	34,211,069
Repairs	948,364	517,530	428,265	*2,569	1,616,920	331,851	1,170,149	908,842	261,306	185,949	1,880,842	1,271,665
Bad debts	149,100	104,076	44,523	*502	390,976	896,479	300,430	227,828	72,603	76,251	295,609	48,651
Rent paid on business property	2,859,080	1,765,681	1,069,340	*24,059	11,148,354	241,890	3,367,302	3,054,866	312,437	1,177,483	12,213,055	9,105,182
Taxes paid	1,845,885	1,360,238	475,130	*10,518	9,248,774	637,779	4,647,900	4,265,726	382,174	491,517	7,465,448	4,814,132
Interest paid	1,274,321	848,049	421,441	*4,832	1,582,529	7,305,735	968,168	780,692	187,477	57,909	1,585,808	1,083,818
Amortization	108,519	88,424	11,295	*8,800	400,941	280,078	227,934	200,201	27,734	21,949	398,728	310,084
Depreciation	3,279,845	729,653	2,545,204	*4,988	2,750,092	721,869	2,491,243	1,768,999	722,245	243,621	2,788,202	2,051,352
Depletion	7	7	-	-	[1]	11	*853	*841	*12	-	-	-
Advertising	1,364,893	1,160,675	170,905	*33,314	3,734,941	215,116	1,436,432	1,362,644	73,788	462,256	1,758,446	1,454,404
Pension, profit-sharing, stock, annuity	499,264	453,700	43,672	*1,892	3,912,645	226,559	538,292	441,542	96,750	62,473	3,645,083	3,442,102
Employee benefit programs	577,488	440,254	131,574	*5,660	4,780,098	509,059	2,203,970	1,975,122	228,848	203,620	3,166,120	1,987,824
Net loss, noncapital assets	71,497	20,284	*51,213	-	8,857	142,637	27,754	27,138	*616	24	10,692	*5,453
Other deductions	12,569,439	10,339,167	2,066,129	164,143	62,875,276	2,856,681	20,391,871	17,488,552	2,903,319	3,060,860	49,141,149	35,667,565
Total receipts less total deductions [33]	10,030,984	7,668,795	1,922,976	439,213	49,616,991	9,519,670	13,437,084	11,871,170	1,565,914	2,032,150	29,463,021	24,250,896
Net income (less deficit) from a trade or business [33]	**9,949,535**	**7,594,462**	**1,916,731**	**438,341**	**49,476,715**	**8,879,328**	**13,418,298**	**11,853,984**	**1,564,314**	**2,030,806**	**29,455,999**	**24,244,743**
Net income	10,837,086	8,435,825	1,961,549	439,711	49,983,344	9,107,050	13,500,151	11,922,469	1,577,683	2,069,197	29,587,621	24,269,443
Deficit	887,551	841,363	44,818	*1,370	506,629	227,722	81,853	68,485	*13,368	*38,391	131,622	*24,700
Portfolio income (less deficit) distributed to shareholders [34]	**4,629,628**	**3,848,496**	**603,826**	**177,306**	**6,255,185**	**5,188,368**	**1,917,449**	**1,493,072**	**424,377**	**975,786**	**905,244**	**539,779**
Dividend income	382,830	373,758	6,126	*2,946	323,499	580,098	29,968	23,565	6,404	7,229	50,037	44,639
Interest income	1,447,487	1,361,367	79,298	*6,823	991,211	961,457	325,756	290,863	34,893	26,695	346,485	143,599
Royalty income	181,297	101,650	-	*79,647	149,366	38,898	12,353	11,621	732	8,454	205	[1]
Net short-term capital gain (less loss)	34,828	39,853	-3,931	-1,095	8,140	-50,469	21,039	22,798	*-1,759	*-4,406	29,820	30,399
Net long-term capital gain (less loss)	2,583,187	1,971,869	522,333	*88,985	4,782,970	3,658,384	1,528,333	1,144,225	384,108	937,814	478,697	321,141
Real estate rental net income (less deficit)	**8,262,564**	**8,225,827**	**36,737**	**-1**	**136,880**	**38,281**	**73,737**	**63,261**	**10,476**	***5,397**	**62,900**	**-2,566**
Net income	8,497,268	8,458,062	39,206	-	155,861	59,774	77,190	64,856	12,334	*6,220	82,155	*13,029
Deficit	234,704	232,235	*2,469	1	18,981	21,493	3,453	*1,595	*1,858	823	19,255	*15,595
Net income (less deficit) from other rental activity	**439,924**	**64,044**	**375,880**	**[1]**	**44,500**	**21,729**	**10,307**	***4,253**	***6,053**	**-**	**8,003**	***3,264**
Net income	455,995	75,333	380,663	-	65,046	30,736	10,539	*4,470	*6,068	-	9,422	*4,683
Deficit	16,071	11,289	*4,783	[1]	20,546	9,006	*232	217	*15	-	*1,419	*1,419
Total net income (less deficit)	**23,281,651**	**19,732,830**	**2,933,175**	**615,646**	**55,913,281**	**14,127,706**	**15,419,791**	**13,414,570**	**2,005,220**	**3,011,990**	**30,432,146**	**24,785,219**

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

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

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

Item	Health care --continued		Arts, entertainment, and recreation			Accommodation and food services			Other services				
	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Not Allocable
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(95)	(95)	(96)
Number of returns	**33,218**	**7,782**	**47,411**	**29,517**	**17,894**	**103,973**	**11,252**	**92,722**	**137,549**	**71,413**	**65,285**	***852**	**-**
Number of shareholders	**55,165**	**17,575**	**70,204**	**39,700**	**30,504**	**223,129**	**55,444**	**167,685**	**209,902**	**104,245**	**104,800**	***857**	**-**
Total receipts [33]	**30,748,479**	**25,746,354**	**35,569,439**	**21,709,199**	**13,860,239**	**125,098,585**	**11,531,923**	**113,566,662**	**82,127,055**	**48,653,586**	**33,165,373**	***308,096**	**-**
Business receipts	30,571,899	25,211,714	33,906,435	20,889,661	13,016,775	123,313,813	11,052,704	112,261,109	81,342,486	48,388,048	32,645,173	*309,265	-
Interest on government obligations: State and local [33]	134	*735	11,763	10,110	1,653	7,109	2,984	4,125	31,110	*20,836	10,275	-	-
Net gain, noncapital assets	18,925	104,235	38,551	7,309	31,242	302,003	54,237	247,766	219,441	77,512	141,921	8	-
Other receipts	157,521	429,669	1,612,689	802,120	810,569	1,475,661	421,999	1,053,662	534,018	167,191	368,004	*-1,177	-
Total deductions	**27,397,399**	**23,885,309**	**30,417,669**	**18,091,522**	**12,326,147**	**116,798,493**	**10,155,069**	**106,643,424**	**75,360,770**	**44,670,784**	**30,443,585**	***246,401**	**-**
Cost of goods sold	4,199,803	2,224,711	5,517,895	2,638,831	2,879,064	47,944,347	1,578,932	46,365,415	31,709,593	23,618,029	8,009,453	*82,111	-
Compensation of officers	2,278,227	598,880	3,903,358	3,317,578	585,780	3,900,783	241,054	3,659,728	5,042,739	2,860,431	2,166,930	*15,377	-
Salaries and wages	9,807,002	9,067,135	5,935,856	3,716,453	2,219,403	21,783,266	2,108,716	19,674,550	12,774,050	6,366,385	6,361,919	*45,746	-
Repairs	385,217	223,960	453,901	132,902	321,000	2,163,885	318,527	1,845,359	870,142	365,940	497,781	*6,421	-
Bad debts	75,272	171,686	30,640	18,563	12,077	32,758	5,997	26,760	148,923	51,276	97,647	-	-
Rent paid on business property	1,523,445	1,584,428	1,935,782	863,301	1,072,480	8,399,457	500,546	7,898,911	5,263,659	2,190,064	3,054,897	*18,698	-
Taxes paid	1,351,307	1,300,009	1,230,148	441,384	788,763	4,679,923	705,459	3,974,464	2,483,585	1,383,480	1,097,393	*2,712	-
Interest paid	211,609	290,381	456,728	118,799	337,928	1,693,865	772,718	921,147	778,589	387,720	389,943	*927	-
Amortization	56,248	32,396	211,713	180,280	31,434	406,485	47,261	359,224	273,356	130,625	142,620	112	-
Depreciation	380,821	356,029	1,002,994	233,844	769,150	2,753,297	743,324	2,009,973	1,508,410	626,471	878,635	*3,304	-
Depletion	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	212,791	91,250	670,985	407,056	263,929	2,811,494	168,474	2,643,019	1,156,242	614,574	541,575	*93	-
Pension, profit-sharing, stock, annuity	163,173	39,808	333,570	302,437	31,133	100,813	22,611	78,201	212,288	91,374	120,915	-	-
Employee benefit programs	447,752	730,544	305,234	129,940	175,294	843,472	103,060	740,412	732,876	444,346	285,243	*3,287	-
Net loss, noncapital assets	*369	4,871	2,192	*1,181	*1,010	7,396	263	7,133	*2,762	*1,893	*204	*665	-
Other deductions	6,304,364	7,169,221	8,426,674	5,588,973	2,837,701	19,277,252	2,838,126	16,439,127	12,403,557	5,538,177	6,798,431	*66,949	-
Total receipts less total deductions [33]	3,351,080	1,861,045	5,151,770	3,617,677	1,534,093	8,300,093	1,376,855	6,923,238	6,766,286	3,982,803	2,721,788	*61,695	-
Net income (less deficit) from a trade or business [33]	**3,350,946**	**1,860,310**	**5,140,007**	**3,607,568**	**1,532,440**	**8,292,984**	**1,373,871**	**6,919,113**	**6,735,175**	**3,961,967**	**2,711,513**	***61,695**	**-**
Net income	3,428,859	1,889,319	5,312,210	3,730,950	1,581,260	8,396,580	1,455,586	6,940,994	6,856,008	3,983,039	2,811,273	*61,695	-
Deficit	*77,913	29,009	172,203	*123,382	48,820	103,596	81,716	21,881	120,832	*21,072	99,760	-	-
Portfolio income (less deficit) distributed to shareholders [34]	**267,901**	**97,564**	**804,461**	**566,300**	**238,161**	**1,331,390**	**258,969**	**1,072,421**	**3,578,313**	**1,770,887**	**1,807,186**	***239**	**-**
Dividend income	2,514	2,883	18,122	14,242	3,881	62,198	54,335	7,863	34,524	7,098	27,426	-	-
Interest income	140,628	62,258	146,215	71,148	75,067	281,405	143,896	137,509	132,783	50,977	81,567	*239	-
Royalty income	201	4	107,320	107,320	[1]	*26,870	768	*26,103	5	5	[1]	-	-
Net short-term capital gain (less loss)	*583	*-1,162	-3,315	53	*-3,369	-29,405	-22,145	-7,261	38,600	-687	39,287	-	-
Net long-term capital gain (less loss)	*123,976	33,581	536,119	373,537	162,581	990,321	82,114	908,207	3,372,401	1,713,494	1,658,907	-	-
Real estate rental net income (less deficit)	***873**	**64,593**	**137,231**	**26,511**	**110,720**	**112,203**	**48,401**	**63,803**	**53,201**	***18,566**	**34,636**	***-2**	**-**
Net income	*876	68,250	139,974	29,186	110,787	120,084	53,783	66,301	60,383	*18,619	41,763	-	-
Deficit	*3	*3,657	*2,743	*2,675	*68	7,881	*5,383	*2,498	*7,182	*53	*7,128	*2	-
Net income (less deficit) from other rental activity	***9**	***4,730**	***12,346**	***24**	***12,322**	**8,189**	***6,651**	***1,537**	***630**	***630**	**-**	**-**	**-**
Net income	*9	*4,730	*12,380	57	*12,322	*8,189	*6,652	*1,537	*630	*630	-	-	-
Deficit	-	-	*34	*34	-	[1]	[1]	-	-	-	-	-	-
Total net income (less deficit)	**3,619,730**	**2,027,197**	**6,094,045**	**4,200,403**	**1,893,642**	**9,744,766**	**1,687,891**	**8,056,874**	**10,367,319**	**5,752,051**	**4,553,335**	***61,933**	**-**

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Industries											
Number of returns	**4,049,944**	**1,003,502**	**661,002**	**707,617**	**536,784**	**467,402**	**355,853**	**149,660**	**80,250**	**73,682**	**14,192**
Number of shareholders	**6,930,746**	**1,830,346**	**923,277**	**1,021,475**	**809,307**	**774,911**	**665,353**	**331,199**	**220,487**	**270,775**	**83,616**
Income from a Trade or Business:											
Total receipts [33]	**6,126,386,899**	**12,615,408**	**40,519,877**	**119,521,126**	**194,418,545**	**335,337,021**	**566,857,925**	**526,738,644**	**561,456,804**	**1,491,028,122**	**2,277,893,427**
Business receipts	6,013,292,245	4,666,164	38,852,119	116,996,193	191,275,161	330,339,338	558,423,827	519,366,157	552,476,293	1,463,158,283	2,237,738,710
Interest on government obligations: State and local [33]	2,228,997	207,304	17,835	32,610	35,381	35,515	105,431	226,994	202,709	706,515	658,704
Net gain, noncapital assets	11,956,314	1,117,574	362,435	400,092	741,369	804,908	1,103,640	756,050	1,133,117	2,479,789	3,057,340
Other receipts	98,909,342	6,624,365	1,287,489	2,092,232	2,366,634	4,157,260	7,225,027	6,389,444	7,644,685	24,683,535	36,438,673
Total deductions	**5,884,131,516**	**28,547,598**	**40,051,268**	**109,614,769**	**181,306,697**	**315,294,668**	**536,002,148**	**499,547,227**	**535,610,081**	**1,435,818,661**	**2,202,338,399**
Cost of goods sold	3,788,537,580	1,461,798	7,142,189	26,674,310	59,969,109	116,505,244	245,647,810	273,197,227	333,016,094	1,008,136,017	1,716,787,782
Compensation of officers	231,091,693	3,230,493	5,380,882	16,962,062	22,192,698	31,794,772	37,686,181	26,495,711	23,091,058	39,786,356	24,471,479
Salaries and wages	618,226,025	3,252,410	2,773,832	11,718,200	26,350,680	53,802,718	87,251,623	72,790,478	61,388,554	139,278,268	159,619,261
Repairs	37,331,809	346,524	677,417	1,671,691	2,155,652	3,481,476	5,792,706	4,140,029	3,381,189	7,343,244	8,341,881
Bad debts	15,903,851	725,395	185,395	203,934	274,525	810,639	863,143	1,339,351	1,704,351	4,619,509	5,177,609
Rent paid on business property	159,392,195	1,220,863	3,448,268	7,516,348	11,849,507	17,876,623	24,010,063	17,900,909	15,470,483	29,967,616	30,131,516
Taxes paid	105,684,133	1,149,353	1,388,817	3,805,761	6,169,028	10,377,641	14,946,445	12,384,731	9,671,057	21,950,335	23,840,966
Interest paid	66,521,930	2,055,275	1,183,119	1,927,886	3,020,514	4,292,868	6,486,930	5,156,265	5,899,131	16,054,826	20,445,117
Amortization	9,509,851	259,503	261,839	405,171	550,497	745,916	1,115,565	603,560	646,048	1,450,419	3,471,331
Depreciation	105,468,761	1,718,788	2,114,743	3,781,347	4,708,991	6,709,057	10,478,042	8,157,463	9,138,170	24,834,764	33,827,395
Depletion	694,877	*435	*549	*2,555	*613	*13,075	*2,975	*2,724	7,407	198,441	466,104
Advertising	51,461,038	317,809	781,099	1,656,234	2,823,222	4,187,109	6,895,106	5,373,527	3,764,290	10,994,143	14,668,497
Pension, profit-sharing, stock, annuity	24,042,313	326,889	193,550	789,131	1,276,567	2,041,423	2,857,635	2,432,555	2,119,579	5,427,215	6,577,768
Employee benefit programs	55,651,936	204,899	235,870	658,095	1,493,500	3,023,583	5,294,499	5,035,962	5,547,139	14,769,203	19,389,186
Net loss, noncapital assets	2,331,493	420,088	120,490	38,614	81,846	65,677	82,704	110,282	118,323	521,075	772,393
Other deductions	612,282,030	11,857,075	14,163,207	31,803,429	38,389,748	59,566,848	86,590,721	64,426,453	60,647,207	110,487,230	134,350,113
Total receipts less total deductions [33]	**242,255,383**	**-15,932,191**	**468,609**	**9,906,357**	**13,111,848**	**20,042,353**	**30,855,777**	**27,191,418**	**25,846,723**	**55,209,461**	**75,555,028**
Net income (less deficit) from a trade or business [33]	**240,026,386**	**-16,139,495**	**450,774**	**9,873,747**	**13,076,467**	**20,006,838**	**30,750,346**	**26,964,424**	**25,644,014**	**54,502,946**	**74,896,324**
Net income	360,625,661	10,057,640	7,779,329	18,014,795	21,537,029	29,570,323	42,346,232	35,851,815	33,879,351	71,968,381	89,620,767
Deficit	120,599,276	26,197,135	7,328,554	8,141,048	8,460,562	9,563,485	11,595,886	8,887,391	8,235,337	17,465,435	14,724,443
Portfolio income (less deficit) distributed to shareholders [34]	**69,556,907**	**23,043,335**	**962,366**	**2,559,854**	**1,993,809**	**2,700,592**	**3,378,889**	**3,906,460**	**5,065,311**	**11,153,746**	**14,792,545**
Dividend income	9,061,621	2,562,876	97,202	203,502	188,616	112,998	213,524	200,994	248,769	854,873	4,378,266
Interest income	16,348,016	4,386,322	369,263	439,224	405,828	651,065	893,683	976,433	958,445	2,889,097	4,378,654
Royalty income (less loss)	2,191,558	504,547	209,135	219,237	7,926	63,374	172,012	83,327	120,913	241,659	569,429
Net short-term capital gain (less loss)	-1,342,564	565,638	8,562	-443,560	490,317	-130,608	-184,257	-65,257	-133,030	-256,552	-1,193,816
Net long-term capital gain (less loss)	43,298,277	15,023,953	278,204	2,141,450	901,121	2,003,762	2,283,928	2,710,963	3,870,215	7,424,669	6,660,012
Real estate rental net income (less deficit)	**6,923,722**	**4,394,305**	**30,323**	**304,644**	**286,669**	**201,090**	**150,512**	**218,825**	**201,259**	**303,845**	**832,250**
Net income	11,806,539	7,822,693	286,990	418,167	425,618	345,380	431,406	326,999	270,165	466,153	1,012,968
Deficit	4,882,816	3,428,388	256,667	113,523	138,949	144,290	280,894	108,174	68,905	162,308	180,718
Net income (less deficit) from other rental activity	**583,521**	**-19,337**	**22,454**	**25,228**	**28,830**	**6,270**	**55,055**	**12,059**	**94,659**	**144,670**	**213,633**
Net income	1,620,744	558,242	22,487	102,670	39,620	15,581	67,552	44,183	111,363	230,999	428,046
Deficit	1,037,223	577,579	*33	77,443	*10,791	9,311	12,497	32,125	16,703	86,329	214,413
Total net income (less deficit)	**317,090,536**	**11,278,808**	**1,465,918**	**12,763,473**	**15,385,775**	**22,914,790**	**34,334,801**	**31,101,768**	**31,005,244**	**66,105,207**	**90,734,752**
Net income	432,213,546	37,753,984	8,881,663	20,737,579	23,712,715	32,159,003	45,383,791	39,427,586	38,624,322	82,159,347	103,373,556
Deficit	115,123,011	26,475,175	7,415,745	7,974,107	8,326,940	9,244,213	11,048,990	8,325,818	7,619,078	16,054,139	12,638,804

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Agriculture, Forestry, Fishing, and Hunting											
Number of returns	**82,347**	**29,861**	**12,565**	**12,450**	**7,272**	**9,215**	**6,664**	**2,288**	**1,159**	**728**	**147**
Number of shareholders	**192,614**	**73,064**	**22,280**	**25,131**	**14,816**	**21,048**	**19,621**	**6,334**	**5,543**	**3,341**	**1,434**
Income from a Trade or Business:											
Total receipts [33]	**86,194,581**	**3,544,900**	**795,831**	**2,286,628**	**2,666,186**	**7,231,796**	**13,244,309**	**7,766,982**	**7,422,949**	**15,410,496**	**25,824,504**
Business receipts	80,300,310	89,597	714,601	2,090,644	2,543,712	6,309,877	12,524,009	7,736,948	7,222,804	15,161,310	25,906,807
Interest on government obligations: State and local [33]	46,225	19,626	*669	*596	*72	-	*268	*929	*4,842	6,833	12,390
Net gain, noncapital assets	564,434	195,022	*19,175	16,246	14,233	113,903	74,477	29,990	31,289	40,689	29,411
Other receipts	5,283,612	3,240,655	61,386	179,142	108,168	808,016	645,555	-885	164,015	201,664	-124,104
Total deductions	**85,409,769**	**3,950,120**	**1,026,897**	**2,497,187**	**2,774,141**	**6,856,228**	**12,644,233**	**7,545,509**	**7,379,679**	**15,276,452**	**25,459,323**
Cost of goods sold	39,775,731	26,064	86,862	254,526	351,389	1,394,414	3,313,233	3,558,659	3,488,675	8,941,903	18,360,006
Compensation of officers	1,431,069	94,630	*38,307	137,595	119,158	195,480	285,724	171,016	140,647	140,679	107,833
Salaries and wages	6,459,560	336,194	73,572	284,999	255,554	720,165	1,220,739	676,041	502,147	918,526	1,471,623
Repairs	1,963,034	92,562	48,870	120,200	91,835	252,391	565,187	242,353	130,947	225,603	193,086
Bad debts	125,425	7,936	18	*3,161	*68	*82,709	*10,772	*2,328	*2,515	8,456	7,463
Rent paid on business property	3,510,890	182,976	88,393	205,727	369,667	704,465	711,725	382,930	235,419	303,552	326,037
Taxes paid	1,357,278	85,073	36,791	95,265	69,067	137,135	268,406	116,500	125,404	211,702	211,935
Interest paid	1,652,592	102,734	63,516	131,838	71,422	196,604	307,123	135,095	196,975	221,569	225,716
Amortization	145,445	25,119	*849	*488	*1,784	14,744	14,781	*4,644	17,653	11,777	53,608
Depreciation	4,336,051	277,852	192,042	256,500	262,058	511,377	910,115	326,853	446,977	508,970	643,308
Depletion	*15,558	-	*419	-	-	-	*102	-	*1,138	*2,157	11,743
Advertising	208,038	3,871	2,445	6,686	14,843	38,108	17,986	22,472	22,905	21,328	57,393
Pension, profit-sharing, stock, annuity	132,114	*756	-	*440	*846	*1,287	*40,489	*11,172	26,066	27,135	23,925
Employee benefit programs	672,048	16,859	8,187	*17,116	23,132	43,749	75,698	21,706	80,162	126,783	258,657
Net loss, noncapital assets	44,727	*765	*2,887	*225	-	*5,633	-	*347	*5,138	29,497	234
Other deductions	23,580,208	2,696,729	383,740	982,420	1,143,317	2,557,967	4,902,155	1,873,394	1,956,913	3,576,818	3,506,757
Total receipts less total deductions [33]	**784,812**	**-405,220**	**-231,066**	**-210,559**	**-107,955**	**375,568**	**600,076**	**221,473**	**43,270**	**134,044**	**365,181**
Net income (less deficit) from a trade or business [33]	**738,587**	**-424,846**	**-231,735**	**-211,155**	**-108,027**	**375,568**	**599,808**	**220,544**	**38,428**	**127,210**	**352,791**
Net income	5,683,314	858,493	97,173	328,455	370,682	691,904	893,643	585,450	334,435	662,175	860,905
Deficit	4,944,726	1,283,338	328,907	539,610	478,709	316,336	293,835	364,906	296,007	534,964	508,113
Portfolio income (less deficit) distributed to shareholders [34]	**1,636,061**	**543,191**	**179,688**	**227,861**	**19,430**	**65,641**	**118,485**	**11,302**	**73,397**	**74,643**	**322,424**
Dividend income	279,219	38,106	*1,782	4,788	*507	*1,682	7,921	*662	9,809	45,284	168,678
Interest income	384,899	116,292	5,149	15,100	19,131	18,789	30,935	7,710	31,963	66,808	73,023
Royalty income (less loss)	486,469	43,659	*150,383	*207,372	-	*10	*53,924	-	*30,539	*341	242
Net short-term capital gain (less loss)	-52,306	-1,107	*-1,471	-1	*-126	*-184	*-6,194	*-4,939	*-2,811	-35,361	-112
Net long-term capital gain (less loss)	537,780	346,242	*23,845	*602	*-82	*45,345	31,899	*7,869	3,896	-2,429	80,593
Real estate rental net income (less deficit)	**279,175**	**185,304**	***897**	***6,588**	***7,783**	***12,197**	**13,540**	***579**	**19,339**	**23,765**	**9,183**
Net income	306,742	202,990	*1,855	*6,644	*7,802	*14,009	14,918	*644	*19,620	28,229	10,032
Deficit	27,567	17,686	*958	*56	*19	*1,812	*1,378	65	*282	*4,463	849
Net income (less deficit) from other rental activity	**93,887**	***7,750**	**10**	***77,322**	**4**	***-26**	***6,505**	**-**	***1,706**	**1,073**	**-457**
Net income	95,783	*7,750	10	*77,322	4	-	*6,505	-	*1,719	*1,073	1,401
Deficit	*1,897	[1]	-	-	-	*26	-	-	*13	[1]	1,858
Total net income (less deficit)	**2,747,711**	**311,400**	**-51,139**	**100,615**	**-80,809**	**453,379**	**738,338**	**232,425**	**132,870**	**226,692**	**683,941**
Net income	7,190,933	1,451,176	249,371	544,776	392,890	754,005	953,698	591,794	394,421	720,843	1,137,958
Deficit	4,443,223	1,139,776	300,509	444,161	473,699	300,625	215,361	359,370	261,552	494,151	454,018

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Mining											
Number of returns	**25,021**	**6,405**	**3,391**	**5,647**	**1,976**	**1,351**	**2,932**	**1,433**	**1,076**	**689**	**122**
Number of shareholders	**70,195**	**33,024**	**5,916**	**9,854**	**3,532**	**2,464**	**6,718**	**2,867**	**2,498**	**2,589**	**732**
Income from a Trade or Business:											
Total receipts [33]	**55,110,212**	**486,306**	**417,620**	**1,114,612**	**703,850**	**1,244,464**	**4,790,005**	**5,928,060**	**7,993,119**	**13,884,279**	**18,547,898**
Business receipts	51,232,866	15,338	255,935	1,052,156	690,354	923,898	4,547,705	5,609,657	7,693,334	12,936,545	17,507,945
Interest on government obligations: State and local [33]	41,033	*5,290	1,320	-	*61	*219	*5,368	*1,312	3,341	14,021	10,102
Net gain, noncapital assets	1,235,501	*3,242	-	*29,157	*10,144	*119,233	40,770	80,886	204,298	387,452	360,321
Other receipts	2,600,812	462,437	*160,365	*33,299	*3,292	201,115	196,163	236,205	92,146	546,261	669,530
Total deductions	**43,830,467**	**131,475**	**236,829**	**723,428**	**547,350**	**840,906**	**3,489,813**	**4,526,901**	**6,942,768**	**10,984,377**	**15,406,620**
Cost of goods sold	23,109,578	*674	*3,779	*122,734	*157,221	*124,438	1,191,050	1,351,500	4,986,494	5,554,436	9,617,251
Compensation of officers	1,510,769	*2,187	*48,233	*61,083	*133,497	94,157	367,159	153,900	188,604	275,653	186,297
Salaries and wages	3,466,274	*3,274	*65,303	*7,249	*21,594	*63,345	619,602	682,471	196,577	946,505	860,353
Repairs	691,335	*660	*369	*15,673	*24,434	23,011	113,935	69,398	42,986	202,070	198,799
Bad debts	51,713	[1]	-	-	*859	963	*240	1,426	8,262	24,804	15,158
Rent paid on business property	1,368,419	3,336	*4,157	*16,922	*10,665	8,023	76,035	376,676	187,174	328,744	356,688
Taxes paid	1,484,816	6,069	12,821	37,206	15,250	65,548	151,764	153,227	146,144	414,852	481,935
Interest paid	746,682	10,205	*10,980	*8,856	*6,674	49,226	50,255	53,226	79,073	158,465	319,723
Amortization	166,592	*2,662	-	*102	-	*14,364	*38	10,708	12,669	39,741	86,307
Depreciation	3,063,029	21,838	*22,873	64,928	*62,568	73,646	182,276	278,409	317,697	954,066	1,084,727
Depletion	347,284	*236	*130	*2,555	-	*5,831	*2,852	*2,696	*4,463	167,814	160,707
Advertising	76,228	*14	*45	*3,862	*6,959	*1,207	7,559	12,466	16,203	15,252	12,661
Pension, profit-sharing, stock, annuity	233,479	31	*4,227	*10,271	*6,369	*16,889	60,957	16,156	24,793	54,677	39,110
Employee benefit programs	500,581	*154	*6,333	*22,215	16	*29,273	23,584	42,410	64,057	112,056	200,483
Net loss, noncapital assets	13,654	-	*183	66	-	*1,911	*2,607	*2,406	*2,536	3,252	694
Other deductions	7,000,035	80,133	57,394	349,705	101,244	269,075	639,902	1,319,825	665,037	1,731,991	1,785,728
Total receipts less total deductions [33]	**11,279,745**	**354,831**	**180,791**	**391,184**	**156,500**	**403,558**	**1,300,192**	**1,401,159**	**1,050,350**	**2,899,902**	**3,141,278**
Net income (less deficit) from a trade or business [33]	**11,238,712**	**349,541**	**179,471**	**391,184**	**156,439**	**403,339**	**1,294,825**	**1,399,847**	**1,047,009**	**2,885,881**	**3,131,175**
Net income	12,023,162	426,933	*219,589	391,441	*177,961	466,746	1,358,056	1,483,753	1,226,343	3,073,973	3,198,367
Deficit	784,451	77,391	*40,118	*257	*21,522	*63,407	*63,232	83,906	179,334	188,092	67,192
Portfolio income (less deficit) distributed to shareholders [34]	**2,573,901**	**400,452**	***26,806**	***84,568**	***276,003**	**136,954**	**129,447**	**128,307**	**157,248**	**550,669**	**683,449**
Dividend income	464,098	80,358	*1,418	-	*2,383	6,817	8,039	2,431	48,238	29,011	285,402
Interest income	406,398	44,648	*5,183	*3,585	*5,425	20,102	23,589	29,504	19,865	97,575	156,921
Royalty income (less loss)	553,357	37,034	*20,070	*6,980	*6,373	55,311	111,598	67,224	47,802	126,985	73,982
Net short-term capital gain (less loss)	-376,808	-7,922	-2,571	-	*-1,170	*-2,283	*-24,315	*-918	*-15,335	-84,703	-237,592
Net long-term capital gain (less loss)	1,526,857	246,334	*2,706	*74,003	*262,992	*57,007	10,535	30,066	56,677	381,801	404,735
Real estate rental net income (less deficit)	**21,925**	**-1,925**	***1,744**	**-**	***-434**	***-442**	**1,834**	**-1,138**	**5,580**	**10,129**	**6,578**
Net income	37,275	*75	*1,761	-	*2,447	*326	*3,869	*1,575	5,600	13,656	7,967
Deficit	15,349	*2,000	17	-	*2,881	*768	*2,035	*2,714	*20	3,527	*1,389
Net income (less deficit) from other rental activity	**104,714**	***-8,542**	**-11**	**-**	**27,556**	**245**	***339**	***2,601**	***17**	**10,271**	**72,237**
Net income	117,029	*2,033	-	-	27,556	268	*352	*2,603	*17	11,938	72,263
Deficit	12,315	*10,574	11	-	-	22	*13	2	-	1,667	26
Total net income (less deficit)	**13,939,252**	**739,526**	**208,010**	**475,751**	**459,563**	**540,097**	**1,426,444**	**1,529,618**	**1,209,854**	**3,456,950**	**3,893,439**
Net income	14,649,107	840,812	*251,259	476,008	*463,217	594,389	1,482,341	1,605,972	1,392,339	3,593,412	3,949,358
Deficit	709,855	101,286	*43,249	*257	*3,653	*54,293	*55,896	76,355	182,485	136,462	55,919

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Utilities											
Number of returns	**2,840**	***1,010**	***5**	***432**	***404**	***726**	***123**	***44**	***55**	***14**	**25**
Number of shareholders	**12,359**	***8,053**	***5**	***432**	***481**	***2,337**	***208**	***362**	***309**	***30**	**142**
Income from a Trade or Business:											
Total receipts [33]	**11,455,367**	***4,128**	***525**	***43,246**	***190,135**	***442,785**	***201,930**	***134,438**	***389,971**	***276,834**	**9,771,374**
Business receipts	11,276,806	*8,689	*525	*43,246	*170,857	*438,727	*200,833	*128,433	*389,413	*261,905	9,634,177
Interest on government obligations: State and local [33]	*7,344	-	-	-	-	-	-	*1,959	*269	-	5,117
Net gain, noncapital assets	18,628	-	-	-	*1,652	-	-	-	*1,954	*13,726	*1,296
Other receipts	152,588	-4,561	-	-	*17,626	*4,059	*1,097	4,045	*-1,665	*1,203	130,785
Total deductions	**10,999,366**	***53,701**	***2,785**	***56,640**	***184,546**	***328,528**	***131,518**	***122,545**	***374,417**	***233,284**	**9,511,402**
Cost of goods sold	9,313,098	*5,376	*552	-	*24,420	*147,136	*24,872	*39,370	*156,168	*145,245	8,769,959
Compensation of officers	156,774	*29,664	-	*27,764	*14,171	*19,385	*3,710	*6,515	*17,623	1,253	36,688
Salaries and wages	358,209	-	*310	*2,647	*8,212	*10,550	*60,040	*11,054	*28,137	*8,394	228,865
Repairs	39,372	4	*87	-	*1,525	*10,749	*450	*2,454	*12,892	*390	10,821
Bad debts	16,744	-	-	-	-	-	-	18	*242	*91	*16,394
Rent paid on business property	74,648	51	*25	*7,530	*1,208	*11,699	*1,414	*3,303	*26,256	*1,582	21,580
Taxes paid	85,816	*592	*122	*3,412	*7,270	*11,606	*6,750	*4,682	*22,140	*8,295	20,946
Interest paid	110,313	*14,745	*4	-	*13,673	*2,276	*4,289	*10,641	*17,442	*5,637	41,604
Amortization	9,262	250	-	-	-	*12	*119	*641	*726	*1,669	5,844
Depreciation	163,131	*[1]	*972	*1,462	*20,606	*8,506	*6,079	*7,507	*49,277	*13,006	55,717
Depletion	167	-	-	-	-	-	-	2	-	-	165
Advertising	11,122	-	-	-	*249	*89	*124	*36	*2,301	*139	8,183
Pension, profit-sharing, stock, annuity	10,620	-	-	-	*5,977	-	-	*690	*2,084	*386	*1,484
Employee benefit programs	23,337	-	*158	*1,362	*1,456	-	*5,151	*669	*7,654	*2,573	4,313
Net loss, noncapital assets	*2,541	-	-	-	-	-	-	-	27	-	*2,514
Other deductions	624,213	*3,018	*556	*12,462	*85,777	*106,519	*18,520	*34,963	*31,449	*44,624	286,325
Total receipts less total deductions [33]	**456,002**	***-49,573**	***-2,260**	***-13,393**	***5,589**	***114,258**	***70,411**	***11,893**	***15,554**	***43,550**	**259,972**
Net income (less deficit) from a trade or business [33]	**448,657**	***-49,573**	***-2,260**	***-13,393**	***5,589**	***114,258**	***70,411**	***9,934**	***15,285**	***43,550**	**254,855**
Net income	608,392	*989	-	-	*9,996	*129,414	*74,735	*12,074	*55,179	*43,666	282,340
Deficit	159,735	*50,562	*2,260	*13,393	*4,406	*15,156	*4,324	2,140	39,894	*115	*27,484
Portfolio income (less deficit) distributed to shareholders [34]	**159,941**	**-**	***[1]**	**-**	*11	*3,187	***1,595**	***17,821**	***36,311**	***-668**	**101,684**
Dividend income	4,601	-	-	-	-	*476	-	*430	*[1]	65	*3,630
Interest income	70,565	-	*[1]	-	*11	*2,711	*1,595	*17,725	*5,556	*625	42,343
Royalty income (less loss)	*396	-	-	-	-	-	-	-	-	23	*373
Net short-term capital gain (less loss)	*-11,605	-	-	-	-	-	-	-207	-	-1,339	*-10,059
Net long-term capital gain (less loss)	95,984	-	-	-	-	-	-	-127	*30,755	-42	*65,397
Real estate rental net income (less deficit)	***1,667**	**-**	**-**	**-**	-	*1,110	**-**	**512**	***65**	**-**	**-20**
Net income	*1,913	-	-	-	-	*1,110	-	512	*291	-	-
Deficit	246	-	-	-	-	-	-	-	227	-	20
Net income (less deficit) from other rental activity	***2,493**	***451**	**-**	**-**	-	-	**-**	***1,510**	**52**	**-**	**479**
Net income	*2,768	*451	-	-	-	-	-	*1,510	52	-	755
Deficit	276	-	-	-	-	-	-	-	-	-	276
Total net income (less deficit)	**612,758**	***-49,122**	***-2,259**	***-13,393**	***5,600**	***118,555**	***72,007**	***29,776**	***51,714**	***42,883**	**356,999**
Net income	750,963	*989	-	-	*10,006	*133,712	*74,773	*30,738	*87,591	*42,959	370,195
Deficit	138,205	*50,111	*2,259	*13,393	*4,406	*15,156	*2,767	962	35,877	*76	*13,196

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Construction											
Number of returns	**570,987**	**92,864**	**89,690**	**106,853**	**96,610**	**73,167**	**61,735**	**23,343**	**13,058**	**11,466**	**2,201**
Number of shareholders	**895,744**	**148,551**	**116,086**	**160,023**	**137,271**	**111,904**	**106,093**	**45,291**	**28,116**	**29,727**	**12,682**
Income from a Trade or Business:											
Total receipts [33]	**931,506,474**	**1,481,911**	**5,672,529**	**18,102,873**	**35,243,053**	**52,171,561**	**97,797,654**	**82,930,109**	**88,776,996**	**234,412,653**	**314,917,136**
Business receipts	923,249,121	583,570	5,318,453	17,866,177	34,916,723	51,678,387	97,198,323	82,305,195	88,044,873	232,976,425	312,360,996
Interest on government obligations: State and local [33]	154,389	13,216	*819	*2	*174	*255	*4,411	*2,257	11,590	30,311	91,354
Net gain, noncapital assets	1,363,953	33,899	49,769	82,133	136,477	49,369	211,327	149,297	157,792	296,368	197,522
Other receipts	6,739,011	851,226	303,488	154,561	189,679	443,550	383,592	473,361	562,740	1,109,549	2,267,264
Total deductions	**897,825,867**	**3,624,312**	**5,741,991**	**16,732,847**	**33,830,319**	**51,129,141**	**93,512,512**	**79,094,135**	**86,032,129**	**225,408,970**	**302,719,512**
Cost of goods sold	694,427,693	418,054	1,832,679	7,077,463	17,764,423	29,549,164	59,202,128	55,132,892	67,374,077	188,141,156	267,935,657
Compensation of officers	28,053,727	132,314	742,512	2,294,928	2,796,700	3,519,403	5,183,094	2,935,381	2,210,261	4,719,964	3,519,170
Salaries and wages	48,571,779	777,954	303,325	994,383	3,093,745	4,924,283	9,362,258	6,606,700	4,487,320	8,940,155	9,081,655
Repairs	3,599,832	34,082	52,771	211,646	298,646	396,740	715,399	419,345	335,039	618,663	517,500
Bad debts	2,371,134	190,751	94,214	27,859	69,810	163,265	148,660	313,053	331,598	551,493	480,432
Rent paid on business property	15,331,691	52,929	211,526	398,070	835,746	1,165,740	2,150,915	1,730,397	1,479,189	3,464,887	3,842,292
Taxes paid	12,005,832	137,711	172,873	449,721	985,336	1,252,472	2,098,444	1,570,317	1,186,444	2,283,494	1,869,020
Interest paid	6,323,595	309,199	161,443	364,505	503,863	650,206	1,045,229	625,501	585,135	1,122,491	956,023
Amortization	244,038	20,168	3,352	13,927	5,320	22,049	25,355	18,914	15,773	44,728	74,452
Depreciation	14,042,488	172,808	238,895	669,091	865,365	1,089,015	1,786,097	1,174,886	1,099,451	3,104,415	3,842,466
Depletion	38,139	-	-	-	-	*1,700	-	*14	*197	*7,376	28,851
Advertising	3,146,470	33,565	64,970	130,469	303,156	388,297	569,354	472,898	289,740	456,503	437,517
Pension, profit-sharing, stock, annuity	3,315,499	*2,850	44,814	46,508	49,513	206,491	286,752	462,163	248,856	991,928	975,624
Employee benefit programs	9,499,529	6,130	44,235	67,481	317,069	557,347	1,054,567	928,896	914,641	2,748,783	2,860,380
Net loss, noncapital assets	392,384	161,315	*29,030	*4,633	*13,028	*4,564	*19,560	*19,760	25,586	94,937	19,971
Other deductions	56,462,038	1,174,483	1,745,353	3,982,163	5,928,599	7,238,404	9,864,702	6,683,017	5,448,821	8,117,995	6,278,501
Total receipts less total deductions [33]	**33,680,607**	**-2,142,401**	**-69,462**	**1,370,026**	**1,412,733**	**1,042,421**	**4,285,142**	**3,835,975**	**2,744,867**	**9,003,683**	**12,197,624**
Net income (less deficit) from a trade or business [33]	**33,526,218**	**-2,155,617**	**-70,280**	**1,370,023**	**1,412,560**	**1,042,165**	**4,280,730**	**3,833,718**	**2,733,277**	**8,973,372**	**12,106,270**
Net income	53,726,156	466,453	926,322	2,375,538	2,893,565	3,207,044	6,608,754	5,580,988	4,860,779	12,037,689	14,769,021
Deficit	20,199,938	2,622,070	996,603	1,005,515	1,481,006	2,164,879	2,328,024	1,747,270	2,127,502	3,064,317	2,662,752
Portfolio income (less deficit) distributed to shareholders [34]	**3,313,062**	**416,053**	**21,484**	**296,265**	**101,367**	**89,634**	**217,805**	**163,880**	**250,724**	**758,085**	**997,763**
Dividend income	297,271	59,572	*4,114	*895	6,657	2,035	32,466	7,083	15,002	55,047	114,399
Interest income	2,054,769	167,217	33,928	73,043	52,505	82,227	147,488	109,323	155,690	514,938	718,410
Royalty income (less loss)	28,966	*2,788	-	10	*10	7	*1,428	405	*4,489	664	19,165
Net short-term capital gain (less loss)	-215,051	-16,260	*-4,678	*-1,987	12,018	*-4,899	*-13,633	-9,933	-28,499	-53,210	-93,969
Net long-term capital gain (less loss)	1,147,108	202,736	*-11,878	224,305	30,176	10,265	50,057	57,003	104,042	240,645	239,758
Real estate rental net income (less deficit)	**11,092**	**-101,378**	**4,235**	**56,917**	**-20,498**	**66,785**	**-42,597**	**35,508**	**-7,040**	**17,132**	**2,028**
Net income	560,881	60,723	*11,862	70,571	14,115	96,116	49,892	76,576	21,995	56,594	102,437
Deficit	549,789	162,101	*7,627	13,654	34,613	29,330	92,489	41,068	29,035	39,462	100,409
Net income (less deficit) from other rental activity	**93,241**	**64,701**	***7,753**	***4,659**	***196**	***-62**	**42**	***-326**	***-84**	**4,500**	**11,862**
Net income	114,992	*67,365	*7,753	*4,671	*196	*251	*1,467	*849	*378	5,939	26,124
Deficit	21,751	*2,664	-	12	-	313	*1,425	*1,175	462	*1,439	14,262
Total net income (less deficit)	**36,943,613**	**-1,776,241**	**-36,809**	**1,727,864**	**1,493,625**	**1,198,523**	**4,455,981**	**4,032,781**	**2,976,877**	**9,753,089**	**13,117,923**
Net income	56,679,677	903,331	1,014,917	2,663,855	2,992,662	3,302,304	6,720,358	5,725,410	5,052,581	12,659,794	15,644,465
Deficit	19,736,064	2,679,573	1,051,726	935,992	1,499,037	2,103,780	2,264,377	1,692,629	2,075,704	2,906,705	2,526,542

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Manufacturing											
Number of returns	**161,788**	**28,449**	**18,582**	**18,507**	**18,631**	**18,274**	**24,178**	**12,888**	**9,340**	**10,575**	**2,363**
Number of shareholders	**353,125**	**49,644**	**29,641**	**29,120**	**34,631**	**34,645**	**54,527**	**32,370**	**27,163**	**41,753**	**19,631**
Income from a Trade or Business:											
Total receipts [33]	**760,599,110**	**774,212**	**1,191,085**	**3,247,064**	**6,851,238**	**12,944,340**	**38,532,951**	**46,211,046**	**67,329,210**	**220,518,564**	**362,999,399**
Business receipts	752,887,056	136,549	1,067,037	3,197,344	6,732,751	12,759,593	37,731,698	45,817,929	66,922,733	219,044,794	359,476,630
Interest on government obligations: State and local [33]	186,470	5,581	*590	*466	*2,832	*1,273	6,602	7,092	5,289	42,456	114,290
Net gain, noncapital assets	1,238,055	*76,105	*15,050	*825	*85,985	*105,111	164,766	75,129	101,964	266,378	346,741
Other receipts	6,287,528	555,977	*108,408	48,429	29,671	78,363	629,885	310,896	299,225	1,164,936	3,061,738
Total deductions	**725,684,662**	**925,620**	**1,314,169**	**3,354,396**	**6,802,344**	**12,356,852**	**36,935,077**	**44,453,650**	**64,009,335**	**209,862,028**	**345,671,189**
Cost of goods sold	529,006,229	68,727	439,731	1,307,772	2,496,725	6,260,612	20,765,969	29,007,142	43,891,722	155,250,302	269,517,526
Compensation of officers	18,678,982	51,689	148,566	314,222	886,674	1,059,549	2,167,506	2,069,291	2,593,677	5,460,500	3,927,308
Salaries and wages	53,725,383	190,811	46,750	382,172	1,002,974	1,391,976	3,764,333	3,734,556	5,810,802	16,048,548	21,352,459
Repairs	3,858,705	6,761	17,198	27,372	90,792	101,325	432,149	464,758	345,327	1,003,628	1,369,395
Bad debts	1,545,402	*851	*175	*5,229	*11,922	38,217	46,346	143,935	134,858	568,385	595,485
Rent paid on business property	13,787,995	33,902	98,259	202,585	414,893	721,487	1,699,371	1,339,523	1,853,027	3,671,379	3,753,569
Taxes paid	10,059,256	51,160	24,192	108,451	262,527	331,540	917,829	1,004,600	1,162,351	2,613,734	3,582,874
Interest paid	6,870,118	76,053	27,702	62,876	129,191	147,197	454,128	529,432	616,423	1,750,266	3,076,849
Amortization	987,367	2,410	8,035	7,010	33,740	19,562	64,794	54,267	40,737	221,668	535,142
Depreciation	19,012,715	36,388	56,258	95,786	180,012	284,675	796,621	1,149,581	1,716,151	5,789,956	8,907,286
Depletion	276,052	-	-	-	-	-	-	-	554	15,463	260,035
Advertising	6,120,163	10,885	46,646	27,102	96,055	89,496	270,082	278,140	354,672	1,254,207	3,692,879
Pension, profit-sharing, stock, annuity	3,217,209	*6,345	2	*10,964	*17,462	34,922	144,642	121,611	368,915	839,601	1,672,747
Employee benefit programs	10,261,501	31,466	*6,988	27,654	59,858	205,448	508,196	908,737	905,827	3,209,312	4,398,016
Net loss, noncapital assets	245,543	*40,249	-	*14,408	-	*17,923	*43,053	*10,749	*1,278	63,396	54,487
Other deductions	48,032,043	317,924	393,668	760,794	1,119,521	1,652,922	4,860,060	3,637,326	4,213,015	12,101,681	18,975,132
Total receipts less total deductions [33]	**34,914,449**	**-151,408**	**-123,085**	**-107,332**	**48,894**	**587,488**	**1,597,874**	**1,757,396**	**3,319,875**	**10,656,537**	**17,328,210**
Net income (less deficit) from a trade or business [33]	**34,727,978**	**-156,988**	**-123,675**	**-107,798**	**46,062**	**586,215**	**1,591,271**	**1,750,304**	**3,314,587**	**10,614,081**	**17,213,919**
Net income	46,015,106	574,823	179,000	267,081	478,091	968,933	2,631,200	3,027,885	4,531,508	13,268,668	20,087,917
Deficit	11,287,127	731,811	302,675	374,879	432,029	382,718	1,039,928	1,277,581	1,216,921	2,654,587	2,873,998
Portfolio income (less deficit) distributed to shareholders [34]	**7,760,053**	**290,300**	**20,802**	**90,985**	**290,425**	**50,418**	**179,782**	**614,890**	**1,189,499**	**2,335,620**	**2,697,334**
Dividend income	1,260,086	13,286	*1,230	*15,944	*9,222	*1,056	8,219	11,499	23,965	240,882	934,784
Interest income	1,563,156	69,314	10,451	8,457	7,832	19,544	34,819	69,942	127,395	394,419	820,985
Royalty income (less loss)	260,129	*1,244	*10	-	-	-	*67	*941	*1,370	33,894	222,604
Net short-term capital gain (less loss)	-549,840	-37,180	*1,455	*-1,764	*-1,857	*-892	*-5,607	-7,261	-6,846	-44,680	-445,208
Net long-term capital gain (less loss)	5,226,522	243,636	*7,656	*68,348	*275,228	*30,709	142,284	539,770	1,043,615	1,711,106	1,164,168
Real estate rental net income (less deficit)	**182,885**	**3,092**	**890**	***879**	***2,761**	***6,371**	**15,778**	**16,058**	**17,061**	**42,319**	**77,675**
Net income	210,002	4,374	890	*879	*2,761	*6,371	*25,189	16,058	17,733	50,601	85,146
Deficit	27,118	*1,282	-	-	-	-	*9,411	-	*673	8,281	7,471
Net income (less deficit) from other rental activity	**98,889**	***-525**	**-**	**-**	***1,005**	**-**	***986**	***4,838**	***42,122**	**46,102**	**4,360**
Net income	156,849	*539	-	-	*1,005	-	*986	*4,838	*42,122	47,146	60,212
Deficit	57,959	1,064	-	-	-	-	-	-	-	*1,043	55,852
Total net income (less deficit)	**42,769,805**	**135,879**	**-101,983**	**-15,935**	**340,253**	**643,005**	**1,787,817**	**2,386,089**	**4,563,269**	**13,038,123**	**19,993,289**
Net income	53,245,963	819,413	189,673	333,849	746,446	1,015,163	2,811,801	3,534,691	5,643,482	15,460,578	22,690,868
Deficit	10,476,158	683,535	291,656	349,783	406,193	372,158	1,023,984	1,148,602	1,080,214	2,422,455	2,697,579

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade											
Number of returns	**651,937**	**107,580**	**72,148**	**99,381**	**88,006**	**85,692**	**84,508**	**49,209**	**27,430**	**30,950**	**7,031**
Number of shareholders	**1,119,123**	**175,487**	**110,669**	**144,003**	**127,794**	**143,069**	**162,104**	**93,730**	**55,933**	**78,894**	**27,439**
Income from a Trade or Business:											
Total receipts [33]	**2,463,094,367**	**2,249,921**	**4,592,108**	**16,756,996**	**31,966,698**	**62,392,368**	**138,524,404**	**172,395,269**	**194,733,610**	**645,728,692**	**1,193,754,300**
Business receipts	2,437,921,178	598,225	4,388,435	16,463,546	31,360,631	61,676,900	136,942,221	171,407,135	193,073,288	638,934,175	1,183,076,622
Interest on government obligations: State and local [33]	195,583	17,765	1,016	612	*250	*688	*4,464	11,075	12,946	30,914	115,851
Net gain, noncapital assets	1,917,549	19,158	*72,786	*13,084	*21,311	70,441	65,664	129,672	163,400	458,454	903,579
Other receipts	23,060,056	1,614,773	129,870	279,753	584,506	644,339	1,512,056	847,386	1,483,976	6,305,149	9,658,248
Total deductions	**2,418,973,610**	**2,201,819**	**5,305,544**	**16,775,468**	**31,539,543**	**60,863,650**	**135,439,479**	**168,646,810**	**189,918,968**	**633,954,928**	**1,174,327,402**
Cost of goods sold	1,974,338,606	367,184	2,141,317	7,976,370	18,103,536	37,257,374	96,809,752	128,369,652	149,282,695	514,340,438	1,019,690,288
Compensation of officers	37,589,879	59,356	394,724	1,415,328	2,276,397	3,801,634	5,310,133	4,334,592	4,331,632	9,051,566	6,614,516
Salaries and wages	148,958,909	153,581	200,698	1,166,139	2,677,919	5,586,374	10,662,571	12,541,462	13,555,740	44,153,111	58,261,315
Repairs	8,345,429	28,673	59,511	161,217	142,168	353,100	699,852	671,497	675,313	2,170,553	3,383,544
Bad debts	3,250,717	55,059	8,721	18,186	22,191	121,504	164,478	280,492	378,215	1,097,776	1,104,094
Rent paid on business property	40,168,881	158,448	580,947	1,455,062	2,158,039	3,378,331	4,531,687	3,590,163	3,716,336	9,568,905	11,030,963
Taxes paid	26,195,760	84,643	132,349	403,889	806,673	1,343,174	2,378,929	2,831,771	2,171,387	7,151,206	8,891,738
Interest paid	13,608,439	96,398	106,822	243,771	357,270	554,129	1,093,281	1,144,688	1,163,266	3,804,164	5,044,649
Amortization	2,225,234	56,518	65,285	64,867	108,201	119,843	219,987	108,757	221,483	441,105	819,188
Depreciation	19,613,015	128,864	149,155	331,554	414,785	674,183	1,071,153	1,255,986	1,371,487	4,278,247	9,937,600
Depletion	5,354	-	-	-	*214	-	-	-	32	*533	*4,575
Advertising	18,899,960	42,180	73,880	283,926	484,093	835,170	1,592,370	1,425,481	1,061,826	5,964,409	7,136,623
Pension, profit-sharing, stock, annuity	3,959,326	*42,345	*7,936	74,138	94,172	113,127	253,171	273,978	421,393	1,015,484	1,663,583
Employee benefit programs	11,683,791	8,323	16,183	80,824	132,470	218,352	582,030	706,018	1,005,319	3,439,873	5,494,399
Net loss, noncapital assets	588,097	*60,241	*53,715	*1,441	*9,839	*364	*1,460	*42,039	*21,444	74,662	322,891
Other deductions	109,542,214	860,004	1,314,301	3,098,755	3,751,575	6,506,987	10,068,625	11,070,235	10,541,400	27,402,896	34,927,435
Total receipts less total deductions [33]	**44,120,757**	**48,102**	**-713,436**	**-18,472**	**427,156**	**1,528,718**	**3,084,925**	**3,748,459**	**4,814,643**	**11,773,764**	**19,426,898**
Net income (less deficit) from a trade or business [33]	**43,925,174**	**30,337**	**-714,452**	**-19,085**	**426,906**	**1,528,030**	**3,080,461**	**3,737,384**	**4,801,696**	**11,742,850**	**19,311,047**
Net income	66,488,638	1,557,871	514,594	1,465,338	1,859,648	2,943,587	5,232,955	5,895,669	6,473,856	17,092,005	23,453,115
Deficit	22,563,464	1,527,534	1,229,046	1,484,422	1,432,742	1,415,557	2,152,494	2,158,285	1,672,159	5,349,155	4,142,068
Portfolio income (less deficit) distributed to shareholders [34]	**9,578,056**	**861,327**	**49,094**	**114,003**	**93,375**	**895,038**	**231,278**	**354,346**	**750,656**	**1,763,113**	**4,465,826**
Dividend income	2,245,232	60,214	*486	*23,113	*3,703	7,033	37,954	43,699	26,313	119,707	1,923,012
Interest income	2,559,898	209,338	21,484	32,079	37,398	38,869	94,450	117,598	142,931	649,604	1,216,148
Royalty income (less loss)	134,434	*610	*9,803	*4,115	-	-	*12	*228	*13,174	28,321	78,172
Net short-term capital gain (less loss)	-335,546	-59,365	*-5,913	*-5,650	*-10,567	*-10,344	3,466	-10,231	-9,147	-83,862	-143,934
Net long-term capital gain (less loss)	4,974,038	650,531	*23,234	*60,346	*62,841	859,480	95,396	203,052	577,386	1,049,343	1,392,429
Real estate rental net income (less deficit)	**656,669**	**23,456**	***-8,288**	***6,200**	***12,939**	**37,953**	**140,632**	**65,773**	**75,450**	**65,772**	**236,781**
Net income	786,393	55,829	*9,825	*6,200	*15,918	*41,836	143,022	67,567	76,636	91,633	277,927
Deficit	129,724	32,373	*18,113	-	*2,979	*3,883	*2,389	*1,794	*1,185	25,861	41,146
Net income (less deficit) from other rental activity	**215,067**	**38,912**	***183**	***778**	**-**	**770**	***54,206**	***15,875**	***26,503**	**71,743**	**6,098**
Net income	343,635	38,921	*201	*778	-	770	*54,206	*15,875	*26,514	85,717	120,654
Deficit	128,567	*9	18	-	-	-	-	-	11	*13,973	114,556
Total net income (less deficit)	**54,374,966**	**954,032**	**-673,463**	**101,896**	**533,219**	**2,461,792**	**3,506,577**	**4,173,377**	**5,654,306**	**13,643,477**	**24,019,752**
Net income	75,416,342	2,442,866	576,266	1,554,866	1,955,065	3,788,077	5,562,428	6,211,985	7,182,573	18,616,642	27,525,575
Deficit	21,041,376	1,488,833	1,249,729	1,452,970	1,421,846	1,326,285	2,055,851	2,038,608	1,528,267	4,973,165	3,505,823

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Transportation and Warehousing											
Number of returns	**127,084**	**19,125**	**23,949**	**31,302**	**15,152**	**11,806**	**12,465**	**4,784**	**4,955**	**3,142**	**405**
Number of shareholders	**192,610**	**25,946**	**30,032**	**41,819**	**25,079**	**16,423**	**24,058**	**8,716**	**9,724**	**8,637**	**2,176**
Income from a Trade or Business:											
Total receipts [33]	**210,925,629**	**478,128**	**1,481,009**	**5,212,498**	**5,478,779**	**8,608,470**	**19,604,995**	**17,524,860**	**33,388,019**	**58,943,774**	**60,205,096**
Business receipts	207,126,417	134,823	1,462,527	5,088,408	5,299,679	8,514,231	19,227,323	16,995,462	33,254,407	57,665,454	59,484,103
Interest on government obligations: State and local [33]	26,396	3,081	-	-	*515	2	*542	*12,807	87	3,412	5,952
Net gain, noncapital assets	1,236,999	*76,716	*15,359	*76,319	*178,827	*16,700	244,220	69,322	78,891	341,775	138,869
Other receipts	2,535,816	263,508	*3,123	*47,771	-241	77,537	132,909	447,270	54,634	933,134	576,173
Total deductions	**204,714,012**	**664,695**	**1,444,802**	**4,608,952**	**5,023,098**	**8,455,616**	**19,273,259**	**16,446,870**	**32,152,597**	**57,676,803**	**58,967,320**
Cost of goods sold	81,455,970	*20,375	127,240	758,780	1,079,129	2,153,618	4,707,311	6,144,182	14,260,322	28,771,534	23,433,478
Compensation of officers	7,052,664	*56,926	83,035	390,443	429,765	314,633	739,077	536,305	2,983,407	1,017,026	502,046
Salaries and wages	26,423,347	*18,259	109,976	307,061	532,534	1,524,654	2,709,687	2,335,909	3,588,915	6,431,567	8,864,784
Repairs	4,172,318	21,260	102,801	313,324	192,737	263,298	398,945	365,284	530,318	815,434	1,168,917
Bad debts	289,290	*3,017	*949	*3,906	*25	*7,837	*11,602	34,907	56,287	79,880	90,880
Rent paid on business property	11,285,449	16,323	73,350	113,627	205,240	524,015	1,351,852	522,674	2,130,489	2,605,969	3,741,909
Taxes paid	4,972,699	21,149	58,563	158,231	172,983	253,661	463,266	565,559	638,918	1,269,964	1,370,405
Interest paid	2,504,245	65,259	97,877	98,944	99,816	95,098	292,179	185,983	236,464	547,828	784,796
Amortization	276,570	*22,909	35,368	*618	*9,865	*9,212	7,151	69,386	24,217	39,763	58,081
Depreciation	9,613,423	223,209	125,822	306,780	234,353	402,196	1,100,731	730,776	1,041,626	2,662,364	2,785,565
Depletion	*2,701	-	-	-	-	-	-	-	-	*2,672	28
Advertising	519,428	*4,317	*3,307	35,672	34,841	61,732	36,320	37,444	122,787	79,871	103,135
Pension, profit-sharing, stock, annuity	567,779	*10,374	-	*15,264	-	*2,620	37,367	43,734	78,199	216,671	163,549
Employee benefit programs	2,642,230	*267	*3,700	*13,400	15,131	24,323	150,181	133,785	335,453	767,997	1,197,992
Net loss, noncapital assets	23,533	-	*1,946	-	-	*544	*217	*33	*133	19,936	*724
Other deductions	52,912,368	181,049	620,866	2,092,900	2,016,678	2,818,174	7,267,373	4,740,908	6,125,063	12,348,325	14,701,031
Total receipts less total deductions [33]	**6,211,616**	**-186,567**	**36,207**	**603,545**	**455,681**	**152,855**	**331,736**	**1,077,990**	**1,235,422**	**1,266,972**	**1,237,776**
Net income (less deficit) from a trade or business [33]	**6,185,220**	**-189,648**	**36,207**	**603,545**	**455,166**	**152,853**	**331,194**	**1,065,183**	**1,235,335**	**1,263,560**	**1,231,824**
Net income	9,875,927	277,753	210,837	737,391	592,856	409,904	1,031,620	1,385,701	1,435,158	1,967,614	1,827,095
Deficit	3,690,708	467,401	174,630	133,846	137,689	257,051	700,426	320,518	199,823	704,054	595,270
Portfolio income (less deficit) distributed to shareholders [34]	**1,036,816**	**247,371**	**2,817**	**1,062**	**-2,676**	**82,070**	**29,653**	**21,735**	**82,222**	**241,446**	**331,116**
Dividend income	133,485	73,955	*513	*76	*4,254	*2,902	*3,602	*2,403	*1,816	8,225	35,740
Interest income	393,363	21,543	4,985	986	7,337	24,933	26,458	35,280	48,316	78,751	144,773
Royalty income (less loss)	5,941	*306	-	-	-	-	-	*438	*1,015	*1,503	2,679
Net short-term capital gain (less loss)	-76,394	-19,386	*-4,769	-	*-624	*-27,012	*-1,355	*-15,412	*-40	-2,213	-5,585
Net long-term capital gain (less loss)	580,421	170,953	*2,087	-	*-13,643	*81,247	*947	*-973	*31,114	155,181	153,509
Real estate rental net income (less deficit)	**71,764**	**-15,964**	**-**	**-**	**-**	***643**	***5,827**	***8,027**	***2,867**	**16,748**	**53,616**
Net income	102,828	*11,242	-	-	-	*766	*7,335	*8,027	*2,867	17,371	55,219
Deficit	31,064	*27,206	-	-	-	*123	*1,508	*[1]	-	*623	*1,603
Net income (less deficit) from other rental activity	**36,140**	***-49,862**	***176**	***672**	**-**	***79**	**-**	***6,405**	***5,709**	***15,977**	**56,984**
Net income	101,137	*8,730	*176	*672	-	*79	-	*6,898	*6,925	*16,789	60,868
Deficit	64,997	*58,592	-	-	-	-	-	*493	1,216	812	3,884
Total net income (less deficit)	**7,329,940**	**-8,103**	**39,201**	**605,279**	**452,490**	**235,645**	**366,673**	**1,101,350**	**1,326,133**	**1,537,732**	**1,673,540**
Net income	10,964,246	555,719	216,020	739,097	599,846	511,118	1,056,537	1,413,081	1,507,102	2,213,320	2,152,407
Deficit	3,634,307	563,822	176,819	133,818	147,356	275,473	689,864	311,731	180,969	675,589	478,867

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Information											
Number of returns	**73,578**	**25,894**	**13,544**	**13,884**	**6,175**	**4,689**	**4,249**	**2,957**	**747**	**1,291**	**148**
Number of shareholders	**129,519**	**38,210**	**18,536**	**18,231**	**10,908**	**11,501**	**11,440**	**7,623**	**6,383**	**5,648**	**1,039**
Income from a Trade or Business:											
Total receipts [33]	**86,104,429**	**-10,815**	**710,200**	**2,235,112**	**2,264,722**	**3,304,661**	**6,905,482**	**10,520,825**	**5,220,201**	**28,743,738**	**26,210,303**
Business receipts	83,512,989	125,435	705,915	2,190,692	2,236,630	3,282,154	6,751,894	10,091,430	5,130,272	28,524,099	24,474,466
Interest on government obligations: State and local [33]	121,725	*1,666	*422	*9,394	*2	-	*2,975	*4,647	3,058	5,719	93,843
Net gain, noncapital assets	166,785	*55	-	*9,878	*193	*5,746	*7,654	*49,658	47,655	11,968	33,978
Other receipts	2,302,930	-137,970	*3,863	25,147	*27,897	*16,761	142,960	375,090	39,215	201,952	1,608,016
Total deductions	**83,138,622**	**1,111,720**	**916,752**	**1,850,339**	**2,128,755**	**3,294,744**	**6,779,341**	**9,903,315**	**4,978,855**	**27,778,774**	**24,396,029**
Cost of goods sold	32,953,080	30,535	100,419	307,631	976,362	*402,587	2,095,063	3,863,174	1,650,046	14,947,964	8,579,298
Compensation of officers	4,949,197	36,964	73,524	429,895	294,361	454,107	545,330	1,003,498	249,801	818,930	1,042,788
Salaries and wages	15,727,072	110,091	78,063	252,062	154,423	840,842	1,452,572	1,859,099	1,110,777	4,726,905	5,142,237
Repairs	628,705	2,732	10,685	10,159	18,090	20,707	25,435	42,040	52,447	236,461	209,950
Bad debts	374,065	63,486	*16,873	*21,661	*1,085	*3,492	28,371	13,521	24,776	99,617	101,184
Rent paid on business property	2,792,677	51,726	77,672	90,005	100,251	128,781	226,902	350,899	171,739	954,144	640,557
Taxes paid	2,122,551	28,273	25,490	69,559	47,155	120,227	178,520	253,343	139,339	602,037	658,609
Interest paid	2,169,080	184,389	7,900	18,665	40,926	43,106	117,239	115,119	107,733	263,022	1,270,981
Amortization	1,045,491	3,499	*7,563	*2,547	*8,721	*16,731	59,187	12,182	79,388	204,057	651,615
Depreciation	2,214,005	46,434	24,028	40,805	27,315	50,048	56,772	183,266	172,833	701,357	911,146
Depletion	*385	-	-	-	*385	-	-	-	-	-	-
Advertising	1,096,330	12,622	29,423	23,308	31,652	33,760	60,300	106,168	43,006	364,335	391,758
Pension, profit-sharing, stock, annuity	493,646	*1,364	*8,015	*23,923	*19,275	*3,920	22,855	99,402	40,466	94,832	179,595
Employee benefit programs	1,116,974	*3,231	*20,563	26,137	*18,101	82,288	106,292	102,372	72,193	282,638	403,159
Net loss, noncapital assets	21,430	*1,005	-	-	-	-	*2,812	-	-	15,045	2,569
Other deductions	15,433,934	535,371	436,533	533,982	390,654	1,094,149	1,801,689	1,899,233	1,064,310	3,467,430	4,210,583
Total receipts less total deductions [33]	**2,965,807**	**-1,122,534**	**-206,552**	**384,773**	**135,967**	**9,917**	**126,142**	**617,510**	**241,346**	**964,965**	**1,814,274**
Net income (less deficit) from a trade or business [33]	**2,844,082**	**-1,124,200**	**-206,973**	**375,379**	**135,965**	**9,917**	**123,167**	**612,863**	**238,287**	**959,245**	**1,720,431**
Net income	7,498,600	183,929	151,416	496,560	329,768	392,796	519,652	904,243	601,547	1,434,788	2,483,900
Deficit	4,654,517	1,308,129	358,389	121,181	193,803	*382,879	396,486	291,380	363,259	475,543	763,469
Portfolio income (less deficit) distributed to shareholders [34]	**2,364,065**	**80,380**	***23,114**	**14,315**	**84,468**	***25,259**	**693,289**	**113,920**	**54,363**	**705,179**	**569,778**
Dividend income	411,295	19,240	*335	*1,024	*189	*279	7,284	7,919	10,688	19,918	344,419
Interest income	646,320	174,843	*8,225	9,636	23,837	*2,325	23,704	46,058	34,343	66,886	256,463
Royalty income (less loss)	48,859	*9	-	*348	-	-	*101	1	*99	*428	47,873
Net short-term capital gain (less loss)	-180,430	-30,687	-	*-452	-	-83	*-2,905	*-1,775	*-1,691	-41,519	-101,319
Net long-term capital gain (less loss)	1,438,020	-83,026	*14,553	*3,759	*60,442	*22,737	665,106	*61,717	10,924	659,466	22,342
Real estate rental net income (less deficit)	**10,653**	***1,355**	***93**	***1,426**	***205**	***140**	***1,321**	***-1,590**	***1,370**	**2,622**	**3,711**
Net income	23,078	*2,249	*93	*1,459	*205	*140	*1,327	*151	*1,585	3,163	12,707
Deficit	12,425	*894	-	*32	-	-	*6	*1,741	*215	*541	8,996
Net income (less deficit) from other rental activity	**12,837**	***17**	**-**	***[1]**	**-**	**-**	***-3,675**	***1,930**	***951**	**-1,667**	**15,280**
Net income	19,588	*17	-	*1	-	-	*156	*1,930	*951	*1,253	15,280
Deficit	*6,752	-	-	[1]	-	-	3,830	-	-	*2,921	[1]
Total net income (less deficit)	**5,231,637**	**-1,042,448**	**-183,767**	**391,121**	**220,639**	**35,316**	**814,103**	**727,124**	**294,971**	**1,665,379**	**2,309,200**
Net income	9,239,950	223,865	151,785	507,821	364,798	394,031	1,073,193	999,456	638,280	2,117,941	2,768,780
Deficit	4,008,314	1,266,313	335,552	116,700	*144,160	*358,715	259,090	272,333	343,309	452,563	459,580

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Finance and Insurance											
Number of returns	**163,848**	**42,232**	**29,582**	**37,965**	**21,774**	**17,183**	**9,197**	**3,296**	**1,196**	**1,269**	**153**
Number of shareholders	**271,922**	**70,009**	**40,135**	**53,059**	**29,708**	**27,362**	**20,125**	**12,016**	**6,914**	**10,213**	**2,381**
Income from a Trade or Business:											
Total receipts [33]	**135,491,114**	**-1,976,531**	**1,668,893**	**6,000,905**	**7,961,743**	**11,996,693**	**13,695,637**	**10,972,756**	**8,695,763**	**27,491,524**	**48,983,731**
Business receipts	122,225,333	326,675	1,595,231	5,755,756	7,530,399	11,031,700	12,967,579	10,004,771	7,523,672	23,929,129	41,560,421
Interest on government obligations: State and local [33]	258,577	16,073	*1,629	6,083	*6,213	10,881	7,950	24,011	44,933	103,619	37,183
Net gain, noncapital assets	659,368	*666	*10,516	*1,008	*64,072	*7,451	5,372	12,619	18,078	50,991	488,596
Other receipts	12,347,835	-2,319,945	61,517	238,057	361,058	946,661	714,736	931,355	1,109,079	3,407,785	6,897,530
Total deductions	**119,575,657**	**1,138,560**	**1,487,911**	**5,023,726**	**6,359,296**	**10,379,876**	**11,849,132**	**9,313,129**	**7,308,875**	**23,913,807**	**42,801,345**
Cost of goods sold	768,985	*15,946	*30,227	*60,283	*144,149	*202,713	-	-	-	*301,641	14,026
Compensation of officers	16,769,907	52,525	209,806	971,687	1,545,928	1,689,733	1,963,090	1,694,186	760,020	5,045,541	2,837,392
Salaries and wages	35,625,108	132,779	154,117	1,237,053	1,360,557	3,318,094	4,672,448	3,046,141	2,998,715	8,084,352	10,620,850
Repairs	700,436	7,800	10,527	29,406	61,642	133,012	58,016	85,512	34,059	146,185	134,276
Bad debts	3,312,896	87,000	*30,249	34,290	*24,135	138,645	121,792	292,288	237,258	838,669	1,508,571
Rent paid on business property	5,179,343	66,491	148,791	387,125	600,501	670,899	556,355	458,174	285,171	851,783	1,154,053
Taxes paid	3,588,134	53,093	62,684	185,626	262,539	398,565	371,607	353,763	219,749	829,475	851,033
Interest paid	7,389,491	95,020	34,800	67,138	104,763	267,319	390,425	358,369	522,369	1,587,457	3,961,831
Amortization	707,856	3,967	*12,541	29,204	72,928	61,312	158,418	46,597	19,486	105,304	198,100
Depreciation	1,795,178	53,610	31,174	83,597	100,442	144,114	66,613	74,045	90,350	411,984	739,249
Depletion	*1,090	-	-	-	-	*33	20	-	*1,011	27	-
Advertising	2,071,611	25,249	33,238	134,317	248,379	243,914	153,606	74,192	62,528	276,027	820,161
Pension, profit-sharing, stock, annuity	1,409,350	*4,685	*7,723	41,876	110,749	110,859	204,883	137,772	42,647	171,500	576,655
Employee benefit programs	2,130,314	6,845	*6,213	41,049	84,358	145,530	198,112	258,243	158,914	383,310	847,741
Net loss, noncapital assets	238,536	*6,391	-	*295	*30,700	*1,087	929	1,617	23,620	68,733	105,164
Other deductions	37,887,422	527,161	715,822	1,720,779	1,607,527	2,854,048	2,932,818	2,432,229	1,852,978	4,811,820	18,432,241
Total receipts less total deductions [33]	**15,915,457**	**-3,115,091**	**180,982**	**977,179**	**1,602,447**	**1,616,817**	**1,846,505**	**1,659,627**	**1,386,888**	**3,577,718**	**6,182,385**
Net income (less deficit) from a trade or business [33]	**15,656,879**	**-3,131,164**	**179,353**	**971,095**	**1,596,233**	**1,605,936**	**1,838,555**	**1,635,616**	**1,341,955**	**3,474,098**	**6,145,202**
Net income	22,877,879	69,706	442,396	1,415,247	1,935,757	2,158,263	2,214,033	1,983,155	1,545,356	4,229,563	6,884,403
Deficit	7,220,999	3,200,870	263,044	444,152	339,523	552,327	375,478	347,539	203,401	755,465	739,201
Portfolio income (less deficit) distributed to shareholders [34]	**15,143,648**	**8,759,082**	**180,055**	**1,386,671**	**614,297**	**275,147**	**748,656**	**413,444**	**224,509**	**1,702,502**	**839,284**
Dividend income	1,794,806	1,002,298	14,064	104,694	11,882	20,312	32,079	69,584	72,540	183,011	284,343
Interest income	1,999,823	781,539	58,829	87,151	45,706	60,125	113,506	182,282	99,074	274,893	296,718
Royalty income (less loss)	61,418	17,000	*7,777	*286	*17	*1,589	189	*8,518	16,191	5,890	3,960
Net short-term capital gain (less loss)	1,409,355	1,280,958	-30,052	-388,176	538,578	-1,850	-16,873	-15,074	-59,090	118,657	-17,724
Net long-term capital gain (less loss)	9,878,247	5,677,287	129,436	1,582,717	18,114	194,971	619,757	168,134	95,794	1,120,051	271,986
Real estate rental net income (less deficit)	**3,900**	**-72,828**	***-29,769**	**-17,267**	***10,731**	**-644**	**10,483**	**-2,474**	**-1,661**	**612**	**106,717**
Net income	171,076	*1,538	*4,086	*5,598	*14,756	*2,006	13,753	1,320	5,707	12,094	110,219
Deficit	167,176	74,366	*33,855	*22,865	*4,025	*2,649	3,269	3,794	7,368	11,482	3,502
Net income (less deficit) from other rental activity	**-14,259**	**65**	***3**	***35**	***4,961**	***5,333**	**1,197**	**-3,379**	**13,197**	**-37,441**	**1,769**
Net income	32,802	1,386	*3	355	*4,961	*5,672	*2,422	*2,371	13,327	515	*1,790
Deficit	47,061	1,321	-	*320	-	339	*1,225	5,750	130	37,956	20
Total net income (less deficit)	**30,790,169**	**5,555,156**	**329,641**	**2,340,534**	**2,226,222**	**1,885,772**	**2,598,892**	**2,043,207**	**1,578,000**	**5,139,772**	**7,092,972**
Net income	35,683,670	6,928,474	617,620	2,809,188	2,555,684	2,437,746	2,884,584	2,341,026	1,751,650	5,754,990	7,602,709
Deficit	4,893,501	1,373,318	287,979	468,653	329,462	551,974	285,692	297,818	173,650	615,219	509,736

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Real Estate and Rental and Leasing											
Number of returns	**462,949**	**293,185**	**67,694**	**44,747**	**25,842**	**17,176**	**7,460**	**4,847**	**985**	**931**	**81**
Number of shareholders	**889,140**	**611,296**	**97,191**	**74,432**	**39,629**	**34,663**	**13,076**	**11,892**	**3,409**	**3,174**	**378**
Income from a Trade or Business:											
Total receipts [33]	**99,382,373**	**1,553,484**	**4,080,662**	**6,959,847**	**9,557,403**	**12,703,788**	**11,309,168**	**17,444,520**	**7,768,191**	**17,635,521**	**10,369,790**
Business receipts	95,291,903	623,194	3,837,503	6,832,451	9,158,718	12,425,431	11,135,102	17,230,506	7,432,311	16,897,997	9,718,689
Interest on government obligations: State and local [33]	159,163	79,602	6,635	*291	7,181	1,727	4,401	3,255	4,279	47,957	3,835
Net gain, noncapital assets	1,618,840	302,243	*66,251	*2,906	75,343	218,034	103,285	80,179	129,001	324,422	317,177
Other receipts	2,312,467	548,446	170,272	124,199	316,161	58,595	66,381	130,579	202,600	365,145	330,089
Total deductions	**99,190,295**	**4,248,232**	**4,076,378**	**6,451,697**	**9,082,156**	**11,876,632**	**10,962,544**	**17,152,135**	**7,428,389**	**17,506,718**	**10,405,415**
Cost of goods sold	14,931,537	73,537	62,292	124,687	208,998	1,887,388	1,623,924	1,570,102	824,088	5,198,501	3,358,021
Compensation of officers	7,865,452	301,383	638,330	1,064,701	1,476,478	1,082,198	683,030	1,171,234	601,889	470,134	376,075
Salaries and wages	28,394,177	430,462	446,838	1,122,968	2,353,024	3,630,166	3,187,743	7,722,694	2,529,636	4,768,996	2,201,649
Repairs	1,553,396	63,865	98,469	118,906	267,527	166,729	216,892	281,802	95,509	126,867	116,830
Bad debts	518,541	114,290	20,922	*10,810	29,809	28,006	40,799	81,386	79,491	71,208	41,820
Rent paid on business property	5,336,110	126,008	264,088	367,898	522,122	686,471	593,555	1,241,248	293,402	854,319	386,999
Taxes paid	3,234,149	264,500	179,970	265,584	407,352	415,326	358,437	480,306	168,344	483,665	210,666
Interest paid	3,201,789	577,702	250,588	207,393	393,207	318,049	256,853	275,431	217,996	455,419	249,150
Amortization	234,295	29,824	20,530	11,428	20,182	13,125	18,121	32,534	7,557	27,427	53,567
Depreciation	7,655,462	274,299	361,555	403,468	477,048	689,389	810,393	828,565	768,563	2,185,443	856,739
Depletion	*8	-	-	-	-	-	*1	-	-	7	-
Advertising	2,467,932	51,055	129,594	181,378	271,376	239,905	221,689	796,971	152,538	257,218	166,210
Pension, profit-sharing, stock, annuity	675,529	14,554	29,581	63,002	104,827	123,621	34,408	172,132	40,522	50,047	42,835
Employee benefit programs	1,107,364	40,203	32,328	47,380	115,610	155,533	158,171	188,384	63,497	188,840	117,418
Net loss, noncapital assets	240,209	142,932	*1,675	*151	*5	*31,658	*421	22,255	*16,518	19,565	*5,028
Other deductions	21,774,345	1,743,616	1,539,618	2,461,943	2,434,593	2,409,068	2,758,109	2,287,091	1,568,837	2,349,062	2,222,408
Total receipts less total deductions [33]	**192,078**	**-2,694,747**	**4,284**	**508,149**	**475,247**	**827,156**	**346,624**	**292,385**	**339,803**	**128,803**	**-35,625**
Net income (less deficit) from a trade or business [33]	**32,915**	**-2,774,349**	**-2,351**	**507,858**	**468,066**	**825,429**	**342,223**	**289,130**	**335,524**	**80,846**	**-39,460**
Net income	10,980,450	1,378,344	1,010,069	1,457,263	1,322,248	1,689,985	1,142,693	823,578	645,202	1,164,676	346,392
Deficit	10,947,536	4,152,693	1,012,421	949,405	854,182	864,556	800,470	534,449	309,679	1,083,831	385,851
Portfolio income (less deficit) distributed to shareholders [34]	**4,746,233**	**2,746,450**	**270,334**	**114,620**	**187,931**	**558,723**	**124,739**	**162,591**	**95,004**	**351,031**	**134,810**
Dividend income	503,346	276,819	11,369	27,214	34,972	12,978	28,730	15,670	5,579	67,548	22,469
Interest income	2,083,852	1,310,575	76,728	71,279	80,362	122,835	89,609	79,440	62,803	121,802	68,419
Royalty income (less loss)	185,093	164,658	*16,459	*13	*57	*33	*1,139	*322	75	2,007	329
Net short-term capital gain (less loss)	-288,072	-199,467	89,756	-18,060	-2,205	-1,256	-16,285	-28,540	-20,345	18,050	-109,720
Net long-term capital gain (less loss)	2,262,013	1,193,865	76,021	34,174	74,745	424,133	21,545	95,700	46,892	141,624	153,314
Real estate rental net income (less deficit)	**5,264,674**	**4,311,727**	**97,378**	**191,258**	**251,213**	**8,535**	**-20,110**	**70,778**	**33,051**	**73,202**	**247,641**
Net income	8,786,946	7,197,213	238,157	267,099	332,697	101,883	117,076	114,674	48,143	115,542	254,460
Deficit	3,522,272	2,885,486	140,779	75,841	81,485	93,348	137,186	43,896	15,093	42,340	6,819
Net income (less deficit) from other rental activity	**-148,748**	**-68,131**	***7**	***-65,943**	***-6,070**	***-3,117**	**-3,112**	***-711**	***-14,418**	**12,188**	**558**
Net income	468,967	409,684	*7	*30	*4,674	*4,246	*1,417	*3,927	*451	*23,562	*20,969
Deficit	617,715	477,814	-	*65,973	*10,744	*7,363	*4,529	*4,638	14,869	11,374	*20,411
Total net income (less deficit)	**9,895,073**	**4,215,698**	**365,368**	**747,794**	**901,140**	**1,389,570**	**443,740**	**521,788**	**449,160**	**517,267**	**343,549**
Net income	23,281,651	11,125,899	1,309,791	1,734,177	1,708,658	2,194,377	1,273,248	1,003,700	755,963	1,501,451	674,386
Deficit	13,386,578	6,910,202	944,423	986,384	807,518	804,807	829,509	481,912	306,803	984,183	330,837

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Professional, Scientific, and Technical Services											
Number of returns	**629,116**	**156,071**	**134,244**	**138,511**	**74,812**	**60,656**	**38,691**	**13,879**	**7,324**	**4,411**	**515**
Number of shareholders	**952,787**	**239,577**	**172,006**	**193,169**	**105,865**	**94,776**	**68,174**	**31,810**	**21,841**	**21,231**	**4,338**
Income from a Trade or Business:											
Total receipts [33]	**422,581,271**	**4,585,115**	**7,947,720**	**23,337,485**	**26,792,092**	**44,013,531**	**61,150,555**	**48,590,802**	**51,709,827**	**80,451,692**	**74,002,452**
Business receipts	414,827,220	814,004	7,833,574	23,144,155	26,720,918	43,894,521	60,088,725	47,844,195	51,223,525	79,774,380	73,489,223
Interest on government obligations: State and local [33]	147,532	1,634	*1,994	*3,893	*3,548	*5,027	*1,929	102,871	6,424	12,188	8,025
Net gain, noncapital assets	425,304	146,251	*7,307	*16,660	*6,370	7,844	29,859	12,909	100,210	61,428	36,466
Other receipts	7,181,215	3,623,226	104,844	172,777	61,256	106,139	1,030,042	630,827	379,667	603,697	468,739
Total deductions	**380,438,702**	**4,137,877**	**7,007,622**	**19,015,234**	**23,023,037**	**38,945,229**	**54,625,619**	**43,567,975**	**47,324,871**	**74,115,178**	**68,676,058**
Cost of goods sold	132,296,383	271,251	603,586	1,914,163	3,065,825	7,824,986	13,120,994	11,137,195	17,768,106	36,630,056	39,960,223
Compensation of officers	44,619,608	808,776	1,633,667	5,661,385	4,776,530	7,536,240	6,567,212	5,384,968	4,076,539	5,957,950	2,216,343
Salaries and wages	75,935,639	516,983	447,621	1,903,882	4,664,844	8,379,588	13,644,447	11,249,401	11,738,967	13,477,461	9,912,445
Repairs	2,018,282	23,254	72,254	141,016	169,554	231,493	500,880	225,616	232,548	244,825	176,843
Bad debts	697,580	*50,972	*7,409	39,016	68,540	99,590	57,240	21,397	116,973	98,122	138,321
Rent paid on business property	13,880,959	187,108	461,572	975,202	1,351,704	1,880,731	2,540,972	2,037,223	1,341,047	1,862,655	1,242,745
Taxes paid	11,375,134	133,230	268,426	728,759	860,064	1,445,545	1,860,770	1,535,959	1,332,359	1,903,367	1,306,655
Interest paid	2,423,349	80,205	138,365	143,350	262,122	320,875	372,475	211,932	271,574	364,208	258,243
Amortization	583,117	18,681	24,014	70,885	45,592	22,038	93,965	51,153	28,893	82,422	145,475
Depreciation	4,120,532	155,951	217,912	308,211	313,631	267,340	564,783	319,131	535,202	723,728	714,642
Depletion	*69	*69	-	-	-	-	-	-	[1]	-	-
Advertising	4,746,021	69,206	191,252	256,843	430,391	523,933	1,200,548	674,345	442,273	670,880	286,350
Pension, profit-sharing, stock, annuity	4,287,546	120,501	46,132	349,194	452,606	467,567	727,335	571,615	339,892	605,677	607,027
Employee benefit programs	5,700,309	69,868	34,347	171,733	312,836	582,618	766,492	650,371	857,151	1,319,955	934,939
Net loss, noncapital assets	88,391	*292	*31,054	*301	17,805	-	*3,803	*369	*92	6,378	28,296
Other deductions	77,665,782	1,631,530	2,830,012	6,351,294	6,230,992	9,362,688	12,603,703	9,497,301	8,243,255	10,167,494	10,747,511
Total receipts less total deductions [33]	**42,142,570**	**447,238**	**940,098**	**4,322,251**	**3,769,055**	**5,068,302**	**6,524,936**	**5,022,826**	**4,384,956**	**6,336,514**	**5,326,394**
Net income (less deficit) from a trade or business [33]	**41,995,038**	**445,603**	**938,104**	**4,318,358**	**3,765,508**	**5,063,275**	**6,523,007**	**4,919,956**	**4,378,532**	**6,324,326**	**5,318,369**
Net income	49,989,896	2,240,315	1,974,650	5,133,916	4,880,010	5,691,601	7,089,941	5,319,088	4,962,725	7,096,253	5,601,397
Deficit	7,994,858	1,794,711	1,036,547	815,558	1,114,503	628,326	566,933	399,132	584,193	771,927	283,028
Portfolio income (less deficit) distributed to shareholders [34]	**6,452,217**	**1,586,931**	**112,981**	**80,390**	**139,973**	**115,962**	**364,988**	**754,667**	**1,581,515**	**579,105**	**1,135,705**
Dividend income	350,098	30,511	*4,206	3,982	*79,005	6,768	5,351	16,046	19,937	27,833	156,460
Interest income	1,153,214	158,857	53,520	61,396	63,578	103,350	122,565	131,187	104,223	175,568	178,970
Royalty income (less loss)	150,322	140,351	*2,419	6	-	411	*3	*[1]	*[1]	*3,519	*3,614
Net short-term capital gain (less loss)	-24,254	-42,705	*3,714	*2,089	*-1,027	*-1,557	*-11,551	*40,186	*15,436	-36,392	7,552
Net long-term capital gain (less loss)	4,822,836	1,299,916	49,123	12,918	*-1,584	6,990	248,619	567,248	1,441,918	408,577	789,109
Real estate rental net income (less deficit)	**140,199**	**36,973**	***-9,894**	**25,927**	***23,158**	**25,202**	***5,922**	**-1,058**	**11,564**	**3,506**	**18,900**
Net income	187,276	39,344	*2,807	*26,074	*24,081	*31,612	*11,435	*926	*18,707	13,101	19,189
Deficit	47,077	2,371	*12,702	*146	*923	*6,411	*5,512	*1,984	*7,143	9,595	*290
Net income (less deficit) from other rental activity	**7,853**	**-3,713**	**-**	***-10,940**	**-**	**74**	**[1]**	***-19,704**	***4,176**	**8,330**	**29,631**
Net income	67,898	*14,662	-	-	-	74	-	*223	*4,177	*18,029	30,733
Deficit	60,046	*18,376	-	*10,940	-	-	[1]	*19,927	*[1]	*9,699	*1,102
Total net income (less deficit)	**48,595,306**	**2,065,794**	**1,041,191**	**4,413,736**	**3,928,638**	**5,204,512**	**6,893,917**	**5,653,861**	**5,975,786**	**6,915,267**	**6,502,604**
Net income	55,913,281	3,721,295	2,032,743	5,207,097	5,009,944	5,794,913	7,396,861	5,965,812	6,467,046	7,586,474	6,731,096
Deficit	7,317,974	1,655,501	991,552	793,362	1,081,306	590,401	502,944	311,951	491,259	671,207	228,491

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Management of Companies (Holding Companies)											
Number of returns	**22,911**	**18,760**	**749**	**203**	**331**	**515**	**394**	**538**	**595**	**730**	**95**
Number of shareholders	**145,706**	**75,414**	**940**	**519**	**2,975**	**897**	**3,115**	**11,470**	**16,845**	**29,169**	**4,363**
Income from a Trade or Business:											
Total receipts [33]	**27,972,006**	**-5,869,598**	**34,602**	**34,435**	**108,070**	**374,714**	**705,008**	**1,932,996**	**4,286,228**	**14,598,540**	**11,767,011**
Business receipts	10,474,395	12,978	-	*551	*2,938	*4,531	106,065	561,161	1,537,793	5,253,949	2,994,428
Interest on government obligations: State and local [33]	790,883	31,683	2,737	9,960	13,902	11,405	38,795	49,148	96,372	394,591	142,289
Net gain, noncapital assets	226,118	*1,725	*696	*329	*10	-	5,059	20,913	48,836	80,533	68,015
Other receipts	16,480,611	-5,915,984	31,168	23,595	91,219	358,778	555,088	1,301,774	2,603,228	8,869,466	8,562,279
Total deductions	**25,673,119**	**386,731**	**23,901**	**71,342**	**86,761**	**127,062**	**369,088**	**1,288,710**	**3,170,457**	**11,878,904**	**8,270,163**
Cost of goods sold	*127,711	*3,225	-	-	*5	-	-	-	-	*120,600	3,881
Compensation of officers	2,066,321	*18,328	*183	*32,112	*1,380	*37,852	46,463	148,374	328,270	859,700	593,659
Salaries and wages	4,016,900	20,558	*564	*4,925	*6,141	*4,381	54,126	172,901	450,696	1,990,369	1,312,238
Repairs	394,230	1,364	*1	*2,545	*539	*55	5,275	22,416	51,472	168,981	141,583
Bad debts	1,978,773	*34,787	-	-	*9,077	*2,330	9,119	68,887	167,784	977,868	708,921
Rent paid on business property	318,603	2,145	*25	*5,310	*458	194	5,328	7,655	19,566	106,887	171,035
Taxes paid	756,630	11,950	1,379	*2,563	3,168	20,438	13,198	41,194	97,364	314,066	251,309
Interest paid	9,499,504	201,242	387	*1,935	2,866	*3,688	128,470	497,235	1,244,005	4,721,291	2,698,387
Amortization	311,566	5,480	-	23	*223	*438	1,211	3,502	15,081	44,149	241,458
Depreciation	903,260	11,319	*303	*740	*2,226	*23,036	7,896	31,816	94,467	388,533	342,924
Depletion	14	-	-	-	-	-	-	-	14	-	-
Advertising	257,617	*9	-	21	*86	*80	3,376	13,354	32,732	126,353	81,606
Pension, profit-sharing, stock, annuity	265,130	*652	*5,252	*1,499	*101	*1,260	2,626	13,140	32,881	117,995	89,725
Employee benefit programs	613,241	1,389	-	*4,065	*6,491	*983	12,235	43,667	91,960	305,835	146,617
Net loss, noncapital assets	336,400	*15	-	-	-	*1,087	784	9,574	15,379	100,176	209,385
Other deductions	3,827,219	74,269	15,807	15,604	54,000	31,241	78,980	214,996	528,785	1,536,099	1,277,437
Total receipts less total deductions [33]	**2,298,887**	**-6,256,329**	**10,701**	**-36,907**	**21,309**	**247,652**	**335,920**	**644,285**	**1,115,772**	**2,719,636**	**3,496,849**
Net income (less deficit) from a trade or business [33]	**1,508,004**	**-6,288,013**	**7,964**	**-46,867**	**7,407**	**236,247**	**297,124**	**595,138**	**1,019,400**	**2,325,045**	**3,354,560**
Net income	9,120,267	2,936	*18,538	9,092	61,095	271,032	336,282	642,240	1,102,931	2,877,702	3,798,419
Deficit	7,612,262	6,290,949	10,574	55,959	53,688	34,785	39,158	47,102	83,531	552,657	443,859
Portfolio income (less deficit) distributed to shareholders [34]	**5,004,945**	**2,360,099**	**-60,992**	**-39,616**	**24,566**	**40,280**	**58,400**	**112,008**	**258,188**	**964,653**	**1,287,360**
Dividend income	1,034,259	807,290	39,839	18,543	31,268	33,645	30,096	8,829	8,405	30,343	26,000
Interest income	1,373,493	870,127	29,841	13,407	24,325	31,235	39,406	22,607	40,192	222,799	79,555
Royalty income (less loss)	42,129	15,576	2,215	*85	1,205	5,696	3,503	4,829	5,355	3,484	183
Net short-term capital gain (less loss)	-526,660	-270,676	-38,499	-29,502	-39,933	-69,828	-65,115	-5,796	624	4	-7,940
Net long-term capital gain (less loss)	3,081,723	937,783	-94,388	-42,149	7,700	39,532	50,510	81,538	203,612	708,022	1,189,562
Real estate rental net income (less deficit)	**-78,523**	**-78,305**	**-16,559**	**2,845**	**1,719**	**-1,584**	**5,279**	**2,249**	**3,247**	**2,098**	**488**
Net income	76,991	35,045	*1,384	*3,658	*6,187	*416	*8,626	3,869	5,773	9,867	2,164
Deficit	155,514	113,350	*17,944	*813	4,468	2,000	3,347	1,620	2,526	7,770	1,677
Net income (less deficit) from other rental activity	**21,729**	**5**	***145**	***-33**	***54**	**-1,245**	**-1,451**	**145**	**12,480**	**8,170**	**3,458**
Net income	31,777	3,119	*149	*164	*101	4	*24	269	12,482	11,963	3,505
Deficit	10,049	3,114	*4	*196	47	*1,249	*1,475	*123	*2	3,793	47
Total net income (less deficit)	**6,456,155**	**-4,006,214**	**-69,443**	**-83,671**	**33,746**	**273,698**	**359,352**	**709,540**	**1,293,315**	**3,299,965**	**4,645,866**
Net income	14,127,706	2,048,757	141,007	44,615	131,356	347,429	441,930	753,949	1,375,152	3,836,683	5,006,829
Deficit	7,671,551	6,054,971	*210,450	128,286	97,610	73,730	82,578	44,409	81,837	536,718	360,963

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Administrative and Support and Waste Management and Remediation Services											
Number of returns	**202,965**	**33,121**	**42,909**	**38,879**	**30,001**	**25,484**	**20,293**	**7,100**	**2,729**	**1,999**	**450**
Number of shareholders	**309,474**	**49,127**	**57,983**	**53,640**	**44,483**	**43,038**	**34,818**	**12,256**	**7,162**	**4,205**	**2,763**
Income from a Trade or Business:											
Total receipts [33]	**212,749,969**	**580,038**	**2,686,830**	**6,422,764**	**10,550,746**	**17,673,173**	**31,903,809**	**25,189,093**	**18,680,839**	**39,674,012**	**59,388,665**
Business receipts	210,604,046	260,878	2,675,879	6,383,808	10,487,895	17,588,604	31,644,001	25,020,478	18,436,380	39,409,282	58,696,841
Interest on government obligations: State and local [33]	27,163	*3,344	-	*1,311	-	910	*3,662	*1,072	*2,141	3,966	10,757
Net gain, noncapital assets	397,060	*19,715	*3,798	*42,749	*8,360	*52,048	74,749	14,484	20,286	50,583	110,288
Other receipts	1,721,700	296,100	7,153	-5,104	54,491	31,611	181,397	153,059	222,034	210,181	570,779
Total deductions	**202,374,959**	**563,216**	**2,371,532**	**5,669,297**	**9,325,537**	**16,828,609**	**30,219,306**	**24,026,227**	**17,993,156**	**38,323,068**	**57,055,009**
Cost of goods sold	98,622,077	21,304	396,994	1,485,671	3,167,486	5,687,140	11,729,441	10,809,610	10,518,124	25,714,152	29,092,156
Compensation of officers	8,747,655	33,927	308,663	719,406	1,179,440	1,230,344	1,822,381	1,375,705	636,391	840,578	600,820
Salaries and wages	42,471,823	35,527	211,585	690,405	1,348,600	4,122,891	7,916,704	4,727,124	2,262,269	5,367,369	15,789,349
Repairs	1,515,812	5,604	34,763	105,538	104,707	163,698	275,355	306,655	134,915	231,587	152,990
Bad debts	460,675	*50,245	*535	*6,558	*4,676	49,298	68,424	32,573	86,180	93,423	68,763
Rent paid on business property	4,879,562	27,196	135,216	236,500	329,028	574,306	927,573	780,735	535,769	456,270	876,969
Taxes paid	6,082,458	23,283	67,338	219,212	296,473	684,653	1,156,494	722,787	298,842	727,896	1,885,480
Interest paid	1,493,286	24,030	51,645	86,678	106,472	165,976	244,528	196,839	129,157	179,440	308,520
Amortization	337,733	3,528	19,534	18,145	8,306	38,381	42,270	33,329	28,402	28,372	117,466
Depreciation	3,844,753	28,881	97,907	208,932	266,497	315,936	480,924	548,323	323,396	606,721	967,235
Depletion	*5,669	*130	-	-	-	*5,510	-	*12	-	*17	-
Advertising	1,905,688	9,416	44,380	111,081	111,669	229,902	577,331	177,085	92,674	123,402	428,748
Pension, profit-sharing, stock, annuity	621,107	4	*4,360	*4,950	39,324	74,496	98,704	56,185	60,256	64,776	218,052
Employee benefit programs	2,918,619	*1,893	13,854	43,461	87,573	196,110	395,671	195,146	238,016	443,558	1,303,338
Net loss, noncapital assets	31,543	*505	-	*5,161	*5,815	*904	*1,485	*965	*352	*12,050	4,306
Other deductions	28,436,499	297,743	984,760	1,727,599	2,269,471	3,289,063	4,482,022	4,063,153	2,648,412	3,433,458	5,240,817
Total receipts less total deductions [33]	**10,375,010**	**16,821**	**315,298**	**753,467**	**1,225,209**	**844,563**	**1,684,503**	**1,162,866**	**687,684**	**1,350,944**	**2,333,655**
Net income (less deficit) from a trade or business [33]	**10,347,847**	**13,477**	**315,298**	**752,156**	**1,225,209**	**843,653**	**1,680,840**	**1,161,794**	**685,543**	**1,346,978**	**2,322,899**
Net income	13,504,370	356,232	518,982	927,565	1,382,059	1,351,738	2,374,176	1,358,293	872,409	1,821,021	2,541,895
Deficit	3,156,523	342,755	203,685	175,409	156,849	508,085	693,335	196,499	186,866	474,043	218,996
Portfolio income (less deficit) distributed to shareholders [34]	**1,975,068**	**200,567**	**9,992**	**3,182**	**79,100**	**17,235**	**57,786**	**99,900**	**142,573**	**517,902**	**846,830**
Dividend income	41,240	9,385	-	*1,950	*473	*1,349	*5,399	2,033	2,679	8,164	9,808
Interest income	381,372	64,471	9,992	5,315	10,849	24,296	25,544	38,014	20,369	56,377	126,145
Royalty income (less loss)	14,971	[1]	-	*24	-	161	*48	[1]	*[1]	*335	14,403
Net short-term capital gain (less loss)	6,173	*29,127	-	-56	-	*-1,033	*-1,179	*-950	*-1,939	-2,215	-15,582
Net long-term capital gain (less loss)	1,531,312	97,584	-	*-4,051	*67,778	*-7,538	*27,975	*60,803	121,464	455,240	712,057
Real estate rental net income (less deficit)	**56,172**	***12,655**	***339**	***8,205**	**-**	***8,145**	***-9,683**	***24,090**	***3,015**	**5,457**	**3,948**
Net income	87,012	*12,655	*339	*8,205	-	*9,351	*11,740	*24,181	*5,580	*10,757	4,204
Deficit	30,841	-	-	-	-	*1,206	*21,423	90	*2,566	*5,300	*256
Net income (less deficit) from other rental activity	**8,904**	***-1,855**	***1,802**	**-**	**-**	**-**	**-**	***2,186**	**97**	***3,062**	**3,612**
Net income	10,992	[1]	*1,802	-	-	-	-	*2,201	97	*3,279	3,612
Deficit	*2,088	*1,856	-	-	-	-	-	*15	-	217	-
Total net income (less deficit)	**12,387,990**	**224,844**	**327,430**	**763,544**	**1,304,309**	**869,033**	**1,728,944**	**1,287,971**	**831,228**	**1,873,398**	**3,177,289**
Net income	15,419,791	538,617	531,015	934,388	1,460,059	1,371,919	2,424,445	1,473,339	987,371	2,323,997	3,374,641
Deficit	3,031,801	313,774	203,585	170,844	155,749	502,886	695,501	185,368	156,143	450,599	197,352

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

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

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

Sector and item	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	Size of business receipts										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Educational Services											
Number of returns	**37,463**	**10,718**	**10,374**	**7,877**	**4,322**	***1,301**	**1,919**	***458**	***260**	**202**	**32**
Number of shareholders	**52,680**	**15,415**	**13,159**	**10,362**	**6,312**	***1,587**	**2,895**	***1,332**	***553**	**849**	**214**
Income from a Trade or Business:											
Total receipts [33]	**18,413,938**	**97,920**	**578,772**	**1,499,322**	**1,555,184**	***1,100,237**	**3,283,943**	***1,560,525**	***1,603,040**	**3,216,931**	**3,918,065**
Business receipts	18,190,935	92,659	574,473	1,362,122	1,554,810	*1,099,957	3,264,013	*1,554,430	*1,600,528	3,202,672	3,885,271
Interest on government obligations: State and local [33]	*1,917	-	-	-	-	-	-	-	*1,011	*592	313
Net gain, noncapital assets	805	-	-	*283	*309	-	*8	-	-	*20	*185
Other receipts	220,281	*5,261	*4,299	*136,917	*65	*279	*19,923	*6,095	*1,500	13,647	32,296
Total deductions	**16,704,051**	**154,154**	**512,699**	**1,343,531**	**1,581,959**	***981,801**	**2,988,337**	***1,458,122**	***1,400,605**	**2,860,007**	**3,422,835**
Cost of goods sold	2,855,203	*915	*44,121	*144,102	*155,053	*195,504	*213,533	*163,794	*145,673	1,026,032	766,477
Compensation of officers	972,224	*1,187	75,657	134,510	106,643	*50,091	*182,495	*38,380	*112,637	242,224	28,400
Salaries and wages	4,821,912	*5,432	*15,759	157,847	*335,176	*217,508	1,388,705	*530,451	*501,423	709,938	959,673
Repairs	221,189	*2,045	9,465	20,998	19,164	*7,579	*50,058	*17,715	*44,768	17,142	32,254
Bad debts	98,800	*1,444	-	*251	*527	*1,230	*4,420	*7,087	*19,816	23,371	40,653
Rent paid on business property	1,601,150	17,807	84,525	170,218	278,883	*167,473	*220,991	*211,914	*127,765	126,331	195,243
Taxes paid	628,324	37,785	13,808	32,048	44,521	*32,767	173,388	*54,071	*60,067	73,923	105,946
Interest paid	131,228	*2,860	*17,591	*14,053	*20,526	*20,160	*14,627	*4,984	*7,271	9,071	20,085
Amortization	38,470	*1,726	*213	*240	*13,547	*3,450	*5,509	*372	*5,592	*863	6,959
Depreciation	359,822	*9,918	24,287	15,567	54,200	*7,067	*44,914	*31,099	*17,612	38,465	116,695
Depletion	-	-	-	-	-	-	-	-	-	-	-
Advertising	595,084	8,564	5,221	29,213	58,351	*41,500	*32,088	*103,097	*50,505	99,358	167,188
Pension, profit-sharing, stock, annuity	64,180	-	*536	*4,385	*312	-	*8,885	*5,944	*8,557	16,530	19,030
Employee benefit programs	264,152	*1,008	*5,211	*4,756	*8,446	*302	*101,700	*4,100	*12,624	34,075	91,929
Net loss, noncapital assets	43	-	-	-	-	-	-	-	-	-	43
Other deductions	4,052,268	63,462	216,305	615,344	486,609	*237,170	547,024	*285,115	*286,296	442,684	872,259
Total receipts less total deductions [33]	**1,709,888**	**-56,234**	**66,073**	**155,790**	**-26,775**	***118,436**	**295,606**	***102,403**	***202,435**	**356,924**	**495,230**
Net income (less deficit) from a trade or business [33]	**1,707,971**	**-56,234**	**66,073**	**155,790**	**-26,775**	***118,436**	**295,606**	***102,403**	***201,424**	**356,332**	**494,917**
Net income	2,069,197	19,345	104,927	232,559	*88,109	*130,376	*298,446	*119,503	*201,584	367,559	506,790
Deficit	361,227	75,580	38,854	*76,769	*114,884	*11,940	*2,839	*17,100	*160	*11,227	11,873
Portfolio income (less deficit) distributed to shareholders [34]	**954,335**	***872,803**	***12**	***36,211**	***917**	***4,844**	***2,551**	***3,117**	***5,265**	**12,382**	**16,233**
Dividend income	7,229	*[1]	-	*399	*179	*176	*84	-	*801	*4,544	1,045
Interest income	33,286	*117	*12	*1,271	*2,024	*4,668	*2,467	*3,117	*2,908	8,522	8,182
Royalty income (less loss)	8,454	-	-	-	-	-	-	-	-	-	8,454
Net short-term capital gain (less loss)	*-4,406	-	-	-	-	-	-	-	*-3,067	*-341	-998
Net long-term capital gain (less loss)	909,771	*872,686	-	*34,541	*-1,286	-	-	-	*4,623	*-343	-449
Real estate rental net income (less deficit)	***6,070**	**-**	**-**	**-**	**-**	**-**	***5,827**	**-**	**-**	***394**	**-151**
Net income	*6,892	-	-	-	-	-	*5,827	-	-	*394	672
Deficit	823	-	-	-	-	-	-	-	-	-	823
Net income (less deficit) from other rental activity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net income	-	-	-	-	-	-	-	-	-	-	-
Deficit	-	-	-	-	-	-	-	-	-	-	-
Total net income (less deficit)	**2,668,375**	**816,568**	**66,084**	**192,002**	**-25,858**	***123,280**	**303,984**	***105,520**	***206,689**	**369,107**	**511,000**
Net income	3,011,990	883,708	104,932	268,383	*89,016	*133,233	*306,823	*122,620	*206,833	376,264	520,178
Deficit	343,615	67,140	38,848	*76,381	*114,874	*9,954	*2,839	*17,100	*144	*7,157	9,179

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Health Care and Social Assistance											
Number of returns	**292,205**	**35,694**	**46,473**	**45,266**	**55,119**	**58,961**	**35,448**	**8,318**	**4,234**	**2,499**	**192**
Number of shareholders	**397,392**	**41,628**	**52,841**	**51,771**	**65,616**	**73,661**	**51,586**	**20,284**	**14,841**	**22,967**	**2,197**
Income from a Trade or Business:											
Total receipts [33]	**249,646,248**	**3,209,703**	**2,779,461**	**8,270,100**	**20,024,135**	**41,698,066**	**53,735,918**	**28,951,926**	**28,334,799**	**41,602,913**	**21,039,228**
Business receipts	244,869,934	223,092	2,681,129	8,061,871	19,812,319	41,597,167	53,285,907	28,833,548	28,161,317	41,430,399	20,783,187
Interest on government obligations: State and local [33]	8,734	*750	-	-	-	*2,198	*3,906	*131	*573	*496	*680
Net gain, noncapital assets	245,002	*95,062	*14,359	*6,998	*40,644	*7,483	*12,726	*10,209	*19,643	34,435	3,444
Other receipts	4,522,578	2,890,799	83,973	201,232	171,172	91,218	433,379	108,039	153,266	137,583	251,917
Total deductions	**222,864,817**	**2,510,820**	**2,340,663**	**7,151,429**	**17,153,985**	**35,850,970**	**47,117,653**	**25,543,273**	**25,526,413**	**39,367,744**	**20,301,866**
Cost of goods sold	25,336,008	*11,732	110,310	380,958	1,029,664	2,778,035	3,536,761	2,386,115	4,733,280	5,660,521	4,708,632
Compensation of officers	32,696,490	1,373,789	452,258	1,659,469	3,657,241	6,816,108	8,504,941	3,467,997	2,089,783	3,388,790	1,286,114
Salaries and wages	62,208,034	59,037	187,961	927,299	3,501,388	9,360,941	12,989,530	8,603,582	6,351,724	13,807,364	6,419,208
Repairs	2,315,909	17,739	25,867	93,081	184,925	418,978	602,216	268,318	164,200	403,274	137,310
Bad debts	453,437	*54,736	-	*15,728	*26,666	6,343	69,762	*9,779	29,059	55,555	185,809
Rent paid on business property	14,742,393	112,675	330,579	827,579	1,674,920	2,807,182	3,557,656	1,733,498	998,102	1,886,469	813,733
Taxes paid	8,831,860	98,771	84,610	284,894	716,139	1,601,262	1,795,400	1,093,525	849,462	1,480,743	827,055
Interest paid	2,206,255	35,614	35,103	116,290	255,350	424,473	447,910	289,797	144,430	264,319	192,968
Amortization	506,653	24,524	1,954	35,641	50,493	137,203	158,754	10,912	28,705	27,782	30,685
Depreciation	4,029,347	49,967	114,610	188,932	414,631	604,308	737,572	339,718	324,144	863,690	391,775
Depletion	-	-	-	-	-	-	-	-	-	-	-
Advertising	2,249,132	8,239	35,449	181,791	158,764	423,045	659,723	344,602	140,904	207,348	89,266
Pension, profit-sharing, stock, annuity	3,949,329	98,873	21,222	118,259	316,578	755,231	849,690	317,543	283,420	1,094,652	93,859
Employee benefit programs	3,668,064	*8,709	11,120	29,905	157,876	417,004	598,252	478,501	361,832	961,308	643,557
Net loss, noncapital assets	11,865	-	-	-	*4,654	-	-	*119	*1,557	*468	*5,068
Other deductions	59,660,040	556,412	929,619	2,291,603	5,004,694	9,300,857	12,609,486	6,199,268	9,025,812	9,265,463	4,476,826
Total receipts less total deductions [33]	**26,781,431**	**698,883**	**438,798**	**1,118,671**	**2,870,149**	**5,847,096**	**6,618,265**	**3,408,652**	**2,808,386**	**2,235,168**	**737,362**
Net income (less deficit) from a trade or business [33]	**26,772,698**	**698,133**	**438,798**	**1,118,671**	**2,870,149**	**5,844,898**	**6,614,359**	**3,408,522**	**2,807,813**	**2,234,672**	**736,682**
Net income	29,587,639	1,160,394	679,527	1,393,630	3,119,814	6,151,917	6,866,891	3,884,819	3,091,795	2,450,788	788,064
Deficit	2,814,941	462,260	240,729	274,959	249,664	307,019	252,532	476,297	283,982	216,116	51,382
Portfolio income (less deficit) distributed to shareholders [34]	**944,056**	**229,266**	**32,419**	**61,188**	**67,746**	**44,922**	**66,091**	**155,329**	**107,607**	**124,684**	**54,804**
Dividend income	55,318	38,303	-	*563	*1,232	*6,179	*1,205	*1,600	1,083	1,121	4,032
Interest income	385,697	141,048	2,136	26,346	8,030	26,711	34,182	27,596	21,164	69,176	29,308
Royalty income (less loss)	205	[1]	-	-	-	-	-	-	-	201	4
Net short-term capital gain (less loss)	24,578	*3,059	-	-	-	*2,365	*-3,971	*-688	*-13	*28,730	-4,903
Net long-term capital gain (less loss)	478,257	46,856	*30,283	*34,279	*58,484	*9,667	*34,676	*126,821	*85,373	*25,455	26,363
Real estate rental net income (less deficit)	**63,636**	**25,225**	***-9**	***957**	**-**	***18,742**	**-**	**-**	**2,122**	**10,128**	**6,470**
Net income	83,810	*40,491	-	*957	-	*18,742	-	-	*3,727	*10,990	8,901
Deficit	20,174	*15,267	*9	-	-	-	-	-	*1,605	*863	2,432
Net income (less deficit) from other rental activity	**7,987**	**[1]**	**-**	**-**	**-**	***4,217**	**-**	**-**	***435**	***-249**	***3,584**
Net income	9,422	[1]	-	-	-	*4,217	-	-	*435	*1,187	*3,584
Deficit	*1,435	-	-	-	-	-	-	-	-	*1,435	-
Total net income (less deficit)	**27,788,376**	**952,624**	**471,209**	**1,180,816**	**2,937,895**	**5,912,779**	**6,680,450**	**3,563,851**	**2,917,977**	**2,369,236**	**801,539**
Net income	30,432,146	1,326,030	711,937	1,453,363	3,187,513	6,209,938	6,929,675	4,035,853	3,194,435	2,541,643	841,758
Deficit	2,643,770	373,406	240,728	272,546	249,618	297,159	249,225	472,002	*276,458	172,408	40,219

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Arts, Entertainment, and Recreation											
Number of returns	**89,169**	**29,168**	**21,317**	**14,140**	**10,521**	**7,293**	**3,120**	**2,045**	**870**	**618**	**76**
Number of shareholders	**140,477**	**46,597**	**31,977**	**19,446**	**15,223**	**12,841**	**7,494**	**2,423**	**1,979**	**1,917**	**580**
Income from a Trade or Business:											
Total receipts [33]	**53,309,039**	**411,878**	**1,232,027**	**2,488,266**	**3,737,478**	**5,480,528**	**4,925,812**	**7,124,397**	**5,623,947**	**10,284,807**	**11,999,898**
Business receipts	51,045,605	188,908	1,218,935	2,222,678	3,659,518	5,385,120	4,624,894	7,102,043	5,590,399	10,039,345	11,013,766
Interest on government obligations: State and local [33]	15,325	*520	-	-	*87	-	*7	*3,682	*5,554	3,973	1,503
Net gain, noncapital assets	76,690	*17,570	*16,202	*1,517	*126	*8,724	*2,024	*6,851	*4,568	4,339	14,769
Other receipts	2,171,420	204,881	*-3,110	264,071	*77,748	86,684	298,887	11,822	23,427	237,150	969,859
Total deductions	**50,709,634**	**1,099,562**	**1,238,820**	**2,337,798**	**3,440,277**	**4,999,141**	**4,724,163**	**6,828,335**	**5,047,294**	**9,596,981**	**11,397,264**
Cost of goods sold	9,574,633	40,462	150,633	214,324	757,192	821,123	785,170	1,072,795	1,074,735	1,173,151	3,485,047
Compensation of officers	4,964,586	118,625	98,864	334,512	425,039	782,175	256,269	667,374	937,761	917,939	426,027
Salaries and wages	10,077,902	55,107	71,794	298,116	512,206	1,036,807	933,524	1,588,120	691,084	2,128,059	2,763,086
Repairs	724,916	9,012	19,573	37,147	51,429	145,215	135,545	74,543	96,688	79,728	76,036
Bad debts	54,937	*2,394	*184	*359	*1,865	*10,161	*16,593	*1,846	1,080	6,395	14,060
Rent paid on business property	2,899,572	55,534	147,317	279,963	463,376	265,981	398,653	354,165	340,220	242,927	351,434
Taxes paid	1,894,935	22,253	35,964	95,337	113,651	144,999	274,835	225,465	193,457	292,303	496,670
Interest paid	1,107,288	76,627	29,906	38,973	65,390	95,058	122,462	61,889	68,493	116,554	431,938
Amortization	368,513	2,323	18,211	*4,987	4,837	12,295	20,603	7,421	6,052	10,801	280,984
Depreciation	1,817,541	87,441	76,144	106,311	78,665	180,742	232,675	167,687	209,183	250,525	428,168
Depletion	*2,374	-	-	-	-	-	-	-	-	*2,374	-
Advertising	998,735	12,108	26,681	60,232	72,915	51,138	198,656	115,235	73,127	111,642	277,000
Pension, profit-sharing, stock, annuity	418,774	*23,538	*12,002	*9,164	*32,963	94,786	*1,207	67,553	29,675	27,290	120,596
Employee benefit programs	464,842	*2,692	*12,010	*10,153	41,764	14,616	53,600	23,581	57,883	87,321	161,221
Net loss, noncapital assets	14,861	*1,307	-	*9,068	-	-	*1,067	-	-	*283	3,136
Other deductions	15,325,225	590,137	539,538	839,150	818,985	1,344,046	1,293,304	2,400,659	1,267,856	4,149,690	2,081,860
Total receipts less total deductions [33]	**2,599,405**	**-687,683**	**-6,793**	**150,469**	**297,202**	**481,386**	**201,649**	**296,063**	**576,653**	**687,826**	**602,634**
Net income (less deficit) from a trade or business [33]	**2,584,080**	**-688,203**	**-6,793**	**150,469**	**297,115**	**481,386**	**201,642**	**292,380**	**571,099**	**683,853**	**601,131**
Net income	5,319,373	203,267	159,075	362,860	392,138	579,213	454,228	519,612	703,259	897,722	1,048,000
Deficit	2,735,292	891,470	165,867	212,391	*95,022	97,827	252,585	227,231	132,159	213,870	446,869
Portfolio income (less deficit) distributed to shareholders [34]	**983,025**	**703,840**	***7,223**	***17,785**	**1,378**	**22,765**	**15,027**	**23,423**	**12,095**	**23,216**	**156,272**
Dividend income	25,917	3,643	-	*185	*726	*3,898	*1,280	*2,589	*203	4,584	8,808
Interest income	259,388	70,925	*2,596	*17,600	1,260	23,793	24,513	6,055	10,749	17,493	84,404
Royalty income (less loss)	175,236	*80,181	-	-	-	-	-	*422	*804	1,318	92,511
Net short-term capital gain (less loss)	-17,748	-2,469	-	-	*291	*-7,122	*-3,113	*-4,396	*[1]	-434	-505
Net long-term capital gain (less loss)	540,232	551,559	*4,627	-	*-899	*2,196	*-7,653	*18,754	*340	*255	-28,946
Real estate rental net income (less deficit)	**111,516**	**36,142**	**-**	**-**	***3,662**	**-**	***2,260**	***309**	***20,269**	**8,285**	**40,589**
Net income	167,794	89,034	-	-	*3,662	-	*2,260	*309	*20,320	8,659	43,550
Deficit	56,277	*52,892	-	-	-	-	-	*[1]	*51	*373	2,960
Net income (less deficit) from other rental activity	**22,380**	***-1,280**	***12,386**	***12,309**	**-**	**-**	**-**	***2**	**-**	***13**	**-1,050**
Net income	*26,694	*915	*12,386	*12,309	-	-	-	*2	-	*13	1,069
Deficit	*4,314	*2,195	-	-	-	-	-	-	-	-	2,119
Total net income (less deficit)	**3,701,002**	**50,499**	**12,817**	**180,563**	**302,155**	**504,152**	**218,929**	**316,114**	**603,464**	**715,367**	**796,943**
Net income	6,094,045	851,987	166,217	378,348	393,410	588,372	453,768	544,531	710,625	916,993	1,089,796
Deficit	2,393,043	801,488	153,400	197,785	*91,255	*84,220	234,838	228,417	107,161	201,626	292,853

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

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

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

Sector and item	Size of business receipts										
	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Accommodation and Food Services											
Number of returns	**212,010**	**29,551**	**19,292**	**38,012**	**43,595**	**43,013**	**26,388**	**8,267**	**2,460**	**1,317**	**115**
Number of shareholders	**430,838**	**67,007**	**51,880**	**58,035**	**84,859**	**88,604**	**48,958**	**20,542**	**6,115**	**3,985**	**855**
Income from a Trade or Business:											
Total receipts [33]	**184,582,810**	**217,136**	**1,246,486**	**6,634,377**	**15,899,055**	**30,332,330**	**40,990,977**	**28,413,479**	**17,780,441**	**23,910,434**	**19,158,094**
Business receipts	182,353,463	87,005	1,188,718	6,466,501	15,616,438	30,174,569	40,765,127	28,150,091	17,595,263	23,590,746	18,719,005
Interest on government obligations: State and local [33]	9,427	*919	4	-	*1	930	*[1]	*733	-	4,853	1,988
Net gain, noncapital assets	312,611	*1,413	*65,382	*93,146	*88,736	*7,603	*24,849	*8,756	*2,911	14,201	5,614
Other receipts	1,907,309	127,800	-7,617	74,730	193,880	149,229	201,001	253,900	182,267	300,634	431,487
Total deductions	**182,210,873**	**560,104**	**1,667,087**	**7,230,507**	**15,891,262**	**30,327,917**	**40,131,708**	**27,141,422**	**17,089,685**	**23,368,977**	**18,802,203**
Cost of goods sold	71,159,397	43,246	427,229	2,485,355	6,358,226	11,904,646	14,775,686	10,660,474	7,594,232	10,024,324	6,885,979
Compensation of officers	5,698,769	*25,326	45,863	424,196	840,844	1,414,844	1,425,555	801,159	297,941	311,846	111,195
Salaries and wages	33,029,997	21,924	132,980	862,718	2,305,891	5,071,553	8,421,573	5,561,868	3,193,736	3,835,403	3,622,351
Repairs	3,379,561	16,007	28,556	150,302	300,679	575,886	728,205	455,826	322,069	511,261	290,769
Bad debts	103,588	*2,354	*3,531	*13,659	1,639	6,883	3,789	4,961	23,055	11,837	31,880
Rent paid on business property	13,718,658	51,697	253,640	688,998	1,456,775	2,509,875	3,019,466	2,234,878	1,041,001	1,451,848	1,010,479
Taxes paid	7,490,350	48,209	104,798	368,605	648,613	1,401,322	1,718,916	1,095,197	585,262	798,738	720,690
Interest paid	3,619,346	54,431	69,208	165,991	345,315	576,674	893,165	354,633	209,944	380,880	569,105
Amortization	896,782	25,485	14,770	105,261	102,718	114,689	155,024	97,297	75,323	103,654	102,561
Depreciation	5,911,351	79,477	185,834	307,601	438,042	947,481	1,197,942	508,487	403,129	940,242	903,117
Depletion	13	-	-	-	13	-	-	-	-	-	-
Advertising	4,301,889	14,358	22,323	83,659	270,804	578,257	833,576	544,479	680,590	805,833	468,012
Pension, profit-sharing, stock, annuity	134,786	-	*1,689	*1,233	*5,866	*6,912	14,588	26,814	6,535	22,233	48,916
Employee benefit programs	1,325,449	*1,133	*693	7,905	36,983	155,063	271,314	221,747	196,920	201,839	231,851
Net loss, noncapital assets	25,836	-	-	*1,911	-	2	*4,506	*8	*4,663	11,740	3,006
Other deductions	31,415,100	176,456	375,973	1,563,113	2,778,854	5,063,830	6,668,404	4,573,594	2,455,286	3,957,298	3,802,292
Total receipts less total deductions [33]	**2,371,937**	**-342,968**	**-420,601**	**-596,130**	**7,793**	**4,413**	**859,269**	**1,272,057**	**690,756**	**541,456**	**355,891**
Net income (less deficit) from a trade or business [33]	**2,362,511**	**-343,886**	**-420,605**	**-596,130**	**7,792**	**3,483**	**859,269**	**1,271,324**	**690,756**	**536,603**	**353,903**
Net income	8,400,859	148,126	125,031	236,003	763,868	1,102,332	2,001,742	1,550,287	840,955	819,974	812,539
Deficit	6,038,349	492,012	545,636	832,133	756,076	1,098,849	1,142,473	278,963	150,199	283,371	458,636
Portfolio income (less deficit) distributed to shareholders [34]	**1,316,008**	**39,651**	**52,624**	**3,184**	**6,253**	**155,648**	**44,281**	**720,711**	**39,929**	**145,885**	**107,841**
Dividend income	112,196	*46,900	*338	*[1]	*991	4,634	*1,623	564	*1,682	8,425	47,038
Interest income	428,301	132,130	37,824	3,184	7,944	31,516	41,397	35,496	26,742	47,819	64,249
Royalty income (less loss)	34,133	*90	-	-	*264	156	-	-	-	*32,746	*877
Net short-term capital gain (less loss)	-150,764	*-100,966	*-12	-	-3,062	-4,633	*-99	*-949	*-262	-34,979	-5,802
Net long-term capital gain (less loss)	892,142	-38,502	*14,475	-	116	*123,974	*1,361	*685,600	*11,767	91,874	1,478
Real estate rental net income (less deficit)	**82,532**	**7,715**	***-4,548**	***6,931**	***-7,555**	**17,934**	***15,028**	**1,081**	**14,600**	**16,176**	**15,169**
Net income	146,516	30,627	*13,931	*7,046	-	*20,695	*15,031	*10,490	*15,512	17,939	15,246
Deficit	63,984	*22,912	*18,479	*115	*7,555	*2,761	*2	*9,408	*911	1,763	77
Net income (less deficit) from other rental activity	**15,985**	**-**	**-**	***6,369**	**-**	**1**	***18**	***688**	***1,716**	***1,967**	**5,227**
Net income	15,985	-	-	*6,369	-	1	*18	*688	*1,716	*1,967	5,227
Deficit	[1]	-	-	-	-	-	-	-	-	[1]	-
Total net income (less deficit)	**3,777,035**	**-296,520**	**-372,529**	**-579,646**	**6,491**	**177,066**	**918,596**	**1,993,804**	**747,001**	**700,631**	**482,140**
Net income	9,744,766	262,225	162,518	237,365	766,446	1,257,577	2,035,584	2,268,723	878,091	954,852	921,384
Deficit	5,967,730	558,745	535,046	817,011	759,956	1,080,511	1,116,988	274,919	131,090	254,220	439,244

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

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

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

Sector and item	Total returns of active corporations	Under $25,000 [21]	$25,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $2,500,000	$2,500,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more
	Size of business receipts										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Other Services											
Number of returns	**241,728**	**43,814**	**54,493**	**53,559**	**36,242**	**30,899**	**16,088**	**3,968**	**1,776**	**850**	**39**
Number of shareholders	**375,041**	**62,293**	**71,999**	**78,429**	**60,126**	**54,091**	**30,343**	**9,882**	**5,160**	**2,447**	**272**
Income from a Trade or Business:											
Total receipts [33]	**117,267,961**	**797,570**	**3,403,517**	**8,874,596**	**12,867,976**	**21,623,516**	**25,555,370**	**13,146,562**	**11,719,652**	**14,242,717**	**5,036,485**
Business receipts	115,902,669	344,546	3,333,246	8,774,086	12,779,873	21,553,971	25,418,410	12,972,745	11,643,980	14,125,678	4,956,134
Interest on government obligations: State and local [33]	31,111	*6,555	-	-	*545	-	*20,151	*14	[1]	*613	*3,233
Net gain, noncapital assets	252,610	*128,734	*5,785	*6,852	*8,575	*15,219	*36,832	5,177	*2,341	42,027	1,069
Other receipts	1,081,572	317,734	64,487	93,658	78,984	54,326	79,976	168,627	73,331	74,400	76,049
Total deductions	**113,813,035**	**1,084,881**	**3,334,886**	**8,720,949**	**12,532,330**	**20,851,767**	**24,809,366**	**12,488,164**	**11,531,588**	**13,711,660**	**4,747,443**
Cost of goods sold	48,485,662	43,190	584,218	2,059,488	4,129,307	7,914,368	11,752,923	7,930,570	5,267,658	6,194,063	2,609,876
Compensation of officers	7,267,621	32,898	388,691	888,826	1,232,451	1,696,841	1,633,014	535,835	534,176	266,084	58,807
Salaries and wages	17,954,002	384,434	226,616	1,116,274	2,215,897	3,598,599	4,191,022	1,140,904	1,389,889	2,935,246	755,121
Repairs	1,209,347	13,100	85,647	113,161	135,258	217,510	268,913	124,497	79,690	140,592	30,978
Bad debts	200,133	*6,073	*1,617	*3,259	*1,635	50,166	60,737	29,465	6,902	12,560	27,719
Rent paid on business property	8,515,194	74,511	488,186	1,088,025	1,076,031	1,670,969	1,439,614	544,852	688,812	1,228,964	215,229
Taxes paid	3,518,151	41,607	106,639	297,399	450,246	717,403	759,494	282,466	274,023	490,875	97,999
Interest paid	1,465,331	48,564	79,283	156,629	241,666	362,754	252,291	105,470	81,381	102,746	34,546
Amortization	424,866	10,429	29,621	39,798	64,039	126,468	70,278	40,943	18,312	15,138	9,839
Depreciation	2,973,657	60,533	194,973	391,082	496,545	435,996	424,488	201,329	156,624	413,051	199,037
Depletion	-	-	-	-	-	-	-	-	-	-	-
Advertising	1,789,590	12,150	72,246	106,675	228,638	407,575	460,417	175,062	122,981	160,039	43,808
Pension, profit-sharing, stock, annuity	286,910	*16	*61	*14,062	19,629	27,435	69,076	34,950	64,423	15,800	41,458
Employee benefit programs	1,059,591	*4,729	*13,747	41,500	74,330	195,042	233,254	127,629	123,036	153,146	93,178
Net loss, noncapital assets	11,900	*5,071	-	*955	-	-	-	41	-	*956	*4,878
Other deductions	18,651,079	347,577	1,063,343	2,403,816	2,166,658	3,430,640	3,193,846	1,214,148	2,723,681	1,582,400	524,971
Total receipts less total deductions [33]	**3,454,926**	**-287,311**	**68,631**	**153,647**	**335,646**	**771,749**	**746,004**	**658,398**	**188,064**	**531,057**	**289,042**
Net income (less deficit) from a trade or business [33]	**3,423,815**	**-293,866**	**68,631**	**153,647**	**335,101**	**771,749**	**725,852**	**658,384**	**188,064**	**530,444**	**285,808**
Net income	6,856,437	131,731	447,202	784,855	879,365	1,233,537	1,217,185	775,476	394,331	662,545	330,209
Deficit	3,432,622	425,597	378,570	631,208	544,264	461,788	491,333	117,092	*206,267	132,101	*44,401
Portfolio income (less deficit) distributed to shareholders [34]	**3,615,418**	**2,705,573**	**33,913**	**67,179**	**9,246**	**116,866**	**295,037**	**35,067**	**4,206**	**304,298**	**44,032**
Dividend income	41,924	*2,998	*17,508	*131	*972	*780	2,192	*7,955	27	1,162	8,199
Interest income	170,221	53,336	8,380	9,389	8,274	13,037	17,458	17,500	4,163	25,045	13,638
Royalty income (less loss)	*1,045	*1,040	-	-	-	-	-	-	[1]	-	5
Net short-term capital gain (less loss)	27,214	*40,684	*1,602	-	-	-	*-15,528	*1,627	-6	*-748	-417
Net long-term capital gain (less loss)	3,375,014	*2,607,515	*6,422	*57,658	-	*103,048	*290,915	*7,986	23	278,840	22,606
Real estate rental net income (less deficit)	**37,717**	***21,061**	***-6,186**	***13,777**	***986**	**-**	***-831**	***122**	***361**	**5,499**	**2,926**
Net income	63,113	*39,264	-	*13,777	*986	-	*107	*122	*368	5,563	2,926
Deficit	*25,396	*18,202	*6,186	-	-	-	*937	-	7	*64	-
Net income (less deficit) from other rental activity	***4,423**	***2,669**	**-**	**-**	***1,123**	**-**	**-**	**-**	**-**	***630**	**-**
Net income	*4,424	*2,671	-	-	*1,123	-	-	-	-	*630	-
Deficit	*1	*1	-	-	-	-	-	-	-	-	-
Total net income (less deficit)	**7,081,373**	**2,435,437**	**96,358**	**234,602**	**346,457**	**888,615**	**1,020,058**	**693,574**	**192,632**	**840,872**	**332,767**
Net income	10,367,319	2,828,820	454,593	850,382	885,700	1,330,700	1,501,744	804,908	398,788	940,509	371,175
Deficit	3,285,947	393,383	358,235	615,779	539,243	442,085	481,686	111,334	*206,157	*99,637	*38,408

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

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

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

Item	All industries	Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade				Transportation and warehousing	Information
							Total	Wholesale trade	Retail trade	Wholesale and retail trade not allocable		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	**279,769**	**9,463**	**1,173**	***15**	**19,926**	**4,107**	**14,046**	**3,317**	**10,729**	**-**	**1,175**	**316**
Gross income	**38,894,131**	**582,358**	**57,012**	***3,173**	**1,605,239**	**415,620**	**1,536,744**	**462,535**	**1,074,209**	**-**	**280,082**	**39,109**
Rental real estate expenses, total	**32,407,608**	**309,929**	**44,069**	***1,987**	**1,530,212**	**241,216**	**935,616**	**313,705**	**621,911**	**-**	**206,810**	**20,995**
Advertising	152,814	*38	*90	8	6,862	238	4,758	1,362	3,396	-	*269	*13
Auto and travel	150,244	*4,159	*24	-	5,847	258	875	*549	*326	-	179	*2
Cleaning and maintenance	1,164,747	4,362	3,622	15	64,879	5,645	8,104	4,124	3,979	-	2,308	*678
Commissions	251,429	*411	*347	-	64,954	802	3,248	1,806	1,443	-	882	47
Insurance	1,092,159	10,545	1,149	132	34,226	6,912	19,753	9,415	10,337	-	5,662	861
Legal and other professional fees	1,644,702	15,544	1,061	12	48,529	5,213	21,022	12,341	8,681	-	6,789	1,160
Interest expense	8,149,666	35,779	*3,656	*1,228	443,025	31,161	201,087	64,564	136,523	-	44,574	*3,507
Repairs	1,739,371	19,354	4,011	*67	70,695	14,696	50,603	16,913	33,690	-	6,606	2,228
Taxes	4,371,619	42,149	3,599	-	178,393	31,571	114,839	47,793	67,046	-	29,651	1,301
Utilities	2,107,646	14,975	4,644	112	90,580	21,959	30,809	12,614	18,195	-	13,807	2,625
Wages and salaries	1,767,156	15,342	2,242	-	46,944	5,564	18,514	14,834	3,679	-	11,131	*853
Depreciation from Form 4562	5,899,822	60,364	13,961	*414	374,144	46,821	232,335	75,858	156,477	-	53,568	3,763
Other expenses	3,916,233	86,907	5,664	-	101,135	70,375	229,668	51,531	178,137	-	31,384	3,956
Net gain (less loss) sales of business property	**46,847**	***334**	**-**	**-**	**7,183**	**28**	***837**	**556**	***280**	**-**	***15**	**1**
Gain	51,026	*334	-	-	7,428	28	*972	556	*415	-	*15	1
Loss	4,179	-	-	-	245	-	135	-	135	-	-	-
Net Income (less deficit) from partnerships and fiduciaries	**390,353**	**6,412**	**8,983**	**481**	**-71,117**	**8,453**	**54,704**	**22,962**	**31,741**	**-**	**-1,524**	**-7,461**
Income	1,770,383	12,138	15,322	512	175,732	25,168	76,194	37,714	38,479	-	6,907	2,725
Deficit	1,380,030	5,726	6,340	31	246,849	16,715	21,490	14,752	6,738	-	8,431	10,186
Real estate rental net income (less deficit)	**6,923,722**	**279,175**	**21,925**	***1,667**	**11,092**	**182,885**	**656,669**	**172,349**	**484,320**	**-**	**71,764**	**10,653**
Income	11,806,539	306,742	37,275	*1,913	560,881	210,002	786,393	219,438	566,955	-	102,828	23,078
Deficit	4,882,816	27,567	15,349	246	549,789	27,118	129,724	47,088	82,636	-	31,064	12,425

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

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

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

Item	Finance and insurance	Real estate and rental and leasing		Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Not allocable
		Total	Real estate									
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Number of returns	**3,701**	**193,854**	**193,514**	**10,032**	**6,312**	**1,940**	***98**	**2,242**	**1,617**	**7,603**	**2,148**	**-**
Gross income	**645,007**	**32,076,750**	**31,974,865**	**378,680**	**76,808**	**98,084**	***16,902**	**207,979**	**285,277**	**399,324**	**189,984**	**-**
Rental real estate expenses, total	**571,788**	**27,412,883**	**27,351,160**	**263,057**	**53,209**	**40,778**	***10,587**	**137,035**	**141,853**	**332,954**	**152,630**	**-**
Advertising	202	137,606	137,522	*268	43	14	[1]	*239	*1,140	827	*198	-
Auto and travel	2,200	131,325	131,325	*822	*25	*27	-	*49	*106	3,118	*1,229	-
Cleaning and maintenance	15,727	1,026,784	1,026,152	14,724	1,717	265	191	*506	*6,165	7,590	*1,465	-
Commissions	1,793	176,392	175,601	*1,383	*409	*29	-	21	1	*689	*21	-
Insurance	6,699	979,910	978,785	6,240	1,038	898	*41	3,214	4,070	7,863	2,945	-
Legal and other professional fees	8,932	1,497,283	1,491,633	4,096	2,721	499	25	3,502	6,446	17,811	*4,058	-
Interest expense	51,328	7,064,991	7,043,047	58,606	15,491	10,631	1,891	50,366	25,973	74,888	31,484	-
Repairs	12,643	1,484,435	1,481,405	24,270	1,777	*760	*218	3,989	12,424	18,451	12,143	-
Taxes	28,229	3,806,843	3,795,799	34,306	5,709	5,281	*1,863	9,224	14,678	41,174	22,809	-
Utilities	12,117	1,841,090	1,839,611	11,768	3,215	1,488	*522	5,396	22,956	24,314	5,268	-
Wages and salaries	6,309	1,631,496	1,631,496	3,905	*273	*1,317	*78	*2,146	8,611	11,932	499	-
Depreciation from Form 4562	167,194	4,708,045	4,695,267	53,011	13,390	11,478	*2,969	34,570	22,500	70,836	30,458	-
Other expenses	258,416	2,926,684	2,923,517	49,657	7,399	8,091	*2,788	23,813	16,783	53,462	40,053	-
Net gain (less loss) sales of business property	**71**	**37,977**	**37,977**	***-5**	**2**	**-**	**-**	**-**	***226**	**164**	**14**	**-**
Gain	71	41,772	41,772	-	2	-	-	-	*226	164	14	-
Loss	-	3,795	3,795	*5	-	-	-	-	-	-	-	-
Net Income (less deficit) from partnerships and fiduciaries	**-69,390**	**562,829**	**562,833**	**24,582**	**-102,123**	**-1,135**	**-245**	**-7,308**	**-32,134**	**15,998**	**349**	**-**
Income	37,508	1,252,982	1,252,892	39,530	48,679	22,961	-	9,239	19,201	24,281	*1,305	-
Deficit	106,897	690,152	690,059	14,949	150,802	24,096	245	16,547	*51,334	8,284	*956	-
Real estate rental net income (less deficit)	**3,900**	**5,264,674**	**5,224,515**	**140,199**	**-78,523**	**56,172**	***6,070**	**63,636**	**111,516**	**82,532**	**37,717**	**-**
Income	171,076	8,786,946	8,742,796	187,276	76,991	87,012	*6,892	83,810	167,794	146,516	63,113	-
Deficit	167,176	3,522,272	3,518,281	47,077	155,514	30,841	823	20,174	56,277	63,984	*25,396	-

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

Table 6--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Number of Shareholders

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

Item	Total [36]	Number of shareholders						
		1	2	3	4-10	11-20	21-30	31 or greater
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns	**4,049,944**	**2,436,842**	**1,187,064**	**208,764**	**194,167**	**14,868**	**4,451**	**3,789**
Number of shareholders	**6,930,746**	**2,436,842**	**2,374,128**	**626,291**	**977,481**	**212,169**	**114,649**	**189,187**
Total assets	**3,367,303,575**	**1,002,539,244**	**615,033,697**	**294,956,561**	**699,814,845**	**230,791,573**	**114,354,982**	**409,812,672**
Income from a trade or business								
Total receipts [33]	**6,126,386,899**	**2,130,814,208**	**1,539,592,056**	**631,202,038**	**1,221,747,094**	**298,601,384**	**104,347,971**	**200,082,149**
Business receipts	6,013,292,245	2,098,656,225	1,519,145,993	620,941,892	1,199,037,136	291,265,288	98,636,391	185,609,321
Interest on government obligations: State and local [33]	2,228,997	434,108	296,937	161,324	514,383	238,093	143,350	440,802
Net gain, noncapital assets	11,956,314	4,449,082	2,663,646	1,457,222	2,084,700	609,083	196,142	496,439
Other receipts	98,909,342	27,274,793	17,485,480	8,641,599	20,110,875	6,488,919	5,372,088	13,535,587
Total deductions	**5,884,131,516**	**2,030,441,877**	**1,486,434,585**	**610,098,263**	**1,181,466,840**	**285,138,932**	**99,037,106**	**191,513,913**
Cost of goods sold	3,788,537,580	1,218,425,526	957,531,689	415,755,963	821,024,390	197,955,164	63,853,469	113,991,379
Compensation of officers	231,091,693	98,878,500	64,080,490	20,799,836	34,740,406	5,745,851	2,794,274	4,052,336
Salaries and wages	618,226,025	228,238,457	148,858,062	61,270,055	114,946,194	31,385,673	12,340,368	21,187,215
Repairs	37,331,809	14,527,810	9,741,249	3,510,051	6,633,974	1,516,309	535,200	867,215
Bad debts	15,903,851	4,407,183	3,711,485	1,725,125	3,455,237	834,457	484,998	1,285,365
Rent paid on business property	159,392,195	65,739,368	45,504,927	15,012,471	24,544,352	4,551,078	1,413,593	2,626,406
Taxes paid	105,684,133	40,506,333	27,712,009	10,642,722	18,186,807	4,179,745	1,676,839	2,779,679
Interest paid	66,521,930	21,215,207	13,285,396	5,801,690	12,561,744	3,967,629	2,299,630	7,390,635
Amortization	9,509,851	3,514,043	2,177,830	743,579	1,723,650	629,490	278,052	443,206
Depreciation	105,468,761	36,839,228	24,900,745	9,604,763	22,085,532	6,005,696	1,782,052	4,250,746
Depletion	694,877	185,478	71,038	25,203	217,202	116,017	*5,771	74,167
Advertising	51,461,038	19,636,292	13,043,132	4,445,934	9,073,221	2,645,086	845,576	1,771,797
Pension, profit-sharing, stock, annuity	24,042,313	9,324,324	4,626,551	1,936,952	4,182,245	1,396,672	1,060,814	1,514,755
Employee benefit programs	55,651,936	16,971,914	12,649,005	5,811,325	12,766,728	3,257,208	1,443,717	2,752,039
Net loss, noncapital assets	2,331,493	561,912	410,399	269,243	679,619	53,503	85,042	271,775
Other deductions	612,282,030	251,470,302	158,130,576	52,743,350	94,645,539	20,899,353	8,137,711	26,255,199
Total receipts less total deductions [33]	242,255,383	100,372,331	53,157,471	21,103,775	40,280,254	13,462,451	5,310,865	8,568,236
Net income (less deficit) from a trade or business [33]	**240,026,386**	**99,938,223**	**52,860,534**	**20,942,451**	**39,765,871**	**13,224,358**	**5,167,515**	**8,127,434**
Net income	360,625,661	151,494,847	82,558,406	31,545,071	58,993,154	16,795,985	6,500,289	12,737,909
Deficit	120,599,276	51,556,624	29,697,871	10,602,620	19,227,283	3,571,627	1,332,774	4,610,475
Portfolio income (less deficit) distributed to shareholders [34]	**69,556,907**	**18,798,674**	**14,536,239**	**5,883,754**	**12,887,962**	**3,540,718**	**3,174,920**	**10,734,640**
Dividend income	9,061,621	2,744,586	749,310	592,057	1,717,225	627,151	469,161	2,162,131
Interest income	16,348,016	6,180,792	2,907,858	1,679,049	3,458,846	879,841	405,671	835,958
Royalty income (less loss)	2,191,558	460,938	355,957	144,105	743,873	252,531	63,221	170,933
Net short-term capital gain (less loss)	-1,342,564	400,259	-511,703	-227,252	-828,494	-513,144	-78,307	416,078
Net long-term capital gain (less loss)	43,298,277	9,012,098	11,034,818	3,695,794	7,796,513	2,294,339	2,315,174	7,149,540
Real estate rental net income (less deficit)	**6,923,722**	**1,438,095**	**1,322,830**	**931,768**	**2,135,359**	**450,832**	**201,732**	**443,107**
Net income	11,806,539	3,670,319	2,532,661	1,414,295	2,838,573	599,547	250,714	500,430
Deficit	4,882,816	2,232,224	1,209,832	482,527	703,214	148,715	48,982	57,323
Net income (less deficit) from other rental activity	**583,521**	**32,772**	**262,206**	**17,875**	**145,546**	**78,021**	**13,775**	**33,326**
Net income	1,620,744	689,035	355,681	119,456	251,638	84,306	84,890	35,738
Deficit	1,037,223	656,263	93,475	101,581	106,092	6,286	71,115	2,411
Total net income (less deficit)	**317,090,536**	**120,207,763**	**68,981,810**	**27,775,848**	**54,934,739**	**17,293,928**	**8,557,942**	**19,338,506**
Net income	432,213,546	171,019,188	97,760,654	38,256,541	73,093,713	20,637,627	9,583,944	21,861,880
Deficit	115,123,011	50,811,424	28,778,844	10,480,693	18,158,974	3,343,699	1,026,002	2,523,374

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

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	**4,049,944**	**82,347**	**55,778**	**6,602**	**19,967**	**25,021**	**2,840**	**570,987**	**173,852**
Number of shareholders	**6,930,746**	**192,614**	**136,716**	**13,313**	**42,586**	**70,195**	**12,359**	**895,744**	**269,269**
Total assets	**3,367,303,575**	**69,660,569**	**54,207,810**	**5,334,601**	**10,118,157**	**53,128,541**	**6,360,919**	**431,579,077**	**183,761,304**
Cash	385,242,478	5,754,356	3,778,702	366,968	1,608,686	9,002,853	1,104,401	68,747,957	26,678,497
Notes and accounts receivable	810,822,887	5,370,986	4,077,583	204,035	1,089,369	6,925,481	1,259,252	110,392,440	42,215,466
Less: Allowance for bad debts	12,603,977	35,113	28,902	356	*5,855	38,541	12,933	709,820	172,366
Inventories	423,887,071	7,751,085	6,279,969	293,963	1,177,152	1,635,806	546,965	65,799,374	40,308,572
Investments in Government obligations	54,708,426	*171,873	*168,101	3,444	*328	174,556	-	448,997	193,038
Tax-exempt securities	25,175,935	*580,212	*580,195	*17	-	321,208	-	668,475	261,150
Other current assets	212,605,878	3,559,499	2,674,379	276,654	608,466	2,962,977	202,269	50,400,807	27,305,968
Loans to shareholders	63,736,200	2,943,712	2,472,804	128,796	342,111	1,058,340	*33,619	8,021,240	3,093,079
Mortgage and real estate loans	56,780,143	536,735	423,223	*64,606	*48,906	*149,025	-	2,023,279	1,079,614
Other investments	400,304,089	6,663,828	5,487,582	374,938	801,308	10,856,916	762,528	31,706,165	11,715,500
Depreciable assets	1,492,868,844	60,519,913	43,881,754	5,676,250	10,961,909	27,577,773	2,795,771	169,150,261	35,528,017
Less: Accumulated depreciation	862,968,368	40,625,507	28,662,092	4,202,171	7,761,243	17,668,389	1,292,939	109,465,406	19,268,690
Depletable assets	16,525,111	1,282,864	46,148	1,211,960	*24,755	10,408,496	*41,541	615,353	*71,257
Less: Accumulated depletion	5,846,137	122,332	*2,865	*112,506	*6,962	5,050,697	13,405	193,961	*41,632
Land	126,125,670	11,684,819	10,213,633	917,107	554,079	1,656,809	156,395	20,992,950	8,408,066
Intangible assets (amortizable)	133,660,220	1,485,036	845,322	8,918	630,796	2,855,895	282,735	2,695,140	651,009
Less: Accumulated amortization	42,016,660	502,095	267,918	6,331	227,846	1,428,347	137,990	956,944	219,536
Other assets	88,295,761	2,640,698	2,240,191	128,307	272,200	1,728,381	632,711	11,242,768	5,954,292
Total liabilities	**3,367,303,575**	**69,660,569**	**54,207,810**	**5,334,601**	**10,118,157**	**53,128,541**	**6,360,919**	**431,579,077**	**183,761,304**
Accounts payable	409,010,011	2,965,817	1,988,903	194,103	782,812	4,621,628	706,044	77,140,302	39,487,316
Mortgages, notes, and bonds under one year	336,333,238	8,767,568	7,326,411	653,002	788,155	2,483,263	564,549	50,361,108	27,468,308
Other current liabilities	605,841,941	2,981,198	2,090,174	112,752	778,272	2,760,068	429,114	63,176,849	27,622,505
Loans from shareholders	243,531,265	15,826,663	13,391,893	770,500	1,664,270	1,494,094	*58,674	27,238,875	11,429,782
Mortgages, notes, bonds, one year or more	693,926,473	19,003,544	15,182,482	1,593,905	2,227,157	9,183,019	1,783,492	82,440,873	34,747,320
Other liabilities	161,033,682	2,692,559	2,345,070	8,784	338,705	2,662,570	543,026	13,113,585	6,738,414
Capital stock	87,638,218	4,975,548	3,995,808	425,320	554,420	556,020	37,840	6,829,054	2,048,417
Additional paid-in capital	333,446,232	19,644,462	16,899,755	288,638	2,456,069	4,917,270	764,751	30,679,861	9,852,955
Retained earnings [26]	551,167,819	-6,000,069	-7,919,242	1,306,578	612,595	25,683,207	1,480,640	85,203,632	25,847,298
Less: Cost of treasury stock	54,625,305	1,196,722	1,093,443	*18,982	84,297	1,232,596	*7,211	4,605,062	1,481,011
Total receipts	**6,126,386,899**	**86,194,581**	**61,472,854**	**7,682,901**	**17,038,826**	**55,110,212**	**11,455,367**	**931,506,474**	**375,023,142**
Business receipts	6,013,292,245	80,300,310	56,152,215	7,655,554	16,492,541	51,232,866	11,276,806	923,249,121	372,444,820
Interest on Government obligations, total	2,228,997	46,225	41,830	*878	*3,517	41,033	*7,344	154,389	76,716
Net gain, noncapital assets	11,956,314	564,434	294,581	53,207	216,646	1,235,501	18,628	1,363,953	282,397
Other receipts	98,909,342	5,283,612	4,984,228	-26,737	326,121	2,600,812	152,588	6,739,011	2,219,209
Total deductions	**5,884,131,516**	**85,409,769**	**61,401,702**	**7,732,352**	**16,275,714**	**43,830,467**	**10,999,366**	**897,825,867**	**368,813,468**
Cost of goods sold	3,788,537,580	39,775,731	27,011,998	3,960,783	8,802,950	23,109,578	9,313,098	694,427,693	317,784,868
Compensation of officers	231,091,693	1,431,069	775,746	228,960	426,363	1,510,769	156,774	28,053,727	7,122,684
Salaries and wages	618,226,025	6,459,560	4,274,028	716,702	1,468,830	3,466,274	358,209	48,571,779	11,391,126
Repairs	37,331,809	1,963,034	1,321,424	205,435	436,175	691,335	39,372	3,599,832	661,317
Bad debts	15,903,851	125,425	20,387	*15,472	89,565	51,713	16,744	2,371,134	698,863
Rent paid on business property	159,392,195	3,510,890	3,112,882	62,383	335,626	1,368,419	74,648	15,331,691	2,970,404
Taxes paid	105,684,133	1,357,278	920,119	163,318	273,840	1,484,816	85,816	12,005,832	3,061,890
Interest paid	66,521,930	1,652,592	1,265,387	176,137	211,067	746,682	110,313	6,323,595	2,529,098
Amortization	9,509,851	145,445	108,910	5,650	30,885	166,592	9,262	244,038	56,295
Depreciation	105,468,761	4,336,051	2,990,940	601,921	743,190	3,063,029	163,131	14,042,488	2,196,413
Depletion	694,877	*15,558	*13,765	*1,793	-	347,284	167	38,139	*2,214
Advertising	51,461,038	208,038	157,965	9,988	40,085	76,228	11,122	3,146,470	952,769
Pension, profit-sharing, stock, annuity	24,042,313	132,114	74,325	41,594	16,195	233,479	10,620	3,315,499	717,586
Employee benefit programs	55,651,936	672,048	499,567	86,819	85,662	500,581	23,337	9,499,529	2,081,360
Net loss, noncapital assets	2,331,493	44,727	18,636	-	*26,091	13,654	*2,541	392,384	297,337
Other deductions	612,282,030	23,580,208	18,835,623	1,455,396	3,289,190	7,000,035	624,213	56,462,038	16,289,245
Total receipts less total deductions	242,255,383	784,812	71,152	-49,451	763,111	11,279,745	456,002	33,680,607	6,209,674
Net income (less deficit) from a trade or business	240,026,386	738,587	29,322	-50,329	759,594	11,238,712	448,657	33,526,218	6,132,958
Net income	360,625,661	5,683,314	3,870,065	362,560	1,450,689	12,023,162	608,392	53,726,156	14,994,274
Deficit	120,599,276	4,944,726	3,840,743	412,888	691,095	784,451	159,735	20,199,938	8,861,317
Total income tax [12]	620,387	26,666	14,005	942	11,719	39,913	-	36,479	6,525

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

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	**44,856**	**352,280**	**161,788**	**9,478**	**1,144**	**1,361**	**5,782**	**1,084**
Number of shareholders	**98,897**	**527,578**	**353,125**	**27,506**	**4,919**	**2,519**	**11,625**	**2,284**
Total assets	**126,149,352**	**121,668,421**	**376,759,173**	**39,365,726**	**8,508,879**	**5,185,423**	**11,259,522**	**2,038,273**
Cash	16,836,267	25,233,193	38,825,800	2,562,249	625,014	453,903	915,619	289,412
Notes and accounts receivable	21,675,761	46,501,213	80,065,599	7,801,827	898,365	1,031,743	2,312,811	480,635
Less: Allowance for bad debts	166,032	371,423	1,524,430	115,636	13,143	40,085	47,503	*19,487
Inventories	20,273,544	5,217,259	82,099,732	8,447,350	1,897,423	1,446,901	4,237,623	669,955
Investments in Government obligations	178,729	*77,230	658,183	1,981	*11,236	*9,051	-	-
Tax-exempt securities	289,042	118,283	1,483,684	*18,968	*164,567	*6,484	-	-
Other current assets	13,908,040	9,186,799	15,322,163	1,482,107	197,327	281,323	882,093	117,732
Loans to shareholders	1,524,574	3,403,587	4,253,139	247,171	170,371	88,884	145,619	*64,176
Mortgage and real estate loans	835,803	107,861	499,245	*27,872	-	*673	*129,177	-
Other investments	14,525,804	5,464,861	31,642,459	2,429,400	1,161,512	569,526	828,755	*162,104
Depreciable assets	51,523,726	82,098,517	271,292,898	31,430,362	5,257,252	4,248,273	3,632,848	767,134
Less: Accumulated depreciation	30,868,881	59,327,836	177,658,183	18,104,013	2,861,460	3,124,205	2,304,735	500,664
Depletable assets	359,111	*184,984	3,026,393	162	182	-	-	-
Less: Accumulated depletion	90,476	*61,853	176,070	-	73	-	-	-
Land	10,897,058	1,687,826	5,961,417	669,007	292,591	66,766	125,869	*3,783
Intangible assets (amortizable)	558,027	1,486,104	16,192,585	2,072,694	435,467	91,591	274,977	*25,570
Less: Accumulated amortization	211,935	525,472	4,724,281	507,589	133,881	23,240	86,614	*5,493
Other assets	4,101,189	1,187,287	9,518,838	901,814	406,129	77,837	212,983	*-16,584
Total liabilities	**126,149,352**	**121,668,421**	**376,759,173**	**39,365,726**	**8,508,879**	**5,185,423**	**11,259,522**	**2,038,273**
Accounts payable	16,658,430	20,994,556	45,695,087	6,402,939	838,773	594,812	2,285,313	299,104
Mortgages, notes, and bonds under one year	13,490,175	9,402,625	32,238,113	3,518,299	522,436	497,274	1,421,047	*132,572
Other current liabilities	14,048,791	21,505,553	32,716,799	3,182,975	482,543	316,227	1,095,963	197,045
Loans from shareholders	9,263,962	6,545,131	21,712,490	1,700,794	546,800	376,762	898,973	*45,217
Mortgages, notes, bonds, one year or more	31,587,605	16,105,948	67,715,025	8,373,579	1,606,097	606,034	1,229,244	*200,929
Other liabilities	4,302,936	2,072,236	13,622,827	2,227,849	360,213	79,196	212,548	*17,752
Capital stock	2,589,188	2,191,449	7,554,173	325,039	102,402	151,614	262,206	8,192
Additional paid-in capital	13,420,613	7,406,293	21,599,756	1,829,910	613,504	219,641	608,186	*30,225
Retained earnings [26]	22,031,088	37,325,246	145,170,354	12,455,983	3,533,230	2,526,802	3,348,697	1,141,016
Less: Cost of treasury stock	1,243,435	1,880,616	11,265,451	651,643	*97,118	182,938	102,654	*33,779
Total receipts	**150,522,792**	**405,960,540**	**760,599,110**	**103,705,203**	**10,130,601**	**10,086,635**	**23,457,812**	**3,691,114**
Business receipts	147,666,893	403,137,409	752,887,056	103,175,530	9,973,519	9,934,962	23,225,358	3,649,127
Interest on Government obligations, total	51,534	26,139	186,470	14,213	5,001	*1,724	1,338	*1,349
Net gain, noncapital assets	457,489	624,067	1,238,055	83,607	20,922	27,907	2,302	2
Other receipts	2,346,877	2,172,925	6,287,528	431,853	131,159	122,042	228,814	40,637
Total deductions	**146,953,373**	**382,059,027**	**725,684,662**	**100,420,603**	**9,414,708**	**9,902,901**	**23,093,179**	**3,488,021**
Cost of goods sold	116,336,244	260,306,582	529,006,229	81,683,740	5,755,581	7,342,891	15,875,565	2,272,565
Compensation of officers	3,212,038	17,719,005	18,678,982	944,941	199,480	233,597	640,619	98,432
Salaries and wages	5,749,751	31,430,902	53,725,383	4,311,904	865,680	756,096	2,236,279	347,690
Repairs	761,528	2,176,986	3,858,705	624,369	78,038	43,643	60,493	16,538
Bad debts	600,285	1,071,985	1,545,402	121,074	19,256	33,337	43,862	2,998
Rent paid on business property	3,281,206	9,080,080	13,787,995	949,211	142,184	156,079	560,756	55,214
Taxes paid	1,609,445	7,334,497	10,059,256	793,983	572,803	108,919	442,814	55,481
Interest paid	1,669,401	2,125,096	6,870,118	751,993	131,459	88,818	275,874	20,447
Amortization	56,469	131,274	987,367	141,017	28,966	8,111	23,498	*1,125
Depreciation	4,653,367	7,192,708	19,012,715	2,330,788	396,879	247,001	246,207	61,905
Depletion	27,273	*8,652	276,052	-	9,308	-	-	-
Advertising	251,527	1,942,175	6,120,163	1,190,071	297,709	49,492	430,737	139,788
Pension, profit-sharing, stock, annuity	588,194	2,009,719	3,217,209	290,127	67,783	23,414	45,134	*5,463
Employee benefit programs	1,156,636	6,261,532	10,261,501	897,549	156,386	110,848	182,024	18,119
Net loss, noncapital assets	71,025	24,022	245,543	11,250	*3,960	*2,973	1,691	*430
Other deductions	6,928,982	33,243,811	48,032,043	5,378,585	689,236	697,679	2,027,627	391,827
Total receipts less total deductions	3,569,420	23,901,513	34,914,449	3,284,600	715,893	183,734	364,633	203,093
Net income (less deficit) from a trade or business	3,517,886	23,875,374	34,727,978	3,270,387	710,892	182,010	363,295	201,744
Net income	9,379,006	29,352,876	46,015,106	4,128,976	946,559	391,190	995,986	210,787
Deficit	5,861,120	5,477,502	11,287,127	858,589	235,667	209,180	632,691	*9,042
Total income tax [12]	4,181	25,773	77,526	*862	16,645	*2	*22	-

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

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

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	**7,044**	**2,448**	**23,857**	**739**	**5,706**	**6,126**	**6,388**	**4,742**
Number of shareholders	**14,307**	**5,048**	**44,742**	**4,604**	**16,396**	**14,952**	**13,805**	**10,359**
Total assets	**20,423,688**	**11,795,904**	**17,394,829**	**5,270,294**	**22,723,265**	**22,888,964**	**15,662,237**	**21,038,697**
Cash	1,428,224	739,306	2,168,601	460,509	2,409,678	1,959,028	1,571,166	2,590,948
Notes and accounts receivable	2,681,697	2,545,621	4,213,499	831,830	4,707,649	5,299,326	2,674,910	4,708,958
Less: Allowance for bad debts	85,168	49,836	77,789	14,249	94,167	100,453	49,060	78,756
Inventories	3,938,673	2,148,218	1,459,440	654,446	3,817,894	4,744,144	2,431,805	4,354,297
Investments in Government obligations	*13,972	*3,371	*88,101	-	*1,766	-	174,974	35,472
Tax-exempt securities	915	*76,339	*22,298	9,876	*40,947	*252,645	*4,747	13,307
Other current assets	956,925	234,950	579,541	290,111	871,883	885,580	423,107	950,978
Loans to shareholders	139,922	97,623	198,915	345,192	148,566	290,706	138,348	58,004
Mortgage and real estate loans	*12,132	*15,071	*5,016	-	6,174	*22,675	*31,324	5,428
Other investments	1,410,037	953,230	899,719	1,127,164	3,409,114	1,455,256	827,083	1,681,758
Depreciable assets	17,439,418	12,105,559	20,905,260	2,535,901	12,483,742	21,029,393	16,529,890	13,108,205
Less: Accumulated depreciation	11,470,533	8,235,964	14,242,277	1,328,755	8,017,293	14,115,793	10,697,942	8,636,525
Depletable assets	2,463,678	366,782	-	30,162	28,106	-	82,709	31,313
Less: Accumulated depletion	*76,466	-	-	12,774	19,759	-	38,349	24,774
Land	687,268	137,325	119,869	158,029	317,789	212,137	665,156	262,498
Intangible assets (amortizable)	628,973	631,125	1,293,472	60,791	1,212,151	738,714	654,044	962,050
Less: Accumulated amortization	108,183	207,576	432,633	11,669	243,729	214,799	113,790	289,341
Other assets	362,203	234,757	193,797	133,730	1,642,753	430,405	352,114	1,304,879
Total liabilities	**20,423,688**	**11,795,904**	**17,394,829**	**5,270,294**	**22,723,265**	**22,888,964**	**15,662,237**	**21,038,697**
Accounts payable	1,329,298	1,515,955	1,952,909	485,521	2,398,261	2,714,775	1,490,737	3,114,497
Mortgages, notes, and bonds under one year	2,172,486	1,250,958	1,386,213	402,548	1,446,068	2,457,956	1,001,124	1,178,907
Other current liabilities	1,078,474	744,347	1,434,656	946,807	1,677,878	1,357,562	726,815	2,130,145
Loans from shareholders	1,336,889	796,949	1,259,251	*488,691	1,096,871	1,245,060	1,299,146	935,064
Mortgages, notes, bonds, one year or more	3,932,830	2,822,933	4,938,231	753,778	3,974,215	3,976,324	4,075,224	4,236,572
Other liabilities	485,219	807,911	421,928	-108,349	841,263	750,521	244,175	1,425,246
Capital stock	533,015	265,909	395,522	89,276	330,257	519,991	270,015	348,618
Additional paid-in capital	1,345,743	797,239	1,112,651	486,960	1,695,741	793,949	2,113,250	941,099
Retained earnings [26]	8,905,212	3,100,586	5,426,814	1,785,296	9,527,305	9,411,594	4,641,746	8,414,394
Less: Cost of treasury stock	695,477	306,882	933,345	*60,235	264,594	338,768	199,996	1,685,845
Total receipts	**34,904,113**	**25,244,530**	**39,787,411**	**9,036,997**	**39,424,359**	**48,004,380**	**24,623,268**	**53,505,230**
Business receipts	34,665,663	25,112,808	39,155,480	8,940,878	39,084,958	47,718,311	24,371,682	52,677,878
Interest on Government obligations, total	7,281	*4,524	6,879	*1,448	8,680	25,734	2,544	10,991
Net gain, noncapital assets	37,014	11,101	255,593	2,936	27,719	11,465	85,656	82,734
Other receipts	194,156	116,097	369,459	91,736	303,003	248,870	163,386	733,627
Total deductions	**35,102,882**	**24,819,917**	**38,430,082**	**8,697,415**	**37,321,177**	**45,969,480**	**24,115,865**	**50,574,410**
Cost of goods sold	26,414,416	18,951,020	23,361,519	7,256,787	25,918,813	34,270,261	15,711,061	42,727,343
Compensation of officers	650,400	481,159	1,605,746	144,715	1,179,122	1,048,877	792,752	846,323
Salaries and wages	2,266,791	1,705,132	4,411,852	376,190	3,113,615	3,012,568	1,822,567	2,040,393
Repairs	265,214	89,046	310,124	18,900	227,859	219,547	216,870	221,111
Bad debts	68,526	55,563	136,449	5,288	93,312	69,969	83,276	45,093
Rent paid on business property	509,246	612,254	1,479,287	54,607	558,559	841,982	647,336	461,133
Taxes paid	465,129	294,425	719,267	66,293	517,640	624,950	471,133	371,592
Interest paid	397,283	314,948	439,052	59,655	362,348	423,213	327,290	349,735
Amortization	36,664	41,035	84,099	6,126	59,247	46,854	29,579	34,729
Depreciation	1,148,285	679,490	1,546,700	186,268	875,457	1,435,438	1,264,364	868,108
Depletion	101,482	16,314	-	2,067	5,818	-	36,619	104,445
Advertising	194,205	51,107	356,308	43,777	442,397	238,412	127,570	41,650
Pension, profit-sharing, stock, annuity	109,913	148,694	135,712	15,922	234,424	179,110	138,273	127,126
Employee benefit programs	418,714	384,204	513,476	65,323	441,379	701,312	535,763	426,604
Net loss, noncapital assets	925	*234	*8,016	*108	11,010	3,813	*14,904	8,940
Other deductions	2,055,689	995,292	3,322,474	395,392	3,280,178	2,853,173	1,896,507	1,900,086
Total receipts less total deductions	-198,769	424,613	1,357,329	339,582	2,103,183	2,034,900	507,403	2,930,820
Net income (less deficit) from a trade or business	-206,050	420,089	1,350,450	338,135	2,094,503	2,009,166	504,859	2,919,829
Net income	1,190,950	849,235	2,129,265	566,508	2,579,075	2,547,469	1,132,751	3,104,876
Deficit	1,397,000	429,145	778,816	228,374	484,572	538,303	627,892	185,048
Total income tax [12]	*3,202	*96	-	372	2,625	*2,594	17,609	*4,297

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

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

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	**30,616**	**12,615**	**4,816**	**3,694**	**6,190**	**6,915**	**21,044**	**651,937**
Number of shareholders	**56,967**	**31,310**	**10,715**	**11,428**	**15,063**	**14,537**	**40,041**	**1,119,123**
Total assets	**56,704,124**	**29,415,521**	**15,804,893**	**17,440,014**	**20,802,141**	**9,131,597**	**23,905,181**	**674,846,731**
Cash	7,522,831	3,857,639	2,667,141	1,663,293	1,610,389	799,883	2,530,967	69,582,293
Notes and accounts receivable	13,863,618	6,468,251	3,817,035	3,589,542	3,945,485	2,280,735	5,912,061	126,126,571
Less: Allowance for bad debts	184,786	106,501	60,826	83,629	60,987	79,955	162,413	2,128,188
Inventories	11,832,793	7,829,008	3,193,273	4,307,850	6,420,804	1,938,785	6,329,052	248,417,588
Investments in Government obligations	*106,908	*42,451	*11,833	*37,162	31,900	-	*88,003	333,557
Tax-exempt securities	109,258	*64,459	*62,072	-	33	*467,863	*168,909	1,419,151
Other current assets	2,019,123	1,165,843	815,212	587,464	1,144,888	332,004	1,103,973	28,935,400
Loans to shareholders	577,153	353,611	299,478	292,161	250,468	64,448	282,321	9,504,263
Mortgage and real estate loans	*14,982	*148,483	3,473	*359	*26,542	-	*49,863	1,325,883
Other investments	4,510,320	2,301,606	1,539,458	2,701,527	1,808,012	478,523	1,388,356	39,752,186
Depreciable assets	44,634,451	18,618,917	6,804,318	7,781,939	11,728,012	6,446,165	13,805,861	241,072,592
Less: Accumulated depreciation	31,115,547	12,744,660	4,634,232	5,087,273	6,981,025	4,184,285	9,271,002	139,624,166
Depletable assets	*9,201	-	-	13,717	-	*380	-	235,478
Less: Accumulated depletion	2,946	-	-	930	-	-	-	140,886
Land	668,582	395,788	180,048	221,916	243,741	244,737	288,517	15,233,779
Intangible assets (amortizable)	1,609,177	1,101,342	1,215,255	901,462	358,281	472,511	1,452,937	30,937,499
Less: Accumulated amortization	463,486	499,409	394,260	197,791	83,831	223,277	483,691	8,641,409
Other assets	992,490	418,694	285,614	711,245	359,430	93,080	421,469	12,505,142
Total liabilities	**56,704,124**	**29,415,521**	**15,804,893**	**17,440,014**	**20,802,141**	**9,131,597**	**23,905,181**	**674,846,731**
Accounts payable	6,321,923	3,213,159	1,780,472	2,234,609	2,804,915	1,026,071	2,891,043	111,320,038
Mortgages, notes, and bonds under one year	4,372,425	2,594,526	948,929	1,353,430	2,362,046	518,591	2,700,282	125,856,800
Other current liabilities	5,206,361	3,576,338	1,530,826	1,651,220	2,317,688	972,971	2,089,958	51,832,516
Loans from shareholders	2,817,138	1,309,666	889,157	1,284,336	1,781,095	264,288	1,340,343	51,678,845
Mortgages, notes, bonds, one year or more	9,002,495	4,276,882	1,977,325	2,824,313	3,818,818	1,909,556	3,179,645	105,227,800
Other liabilities	1,602,297	586,486	561,941	1,817,438	332,748	166,939	789,508	13,624,549
Capital stock	1,001,979	542,969	202,991	384,924	485,353	216,433	1,117,467	19,294,396
Additional paid-in capital	2,201,613	1,392,567	1,818,480	608,355	1,206,855	464,521	1,319,266	44,445,744
Retained earnings [26]	26,811,886	12,704,635	6,818,383	5,568,708	5,804,748	3,766,099	9,477,221	163,482,009
Less: Cost of treasury stock	2,633,993	781,706	723,611	287,319	112,124	173,871	999,551	11,915,967
Total receipts	**114,284,923**	**52,572,213**	**28,657,953**	**28,442,119**	**38,851,740**	**23,051,646**	**49,136,862**	**2,463,094,367**
Business receipts	112,996,809	52,027,525	28,436,456	27,840,523	38,390,912	22,697,402	48,811,275	2,437,921,178
Interest on Government obligations, total	22,704	18,090	14,209	4,648	6,919	*12,782	15,413	195,583
Net gain, noncapital assets	248,167	115,508	22,584	21,215	100,663	1,888	79,073	1,917,549
Other receipts	1,017,243	411,090	184,704	575,733	353,246	339,574	231,101	23,060,056
Total deductions	**106,592,715**	**48,528,320**	**26,242,806**	**26,760,192**	**37,637,123**	**22,133,448**	**46,439,418**	**2,418,973,610**
Cost of goods sold	78,281,013	34,008,974	17,818,946	17,975,603	28,466,586	15,397,013	29,516,531	1,974,338,606
Compensation of officers	3,716,835	1,398,059	860,434	705,600	683,357	612,726	1,835,806	37,589,879
Salaries and wages	6,805,656	4,419,436	2,862,603	2,578,793	2,409,584	2,132,128	5,250,427	148,958,909
Repairs	550,460	214,451	102,436	94,263	160,675	121,853	222,815	8,345,429
Bad debts	313,090	126,326	56,432	55,641	57,431	55,643	102,838	3,250,717
Rent paid on business property	2,377,916	991,501	543,249	453,457	726,441	491,529	1,176,053	40,168,881
Taxes paid	1,530,343	653,855	439,688	378,888	422,714	317,453	811,886	26,195,760
Interest paid	970,691	462,433	243,346	319,185	376,472	165,756	390,119	13,608,439
Amortization	97,720	63,428	75,965	69,366	28,976	24,114	86,748	2,225,234
Depreciation	3,020,446	1,296,850	485,184	530,918	963,489	393,019	1,035,918	19,613,015
Depletion	-	-	-	-	-	-	-	5,354
Advertising	423,107	288,048	208,445	333,895	283,648	218,391	761,405	18,899,960
Pension, profit-sharing, stock, annuity	647,433	277,336	184,236	134,757	136,877	76,049	239,427	3,959,326
Employee benefit programs	1,927,185	979,484	440,478	387,186	608,217	388,502	678,746	11,683,791
Net loss, noncapital assets	70,861	8,038	*3,409	44,676	41,556	3,941	4,809	588,097
Other deductions	5,859,958	3,340,100	1,917,955	2,697,962	2,271,098	1,735,332	4,325,891	109,542,214
Total receipts less total deductions	7,692,209	4,043,893	2,415,147	1,681,927	1,214,617	918,198	2,697,444	44,120,757
Net income (less deficit) from a trade or business	7,669,505	4,025,803	2,400,938	1,677,279	1,207,698	905,416	2,682,030	43,925,174
Net income	9,003,828	4,576,973	2,775,092	2,019,979	2,087,068	1,170,965	3,607,573	66,488,638
Deficit	1,334,324	551,170	374,154	342,699	879,371	265,548	925,543	22,563,464
Total income tax [12]	3,085	1,359	*8,190	1,440	880	*2,778	11,469	162,489

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

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	**233,078**	**148,044**	**73,741**	**11,292**	**418,859**	**62,178**	**25,496**	**21,899**	**25,759**
Number of shareholders	**429,608**	**260,264**	**153,462**	**15,882**	**689,515**	**105,344**	**39,171**	**31,610**	**45,698**
Total assets	**331,693,225**	**192,169,406**	**138,554,294**	**969,525**	**343,153,506**	**145,217,674**	**14,327,063**	**8,916,479**	**31,371,482**
Cash	34,452,537	19,438,768	14,706,238	307,531	35,129,756	13,240,158	1,254,275	1,275,467	3,072,752
Notes and accounts receivable	89,252,971	51,229,412	38,005,517	*18,042	36,873,599	14,841,050	2,094,808	2,183,838	4,603,914
Less: Allowance for bad debts	1,463,879	954,403	509,476	-	664,310	168,203	39,306	19,238	139,654
Inventories	106,433,946	70,411,294	36,022,653	-	141,983,641	84,634,995	5,618,045	2,124,370	11,224,582
Investments in Government obligations	246,618	149,888	96,730	-	*86,939	*3	*4,853	-	*81,815
Tax-exempt securities	1,221,279	782,006	439,272	-	197,873	*8,177	-	3,170	*96,835
Other current assets	16,122,873	8,430,001	7,648,685	*44,187	12,812,527	3,015,400	537,528	460,096	1,157,402
Loans to shareholders	3,812,658	1,931,618	1,856,223	*24,817	5,691,605	2,024,721	399,831	324,615	879,576
Mortgage and real estate loans	762,800	273,336	477,468	*11,997	563,082	48,670	*2,446	251	*111,074
Other investments	20,151,747	10,368,572	9,528,821	*254,354	19,600,439	4,405,739	560,567	513,170	1,702,897
Depreciable assets	101,663,328	55,764,342	45,472,149	426,837	139,409,265	32,917,759	6,818,757	3,030,737	16,616,725
Less: Accumulated depreciation	61,736,055	33,378,741	28,073,529	283,785	77,888,112	18,311,818	3,738,700	1,849,934	9,313,250
Depletable assets	214,563	*130,873	*83,690	-	20,915	*7,317	-	-	*4,329
Less: Accumulated depletion	128,993	*75,878	*53,115	-	*11,893	*6,783	-	-	*1,305
Land	4,504,601	2,141,493	2,343,235	*19,873	10,729,178	2,725,630	482,790	112,930	791,434
Intangible assets (amortizable)	13,324,446	4,448,436	8,690,083	*185,927	17,613,052	5,398,873	423,820	926,215	457,857
Less: Accumulated amortization	3,089,642	1,365,805	1,658,763	*65,075	5,551,766	1,073,296	207,292	416,783	111,354
Other assets	5,947,427	2,444,195	3,478,414	*24,818	6,557,715	1,509,283	114,641	247,576	135,853
Total liabilities	**331,693,225**	**192,169,406**	**138,554,294**	**969,525**	**343,153,506**	**145,217,674**	**14,327,063**	**8,916,479**	**31,371,482**
Accounts payable	70,260,272	38,675,339	31,499,265	*85,668	41,059,767	10,001,632	2,240,801	2,675,308	4,517,996
Mortgages, notes, and bonds under one year	43,459,557	27,735,527	15,686,228	*37,802	82,397,243	67,803,042	1,254,118	800,596	2,639,592
Other current liabilities	25,175,387	14,472,869	10,548,217	154,302	26,657,129	10,776,056	2,263,364	1,292,715	1,879,007
Loans from shareholders	19,970,625	12,681,353	7,251,007	*38,265	31,708,220	10,998,478	2,269,741	682,005	1,894,007
Mortgages, notes, bonds, one year or more	45,779,768	23,225,397	22,469,039	*85,332	59,448,032	17,256,514	2,774,777	1,142,157	4,291,500
Other liabilities	5,538,578	2,551,592	2,994,254	*-7,268	8,085,971	2,369,275	699,717	295,923	436,743
Capital stock	6,407,205	3,621,050	2,677,384	108,771	12,887,191	5,661,653	518,581	89,995	887,680
Additional paid-in capital	14,835,454	8,547,519	6,171,605	*116,330	29,610,290	9,841,765	1,441,520	306,484	1,617,110
Retained earnings [26]	106,380,438	64,438,959	41,514,645	426,834	57,101,571	12,415,386	958,380	1,676,058	13,722,553
Less: Cost of treasury stock	6,114,058	3,780,199	2,257,348	*76,511	5,801,909	1,906,127	93,935	44,761	514,707
Total receipts	**1,247,815,181**	**563,819,550**	**679,241,041**	**4,754,589**	**1,215,279,186**	**475,852,514**	**40,294,263**	**34,039,119**	**70,506,957**
Business receipts	1,238,170,066	558,479,356	675,005,009	4,685,700	1,199,751,113	466,980,464	39,884,300	33,821,494	70,009,312
Interest on Government obligations, total	108,183	63,878	43,767	*538	87,399	10,513	*2,092	7,099	10,903
Net gain, noncapital assets	1,159,093	825,114	333,979	-	758,456	338,188	20,711	*45,743	40,189
Other receipts	8,377,838	4,451,202	3,858,286	*68,350	14,682,218	8,523,349	387,160	164,782	446,554
Total deductions	**1,213,448,226**	**543,402,583**	**665,901,876**	**4,143,768**	**1,205,525,384**	**476,032,409**	**40,101,939**	**33,319,960**	**68,799,028**
Cost of goods sold	1,014,242,226	426,551,515	587,613,399	*77,313	960,096,380	398,246,267	24,375,049	22,685,037	49,150,452
Compensation of officers	20,486,692	12,668,376	6,866,286	952,031	17,103,187	4,270,947	1,238,856	1,033,087	1,541,437
Salaries and wages	67,733,111	40,476,512	26,059,357	1,197,242	81,225,798	27,590,606	4,745,185	4,250,458	7,361,769
Repairs	3,425,285	1,819,793	1,579,962	25,530	4,920,144	1,189,263	279,595	89,309	423,601
Bad debts	2,052,022	1,210,341	841,547	135	1,198,694	270,495	81,705	47,120	258,638
Rent paid on business property	14,076,862	8,857,478	5,042,997	176,388	26,092,019	6,777,417	2,096,239	900,727	1,660,626
Taxes paid	11,169,282	5,714,930	5,326,404	127,948	15,026,478	4,930,887	843,572	549,613	1,316,010
Interest paid	5,973,780	3,499,005	2,453,994	20,781	7,634,659	3,686,032	301,536	182,721	446,969
Amortization	926,968	381,945	542,588	*2,435	1,298,266	403,712	36,584	37,122	40,692
Depreciation	9,051,940	5,771,354	3,216,759	63,826	10,561,075	2,984,022	397,709	268,555	991,746
Depletion	*2,819	*2,819	-	-	*2,535	*104	-	-	*2,217
Advertising	5,356,990	3,139,505	2,208,906	8,579	13,542,969	5,747,385	1,391,813	459,499	828,082
Pension, profit-sharing, stock, annuity	2,661,158	1,620,134	994,621	*46,403	1,298,168	281,247	53,089	103,651	150,095
Employee benefit programs	5,716,081	3,534,660	2,112,790	68,631	5,967,711	2,314,802	308,175	213,635	544,184
Net loss, noncapital assets	151,844	112,280	39,565	-	436,253	265,276	*22,643	*856	*2,478
Other deductions	50,421,167	28,041,938	21,002,703	1,376,527	59,121,046	17,073,948	3,930,189	2,498,570	4,080,032
Total receipts less total deductions	34,366,954	20,416,968	13,339,165	610,821	9,753,802	-179,895	192,325	719,159	1,707,929
Net income (less deficit) from a trade or business	34,258,771	20,353,090	13,295,399	610,282	9,666,403	-190,408	190,232	712,060	1,697,027
Net income	42,209,621	25,470,972	16,109,255	629,393	24,279,017	5,045,831	1,020,468	1,200,489	2,722,777
Deficit	7,950,850	5,117,883	2,813,857	*19,111	14,612,613	5,236,240	830,235	488,429	1,025,750
Total income tax [12]	131,190	22,218	108,972	-	31,299	21,007	*8	*5	931

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

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	**67,313**	**29,525**	**30,904**	**32,365**	**20,323**	**6,508**	**56,832**	**39,756**	**-**
Number of shareholders	**118,739**	**48,507**	**51,911**	**51,227**	**34,810**	**9,898**	**89,350**	**63,250**	**-**
Total assets	**38,350,564**	**11,532,554**	**30,355,270**	**10,525,070**	**10,471,565**	**3,306,342**	**17,092,424**	**21,687,018**	**-**
Cash	4,172,163	2,079,381	3,105,638	1,118,729	955,922	264,865	2,039,447	2,550,959	-
Notes and accounts receivable	2,386,015	2,028,511	1,889,603	603,577	754,653	300,695	2,173,893	3,013,042	-
Less: Allowance for bad debts	11,246	6,679	32,991	20,020	*106,301	3,929	48,048	68,694	-
Inventories	8,319,884	3,536,974	3,169,375	5,763,450	5,635,061	1,269,308	7,114,797	3,572,802	-
Investments in Government obligations	-	-	*268	-	-	-	-	-	-
Tax-exempt securities	*8,937	15,860	*489	30,298	1,000	-	*26,992	*6,114	-
Other current assets	1,484,577	430,237	972,137	700,035	124,725	75,152	777,100	3,078,139	-
Loans to shareholders	189,353	223,368	452,121	217,911	200,713	*84,605	417,031	277,759	-
Mortgage and real estate loans	*192,794	-	*17,144	*1,663	-	15,527	*169,007	*4,508	-
Other investments	3,933,964	652,150	1,424,239	374,533	344,092	384,309	446,384	4,858,394	-
Depreciable assets	25,562,503	3,894,625	24,141,364	3,499,974	4,811,163	1,539,439	8,032,620	8,543,599	-
Less: Accumulated depreciation	14,351,396	2,403,017	11,490,841	2,108,933	2,846,700	949,045	5,069,267	5,455,212	-
Depletable assets	*4,494	*2,622	*1,970	-	-	-	-	184	-
Less: Accumulated depletion	-	*1,835	*1,970	-	-	-	-	-	-
Land	1,560,726	163,663	4,299,581	40,984	*45,873	89,432	277,271	138,865	-
Intangible assets (amortizable)	4,577,213	1,105,515	2,197,832	329,174	423,952	94,804	1,006,728	671,071	-
Less: Accumulated amortization	1,479,456	293,371	802,180	204,575	193,275	27,844	479,063	263,278	-
Other assets	1,800,040	104,550	1,011,490	178,270	320,688	169,026	207,534	758,764	-
Total liabilities	**38,350,564**	**11,532,554**	**30,355,270**	**10,525,070**	**10,471,565**	**3,306,342**	**17,092,424**	**21,687,018**	**-**
Accounts payable	4,674,361	2,643,265	3,716,248	2,312,461	2,165,725	370,826	2,639,605	3,101,538	-
Mortgages, notes, and bonds under one year	1,421,759	726,445	1,083,566	1,253,144	1,011,181	369,086	1,976,556	2,058,157	-
Other current liabilities	2,850,474	801,547	1,409,671	903,280	724,821	233,394	1,584,309	1,938,492	-
Loans from shareholders	3,822,991	1,410,695	3,274,429	1,559,731	1,277,941	475,195	2,532,163	1,510,844	-
Mortgages, notes, bonds, one year or more	9,888,616	2,305,561	11,367,061	1,298,765	1,758,565	423,266	3,809,449	3,131,801	-
Other liabilities	1,193,271	312,467	1,187,340	206,682	395,275	*70,035	186,500	732,742	-
Capital stock	2,729,717	462,632	820,928	429,096	379,691	81,850	469,481	355,888	-
Additional paid-in capital	3,080,951	662,860	4,633,637	708,108	1,510,763	202,124	3,137,551	2,467,418	-
Retained earnings [26]	10,255,585	2,571,663	3,050,484	1,873,679	1,360,487	1,163,293	1,286,269	6,767,733	-
Less: Cost of treasury stock	1,567,161	364,582	188,094	*19,877	*112,885	*82,726	529,459	377,594	-
Total receipts	**151,660,782**	**50,526,623**	**236,154,254**	**23,754,515**	**23,192,264**	**8,963,641**	**43,978,959**	**56,355,294**	**-**
Business receipts	149,428,320	50,315,902	234,841,015	23,432,937	22,971,015	8,773,625	43,561,177	55,731,552	-
Interest on Government obligations, total	9,911	*3,627	24,860	3,842	*1,265	*4,246	*2,214	6,827	-
Net gain, noncapital assets	120,004	*8,383	81,907	*3,109	*48,049	*6,649	3,824	41,699	-
Other receipts	2,102,546	198,711	1,206,473	314,626	171,935	179,121	411,744	575,216	-
Total deductions	**149,660,764**	**48,325,854**	**235,675,051**	**23,351,965**	**22,726,609**	**8,730,395**	**43,403,049**	**55,398,361**	**-**
Cost of goods sold	112,273,153	36,542,810	216,495,865	13,376,907	14,445,018	5,930,066	27,810,367	38,765,391	-
Compensation of officers	1,851,676	1,753,594	867,088	1,005,787	553,336	206,658	1,545,472	1,235,249	-
Salaries and wages	12,717,765	4,060,764	5,212,461	2,750,141	2,426,957	956,851	4,508,787	4,644,054	-
Repairs	1,181,590	118,274	804,742	126,482	150,213	58,087	256,590	242,398	-
Bad debts	123,706	35,453	90,211	39,630	13,993	13,153	89,380	135,211	-
Rent paid on business property	4,427,718	1,300,714	1,996,862	1,819,160	1,492,298	383,348	2,420,195	816,714	-
Taxes paid	2,500,790	722,613	1,492,599	477,442	490,624	148,235	863,844	690,249	-
Interest paid	764,600	212,139	772,679	232,701	171,824	72,513	489,966	300,978	-
Amortization	297,477	70,181	159,301	35,251	52,774	5,444	87,559	72,170	-
Depreciation	1,755,306	250,761	2,013,637	257,270	324,566	98,602	522,647	696,254	-
Depletion	-	-	-	*214	-	-	-	-	-
Advertising	1,152,351	375,488	186,276	633,527	462,098	125,758	622,323	1,558,370	-
Pension, profit-sharing, stock, annuity	252,337	135,325	51,934	42,304	27,321	8,408	62,151	130,305	-
Employee benefit programs	1,150,489	200,725	167,991	119,228	134,459	63,714	241,289	509,020	-
Net loss, noncapital assets	37,011	*11,528	72,460	*7,595	7,104	*2,915	*1,709	*4,679	-
Other deductions	9,174,795	2,535,486	5,290,942	2,428,329	1,974,024	656,641	3,880,770	5,597,320	-
Total receipts less total deductions	2,000,017	2,200,769	479,204	402,549	465,655	233,247	575,910	956,933	-
Net income (less deficit) from a trade or business	1,990,106	2,197,142	454,344	398,707	464,390	229,001	573,696	950,107	-
Net income	3,439,723	2,609,258	1,979,793	1,048,081	838,738	384,960	1,699,925	2,288,973	-
Deficit	1,449,616	412,116	1,525,450	649,374	374,348	155,959	1,126,229	1,338,866	-
Total income tax [12]	*6,146	*1,577	15	-	-	*1,556	-	52	-

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

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

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	**127,084**	**9,843**	**70,594**	**15,646**	***333**	**27,998**	**2,670**
Number of shareholders	**192,610**	**14,609**	**104,344**	**20,761**	***1,582**	**43,943**	**7,372**
Total assets	**83,249,164**	**19,901,081**	**37,022,864**	**6,298,587**	***639,863**	**12,474,738**	**6,912,029**
Cash	8,440,803	1,609,152	3,810,441	377,663	*86,224	1,873,597	683,726
Notes and accounts receivable	13,669,004	1,824,429	6,706,307	810,743	*172,741	3,431,858	722,927
Less: Allowance for bad debts	202,027	25,980	134,418	*3,476	*5,947	24,199	8,007
Inventories	1,558,445	314,163	534,614	*19,610	*25,521	349,957	314,580
Investments in Government obligations	*108,758	-	*108,758	-	-	-	-
Tax-exempt securities	*71,537	*28,917	*5,138	-	-	18,458	*19,024
Other current assets	5,334,210	1,290,271	2,318,520	560,580	*61,910	861,000	241,929
Loans to shareholders	2,352,494	210,097	742,552	776,079	*47,617	484,143	92,005
Mortgage and real estate loans	311,359	*141,885	*6,108	*110,061	-	*22,366	*30,939
Other investments	6,549,233	2,193,016	2,100,592	249,975	*138,786	842,414	1,024,451
Depreciable assets	92,834,523	21,598,206	46,275,238	5,010,759	*427,632	13,289,810	6,232,879
Less: Accumulated depreciation	54,911,530	10,804,348	28,504,898	2,706,196	*330,692	9,610,295	2,955,101
Depletable assets	*26,813	*68	*18,826	-	*1,894	-	*6,025
Less: Accumulated depletion	*10,320	-	*7,728	-	*1,894	-	*698
Land	2,013,184	255,862	1,163,323	*47,302	76	201,625	344,996
Intangible assets (amortizable)	3,615,304	130,000	1,691,004	1,053,475	*34,818	605,907	100,100
Less: Accumulated amortization	910,008	56,583	380,432	249,250	*23,987	153,192	46,564
Other assets	2,397,383	1,191,928	568,920	241,262	*5,164	281,289	108,819
Total liabilities	**83,249,164**	**19,901,081**	**37,022,864**	**6,298,587**	***639,863**	**12,474,738**	**6,912,029**
Accounts payable	7,174,824	1,490,342	2,942,579	231,966	*69,176	1,968,875	471,885
Mortgages, notes, and bonds under one year	8,005,505	1,047,531	4,701,943	713,357	*7,467	1,211,837	323,370
Other current liabilities	5,550,767	1,106,420	2,710,678	333,602	*27,641	1,007,480	364,946
Loans from shareholders	6,893,142	1,920,657	2,241,532	431,128	*151,516	1,514,948	633,361
Mortgages, notes, bonds, one year or more	28,403,404	5,816,940	14,426,514	3,158,679	*53,901	2,673,610	2,273,761
Other liabilities	3,084,739	1,489,688	885,441	137,233	12,859	419,548	139,971
Capital stock	1,708,665	371,043	543,328	255,507	*2,187	272,787	263,813
Additional paid-in capital	12,728,436	8,182,531	2,187,840	253,305	*66,567	1,359,219	678,975
Retained earnings [26]	11,160,070	-1,359,018	7,014,861	928,937	*252,246	2,428,927	1,894,117
Less: Cost of treasury stock	1,460,389	165,053	631,850	*145,127	*3,697	382,493	*132,169
Total receipts	**210,925,629**	**17,818,351**	**125,657,528**	**11,000,749**	***1,324,954**	**47,336,929**	**7,787,118**
Business receipts	207,126,417	17,041,255	123,358,328	10,782,019	*1,331,874	46,952,177	7,660,764
Interest on Government obligations, total	26,396	4,033	4,680	*40	-	14,764	2,880
Net gain, noncapital assets	1,236,999	374,571	610,774	137,666	*24	99,620	14,344
Other receipts	2,535,816	398,492	1,683,747	81,024	*-6,945	270,368	109,130
Total deductions	**204,714,012**	**17,506,479**	**122,398,654**	**10,841,463**	***1,168,606**	**45,301,570**	**7,497,241**
Cost of goods sold	81,455,970	7,219,320	39,097,379	3,837,672	*585,185	27,583,628	3,132,786
Compensation of officers	7,052,664	297,373	4,549,258	356,065	*13,797	1,635,227	200,945
Salaries and wages	26,423,347	2,164,913	16,354,113	1,740,663	*199,707	4,744,314	1,219,637
Repairs	4,172,318	592,591	2,840,813	159,625	*22,259	439,680	117,350
Bad debts	289,290	32,526	155,367	20,101	*10,088	51,925	19,283
Rent paid on business property	11,285,449	1,233,442	7,121,497	622,141	*87,748	1,489,614	731,007
Taxes paid	4,972,699	257,145	3,157,311	411,011	*28,484	887,968	230,780
Interest paid	2,504,245	357,895	1,432,503	254,437	*4,188	321,180	134,041
Amortization	276,570	15,730	101,312	58,681	*2,021	91,608	7,218
Depreciation	9,613,423	1,648,715	5,832,552	914,722	*28,249	882,813	306,372
Depletion	*2,701	-	*2,672	-	-	-	28
Advertising	519,428	37,445	299,196	59,550	*3,873	105,336	14,027
Pension, profit-sharing, stock, annuity	567,779	54,081	240,346	32,991	*2,943	193,221	44,197
Employee benefit programs	2,642,230	166,317	1,810,601	105,817	*15,555	391,171	152,769
Net loss, noncapital assets	23,533	*1,414	19,142	*165	38	*2,378	*395
Other deductions	52,912,368	3,427,571	39,384,590	2,267,821	*164,471	6,481,507	1,186,407
Total receipts less total deductions	6,211,616	311,872	3,258,874	159,286	*156,347	2,035,360	289,877
Net income (less deficit) from a trade or business	6,185,220	307,839	3,254,194	159,247	*156,347	2,020,595	286,997
Net income	9,875,927	1,471,880	4,799,006	453,605	*180,787	2,541,146	429,503
Deficit	3,690,708	1,164,041	1,544,811	294,358	*24,440	520,551	142,506
Total income tax [12]	2,977	*453	1,526	-	-	786	*212

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

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

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable, etc.)	Data processing, hosting, and related services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	**73,578**	**19,327**	**22,369**	**4,539**	**8,991**	**6,110**	**12,241**
Number of shareholders	**129,519**	**35,871**	**30,140**	**9,606**	**21,135**	**13,365**	**19,402**
Total assets	**65,059,253**	**31,542,587**	**14,201,565**	**8,675,248**	**6,632,168**	**1,759,728**	**2,247,957**
Cash	8,136,363	3,084,940	2,116,823	1,066,392	848,211	334,866	685,131
Notes and accounts receivable	8,450,501	4,439,636	1,578,546	618,194	1,031,015	287,281	495,829
Less: Allowance for bad debts	362,491	181,600	14,253	20,386	129,742	*4,765	*11,744
Inventories	1,370,196	796,130	257,453	*12,659	282,498	*1,753	*19,702
Investments in Government obligations	185,484	*84,252	90,747	-	*8,484	-	2,001
Tax-exempt securities	1,547,292	*382,762	*281,251	*873,726	*9,553	-	-
Other current assets	4,443,451	1,632,899	1,316,440	390,507	652,977	262,697	187,931
Loans to shareholders	1,425,223	514,899	208,181	187,029	183,720	*56,205	*275,189
Mortgage and real estate loans	*51,017	-	*47,313	800	*2,903	-	-
Other investments	16,978,687	9,451,645	3,792,201	2,322,381	969,851	184,893	257,716
Depreciable assets	29,558,259	13,279,766	5,594,069	2,904,065	5,751,079	1,162,656	866,625
Less: Accumulated depreciation	19,489,155	8,697,531	3,741,094	1,996,146	3,697,356	832,291	524,737
Depletable assets	*132,352	-	132,285	-	*67	-	-
Less: Accumulated depletion	*67,062	-	66,995	-	*67	-	-
Land	1,162,896	543,530	442,266	110,733	57,478	3,010	*5,879
Intangible assets (amortizable)	11,353,727	6,410,177	1,819,042	2,188,846	663,309	227,706	44,648
Less: Accumulated amortization	3,973,772	1,454,120	1,635,593	592,010	209,133	52,730	30,187
Other assets	4,156,287	1,255,202	1,982,883	608,459	207,321	128,446	-26,025
Total liabilities	**65,059,253**	**31,542,587**	**14,201,565**	**8,675,248**	**6,632,168**	**1,759,728**	**2,247,957**
Accounts payable	5,031,388	2,904,118	551,876	259,762	1,048,039	130,911	136,683
Mortgages, notes, and bonds under one year	5,055,463	2,419,365	1,428,920	769,010	227,847	*149,934	*60,386
Other current liabilities	8,835,773	4,663,244	1,000,818	800,297	1,019,998	822,909	528,508
Loans from shareholders	6,494,349	2,013,226	1,948,982	689,358	832,321	*317,664	692,799
Mortgages, notes, bonds, one year or more	23,034,515	14,232,325	3,593,235	2,836,249	1,623,761	*255,970	492,975
Other liabilities	4,489,743	2,690,382	583,560	429,646	92,197	*422,535	271,424
Capital stock	1,542,815	679,267	221,733	242,271	279,215	73,314	47,015
Additional paid-in capital	8,903,809	2,627,467	2,216,144	1,165,183	2,102,496	402,420	390,100
Retained earnings [26]	3,568,722	328,705	2,715,416	2,025,883	-386,951	-787,214	-327,119
Less: Cost of treasury stock	1,897,324	1,015,512	*59,120	542,410	*206,754	*28,715	*44,814
Total receipts	**86,104,429**	**33,874,463**	**12,720,103**	**4,924,323**	**21,433,942**	**5,283,975**	**7,867,623**
Business receipts	83,512,989	31,810,352	12,008,946	5,073,622	21,567,918	5,238,732	7,813,418
Interest on Government obligations, total	121,725	52,796	28,721	36,253	2,627	*558	*770
Net gain, noncapital assets	166,785	58,906	50,047	13,806	26,906	*2,891	*14,228
Other receipts	2,302,930	1,952,409	632,388	-199,359	-163,509	41,794	39,207
Total deductions	**83,138,622**	**32,235,134**	**12,181,453**	**5,074,230**	**21,229,228**	**5,170,110**	**7,248,468**
Cost of goods sold	32,953,080	10,369,045	3,558,047	648,554	13,948,375	1,292,472	3,136,587
Compensation of officers	4,949,197	1,657,306	1,540,125	274,939	482,861	369,089	624,877
Salaries and wages	15,727,072	8,028,990	1,567,214	1,545,231	2,302,460	1,110,718	1,172,459
Repairs	628,705	286,857	123,235	47,314	149,079	6,824	15,396
Bad debts	374,065	143,690	33,515	28,945	147,026	*1,030	19,858
Rent paid on business property	2,792,677	724,452	1,133,131	183,698	378,059	158,561	214,776
Taxes paid	2,122,551	965,884	317,746	196,289	322,525	116,619	203,489
Interest paid	2,169,080	1,377,830	133,919	332,338	181,362	43,496	100,135
Amortization	1,045,491	622,703	161,055	189,277	49,488	14,582	8,386
Depreciation	2,214,005	784,082	378,591	229,796	558,771	128,524	134,240
Depletion	*385	-	*385	-	-	-	-
Advertising	1,096,330	416,002	167,169	82,433	142,453	96,523	191,750
Pension, profit-sharing, stock, annuity	493,646	276,106	47,775	24,975	52,573	43,627	48,589
Employee benefit programs	1,116,974	617,790	157,277	90,671	112,797	73,526	64,913
Net loss, noncapital assets	21,430	17,112	*558	*1,310	*1,161	1	1,288
Other deductions	15,433,934	5,947,286	2,861,710	1,198,459	2,400,240	1,714,516	1,311,723
Total receipts less total deductions	2,965,807	1,639,329	538,650	-149,907	204,714	113,865	619,155
Net income (less deficit) from a trade or business	2,844,082	1,586,533	509,929	-186,160	202,087	113,307	618,385
Net income	7,498,600	2,948,700	1,665,882	490,556	1,162,777	399,368	831,317
Deficit	4,654,517	1,362,167	1,155,952	676,716	960,690	286,061	212,932
Total income tax [12]	10,487	8,155	1,146	*431	*748	-	5

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

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns	**163,848**	**35,501**	**39,344**	**80,773**	**8,229**	**462,949**	**429,487**	**31,761**	**1,701**
Number of shareholders	**271,922**	**76,507**	**58,268**	**120,418**	**16,729**	**889,140**	**829,946**	**55,399**	**3,795**
Total assets	**375,199,276**	**186,244,429**	**151,426,519**	**22,509,363**	**15,018,965**	**345,913,244**	**310,751,331**	**34,095,680**	**1,066,233**
Cash	50,884,609	10,722,490	32,220,342	6,694,855	1,246,921	26,127,394	23,299,205	2,665,812	162,377
Notes and accounts receivable	110,257,356	84,749,570	20,643,433	4,434,236	430,117	18,516,899	14,733,310	3,756,976	*26,613
Less: Allowance for bad debts	2,059,789	1,944,128	92,344	23,262	*54	387,917	299,218	87,145	*1,555
Inventories	*441,629	375	426,494	-	*14,760	1,977,584	*278,301	1,698,556	*726
Investments in Government obligations	10,699,644	9,780,601	886,057	*29,053	*3,933	670,693	670,635	58	-
Tax-exempt securities	2,874,533	2,137,075	442,989	*3,176	*291,294	415,818	414,836	*982	-
Other current assets	25,843,398	7,705,701	15,284,315	1,843,139	1,010,244	30,691,020	27,930,022	2,592,850	*168,149
Loans to shareholders	2,643,180	367,054	1,116,461	905,317	254,348	10,719,354	10,073,685	610,048	*35,621
Mortgage and real estate loans	33,459,811	32,590,258	624,315	*85,968	*159,271	6,577,070	6,464,044	*112,726	300
Other investments	100,190,355	31,734,724	54,864,686	2,410,184	11,180,761	47,875,183	45,403,459	1,985,884	*485,840
Depreciable assets	25,563,729	7,194,270	11,861,258	6,408,516	99,685	230,985,120	186,251,526	44,642,625	*90,970
Less: Accumulated depreciation	13,932,175	3,629,215	5,884,899	4,368,869	49,191	87,583,350	61,400,860	26,141,217	*41,274
Depletable assets	18,063	712	*11,171	-	6,180	578,577	552,290	-	*26,288
Less: Accumulated depletion	*2,256	347	*1,909	-	-	*25,038	*25,038	-	-
Land	1,813,040	980,948	709,628	71,671	*50,793	44,893,861	44,416,237	474,379	*3,246
Intangible assets (amortizable)	8,445,922	1,526,866	2,028,042	4,761,438	129,576	5,456,265	4,730,111	591,257	*134,896
Less: Accumulated amortization	3,172,391	436,029	771,708	1,904,017	60,637	2,176,318	1,927,552	203,833	*44,934
Other assets	21,230,618	2,763,506	17,058,188	1,157,959	250,965	10,601,029	9,186,337	1,395,721	*18,971
Total liabilities	**375,199,276**	**186,244,429**	**151,426,519**	**22,509,363**	**15,018,965**	**345,913,244**	**310,751,331**	**34,095,680**	**1,066,233**
Accounts payable	49,482,812	6,993,639	36,847,548	4,595,925	1,045,701	8,313,375	6,345,077	1,944,281	*24,018
Mortgages, notes, and bonds under one year	30,847,987	27,495,062	1,777,798	1,304,854	*270,273	19,723,221	15,805,702	3,900,085	*17,434
Other current liabilities	106,948,707	87,621,095	15,225,550	3,746,264	355,797	13,640,554	12,186,691	1,434,218	*19,645
Loans from shareholders	9,079,936	4,666,654	2,730,784	1,208,807	473,690	38,930,253	35,925,677	2,998,785	*5,791
Mortgages, notes, bonds, one year or more	42,393,696	21,938,824	14,889,613	4,980,446	584,813	159,266,486	145,030,190	14,078,548	*157,748
Other liabilities	53,549,426	18,747,986	32,297,622	1,456,200	1,047,619	18,799,911	18,016,470	777,049	*6,392
Capital stock	6,673,637	2,272,941	3,743,763	447,880	209,052	15,142,961	13,918,417	1,192,494	32,051
Additional paid-in capital	39,037,070	7,514,003	25,138,265	1,081,370	5,303,431	53,671,157	46,681,113	6,860,699	*129,345
Retained earnings [26]	40,688,739	9,464,822	20,294,388	5,059,657	5,869,873	23,437,665	21,311,240	1,439,048	687,377
Less: Cost of treasury stock	3,502,736	470,597	1,518,814	1,372,040	*141,285	5,012,339	4,469,246	529,527	*13,566
Total receipts	**135,491,114**	**32,586,220**	**61,749,683**	**39,771,231**	**1,383,981**	**99,382,373**	**68,519,534**	**30,042,690**	**820,149**
Business receipts	122,225,333	24,369,528	58,580,584	38,449,523	825,698	95,291,903	66,140,127	28,507,766	*644,010
Interest on Government obligations, total	258,577	121,640	95,783	7,477	33,677	159,163	143,218	13,836	2,109
Net gain, noncapital assets	659,368	304,842	88,474	262,016	*4,036	1,618,840	702,858	915,004	978
Other receipts	12,347,835	7,790,210	2,984,841	1,052,215	520,569	2,312,467	1,533,331	606,084	*173,052
Total deductions	**119,575,657**	**29,931,529**	**54,621,586**	**33,863,271**	**1,159,271**	**99,190,295**	**68,881,050**	**29,928,123**	**381,122**
Cost of goods sold	768,985	*140,461	13,872	*384,096	*230,555	14,931,537	3,877,210	11,050,309	*4,018
Compensation of officers	16,769,907	1,444,898	9,412,381	5,705,586	207,043	7,865,452	6,743,037	1,097,681	*24,734
Salaries and wages	35,625,108	8,104,614	14,351,716	13,088,347	80,431	28,394,177	24,846,180	3,457,256	*90,742
Repairs	700,436	232,356	165,940	298,793	*3,347	1,553,396	894,294	656,533	*2,569
Bad debts	3,312,896	3,030,730	178,470	98,690	*5,006	518,541	388,543	129,497	*502
Rent paid on business property	5,179,343	1,419,174	1,846,299	1,895,621	18,250	5,336,110	3,616,533	1,695,519	*24,059
Taxes paid	3,588,134	905,179	1,378,349	1,276,517	28,089	3,234,149	2,440,686	782,593	10,871
Interest paid	7,389,491	5,566,992	1,423,869	385,122	13,508	3,201,789	2,238,352	958,605	*4,832
Amortization	707,856	193,902	184,348	320,804	*8,802	234,295	187,832	37,663	*8,800
Depreciation	1,795,178	632,873	783,072	369,990	9,243	7,655,462	1,921,365	5,729,109	*4,988
Depletion	*1,090	-	*1,031	*60	-	*8	*8	-	-
Advertising	2,071,611	739,356	736,988	595,006	*261	2,467,932	2,153,069	281,549	*33,314
Pension, profit-sharing, stock, annuity	1,409,350	98,909	829,779	476,272	4,390	675,529	534,659	138,977	*1,892
Employee benefit programs	2,130,314	382,367	1,004,137	740,915	*2,894	1,107,364	821,881	279,823	*5,660
Net loss, noncapital assets	238,536	185,646	45,967	6,923	-	240,209	179,444	60,765	-
Other deductions	37,887,422	6,854,071	22,265,369	8,220,530	547,452	21,774,345	18,037,958	3,572,245	164,143
Total receipts less total deductions	15,915,457	2,654,691	7,128,096	5,907,961	224,709	192,078	-361,516	114,567	439,027
Net income (less deficit) from a trade or business	15,656,879	2,533,050	7,032,314	5,900,483	191,032	32,915	-504,734	100,731	436,918
Net income	22,877,879	4,457,807	10,881,949	7,054,903	483,220	10,980,450	8,575,597	1,965,142	439,711
Deficit	7,220,999	1,924,757	3,849,635	1,154,419	292,188	10,947,536	9,080,331	1,864,412	*2,793
Total income tax [12]	38,095	1,800	24,189	*1,370	10,736	72,977	69,424	*3,552	-

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

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

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	**629,116**	**22,911**	**202,965**	**192,193**	**10,772**	**37,463**
Number of shareholders	**952,787**	**145,706**	**309,474**	**285,898**	**23,576**	**52,680**
Total assets	**126,917,017**	**451,249,962**	**58,092,259**	**46,894,818**	**11,197,441**	**7,944,424**
Cash	31,750,555	21,273,771	9,850,227	8,738,946	1,111,281	1,888,344
Notes and accounts receivable	29,622,083	264,662,749	14,256,888	11,494,122	2,762,766	1,698,754
Less: Allowance for bad debts	442,062	3,491,212	266,440	235,723	30,717	119,699
Inventories	3,817,003	*60,126	1,376,709	1,120,631	256,078	139,542
Investments in Government obligations	*315,458	40,811,160	41,952	41,952	-	-
Tax-exempt securities	153,438	15,218,325	*113,277	*87,463	*25,813	*11,368
Other current assets	10,806,982	16,450,097	5,512,243	4,738,875	773,368	421,276
Loans to shareholders	5,588,125	1,990,711	2,542,308	2,404,045	138,264	223,646
Mortgage and real estate loans	514,660	10,149,744	175,896	*174,065	*1,832	*16,039
Other investments	14,742,960	67,415,044	5,906,039	5,368,910	537,129	849,639
Depreciable assets	58,415,122	15,399,247	41,272,057	31,023,783	10,248,274	4,430,825
Less: Accumulated depreciation	39,664,205	6,890,336	28,231,687	21,884,718	6,346,969	2,227,930
Depletable assets	*27,500	6,664	*22,408	*1,013	*21,395	*4,158
Less: Accumulated depletion	*8,994	*2,141	*15,431	-	*15,431	*3,929
Land	1,939,804	1,974,071	1,415,027	819,016	596,011	128,209
Intangible assets (amortizable)	8,292,200	6,837,374	4,580,406	3,647,433	932,973	560,082
Less: Accumulated amortization	2,349,496	543,186	1,698,797	1,302,866	395,932	179,934
Other assets	3,395,885	-72,245	1,239,176	657,871	581,306	104,035
Total liabilities	**126,917,017**	**451,249,962**	**58,092,259**	**46,894,818**	**11,197,441**	**7,944,424**
Accounts payable	13,419,550	62,668,623	6,029,689	4,647,916	1,381,773	371,348
Mortgages, notes, and bonds under one year	10,812,671	15,344,560	7,214,463	5,547,257	1,667,205	310,289
Other current liabilities	21,927,902	261,331,307	7,469,823	6,679,174	790,649	2,074,444
Loans from shareholders	19,359,921	2,538,703	4,240,181	3,713,227	526,954	1,124,760
Mortgages, notes, bonds, one year or more	19,651,735	23,632,063	13,905,155	10,338,531	3,566,624	1,204,261
Other liabilities	6,786,067	11,616,086	3,213,138	2,102,163	1,110,975	577,651
Capital stock	6,177,064	4,287,618	1,400,175	1,143,696	256,479	199,518
Additional paid-in capital	16,932,580	39,441,129	5,789,513	5,233,252	556,261	935,961
Retained earnings [26]	16,522,689	32,855,043	9,893,391	8,088,961	1,804,430	1,196,513
Less: Cost of treasury stock	4,673,163	2,465,169	1,063,267	599,359	463,908	*50,322
Total receipts	**422,581,271**	**27,972,006**	**212,749,969**	**192,100,826**	**20,649,143**	**18,413,938**
Business receipts	414,827,220	10,474,395	210,604,046	190,272,450	20,331,595	18,190,935
Interest on Government obligations, total	147,532	790,883	27,163	23,402	3,761	*1,917
Net gain, noncapital assets	425,304	226,118	397,060	255,611	141,449	805
Other receipts	7,181,215	16,480,611	1,721,700	1,549,363	172,337	220,281
Total deductions	**380,438,702**	**25,673,119**	**202,374,959**	**182,941,378**	**19,433,582**	**16,704,051**
Cost of goods sold	132,296,383	*127,711	98,622,077	89,755,506	8,866,571	2,855,203
Compensation of officers	44,619,608	2,066,321	8,747,655	8,013,190	734,466	972,224
Salaries and wages	75,935,639	4,016,900	42,471,823	40,050,974	2,420,848	4,821,912
Repairs	2,018,282	394,230	1,515,812	1,143,617	372,195	221,189
Bad debts	697,580	1,978,773	460,675	371,450	89,225	98,800
Rent paid on business property	13,880,959	318,603	4,879,562	4,449,713	429,850	1,601,150
Taxes paid	11,375,134	756,630	6,082,458	5,575,423	507,035	628,324
Interest paid	2,423,349	9,499,504	1,493,286	1,212,075	281,212	131,228
Amortization	583,117	311,566	337,733	297,199	40,534	38,470
Depreciation	4,120,532	903,260	3,844,753	2,739,979	1,104,773	359,822
Depletion	*69	14	*5,669	*5,640	*28	-
Advertising	4,746,021	257,617	1,905,688	1,787,222	118,466	595,084
Pension, profit-sharing, stock, annuity	4,287,546	265,130	621,107	509,525	111,582	64,180
Employee benefit programs	5,700,309	613,241	2,918,619	2,611,342	307,278	264,152
Net loss, noncapital assets	88,391	336,400	31,543	30,736	*807	43
Other deductions	77,665,782	3,827,219	28,436,499	24,387,787	4,048,712	4,052,268
Total receipts less total deductions	42,142,570	2,298,887	10,375,010	9,159,448	1,215,561	1,709,888
Net income (less deficit) from a trade or business	41,995,038	1,508,004	10,347,847	9,136,047	1,211,800	1,707,971
Net income	49,989,896	9,120,267	13,504,370	11,926,687	1,577,683	2,069,197
Deficit	7,994,858	7,612,262	3,156,523	2,790,640	365,883	361,227
Total income tax [12]	46,401	67,932	*9,519	*9,326	*193	5

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

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	**292,205**	**233,112**	**45,769**	**13,324**	**89,169**	**52,663**	**36,506**
Number of shareholders	**397,392**	**292,320**	**76,211**	**28,861**	**140,477**	**74,874**	**65,603**
Total assets	**61,532,553**	**38,047,065**	**9,324,542**	**14,160,946**	**35,510,539**	**13,297,771**	**22,212,768**
Cash	13,096,832	9,501,050	1,848,800	1,746,981	5,622,400	3,232,537	2,389,863
Notes and accounts receivable	8,521,702	3,062,887	1,889,745	3,569,070	2,009,775	1,010,226	999,549
Less: Allowance for bad debts	667,924	145,165	220,584	302,175	41,189	22,861	18,328
Inventories	654,387	464,830	121,047	68,510	997,162	457,058	540,104
Investments in Government obligations	*12,284	-	*6,898	*5,386	5,599	-	5,599
Tax-exempt securities	*1,716	*1,691	-	25	*85,178	*24,552	*60,625
Other current assets	2,993,743	1,456,918	347,152	1,189,672	2,099,466	1,558,164	541,302
Loans to shareholders	4,664,448	4,001,069	359,949	303,430	938,716	409,772	528,944
Mortgage and real estate loans	*45,121	*18,640	-	*26,481	*63,711	*7,292	*56,420
Other investments	3,996,691	2,240,697	845,957	910,037	3,598,326	1,511,470	2,086,856
Depreciable assets	56,997,358	39,207,954	7,920,584	9,868,820	28,790,757	6,794,679	21,996,078
Less: Accumulated depreciation	36,761,400	27,132,996	4,817,267	4,811,138	16,102,426	4,050,443	12,051,983
Depletable assets	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-
Land	1,225,057	423,631	197,945	603,481	2,586,102	352,310	2,233,792
Intangible assets (amortizable)	7,769,655	6,110,322	975,778	683,555	3,864,681	1,571,077	2,293,604
Less: Accumulated amortization	2,790,375	2,204,110	434,387	151,878	864,186	384,204	479,981
Other assets	1,773,259	1,039,646	282,927	450,686	1,856,467	826,143	1,030,324
Total liabilities	**61,532,553**	**38,047,065**	**9,324,542**	**14,160,946**	**35,510,539**	**13,297,771**	**22,212,768**
Accounts payable	3,783,502	1,688,934	666,601	1,427,966	1,258,935	685,371	573,564
Mortgages, notes, and bonds under one year	6,084,330	3,758,035	790,005	1,536,290	2,366,851	1,045,998	1,320,853
Other current liabilities	7,943,443	5,033,074	791,097	2,119,272	3,919,371	2,169,491	1,749,880
Loans from shareholders	6,685,235	4,368,605	1,082,939	1,233,691	6,044,884	3,163,493	2,881,391
Mortgages, notes, bonds, one year or more	22,825,899	13,960,672	2,929,167	5,936,060	13,701,204	3,710,382	9,990,822
Other liabilities	2,730,538	773,200	892,923	1,064,415	2,773,858	1,365,657	1,408,201
Capital stock	1,769,905	1,091,407	502,437	176,061	1,168,905	240,582	928,323
Additional paid-in capital	4,882,624	2,658,622	775,578	1,448,424	10,419,103	5,198,344	5,220,759
Retained earnings [26]	5,431,376	4,998,249	1,040,511	-607,384	-5,752,044	-4,234,394	-1,517,650
Less: Cost of treasury stock	604,298	283,733	146,715	173,850	390,528	*47,150	343,378
Total receipts	**249,646,248**	**180,032,395**	**37,082,832**	**32,531,020**	**53,309,039**	**30,267,984**	**23,041,054**
Business receipts	244,869,934	176,089,097	36,880,518	31,900,318	51,045,605	29,050,032	21,995,573
Interest on Government obligations, total	8,734	6,153	*1,511	*1,070	15,325	10,198	5,127
Net gain, noncapital assets	245,002	117,442	19,105	108,456	76,690	21,531	55,158
Other receipts	4,522,578	3,819,703	181,699	521,176	2,171,420	1,186,224	985,196
Total deductions	**222,864,817**	**157,280,088**	**34,285,697**	**31,299,031**	**50,709,634**	**27,874,714**	**22,834,920**
Cost of goods sold	25,336,008	17,653,596	4,859,674	2,822,738	9,574,633	3,584,035	5,990,598
Compensation of officers	32,696,490	29,123,738	2,847,652	725,099	4,964,586	4,042,469	922,117
Salaries and wages	62,208,034	38,640,687	11,893,151	11,674,196	10,077,902	5,881,015	4,196,887
Repairs	2,315,909	1,510,312	477,325	328,272	724,916	188,157	536,759
Bad debts	453,437	63,278	101,417	288,742	54,937	22,237	32,700
Rent paid on business property	14,742,393	10,617,752	1,924,589	2,200,052	2,899,572	1,103,878	1,795,694
Taxes paid	8,831,860	5,526,776	1,601,174	1,703,909	1,894,935	637,361	1,257,573
Interest paid	2,206,255	1,402,007	349,748	454,500	1,107,288	278,415	828,873
Amortization	506,653	381,367	76,910	48,376	368,513	250,253	118,260
Depreciation	4,029,347	2,841,518	631,981	555,848	1,817,541	441,047	1,376,494
Depletion	-	-	-	-	*2,374	-	*2,374
Advertising	2,249,132	1,858,576	260,821	129,734	998,735	470,680	528,055
Pension, profit-sharing, stock, annuity	3,949,329	3,727,499	167,991	53,839	418,774	354,663	64,111
Employee benefit programs	3,668,064	2,211,495	525,244	931,326	464,842	186,758	278,084
Net loss, noncapital assets	11,865	*5,453	*1,399	*5,014	14,861	11,500	3,361
Other deductions	59,660,040	41,716,033	8,566,620	9,377,387	15,325,225	10,422,246	4,902,979
Total receipts less total deductions	26,781,431	22,752,307	2,797,135	1,231,989	2,599,405	2,393,270	206,135
Net income (less deficit) from a trade or business	26,772,698	22,746,154	2,795,624	1,230,919	2,584,080	2,383,073	201,008
Net income	29,587,639	24,269,443	3,428,877	1,889,319	5,319,373	3,737,894	1,581,478
Deficit	2,814,941	1,523,288	633,252	658,400	2,735,292	1,354,822	1,380,471
Total income tax [12]	*1,893	*22	130	*1,742	*12,402	11,863	*540

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

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

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	**212,010**	**28,590**	**183,420**	**241,728**	**124,140**	**115,792**	***1,796**	**-**
Number of shareholders	**430,838**	**99,431**	**331,407**	**375,041**	**184,287**	**188,912**	***1,842**	**-**
Total assets	**103,301,289**	**47,510,829**	**55,790,460**	**40,999,584**	**21,261,370**	**19,439,392**	***298,822**	**-**
Cash	9,543,838	2,447,476	7,096,362	5,609,684	2,984,660	2,602,737	*22,286	-
Notes and accounts receivable	4,960,651	2,389,258	2,571,393	4,056,197	2,313,842	1,681,372	*60,982	-
Less: Allowance for bad debts	60,672	47,184	13,488	53,530	12,591	40,939	-	-
Inventories	2,269,280	262,992	2,006,288	2,974,458	2,352,974	621,485	-	-
Investments in Government obligations	*69,278	68,298	*979	*950	*950	-	-	-
Tax-exempt securities	*115,098	*9	*115,089	*95,625	-	*95,625	-	-
Other current assets	4,840,962	2,511,148	2,329,814	1,785,915	640,102	1,138,847	*6,966	-
Loans to shareholders	3,045,174	1,352,261	1,692,913	1,788,509	1,129,661	653,544	*5,304	-
Mortgage and real estate loans	858,692	*215,957	642,734	*22,858	*3,403	*19,455	-	-
Other investments	8,000,058	4,712,513	3,287,545	2,817,792	1,236,969	1,579,305	*1,518	-
Depreciable assets	99,728,683	39,665,384	60,063,299	36,483,955	18,556,143	17,683,360	*244,451	-
Less: Accumulated depreciation	48,524,541	14,445,276	34,079,265	22,315,043	12,077,087	10,155,401	*82,555	-
Depletable assets	*98,452	*81,537	*16,915	-	-	-	-	-
Less: Accumulated depletion	*13,615	*8,494	*5,121	-	-	-	-	-
Land	8,824,321	5,925,854	2,898,467	2,463,929	1,649,376	814,553	-	-
Intangible assets (amortizable)	12,675,856	1,656,457	11,019,399	5,759,860	3,044,448	2,699,478	*15,934	-
Less: Accumulated amortization	4,799,506	600,483	4,199,024	2,167,624	1,075,932	1,085,077	*6,615	-
Other assets	1,669,281	1,323,120	346,161	1,676,048	514,451	1,131,047	*30,550	-
Total liabilities	**103,301,289**	**47,510,829**	**55,790,460**	**40,999,584**	**21,261,370**	**19,439,392**	***298,822**	**-**
Accounts payable	5,430,775	1,000,232	4,430,542	3,596,274	2,367,938	1,170,657	*57,679	-
Mortgages, notes, and bonds under one year	7,708,237	4,411,887	3,296,350	2,588,261	1,347,094	1,236,566	*4,601	-
Other current liabilities	8,225,325	3,154,786	5,070,540	4,077,980	1,940,869	1,889,861	*247,250	-
Loans from shareholders	16,303,704	5,355,811	10,947,893	7,826,556	4,385,347	3,423,546	*17,664	-
Mortgages, notes, bonds, one year or more	46,834,919	25,988,049	20,846,870	13,719,381	7,476,856	6,237,363	*5,162	-
Other liabilities	4,871,747	2,079,308	2,792,439	2,281,660	815,182	1,409,255	*57,223	-
Capital stock	5,842,966	2,033,542	3,809,424	2,476,958	1,005,638	1,459,015	*12,305	-
Additional paid-in capital	13,948,639	6,118,584	7,830,056	4,704,368	2,035,184	2,605,655	*63,529	-
Retained earnings [26]	-3,595,873	-2,186,020	-1,409,853	741,756	248,309	659,698	*-166,252	-
Less: Cost of treasury stock	2,269,150	445,351	1,823,799	1,013,610	361,045	652,225	340	-
Total receipts	**184,582,810**	**21,591,425**	**162,991,385**	**117,267,961**	**71,180,042**	**44,757,513**	***1,330,406**	**-**
Business receipts	182,353,463	21,089,227	161,264,236	115,902,669	70,857,803	43,718,912	*1,325,954	-
Interest on Government obligations, total	9,427	4,450	4,977	31,111	*20,836	10,275	-	-
Net gain, noncapital assets	312,611	61,284	251,326	252,610	90,663	161,939	8	-
Other receipts	1,907,309	436,463	1,470,846	1,081,572	210,740	866,387	*4,444	-
Total deductions	**182,210,873**	**22,176,998**	**160,033,874**	**113,813,035**	**68,956,379**	**43,485,909**	***1,370,746**	**-**
Cost of goods sold	71,159,397	3,236,788	67,922,609	48,485,662	36,786,042	11,357,000	*342,619	-
Compensation of officers	5,698,769	478,222	5,220,547	7,267,621	4,283,124	2,863,280	*121,217	-
Salaries and wages	33,029,997	4,130,814	28,899,183	17,954,002	8,826,935	8,737,494	*389,573	-
Repairs	3,379,561	706,114	2,673,447	1,209,347	545,830	656,533	*6,984	-
Bad debts	103,588	39,033	64,556	200,133	89,971	110,163	-	-
Rent paid on business property	13,718,658	1,632,102	12,086,557	8,515,194	3,620,225	4,734,950	*160,018	-
Taxes paid	7,490,350	1,515,801	5,974,549	3,518,151	2,033,298	1,472,511	*12,343	-
Interest paid	3,619,346	1,919,041	1,700,305	1,465,331	813,820	647,290	*4,220	-
Amortization	896,782	151,051	745,731	424,866	226,105	197,864	*897	-
Depreciation	5,911,351	1,837,532	4,073,819	2,973,657	1,394,325	1,570,409	*8,924	-
Depletion	13	13	-	-	-	-	-	-
Advertising	4,301,889	380,983	3,920,906	1,789,590	928,779	845,680	*15,131	-
Pension, profit-sharing, stock, annuity	134,786	32,809	101,977	286,910	114,550	165,347	*7,013	-
Employee benefit programs	1,325,449	239,309	1,086,140	1,059,591	633,016	422,241	*4,335	-
Net loss, noncapital assets	25,836	*6,885	18,951	11,900	*2,090	*9,145	*665	-
Other deductions	31,415,100	5,870,501	25,544,599	18,651,079	8,658,269	9,696,003	*296,807	-
Total receipts less total deductions	2,371,937	-585,573	2,957,511	3,454,926	2,223,662	1,271,604	*-40,340	-
Net income (less deficit) from a trade or business	2,362,511	-590,023	2,952,534	3,423,815	2,202,826	1,261,328	*-40,340	-
Net income	8,400,859	1,457,960	6,942,899	6,856,437	3,983,039	2,811,703	*61,695	-
Deficit	6,038,349	2,047,983	3,990,365	3,432,622	1,780,212	1,550,375	*102,035	-
Total income tax [12]	*14,538	107	*14,431	*88	-	*88	-	-

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

Table 8--S Corporation Returns With Net Income From a Trade or Business

Balance Sheet and Income Statement Items, by Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	**2,325,577**	**36,113**	**23,341**	**2,694**	**10,078**	**17,476**	**1,513**	**347,850**	**97,158**
Number of shareholders	**3,768,039**	**82,553**	**55,833**	**3,499**	**23,220**	**32,747**	**3,600**	**533,648**	**149,883**
Total assets	**2,150,592,092**	**30,494,235**	**23,116,239**	**1,129,659**	**6,248,337**	**42,786,779**	**4,324,404**	**271,161,456**	**106,417,517**
Cash	297,561,090	3,692,863	2,343,141	216,103	1,133,619	7,573,048	1,020,876	58,549,543	22,784,566
Notes and accounts receivable	637,647,421	3,004,807	2,041,458	*40,789	922,560	5,785,177	1,132,758	91,756,021	36,352,637
Less: Allowance for bad debts	9,088,803	14,891	9,512	-	*5,379	30,532	*12,699	474,796	100,166
Inventories	265,661,728	3,552,456	2,628,222	*23,119	901,115	1,182,291	*341,260	23,325,024	12,611,804
Investments in Government obligations	45,707,595	*83	*83	-	-	135,612	-	329,136	*74,176
Tax-exempt securities	20,684,838	*337,370	*337,370	-	-	317,897	-	477,090	229,946
Other current assets	113,089,721	1,285,188	768,253	*113,959	402,976	2,417,100	173,930	26,925,266	14,157,229
Loans to shareholders	37,749,222	1,615,600	1,426,414	*31,931	157,255	881,050	*25,616	5,166,480	1,789,081
Mortgage and real estate loans	30,438,174	274,828	270,753	-	*4,075	*41,623	-	682,890	404,334
Other investments	228,326,327	3,297,488	2,767,800	*1,032	528,656	8,944,086	530,931	17,133,159	5,069,928
Depreciable assets	874,838,995	30,235,990	20,096,153	3,106,018	7,033,819	21,201,016	1,888,824	109,033,503	20,364,774
Less: Accumulated depreciation	553,767,397	22,212,043	14,306,764	2,539,614	5,365,665	13,691,006	1,061,338	75,065,505	12,992,871
Depletable assets	11,129,599	*5,841	*5,841	-	-	9,825,191	*38,594	407,397	*13,020
Less: Accumulated depletion	5,115,434	*1,090	*1,090	-	-	4,764,991	10,572	122,386	*80
Land	46,377,967	4,168,098	3,810,491	*153,151	204,456	864,346	79,671	7,317,827	3,163,607
Intangible assets (amortizable)	86,196,355	361,875	236,986	*639	124,251	2,248,832	259,978	1,707,271	286,895
Less: Accumulated amortization	27,299,785	89,330	55,366	*639	33,326	1,262,861	124,912	569,149	93,631
Other assets	50,454,478	979,100	756,005	*-16,828	239,924	1,118,900	41,487	4,582,684	2,302,266
Total liabilities	**2,150,592,092**	**30,494,235**	**23,116,239**	**1,129,659**	**6,248,337**	**42,786,779**	**4,324,404**	**271,161,456**	**106,417,517**
Accounts payable	307,533,281	1,585,970	930,090	*52,111	603,769	3,199,287	582,569	61,608,046	31,753,535
Mortgages, notes, and bonds under one year	176,560,835	3,594,490	2,983,521	*225,434	385,535	1,603,961	380,573	16,410,380	7,495,219
Other current liabilities	452,140,599	1,430,204	857,116	*52,489	520,600	2,194,179	383,713	47,696,930	18,890,165
Loans from shareholders	78,152,031	3,369,754	3,048,310	*211,096	110,348	932,034	*21,227	9,434,193	4,280,731
Mortgages, notes, bonds, one year or more	323,708,423	7,628,581	5,882,920	*403,502	1,342,159	6,949,920	704,199	30,826,596	10,741,910
Other liabilities	97,661,875	891,155	745,934	*262	144,959	2,144,809	169,175	6,136,101	3,423,635
Capital stock	42,308,143	1,787,894	1,516,125	35,662	236,107	295,523	13,741	3,764,047	1,324,692
Additional paid-in capital	114,422,122	2,357,346	1,853,504	*23,680	480,162	3,369,554	630,844	11,530,532	4,677,235
Retained earnings [26]	595,157,583	8,351,226	5,718,348	125,423	2,507,454	23,172,666	1,442,533	87,400,500	24,994,205
Less: Cost of treasury stock	37,052,799	502,385	419,630	-	82,755	1,075,154	*4,168	3,645,869	1,163,810
Total receipts	**4,633,763,195**	**51,239,702**	**33,897,581**	**4,391,387**	**12,950,734**	**44,754,510**	**10,009,494**	**758,884,478**	**303,603,218**
Business receipts	4,533,630,550	46,121,574	29,464,233	4,302,239	12,355,102	41,061,516	9,848,655	752,388,811	301,595,191
Interest on Government obligations, total	1,612,978	28,473	25,083	-	*3,390	37,055	*7,299	122,170	61,542
Net gain, noncapital assets	8,961,223	374,678	166,722	*44,071	163,886	1,185,512	*15,676	880,839	199,574
Other receipts	89,558,443	4,714,977	4,241,543	*45,077	428,357	2,470,426	137,864	5,492,657	1,746,912
Total deductions	**4,271,524,555**	**45,527,915**	**30,002,433**	**4,028,827**	**11,496,655**	**32,694,292**	**9,393,802**	**705,036,152**	**288,547,401**
Cost of goods sold	2,800,276,608	21,698,310	13,283,289	1,719,581	6,695,439	16,334,397	8,151,969	560,295,189	253,766,504
Compensation of officers	178,674,231	876,423	445,812	133,820	296,792	1,299,287	77,070	21,058,840	5,437,386
Salaries and wages	443,334,579	3,781,507	2,318,164	390,877	1,072,466	2,869,661	289,614	34,998,879	7,793,251
Repairs	25,629,920	1,174,552	702,487	151,142	320,923	424,258	35,996	2,615,894	459,264
Bad debts	9,125,333	22,307	6,184	*10,026	6,097	42,516	14,294	1,054,740	268,484
Rent paid on business property	108,722,317	2,201,757	1,930,063	35,431	236,263	1,062,284	53,669	11,820,411	2,287,958
Taxes paid	75,338,386	671,389	436,073	60,718	174,599	1,201,613	65,156	8,753,069	2,163,204
Interest paid	39,193,337	630,842	460,626	58,276	111,939	549,753	51,700	2,703,332	916,969
Amortization	5,837,516	51,816	43,226	*9	8,581	123,233	8,099	151,954	32,072
Depreciation	62,427,671	2,043,090	1,331,797	318,711	392,582	2,366,077	115,407	9,076,403	1,459,202
Depletion	425,904	*419	*419	-	-	232,251	54	33,055	*79
Advertising	34,809,303	102,254	79,168	2,188	20,898	59,445	2,988	2,079,139	555,919
Pension, profit-sharing, stock, annuity	19,697,233	98,269	49,617	*34,397	14,256	208,259	10,211	2,728,333	610,502
Employee benefit programs	40,821,637	358,762	244,429	*56,164	58,168	356,082	17,557	7,825,661	1,635,602
Net loss, noncapital assets	705,284	8,832	*1,499	-	*7,333	8,362	31	57,203	34,910
Other deductions	426,505,297	11,807,385	8,669,579	1,057,488	2,080,319	5,556,816	499,985	39,784,050	11,126,095
Total receipts less total deductions	362,238,639	5,711,787	3,895,148	362,560	1,454,079	12,060,218	615,692	53,848,326	15,055,817
Net income from a trade or buisness	360,625,661	5,683,314	3,870,065	362,560	1,450,689	12,023,162	608,392	53,726,156	14,994,274
Total income tax [12]	383,549	19,392	*7,672	-	11,719	39,913	-	15,809	6,367

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

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	**18,111**	**232,581**	**96,329**	**3,863**	**486**	**1,218**	**2,449**	**d**
Number of shareholders	**39,438**	**344,328**	**218,673**	**13,779**	**3,071**	**2,041**	**5,335**	**d**
Total assets	**68,526,764**	**96,217,175**	**277,903,663**	**30,329,860**	**6,856,833**	**3,218,259**	**7,244,509**	**d**
Cash	14,073,386	21,691,591	32,431,293	2,182,924	530,092	258,273	721,411	d
Notes and accounts receivable	15,806,055	39,597,328	63,391,218	6,242,786	724,840	681,903	1,655,836	d
Less: Allowance for bad debts	91,593	283,037	1,098,442	87,383	12,378	20,664	36,870	d
Inventories	6,745,902	3,967,318	61,036,753	6,762,292	1,531,988	917,243	2,681,932	d
Investments in Government obligations	177,729	*77,230	466,896	1,981	*11,236	*9,051	-	d
Tax-exempt securities	163,650	83,493	1,372,504	*18,939	*151,929	*6,484	-	d
Other current assets	5,475,775	7,292,263	11,067,105	1,164,455	132,082	190,750	595,076	d
Loans to shareholders	813,504	2,563,895	2,831,793	192,386	149,493	*77,309	35,071	d
Mortgage and real estate loans	172,438	106,118	364,272	*19,969	-	-	*75,992	d
Other investments	8,746,812	3,316,419	21,204,085	2,034,449	880,106	210,954	448,380	d
Depreciable assets	32,690,283	55,978,445	193,618,313	23,663,815	4,233,279	2,282,754	2,050,443	d
Less: Accumulated depreciation	21,027,724	41,044,911	128,045,347	13,896,738	2,320,992	1,568,092	1,209,479	d
Depletable assets	306,117	*88,259	245,500	162	-	-	-	d
Less: Accumulated depletion	77,328	*44,978	67,026	-	-	-	-	d
Land	2,992,643	1,161,577	3,926,018	491,162	219,704	30,268	57,577	d
Intangible assets (amortizable)	257,846	1,162,530	11,653,394	1,381,368	386,041	83,766	132,163	d
Less: Accumulated amortization	80,068	395,450	3,217,406	268,727	111,935	15,442	41,555	d
Other assets	1,381,335	899,083	6,722,739	426,019	351,346	73,702	78,533	d
Total liabilities	**68,526,764**	**96,217,175**	**277,903,663**	**30,329,860**	**6,856,833**	**3,218,259**	**7,244,509**	**d**
Accounts payable	13,513,017	16,341,494	32,539,495	4,862,325	607,732	417,971	1,270,623	d
Mortgages, notes, and bonds under one year	3,939,706	4,975,454	20,464,747	2,460,615	295,070	340,839	935,871	d
Other current liabilities	10,326,035	18,480,730	24,820,945	2,248,533	408,543	236,623	503,286	d
Loans from shareholders	2,350,873	2,802,589	9,263,896	684,026	329,143	100,869	501,320	d
Mortgages, notes, bonds, one year or more	9,908,148	10,176,538	43,270,426	5,923,372	1,345,609	517,974	416,547	d
Other liabilities	1,361,308	1,351,159	10,195,451	1,790,378	276,194	*24,682	105,463	d
Capital stock	996,020	1,443,335	4,796,775	264,271	77,306	100,941	111,646	d
Additional paid-in capital	3,547,848	3,305,448	12,744,960	990,383	388,958	112,896	143,645	d
Retained earnings [26]	23,470,080	38,936,215	128,684,713	11,625,525	3,225,396	1,540,544	3,312,471	d
Less: Cost of treasury stock	886,273	1,595,787	8,877,744	519,567	*97,118	175,080	*56,363	d
Total receipts	**123,629,702**	**331,651,558**	**594,370,103**	**79,192,677**	**8,409,272**	**6,505,473**	**16,523,548**	**d**
Business receipts	121,083,985	329,709,636	588,318,725	78,724,756	8,275,116	6,374,603	16,389,444	d
Interest on Government obligations, total	38,310	22,318	160,556	13,767	*4,314	*1,092	716	d
Net gain, noncapital assets	317,775	363,491	883,894	78,129	16,284	25,699	*1,668	d
Other receipts	2,189,632	1,556,114	5,006,928	376,024	113,558	104,078	131,720	d
Total deductions	**114,212,386**	**302,276,365**	**548,194,442**	**75,049,933**	**7,458,399**	**6,113,190**	**15,526,846**	**d**
Cost of goods sold	93,909,825	212,618,860	404,786,749	62,065,787	4,536,279	4,340,789	11,139,425	d
Compensation of officers	2,495,568	13,125,887	14,242,218	698,139	144,852	198,706	450,182	d
Salaries and wages	3,596,621	23,609,007	40,972,565	3,127,181	721,492	571,869	1,358,965	d
Repairs	500,834	1,655,796	2,871,903	403,019	66,259	24,442	39,972	d
Bad debts	195,810	590,446	896,318	60,316	3,444	6,565	27,901	d
Rent paid on business property	2,658,597	6,873,856	9,858,631	588,451	103,670	135,690	270,745	d
Taxes paid	1,049,552	5,540,313	7,460,635	575,478	448,251	66,065	270,489	d
Interest paid	560,113	1,226,251	4,254,984	517,081	99,050	51,058	152,300	d
Amortization	22,849	97,033	649,846	88,533	23,626	6,852	9,947	d
Depreciation	3,297,375	4,319,825	13,011,826	1,632,698	315,172	148,891	149,269	d
Depletion	25,292	*7,684	151,995	-	9,308	-	-	d
Advertising	106,413	1,416,808	4,404,322	688,081	266,593	35,121	313,634	d
Pension, profit-sharing, stock, annuity	479,861	1,637,970	2,619,894	259,817	63,164	11,867	32,775	d
Employee benefit programs	951,266	5,238,794	7,641,029	737,875	127,958	53,865	114,409	d
Net loss, noncapital assets	8,873	13,420	98,445	6,282	*177	*442	*1,317	d
Other deductions	4,353,538	24,304,417	34,273,082	3,601,195	529,105	460,969	1,195,515	d
Total receipts less total deductions	9,417,316	29,375,193	46,175,661	4,142,743	950,873	392,283	996,702	d
Net income from a trade or buisness	9,379,006	29,352,876	46,015,106	4,128,976	946,559	391,190	995,986	d
Total income tax [12]	3,736	5,706	45,243	*625	1,335	*2	*22	d

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

Table 8--S Corporation Returns With Net Income From a Trade or Business

Balance Sheet and Income Statement Items, by Major Industry--Continued

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	**3,324**	**1,636**	**13,119**	**d**	**3,628**	**4,454**	**2,869**	**3,756**
Number of shareholders	**6,705**	**3,890**	**23,327**	**d**	**9,859**	**10,895**	**6,365**	**8,720**
Total assets	**9,326,880**	**7,580,859**	**12,666,852**	**d**	**17,794,217**	**16,852,345**	**9,320,235**	**18,633,720**
Cash	868,662	426,387	1,780,298	d	2,123,525	1,707,189	1,096,102	2,361,493
Notes and accounts receivable	1,571,227	1,876,144	3,174,088	d	3,760,862	4,168,038	1,642,003	4,183,817
Less: Allowance for bad debts	42,884	29,305	54,093	d	62,470	73,242	26,020	61,814
Inventories	2,014,439	1,481,495	1,073,854	d	3,050,587	3,418,631	1,397,744	3,733,970
Investments in Government obligations	-	-	*2,812	d	*1,766	-	174,974	35,472
Tax-exempt securities	-	69,828	*22,298	d	*40,947	*252,645	*4,700	13,307
Other current assets	545,947	155,024	386,231	d	540,418	605,828	240,544	901,857
Loans to shareholders	92,039	*51,050	128,326	d	56,776	180,594	121,934	35,065
Mortgage and real estate loans	*6,542	-	*5,016	d	6,174	*22,675	*15,801	-
Other investments	548,468	577,786	760,151	d	2,105,246	1,252,711	367,123	1,535,818
Depreciable assets	9,387,412	8,543,109	14,623,132	d	9,561,099	14,982,568	10,297,693	11,007,953
Less: Accumulated depreciation	6,590,804	6,084,774	9,953,594	d	5,957,937	10,286,792	7,150,097	7,289,668
Depletable assets	*75,088	67,610	-	d	-	-	*45,398	31,313
Less: Accumulated depletion	*10,966	-	-	d	-	-	*24,868	24,774
Land	326,520	71,178	47,264	d	278,460	122,486	370,797	230,994
Intangible assets (amortizable)	427,079	347,494	843,901	d	1,011,021	429,655	551,626	905,982
Less: Accumulated amortization	65,875	82,733	292,587	d	168,907	142,996	83,761	262,981
Other assets	173,983	110,565	119,757	d	1,446,649	212,353	278,542	1,295,916
Total liabilities	**9,326,880**	**7,580,859**	**12,666,852**	**d**	**17,794,217**	**16,852,345**	**9,320,235**	**18,633,720**
Accounts payable	724,517	1,054,345	1,308,700	d	1,755,551	1,775,477	866,062	2,582,960
Mortgages, notes, and bonds under one year	891,692	983,559	896,135	d	1,064,659	1,371,313	470,294	911,054
Other current liabilities	655,445	496,237	1,004,966	d	1,374,702	1,021,534	463,550	1,999,776
Loans from shareholders	382,765	*74,073	482,439	d	607,648	838,034	218,752	738,235
Mortgages, notes, bonds, one year or more	1,341,836	1,449,295	2,827,114	d	3,084,876	1,945,704	2,020,726	3,672,417
Other liabilities	374,303	300,196	242,319	d	429,558	423,004	165,012	1,389,886
Capital stock	191,606	78,495	168,403	d	193,984	310,258	125,137	139,410
Additional paid-in capital	301,321	429,409	638,776	d	1,289,560	542,629	1,169,977	898,604
Retained earnings [26]	4,663,624	3,007,783	5,891,370	d	8,162,504	8,888,846	3,922,246	7,831,390
Less: Cost of treasury stock	200,230	292,533	793,370	d	168,825	264,453	101,520	1,530,012
Total receipts	**21,753,631**	**19,269,161**	**29,430,857**	**d**	**32,657,437**	**36,403,971**	**16,580,207**	**47,495,052**
Business receipts	21,663,029	19,182,202	28,914,654	d	32,391,014	36,141,537	16,434,497	46,693,960
Interest on Government obligations, total	*4,893	*3,850	4,235	d	7,017	23,982	2,286	10,359
Net gain, noncapital assets	12,965	7,786	240,776	d	10,950	7,348	49,844	82,356
Other receipts	72,744	75,324	271,191	d	248,456	231,105	93,581	708,377
Total deductions	**20,557,789**	**18,416,077**	**27,297,356**	**d**	**30,071,345**	**33,832,520**	**15,445,170**	**44,379,817**
Cost of goods sold	15,662,394	14,018,182	17,315,700	d	21,066,214	25,162,387	10,111,397	37,617,002
Compensation of officers	339,904	378,557	1,087,690	d	974,883	829,262	568,676	743,192
Salaries and wages	1,399,868	1,385,535	3,146,150	d	2,555,070	2,297,461	1,249,704	1,729,560
Repairs	210,247	67,704	200,646	d	168,343	162,985	150,925	201,544
Bad debts	27,114	29,565	65,305	d	55,925	42,616	37,065	42,556
Rent paid on business property	271,644	445,991	1,090,400	d	408,931	606,967	432,665	372,729
Taxes paid	283,610	229,406	491,429	d	394,625	467,149	290,564	329,413
Interest paid	131,981	169,981	283,500	d	263,488	227,034	150,989	293,998
Amortization	11,268	23,942	52,114	d	50,345	29,581	23,232	26,959
Depreciation	548,087	460,072	955,183	d	724,215	993,616	675,162	705,537
Depletion	4	-	-	d	5,699	-	31,973	104,445
Advertising	147,120	31,129	143,626	d	389,501	154,100	88,848	37,415
Pension, profit-sharing, stock, annuity	76,543	75,506	104,475	d	203,426	155,625	75,466	104,128
Employee benefit programs	240,329	301,623	380,812	d	322,906	526,980	381,927	351,677
Net loss, noncapital assets	*140	*230	*7,743	d	9,403	3,771	*495	8,087
Other deductions	1,207,535	798,652	1,972,584	d	2,478,371	2,172,985	1,176,082	1,711,574
Total receipts less total deductions	1,195,842	853,085	2,133,501	d	2,586,092	2,571,451	1,135,038	3,115,235
Net income from a trade or buisness	1,190,950	849,235	2,129,265	d	2,579,075	2,547,469	1,132,751	3,104,876
Total income tax [12]	*193	*96	-	d	2,304	*862	17,609	2,433

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

Table 8--S Corporation Returns With Net Income From a Trade or Business

Balance Sheet and Income Statement Items, by Major Industry--Continued

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns	**20,992**	**8,411**	**2,457**	**2,250**	**3,262**	**4,878**	**11,877**	**365,935**
Number of shareholders	**41,700**	**22,927**	**7,040**	**7,260**	**9,010**	**9,778**	**22,197**	**628,375**
Total assets	**44,840,557**	**23,715,671**	**11,998,676**	**12,005,585**	**14,911,642**	**6,800,842**	**17,805,246**	**460,644,256**
Cash	6,561,542	3,469,038	2,203,839	1,329,655	1,298,987	700,558	2,148,986	54,683,170
Notes and accounts receivable	11,642,229	5,318,432	3,080,665	2,809,423	3,228,075	1,897,101	4,677,699	97,038,108
Less: Allowance for bad debts	143,740	85,431	50,064	64,306	52,081	60,629	105,324	1,550,503
Inventories	9,854,376	6,011,699	2,702,255	3,346,820	3,981,339	1,388,916	4,526,377	164,984,839
Investments in Government obligations	*18,746	*42,451	*11,833	*37,162	31,900	-	87,512	318,514
Tax-exempt securities	*106,397	*64,459	*51,236	-	23	*467,863	*91,576	1,248,820
Other current assets	1,588,753	894,729	551,617	322,300	833,853	206,251	850,211	18,051,096
Loans to shareholders	270,893	283,341	216,285	169,353	74,497	*63,010	243,026	5,849,683
Mortgage and real estate loans	*11,047	*148,436	3,314	-	*26,542	-	*22,763	607,482
Other investments	2,523,873	2,054,840	811,311	1,258,569	1,489,044	317,373	866,021	24,223,584
Depreciable assets	34,641,216	14,488,340	5,627,390	4,350,688	7,933,207	4,550,818	8,865,895	156,861,797
Less: Accumulated depreciation	24,046,289	10,007,109	3,790,039	2,852,811	4,541,713	3,107,810	5,854,743	93,543,518
Depletable assets	*9,201	-	-	13,717	-	-	-	121,122
Less: Accumulated depletion	2,946	-	-	930	-	-	-	86,383
Land	555,387	278,680	97,686	103,631	120,198	117,588	275,774	9,475,773
Intangible assets (amortizable)	1,094,950	949,903	661,111	652,123	287,090	332,545	1,106,524	20,506,451
Less: Accumulated amortization	288,700	459,756	259,306	119,697	48,297	156,109	330,995	6,023,996
Other assets	443,621	263,618	79,541	649,887	248,980	83,365	333,944	7,878,217
Total liabilities	**44,840,557**	**23,715,671**	**11,998,676**	**12,005,585**	**14,911,642**	**6,800,842**	**17,805,246**	**460,644,256**
Accounts payable	5,077,838	2,485,360	1,222,545	1,330,091	2,004,895	766,143	1,876,439	79,630,899
Mortgages, notes, and bonds under one year	2,962,427	1,805,190	754,423	784,433	1,550,624	237,062	1,503,194	70,788,501
Other current liabilities	4,023,377	2,859,870	1,060,329	1,249,671	1,692,455	758,712	1,678,278	33,682,308
Loans from shareholders	1,578,818	542,721	370,261	340,723	443,694	137,769	385,772	21,727,916
Mortgages, notes, bonds, one year or more	6,254,415	3,154,422	1,670,196	1,473,089	2,359,700	995,728	2,071,744	63,045,915
Other liabilities	754,583	491,722	376,187	1,592,540	261,870	134,946	626,618	8,157,789
Capital stock	757,210	363,203	119,378	120,316	346,996	185,105	1,049,296	10,957,859
Additional paid-in capital	1,584,491	1,198,314	726,603	368,100	627,528	249,560	842,129	18,708,163
Retained earnings [26]	23,841,821	11,476,072	6,332,632	4,971,176	5,698,913	3,502,029	8,601,131	163,325,050
Less: Cost of treasury stock	1,994,423	661,204	633,880	224,555	75,033	166,211	829,355	9,380,144
Total receipts	**94,382,575**	**44,134,864**	**22,833,415**	**21,529,982**	**29,626,327**	**18,716,931**	**37,278,089**	**1,787,173,570**
Business receipts	93,502,543	43,687,565	22,637,069	21,298,386	29,305,848	18,383,665	36,954,191	1,768,626,688
Interest on Government obligations, total	18,628	15,986	11,519	2,895	5,603	*12,782	14,105	133,125
Net gain, noncapital assets	133,810	75,310	21,788	3,832	76,457	1,333	35,827	1,308,962
Other receipts	727,594	356,003	163,039	224,869	238,418	319,152	273,966	17,104,795
Total deductions	**85,360,119**	**39,541,904**	**20,046,803**	**19,507,108**	**27,533,655**	**17,533,185**	**33,656,411**	**1,720,551,808**
Cost of goods sold	63,754,013	28,041,729	13,140,101	13,391,758	21,050,852	12,344,974	21,548,756	1,415,096,557
Compensation of officers	2,954,808	1,133,840	728,039	590,880	518,119	495,065	1,181,629	28,469,234
Salaries and wages	5,395,082	3,554,745	2,430,900	1,811,571	1,799,092	1,627,442	4,141,797	105,603,318
Repairs	453,327	167,675	88,394	65,285	124,849	92,542	149,851	5,652,842
Bad debts	179,770	98,533	30,620	38,673	32,260	37,651	73,735	2,196,515
Rent paid on business property	1,811,044	795,858	418,052	320,163	542,930	363,107	790,983	25,996,440
Taxes paid	1,194,390	526,995	366,968	275,761	311,645	237,209	589,559	18,301,753
Interest paid	656,068	318,633	195,989	163,184	217,758	88,056	222,304	7,846,264
Amortization	65,836	45,604	42,721	50,436	20,181	10,410	63,640	1,280,353
Depreciation	2,302,971	933,685	388,333	316,320	712,005	245,614	618,163	11,542,923
Depletion	-	-	-	-	-	-	-	3,162
Advertising	346,883	223,886	180,702	248,802	178,063	181,271	566,979	12,105,103
Pension, profit-sharing, stock, annuity	547,871	247,992	172,571	101,264	111,930	69,031	187,074	3,311,584
Employee benefit programs	1,425,958	735,585	382,292	274,911	444,394	312,869	452,105	8,024,917
Net loss, noncapital assets	6,527	4,063	*187	*43,692	*531	*3,712	1,186	293,769
Other deductions	4,265,570	2,713,081	1,480,934	1,814,409	1,469,047	1,424,232	3,068,649	74,827,072
Total receipts less total deductions	9,022,456	4,592,960	2,786,611	2,022,874	2,092,672	1,183,746	3,621,678	66,621,763
Net income from a trade or buisness	9,003,828	4,576,973	2,775,092	2,019,979	2,087,068	1,170,965	3,607,573	66,488,638
Total income tax [12]	1,907	1,359	*270	1,419	880	*2,778	10,777	132,915

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

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns	**144,256**	**89,300**	**45,809**	**9,147**	**221,679**	**30,359**	**13,138**	**10,158**	**15,542**
Number of shareholders	**266,335**	**158,477**	**94,954**	**12,905**	**362,039**	**50,204**	**19,048**	**15,389**	**26,171**
Total assets	**257,171,075**	**148,065,973**	**108,357,167**	**747,935**	**203,473,181**	**76,606,916**	**7,823,261**	**6,392,559**	**22,127,272**
Cash	28,709,754	16,139,028	12,301,612	269,113	25,973,417	8,143,986	940,415	1,085,139	2,449,205
Notes and accounts receivable	72,616,722	41,691,414	30,908,355	*16,953	24,421,387	8,446,234	1,446,875	1,845,768	3,252,941
Less: Allowance for bad debts	1,130,128	711,550	418,578	-	420,375	72,973	29,051	17,331	69,410
Inventories	82,953,383	55,112,042	27,841,341	-	82,031,456	43,124,115	2,997,492	1,442,964	7,835,140
Investments in Government obligations	233,357	143,656	89,701	-	*85,158	*3	*4,853	-	*80,301
Tax-exempt securities	1,069,779	751,319	318,460	-	179,041	*8,177	-	3,170	*96,835
Other current assets	11,179,455	6,012,643	5,124,472	*42,341	6,871,641	1,565,738	184,082	270,400	814,501
Loans to shareholders	2,748,348	1,226,736	1,496,794	*24,817	3,101,335	969,522	154,527	170,713	428,910
Mortgage and real estate loans	326,506	169,618	156,888	-	280,976	*40,383	*1,166	251	*108,999
Other investments	14,458,829	7,323,522	7,010,906	*124,401	9,764,755	2,433,938	277,971	238,672	1,064,806
Depreciable assets	74,193,220	39,295,899	34,531,908	365,412	82,668,577	17,679,354	3,274,173	1,915,544	11,536,829
Less: Accumulated depreciation	45,862,339	24,261,931	21,349,361	251,047	47,681,178	9,686,287	1,909,484	1,224,747	6,134,252
Depletable assets	*101,405	*32,937	*68,468	-	*19,717	*7,317	-	-	*3,314
Less: Accumulated depletion	*75,384	*25,521	*49,863	-	*11,000	*6,783	-	-	*411
Land	3,159,394	1,405,089	1,736,096	*18,209	6,316,379	1,531,503	286,444	77,101	347,653
Intangible assets (amortizable)	10,456,441	3,151,777	7,125,065	*179,599	10,050,010	2,491,917	242,979	774,626	283,835
Less: Accumulated amortization	2,439,773	1,005,191	1,369,782	*64,801	3,584,222	621,568	100,687	384,555	76,038
Other assets	4,472,108	1,614,486	2,834,684	*22,938	3,406,109	552,340	51,506	194,844	104,114
Total liabilities	**257,171,075**	**148,065,973**	**108,357,167**	**747,935**	**203,473,181**	**76,606,916**	**7,823,261**	**6,392,559**	**22,127,272**
Accounts payable	53,874,925	29,562,129	24,227,716	*85,080	25,755,974	5,327,725	1,107,020	1,929,180	2,869,699
Mortgages, notes, and bonds under one year	30,322,684	19,114,208	11,170,674	*37,802	40,465,816	32,062,456	713,981	446,480	1,499,414
Other current liabilities	18,114,956	10,425,340	7,539,165	150,450	15,567,353	5,271,685	1,438,629	781,773	1,355,944
Loans from shareholders	9,591,341	5,575,492	3,977,678	*38,171	12,136,575	4,429,408	419,837	118,188	1,003,977
Mortgages, notes, bonds, one year or more	32,369,361	15,229,208	17,073,403	*66,750	30,676,553	8,706,182	1,284,874	770,674	2,136,258
Other liabilities	4,041,896	1,896,234	2,169,258	*-23,596	4,115,893	1,358,228	255,240	143,482	225,167
Capital stock	4,562,867	2,498,402	1,955,868	108,596	6,394,992	2,451,615	196,100	43,897	485,446
Additional paid-in capital	8,742,794	4,892,360	3,749,284	*101,150	9,965,369	3,407,528	536,850	205,106	664,962
Retained earnings [26]	100,825,029	62,024,999	38,546,479	253,550	62,500,022	14,843,701	1,909,298	1,974,622	12,139,430
Less: Cost of treasury stock	5,274,777	3,152,399	2,052,360	*70,018	4,105,366	1,251,612	*38,567	20,842	253,024
Total receipts	**1,000,314,012**	**466,481,917**	**529,168,531**	**4,663,564**	**786,859,559**	**267,612,529**	**24,042,428**	**24,677,516**	**51,185,791**
Business receipts	992,013,310	462,007,284	525,410,332	4,595,694	776,613,378	262,398,340	23,807,138	24,518,557	50,810,096
Interest on Government obligations, total	83,057	49,402	33,294	361	50,068	8,770	*848	*5,257	8,259
Net gain, noncapital assets	812,412	512,942	299,469	-	496,550	202,237	3,697	*45,579	30,046
Other receipts	7,405,232	3,912,288	3,425,435	*67,509	9,699,563	5,003,182	230,745	108,124	337,390
Total deductions	**958,021,333**	**440,961,542**	**513,025,981**	**4,033,810**	**762,530,474**	**262,557,927**	**23,021,112**	**23,471,771**	**48,454,756**
Cost of goods sold	804,025,255	352,200,328	451,747,616	77,311	611,071,302	220,937,198	14,528,087	16,626,130	35,655,551
Compensation of officers	16,682,261	10,277,085	5,475,799	929,377	11,786,973	2,504,407	801,574	756,993	995,368
Salaries and wages	53,987,961	31,707,649	21,113,540	1,166,773	51,615,357	14,991,592	2,600,300	2,843,201	4,877,054
Repairs	2,642,844	1,403,284	1,217,584	21,976	3,009,998	621,928	155,906	54,626	258,400
Bad debts	1,461,027	840,735	620,291	-	735,488	135,490	38,717	17,784	161,200
Rent paid on business property	10,504,771	6,539,960	3,802,534	162,277	15,491,668	3,421,216	1,079,506	502,449	1,014,480
Taxes paid	8,812,487	4,411,833	4,278,804	121,851	9,489,266	2,755,045	457,538	344,922	904,306
Interest paid	4,053,413	2,255,491	1,777,681	20,241	3,792,851	1,709,362	144,612	94,354	254,771
Amortization	660,227	240,504	417,522	*2,201	620,126	156,875	19,390	28,994	15,541
Depreciation	6,009,596	3,540,646	2,408,336	60,614	5,533,327	1,419,243	196,817	135,504	626,078
Depletion	*2,786	*2,786	-	-	*376	*104	-	-	*58
Advertising	4,003,456	2,327,727	1,669,419	6,311	8,101,648	2,914,001	795,211	274,586	587,908
Pension, profit-sharing, stock, annuity	2,316,866	1,435,327	835,258	*46,281	994,718	188,140	36,525	83,326	109,472
Employee benefit programs	4,416,677	2,730,897	1,618,574	67,206	3,608,240	1,233,899	151,784	165,382	354,078
Net loss, noncapital assets	56,361	27,080	29,280	-	237,409	210,135	1,163	40	*622
Other deductions	38,385,344	21,020,210	16,013,743	1,351,392	36,441,727	9,359,293	2,013,984	1,543,478	2,639,870
Total receipts less total deductions	42,292,678	25,520,375	16,142,550	629,754	24,329,084	5,054,602	1,021,316	1,205,746	2,731,035
Net income from a trade or buisness	42,209,621	25,470,972	16,109,255	629,393	24,279,017	5,045,831	1,020,468	1,200,489	2,722,777
Total income tax [12]	118,995	16,881	102,114	-	13,920	4,147	*8	*5	*424

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

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Wholesale and retail trade not allocable
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	**39,298**	**20,516**	**17,823**	**19,154**	**9,159**	**3,292**	**26,140**	**17,101**	**-**
Number of shareholders	**68,688**	**32,799**	**28,854**	**33,102**	**15,168**	**4,240**	**40,389**	**27,988**	**-**
Total assets	**25,141,822**	**9,266,350**	**17,548,471**	**6,795,902**	**7,272,478**	**3,009,889**	**11,167,060**	**10,321,201**	**-**
Cash	3,517,819	1,885,561	2,473,112	893,082	723,699	255,412	1,591,597	2,014,389	-
Notes and accounts receivable	1,434,891	1,560,934	1,370,240	236,184	545,534	258,528	1,640,513	2,382,744	-
Less: Allowance for bad debts	8,494	6,679	11,087	*3,312	101,721	3,929	39,822	56,564	-
Inventories	5,912,720	2,823,245	1,902,116	3,847,157	3,856,489	1,090,442	4,578,372	2,621,205	-
Investments in Government obligations	-	-	-	-	-	-	-	-	-
Tax-exempt securities	*8,937	-	479	30,298	1,000	-	*26,987	3,156	-
Other current assets	1,249,515	350,870	773,520	426,813	84,110	66,394	552,121	533,578	-
Loans to shareholders	98,018	194,617	342,066	45,232	*186,177	*84,605	243,870	183,080	-
Mortgage and real estate loans	*101,000	-	*8,488	*1,259	-	15,527	-	*3,903	-
Other investments	2,291,307	582,774	925,122	235,097	261,197	382,603	299,908	771,359	-
Depreciable assets	16,667,362	3,156,269	12,577,178	2,247,731	3,307,019	1,267,636	4,770,361	4,269,120	-
Less: Accumulated depreciation	9,834,138	2,097,057	6,777,147	1,380,841	1,859,520	713,779	3,164,346	2,899,581	-
Depletable assets	*4,494	*2,622	*1,970	-	-	-	-	-	-
Less: Accumulated depletion	-	*1,835	*1,970	-	-	-	-	-	-
Land	991,762	114,073	2,619,049	*29,197	*35,618	87,038	110,802	86,139	-
Intangible assets (amortizable)	2,509,209	895,045	1,209,528	151,469	226,341	92,464	746,538	426,060	-
Less: Accumulated amortization	947,372	273,633	413,478	61,063	112,422	26,723	355,064	211,622	-
Other assets	1,144,791	79,544	549,286	97,596	118,957	153,671	165,225	194,234	-
Total liabilities	**25,141,822**	**9,266,350**	**17,548,471**	**6,795,902**	**7,272,478**	**3,009,889**	**11,167,060**	**10,321,201**	**-**
Accounts payable	3,026,001	2,096,549	2,385,490	1,331,133	1,656,079	281,759	1,712,453	2,032,888	-
Mortgages, notes, and bonds under one year	918,817	577,718	623,901	443,282	594,873	360,846	1,356,650	867,399	-
Other current liabilities	1,435,275	585,669	1,064,292	649,562	544,106	216,798	1,235,188	988,433	-
Loans from shareholders	1,970,281	766,552	1,081,264	767,887	412,551	235,772	467,664	463,192	-
Mortgages, notes, bonds, one year or more	5,183,675	1,349,991	5,782,226	730,521	965,661	390,936	2,459,110	916,445	-
Other liabilities	583,549	169,147	551,811	88,290	231,175	*70,035	132,682	307,086	-
Capital stock	1,630,317	381,518	308,137	260,355	105,993	74,509	284,607	172,498	-
Additional paid-in capital	1,318,399	459,640	1,254,336	336,077	387,591	169,250	735,983	489,650	-
Retained earnings [26]	10,232,143	3,239,190	4,665,458	2,206,232	2,483,386	1,292,711	3,200,525	4,313,326	-
Less: Cost of treasury stock	1,156,634	359,623	168,444	*17,437	*108,936	*82,726	417,802	229,717	-
Total receipts	**109,822,596**	**43,964,045**	**149,236,051**	**16,354,195**	**17,406,518**	**7,704,334**	**31,490,600**	**43,362,954**	**-**
Business receipts	108,207,497	43,787,493	148,221,741	16,082,996	17,259,404	7,533,847	31,116,405	42,869,864	-
Interest on Government obligations, total	5,080	*3,492	*745	3,842	*1,265	*4,105	*1,762	6,644	-
Net gain, noncapital assets	83,498	*8,383	45,677	*1,718	*47,397	*6,346	1,136	20,834	-
Other receipts	1,526,522	164,676	967,887	265,638	98,453	160,036	371,297	465,612	-
Total deductions	**106,377,794**	**41,351,294**	**147,255,512**	**15,302,271**	**16,566,516**	**7,315,270**	**29,788,913**	**41,067,338**	**-**
Cost of goods sold	81,756,275	31,590,130	135,399,471	8,863,384	10,764,688	5,238,357	19,032,309	30,679,721	-
Compensation of officers	1,442,393	1,461,788	566,127	707,189	339,878	180,629	1,108,359	922,268	-
Salaries and wages	8,500,353	3,576,337	3,562,651	1,728,355	1,744,719	729,195	3,374,313	3,087,287	-
Repairs	795,501	97,841	483,198	95,905	115,125	48,046	160,605	122,917	-
Bad debts	83,259	21,779	54,967	13,142	8,854	13,072	68,942	118,282	-
Rent paid on business property	2,832,739	1,057,148	1,206,244	1,179,557	1,023,902	205,704	1,562,551	406,173	-
Taxes paid	1,610,329	615,897	953,443	319,820	347,853	124,895	592,914	462,303	-
Interest paid	398,288	154,927	396,451	112,061	75,922	51,178	267,522	133,404	-
Amortization	148,051	53,329	83,728	9,749	17,372	5,096	32,467	49,536	-
Depreciation	1,018,763	196,695	915,651	130,460	235,586	68,582	314,662	275,286	-
Depletion	-	-	-	*214	-	-	-	-	-
Advertising	708,724	295,695	135,810	403,909	342,491	114,419	440,146	1,088,749	-
Pension, profit-sharing, stock, annuity	185,895	126,619	49,112	36,433	24,030	8,408	46,147	100,612	-
Employee benefit programs	679,374	172,255	131,488	57,787	111,681	61,089	192,776	296,647	-
Net loss, noncapital assets	7,475	*2,375	*832	*3,774	*5,414	*1,789	*1,174	*2,614	-
Other deductions	6,210,376	1,928,479	3,316,341	1,640,533	1,409,000	464,810	2,594,024	3,321,540	-
Total receipts less total deductions	3,444,802	2,612,751	1,980,538	1,051,924	840,002	389,065	1,701,687	2,295,617	-
Net income from a trade or buisness	3,439,723	2,609,258	1,979,793	1,048,081	838,738	384,960	1,699,925	2,288,973	-
Total income tax [12]	*6,134	*1,577	15	-	-	*1,556	-	52	-

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

Table 8--S Corporation Returns With Net Income From a Trade or Business

Balance Sheet and Income Statement Items, by Major Industry--Continued

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	**82,563**	**4,190**	**49,872**	**8,647**	***286**	**18,280**	**1,286**
Number of shareholders	**120,889**	**6,151**	**69,249**	**11,564**	***1,488**	**27,869**	**4,568**
Total assets	**46,705,699**	**9,014,519**	**21,917,884**	**3,062,378**	***377,357**	**7,743,574**	**4,589,986**
Cash	5,659,528	765,103	2,760,585	179,011	*84,735	1,372,512	497,582
Notes and accounts receivable	8,971,474	1,155,464	4,428,593	534,029	*120,115	2,193,048	540,225
Less: Allowance for bad debts	133,968	13,108	82,105	*2,959	*5,947	23,468	6,380
Inventories	1,060,613	196,628	400,799	*3,385	*24,693	243,271	191,836
Investments in Government obligations	*108,257	-	*108,257	-	-	-	-
Tax-exempt securities	*40,230	-	*2,747	-	-	18,458	*19,024
Other current assets	3,161,185	743,861	1,074,966	353,188	*61,910	755,367	171,892
Loans to shareholders	1,414,998	167,245	556,808	366,789	-	308,615	*15,542
Mortgage and real estate loans	*303,256	*141,885	*5	*110,061	-	*22,366	*28,939
Other investments	3,379,262	786,106	1,449,191	154,041	25,398	480,060	484,467
Depreciable assets	51,843,342	9,872,649	28,855,123	2,313,629	*287,627	6,052,913	4,461,400
Less: Accumulated depreciation	32,303,993	5,541,850	18,927,816	1,302,131	*237,247	4,129,467	2,165,481
Depletable assets	*20,748	-	*18,826	-	*1,894	-	28
Less: Accumulated depletion	*9,647	-	*7,728	-	*1,894	-	25
Land	1,175,754	75,315	660,814	*46,783	76	134,093	258,673
Intangible assets (amortizable)	1,231,586	44,792	643,420	221,936	*34,818	196,189	90,430
Less: Accumulated amortization	350,366	14,001	208,949	10,487	*23,987	50,405	42,537
Other assets	1,133,440	634,430	184,347	95,103	*5,164	170,024	44,371
Total liabilities	**46,705,699**	**9,014,519**	**21,917,884**	**3,062,378**	***377,357**	**7,743,574**	**4,589,986**
Accounts payable	4,205,080	678,423	1,872,910	187,885	*68,775	1,171,358	225,729
Mortgages, notes, and bonds under one year	4,230,381	449,461	2,396,405	382,836	3,365	778,978	219,335
Other current liabilities	3,451,426	669,952	1,389,824	214,361	*27,641	837,158	312,491
Loans from shareholders	2,521,583	358,667	1,164,984	*147,752	*1,189	361,170	487,821
Mortgages, notes, bonds, one year or more	12,758,607	2,280,196	6,603,719	1,147,229	*24,792	1,280,255	1,422,417
Other liabilities	2,066,930	1,133,624	428,359	*108,292	12,859	280,820	102,975
Capital stock	816,001	90,415	241,061	198,279	*2,154	161,789	122,302
Additional paid-in capital	2,124,917	333,224	782,808	72,979	*44,793	578,170	312,942
Retained earnings [26]	15,525,287	3,168,894	7,516,687	603,841	*195,486	2,559,018	1,481,361
Less: Cost of treasury stock	994,512	*148,337	478,874	*1,076	*3,697	265,142	*97,387
Total receipts	**148,707,885**	**12,094,632**	**87,989,482**	**5,972,712**	***1,312,640**	**35,814,960**	**5,523,459**
Business receipts	145,532,234	11,434,936	86,026,472	5,892,378	*1,298,565	35,499,340	5,380,544
Interest on Government obligations, total	21,439	618	3,463	*40	-	14,764	*2,554
Net gain, noncapital assets	921,574	336,924	457,080	20,549	*24	94,688	12,309
Other receipts	2,232,637	322,154	1,502,468	59,745	*14,051	206,169	128,051
Total deductions	**138,810,518**	**10,622,134**	**83,187,013**	**5,519,067**	***1,131,852**	**33,259,050**	**5,091,402**
Cost of goods sold	60,061,543	5,098,754	29,339,320	2,399,512	*573,351	20,633,121	2,017,484
Compensation of officers	5,844,702	184,701	4,089,489	192,985	*13,215	1,206,052	158,261
Salaries and wages	17,297,328	1,309,579	10,480,612	862,028	*199,395	3,562,923	882,791
Repairs	2,555,126	313,628	1,753,206	103,406	*22,035	280,576	82,277
Bad debts	210,855	20,356	119,175	*16,806	*10,088	35,337	9,093
Rent paid on business property	7,185,027	851,635	4,347,158	263,254	*87,360	1,110,836	524,784
Taxes paid	3,232,815	140,408	2,046,667	182,395	*28,194	671,440	163,711
Interest paid	1,202,602	130,239	691,756	96,863	*1,442	182,098	100,203
Amortization	98,634	12,096	60,032	5,614	*2,021	12,073	6,799
Depreciation	4,890,784	562,341	3,285,663	307,474	*20,190	511,862	203,254
Depletion	*2,701	-	*2,672	-	-	-	28
Advertising	302,028	21,817	146,994	44,089	*3,873	75,674	9,580
Pension, profit-sharing, stock, annuity	450,571	40,893	193,381	*17,408	*2,943	166,584	29,363
Employee benefit programs	1,802,717	104,543	1,173,159	81,657	*15,555	307,342	120,460
Net loss, noncapital assets	21,012	1,180	*18,968	-	38	*432	*394
Other deductions	33,652,072	1,829,966	25,438,760	945,577	*152,152	4,502,700	782,918
Total receipts less total deductions	9,897,366	1,472,498	4,802,469	453,644	*180,787	2,555,911	432,057
Net income from a trade or buisness	9,875,927	1,471,880	4,799,006	453,605	*180,787	2,541,146	429,503
Total income tax [12]	1,941	430	*513	-	-	786	*212

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

Table 8--S Corporation Returns With Net Income From a Trade or Business

Balance Sheet and Income Statement Items, by Major Industry--Continued

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable, etc.)	Data processing, hosting, and related services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	**36,464**	**8,016**	**d**	**1,369**	**5,101**	**3,484**	**d**
Number of shareholders	**58,998**	**16,237**	**d**	**2,824**	**8,567**	**4,897**	**d**
Total assets	**39,924,821**	**24,552,417**	**d**	**3,675,798**	**3,829,596**	**1,014,332**	**d**
Cash	4,826,272	2,243,937	d	394,672	495,924	122,122	d
Notes and accounts receivable	5,753,003	3,393,238	d	342,443	694,640	81,506	d
Less: Allowance for bad debts	250,670	120,038	d	7,006	110,671	*562	d
Inventories	770,957	505,045	d	*4,765	151,443	*1,479	d
Investments in Government obligations	*132,599	*84,252	d	-	*7,330	-	d
Tax-exempt securities	*1,257,784	*382,762	d	*873,726	*1,296	-	d
Other current assets	2,317,501	984,908	d	170,819	564,852	247,797	d
Loans to shareholders	864,617	272,274	d	*33,610	174,698	*43,661	d
Mortgage and real estate loans	*50,217	-	d	-	*2,903	-	d
Other investments	11,993,060	8,567,868	d	855,744	456,967	*147,778	d
Depreciable assets	16,550,364	8,444,153	d	1,193,416	3,300,434	550,875	d
Less: Accumulated depreciation	11,226,824	5,395,876	d	897,495	2,301,099	334,652	d
Depletable assets	-	-	d	-	-	-	d
Less: Accumulated depletion	-	-	d	-	-	-	d
Land	623,626	269,429	d	64,931	29,637	3,010	d
Intangible assets (amortizable)	5,893,960	4,711,016	d	577,052	401,217	101,922	d
Less: Accumulated amortization	1,218,412	682,561	d	314,931	140,536	18,352	d
Other assets	1,586,767	892,011	d	384,053	100,561	*67,747	d
Total liabilities	**39,924,821**	**24,552,417**	**d**	**3,675,798**	**3,829,596**	**1,014,332**	**d**
Accounts payable	3,058,337	1,697,424	d	105,558	779,538	23,045	d
Mortgages, notes, and bonds under one year	2,503,625	1,987,610	d	115,806	149,674	*105,285	d
Other current liabilities	5,455,474	3,363,466	d	363,226	456,490	442,400	d
Loans from shareholders	1,487,163	171,005	d	211,049	742,637	*105,975	d
Mortgages, notes, bonds, one year or more	14,602,978	12,318,327	d	719,184	600,361	*100,663	d
Other liabilities	3,008,141	2,288,348	d	126,107	33,857	*246,107	d
Capital stock	599,195	143,011	d	167,321	218,864	6,151	d
Additional paid-in capital	3,580,712	608,448	d	90,024	1,013,118	*499,073	d
Retained earnings [26]	7,065,102	2,715,164	d	2,297,376	-49,863	-513,287	d
Less: Cost of treasury stock	1,435,904	740,386	d	*519,853	*115,079	*1,080	d
Total receipts	**65,597,777**	**24,619,580**	**d**	**3,175,171**	**18,331,906**	**3,908,249**	**d**
Business receipts	62,671,593	22,681,648	d	3,064,668	18,091,251	3,900,383	d
Interest on Government obligations, total	103,961	46,800	d	*35,114	*1,562	*558	d
Net gain, noncapital assets	99,182	31,824	d	*12,958	23,657	*194	d
Other receipts	2,723,041	1,859,308	d	62,431	215,436	*7,114	d
Total deductions	**57,995,217**	**21,624,080**	**d**	**2,649,501**	**17,167,567**	**3,508,323**	**d**
Cost of goods sold	25,650,059	6,927,669	d	525,539	12,179,144	*767,316	d
Compensation of officers	3,941,908	1,208,219	d	221,776	322,461	207,726	d
Salaries and wages	10,264,451	5,272,019	d	735,203	1,731,285	833,466	d
Repairs	397,863	214,117	d	28,705	101,983	3,661	d
Bad debts	190,972	88,171	d	10,242	70,915	*273	d
Rent paid on business property	1,295,553	452,662	d	82,878	239,625	67,664	d
Taxes paid	1,373,820	651,881	d	107,842	222,296	70,059	d
Interest paid	1,479,135	1,180,393	d	81,481	85,954	*16,030	d
Amortization	671,400	532,985	d	43,650	30,800	*6,760	d
Depreciation	1,209,462	472,400	d	97,867	289,750	98,689	d
Depletion	*385	-	d	-	-	-	d
Advertising	665,813	276,967	d	46,783	77,252	90,146	d
Pension, profit-sharing, stock, annuity	357,222	223,130	d	15,699	14,398	*13,512	d
Employee benefit programs	675,235	385,858	d	49,370	65,382	50,279	d
Net loss, noncapital assets	6,119	*3,989	d	*1,057	496	1	d
Other deductions	9,815,817	3,733,621	d	601,410	1,735,827	1,282,740	d
Total receipts less total deductions	7,602,560	2,995,500	d	525,670	1,164,339	399,926	d
Net income from a trade or buisness	7,498,600	2,948,700	d	490,556	1,162,777	399,368	d
Total income tax [12]	*8,969	7,363	d	*431	*28	-	d

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

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns	**107,577**	**17,138**	**23,798**	**62,682**	**3,959**	**144,269**	**130,064**	**13,540**	**664**
Number of shareholders	**172,755**	**40,754**	**33,599**	**90,625**	**7,776**	**232,987**	**207,388**	**23,920**	**1,679**
Total assets	**273,301,359**	**135,194,406**	**115,173,732**	**18,600,025**	**4,333,196**	**73,153,345**	**58,360,844**	**14,076,901**	**715,600**
Cash	43,140,708	7,402,608	29,581,903	5,951,034	205,163	8,022,853	6,424,833	1,439,047	*158,973
Notes and accounts receivable	90,041,086	68,073,089	17,971,957	3,826,396	*169,644	5,779,323	4,093,063	1,667,983	*18,277
Less: Allowance for bad debts	1,621,504	1,515,581	89,908	15,962	*54	213,118	178,584	32,979	*1,555
Inventories	426,494	-	426,494	-	-	959,826	184,849	774,738	*239
Investments in Government obligations	8,081,498	7,857,378	208,129	*12,059	*3,933	*178,085	*178,027	58	-
Tax-exempt securities	2,191,727	1,794,015	134,631	94	262,988	75,891	*74,909	*982	-
Other current assets	10,771,918	5,330,930	3,660,104	1,387,358	393,525	6,197,197	5,331,246	724,428	*141,522
Loans to shareholders	1,986,683	138,083	971,429	781,841	*95,330	2,233,172	1,817,929	379,623	*35,621
Mortgage and real estate loans	19,469,589	18,953,999	*457,094	*58,495	-	1,028,201	1,027,901	-	300
Other investments	65,855,845	21,480,155	39,704,734	1,534,600	3,136,355	12,702,118	12,030,617	469,312	*202,189
Depreciable assets	19,112,732	4,884,090	9,116,748	5,083,810	28,084	50,817,431	30,789,135	19,943,608	*84,688
Less: Accumulated depreciation	10,514,143	2,453,948	4,574,046	3,466,483	19,666	24,177,712	11,883,571	12,257,569	*36,573
Depletable assets	*8,182	-	*2,002	-	6,180	*399,813	*399,813	-	-
Less: Accumulated depletion	*1,014	-	*1,014	-	-	*23,408	*23,408	-	-
Land	1,006,337	515,708	376,228	66,314	48,086	6,538,571	6,450,876	84,450	*3,246
Intangible assets (amortizable)	6,753,406	870,710	1,718,189	4,158,927	*5,580	1,762,786	1,363,378	264,707	*134,702
Less: Accumulated amortization	2,765,165	265,069	750,910	1,746,665	*2,520	707,476	567,108	95,629	*44,739
Other assets	19,356,978	2,128,237	16,259,967	968,208	*567	1,579,790	846,939	714,141	*18,710
Total liabilities	**273,301,359**	**135,194,406**	**115,173,732**	**18,600,025**	**4,333,196**	**73,153,345**	**58,360,844**	**14,076,901**	**715,600**
Accounts payable	45,376,508	5,498,274	35,924,278	3,930,819	*23,136	1,789,702	1,125,950	643,194	*20,558
Mortgages, notes, and bonds under one year	23,077,663	20,832,349	1,082,087	1,001,335	*161,892	4,567,609	3,075,119	1,475,124	*17,366
Other current liabilities	75,776,654	61,546,554	11,514,535	2,562,158	153,406	4,178,589	3,587,189	572,182	*19,218
Loans from shareholders	4,151,852	2,341,860	1,219,572	523,374	*67,046	4,166,810	3,225,274	936,206	*5,330
Mortgages, notes, bonds, one year or more	29,859,614	13,980,818	11,640,588	3,996,120	*242,088	28,037,919	22,576,085	5,304,472	*157,362
Other liabilities	40,705,582	15,195,065	23,863,814	897,152	*749,550	3,966,640	3,787,046	173,225	*6,369
Capital stock	4,762,010	1,232,611	3,013,368	386,050	129,981	2,640,891	2,305,943	303,953	*30,995
Additional paid-in capital	20,748,414	3,612,038	15,157,401	758,190	1,220,785	6,487,650	5,576,035	879,383	*32,232
Retained earnings [26]	30,919,351	11,138,314	12,626,951	5,540,672	1,613,415	18,383,091	13,848,466	4,094,888	439,737
Less: Cost of treasury stock	2,076,290	183,478	868,863	995,844	28,104	1,065,556	746,263	305,726	*13,566
Total receipts	**115,353,609**	**24,046,406**	**56,436,552**	**33,751,522**	**1,119,129**	**63,244,493**	**45,078,974**	**17,362,690**	**802,830**
Business receipts	102,987,780	17,915,166	51,674,800	32,657,479	740,335	59,077,122	42,162,924	16,281,513	*632,685
Interest on Government obligations, total	163,704	85,098	58,722	4,358	15,526	25,131	23,412	1,717	2
Net gain, noncapital assets	551,224	236,824	49,824	260,539	*4,036	1,237,852	575,686	662,166	-
Other receipts	11,650,902	5,809,319	4,653,206	829,146	359,231	2,904,389	2,316,952	417,294	*170,143
Total deductions	**92,312,026**	**19,503,501**	**45,495,881**	**26,692,261**	**620,382**	**52,238,912**	**36,479,965**	**15,395,830**	**363,116**
Cost of goods sold	431,581	154	13,872	*244,587	*172,968	7,537,223	2,281,246	5,255,964	*12
Compensation of officers	13,400,428	1,063,241	7,247,075	4,903,399	186,713	5,238,336	4,415,562	800,638	*22,137
Salaries and wages	26,538,412	4,893,824	11,356,939	10,212,815	*74,833	15,464,704	13,327,945	2,049,330	*87,430
Repairs	502,522	163,134	130,660	207,302	*1,425	904,982	487,263	415,301	*2,418
Bad debts	2,276,394	2,122,720	89,846	63,779	*48	111,885	67,349	44,034	*502
Rent paid on business property	3,730,272	896,915	1,400,440	1,419,943	12,973	2,697,400	1,608,075	1,067,135	*22,191
Taxes paid	2,754,443	589,002	1,126,118	1,017,793	21,529	1,673,292	1,201,414	461,852	*10,025
Interest paid	5,333,682	3,838,498	1,186,074	301,308	*7,802	1,183,410	770,527	408,068	*4,814
Amortization	561,620	117,600	163,566	279,921	*533	102,973	83,135	11,039	*8,800
Depreciation	1,274,949	390,096	619,012	262,924	*2,917	3,084,102	594,181	2,485,148	*4,773
Depletion	*1,011	-	*1,011	-	-	7	7	-	-
Advertising	1,766,899	587,394	697,203	482,050	*251	1,321,346	1,124,416	164,077	*32,853
Pension, profit-sharing, stock, annuity	1,241,128	77,861	719,405	442,079	*1,783	472,121	427,572	42,657	*1,892
Employee benefit programs	1,720,279	262,357	867,669	587,782	*2,471	523,164	386,441	131,067	*5,656
Net loss, noncapital assets	56,575	47,751	6,082	2,743	-	53,735	2,522	*51,213	-
Other deductions	30,721,832	4,452,954	19,870,909	6,263,836	134,134	11,870,234	9,702,311	2,008,308	159,615
Total receipts less total deductions	23,041,583	4,542,905	10,940,671	7,059,260	498,746	11,005,581	8,599,009	1,966,859	439,714
Net income from a trade or buisness	22,877,879	4,457,807	10,881,949	7,054,903	483,220	10,980,450	8,575,597	1,965,142	439,711
Total income tax [12]	14,647	1,800	1,208	*903	10,736	58,009	55,258	*2,752	-

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

Table 8--S Corporation Returns With Net Income From a Trade or Business

Balance Sheet and Income Statement Items, by Major Industry--Continued

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns	**424,399**	**5,008**	**130,914**	**123,376**	**7,538**	**22,564**
Number of shareholders	**614,379**	**68,839**	**196,989**	**179,813**	**17,176**	**31,331**
Total assets	**93,230,911**	**342,975,184**	**41,426,808**	**33,528,388**	**7,898,420**	**6,059,422**
Cash	26,649,708	15,345,254	7,246,632	6,362,696	883,936	1,649,714
Notes and accounts receivable	22,595,801	216,631,637	11,366,695	9,311,517	2,055,179	1,489,700
Less: Allowance for bad debts	270,386	2,593,534	222,735	198,319	24,416	109,387
Inventories	2,850,338	11,942	888,096	681,302	206,793	86,735
Investments in Government obligations	*244,753	35,612,647	15,198	15,198	-	-
Tax-exempt securities	142,408	12,909,697	*69,114	43,301	*25,813	*11,368
Other current assets	7,694,806	11,310,992	3,385,046	2,899,045	486,001	399,692
Loans to shareholders	4,496,450	579,568	1,934,451	1,810,153	124,298	114,324
Mortgage and real estate loans	98,258	7,116,968	*155,543	*153,712	*1,832	*16,039
Other investments	9,187,309	33,948,847	3,702,116	3,308,059	394,058	485,289
Depreciable assets	41,796,462	11,977,903	29,692,126	22,635,165	7,056,961	3,216,293
Less: Accumulated depreciation	29,541,951	5,742,482	20,738,134	16,182,343	4,555,791	1,589,471
Depletable assets	*25,866	*6,121	*21,066	*1,013	*20,053	*4,158
Less: Accumulated depletion	*8,036	*1,610	*15,342	-	*15,342	*3,929
Land	1,099,400	1,290,274	1,025,936	671,498	354,438	115,056
Intangible assets (amortizable)	5,904,270	6,043,394	3,502,044	2,719,877	782,168	211,735
Less: Accumulated amortization	1,947,696	372,257	1,356,510	1,000,342	356,168	82,213
Other assets	2,213,150	-1,100,178	755,465	296,859	458,606	44,321
Total liabilities	**93,230,911**	**342,975,184**	**41,426,808**	**33,528,388**	**7,898,420**	**6,059,422**
Accounts payable	9,754,739	52,375,358	3,814,057	2,854,232	959,825	287,990
Mortgages, notes, and bonds under one year	6,566,301	8,281,913	4,220,004	2,971,932	1,248,072	202,454
Other current liabilities	16,674,883	215,008,360	5,088,113	4,531,834	556,278	1,646,066
Loans from shareholders	5,498,157	329,746	2,454,588	2,186,771	267,817	226,262
Mortgages, notes, bonds, one year or more	11,492,277	17,480,783	9,012,301	7,082,322	1,929,979	796,487
Other liabilities	3,972,664	7,965,549	2,415,663	1,547,970	867,693	156,760
Capital stock	3,092,916	1,914,521	687,188	571,606	115,582	78,253
Additional paid-in capital	6,462,544	9,667,967	3,058,258	2,813,437	244,821	414,006
Retained earnings [26]	32,536,998	31,654,579	11,423,253	9,468,546	1,954,706	2,299,827
Less: Cost of treasury stock	2,820,568	1,703,593	746,616	500,262	246,354	*48,682
Total receipts	**347,848,211**	**28,515,794**	**154,726,242**	**139,182,249**	**15,543,993**	**15,097,931**
Business receipts	340,353,092	8,873,920	152,832,572	137,586,532	15,246,040	14,974,444
Interest on Government obligations, total	140,423	605,230	12,933	11,333	*1,600	*1,343
Net gain, noncapital assets	358,397	172,317	245,854	117,313	128,541	805
Other receipts	6,996,299	18,864,328	1,634,882	1,467,071	167,812	121,339
Total deductions	**297,717,893**	**18,790,298**	**141,208,939**	**127,244,229**	**13,964,710**	**13,027,391**
Cost of goods sold	105,673,490	4,090	66,406,587	59,722,155	6,684,433	2,514,219
Compensation of officers	35,182,893	1,627,413	6,604,923	6,016,404	588,520	824,782
Salaries and wages	58,414,301	3,018,344	31,342,005	29,699,752	1,642,253	3,724,773
Repairs	1,557,108	325,233	1,158,156	907,036	251,120	185,207
Bad debts	376,476	882,536	287,469	215,699	71,769	76,016
Rent paid on business property	10,725,995	239,195	3,325,466	3,031,409	294,057	1,163,521
Taxes paid	8,844,567	624,122	4,610,015	4,239,814	370,201	454,740
Interest paid	1,497,004	7,175,574	926,544	751,758	174,786	56,970
Amortization	383,289	278,900	225,382	198,440	26,942	19,469
Depreciation	2,630,852	710,330	2,421,924	1,747,041	674,883	243,059
Depletion	-	11	*853	*841	*12	-
Advertising	3,609,173	211,839	1,427,900	1,354,872	73,028	462,256
Pension, profit-sharing, stock, annuity	3,808,374	223,073	527,416	437,787	89,630	62,452
Employee benefit programs	4,568,215	487,127	1,813,742	1,598,021	215,722	198,874
Net loss, noncapital assets	7,574	59,811	15,592	15,565	27	24
Other deductions	60,438,582	2,922,698	20,114,965	17,307,636	2,807,329	3,041,029
Total receipts less total deductions	50,130,319	9,725,496	13,517,303	11,938,020	1,579,283	2,070,541
Net income from a trade or buisness	49,989,896	9,120,267	13,504,370	11,926,687	1,577,683	2,069,197
Total income tax [12]	19,759	10,298	*1,873	1,680	*193	5

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

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns	**228,964**	**188,642**	**33,148**	**7,175**	**45,402**	**28,382**	**17,020**
Number of shareholders	**296,122**	**224,546**	**55,000**	**16,575**	**64,368**	**35,032**	**29,336**
Total assets	**47,172,909**	**30,850,243**	**6,745,951**	**9,576,715**	**17,984,061**	**8,088,546**	**9,895,515**
Cash	11,688,483	8,713,662	1,585,013	1,389,808	4,262,129	2,651,321	1,610,808
Notes and accounts receivable	6,200,891	2,229,129	1,421,904	2,549,858	1,145,266	540,659	604,606
Less: Allowance for bad debts	417,746	93,672	172,460	151,614	18,975	*13,148	5,827
Inventories	534,249	374,723	106,370	53,156	542,587	355,462	187,126
Investments in Government obligations	*12,284	-	*6,898	*5,386	5,599	-	5,599
Tax-exempt securities	*1,716	*1,691	-	25	*24,552	*24,552	-
Other current assets	2,245,571	1,024,158	269,371	952,043	830,180	519,149	311,031
Loans to shareholders	3,756,784	3,383,527	248,072	125,185	632,095	296,964	335,131
Mortgage and real estate loans	*18,640	*18,640	-	-	*29,308	-	*29,308
Other investments	3,421,281	2,127,716	582,248	711,316	1,368,614	831,521	537,092
Depreciable assets	43,625,498	32,374,946	5,012,287	6,238,265	15,826,260	3,998,059	11,828,202
Less: Accumulated depreciation	29,312,028	23,142,800	3,014,252	3,154,977	9,666,397	2,508,774	7,157,622
Depletable assets	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-
Land	828,570	415,372	152,810	260,389	1,179,597	149,253	1,030,344
Intangible assets (amortizable)	5,855,845	4,744,004	654,221	457,619	1,624,881	1,130,881	494,000
Less: Accumulated amortization	2,302,085	1,927,375	260,868	113,843	452,260	286,475	165,785
Other assets	1,014,956	606,522	154,336	254,098	650,624	399,123	251,501
Total liabilities	**47,172,909**	**30,850,243**	**6,745,951**	**9,576,715**	**17,984,061**	**8,088,546**	**9,895,515**
Accounts payable	2,599,085	1,235,581	354,366	1,009,139	457,003	287,497	169,507
Mortgages, notes, and bonds under one year	3,646,377	2,538,453	448,551	659,373	1,129,990	676,134	453,856
Other current liabilities	5,177,316	3,388,531	600,961	1,187,824	2,275,881	1,271,337	1,004,543
Loans from shareholders	3,729,706	2,883,702	361,190	484,814	1,301,708	537,104	764,604
Mortgages, notes, bonds, one year or more	14,126,431	9,349,298	1,354,363	3,422,770	5,047,553	1,832,497	3,215,056
Other liabilities	1,559,468	419,583	462,088	677,797	811,123	577,999	233,123
Capital stock	1,333,019	934,197	288,044	110,778	621,578	68,543	553,035
Additional paid-in capital	2,960,024	1,913,163	579,706	467,156	3,365,026	1,751,662	1,613,363
Retained earnings [26]	12,401,543	8,388,274	2,406,372	1,606,898	3,129,878	1,109,476	2,020,401
Less: Cost of treasury stock	360,060	200,539	109,689	49,832	155,677	*23,704	*131,973
Total receipts	**209,819,986**	**153,909,997**	**30,723,107**	**25,186,882**	**33,890,775**	**20,804,362**	**13,086,413**
Business receipts	205,378,302	150,179,012	30,548,600	24,650,689	32,553,069	20,122,130	12,430,939
Interest on Government obligations, total	7,019	6,153	134	*732	11,664	10,110	1,554
Net gain, noncapital assets	230,307	108,885	17,205	104,217	34,420	7,303	27,117
Other receipts	4,204,358	3,615,947	157,167	431,244	1,291,622	664,819	626,803
Total deductions	**180,225,328**	**129,634,402**	**27,294,096**	**23,296,831**	**28,559,738**	**17,056,357**	**11,503,380**
Cost of goods sold	21,758,601	15,343,363	4,202,951	2,212,286	5,257,509	2,550,196	2,707,313
Compensation of officers	27,520,062	24,662,233	2,262,437	595,392	3,624,378	3,078,228	546,149
Salaries and wages	49,260,739	30,653,865	9,800,369	8,806,505	5,438,001	3,362,022	2,075,979
Repairs	1,855,994	1,253,950	384,185	217,860	431,262	129,318	301,944
Bad debts	294,178	48,632	75,272	170,274	27,051	15,164	11,887
Rent paid on business property	12,073,041	9,034,286	1,514,834	1,523,921	1,902,346	856,506	1,045,840
Taxes paid	7,133,353	4,522,508	1,349,230	1,261,615	1,135,294	423,147	712,147
Interest paid	1,557,360	1,068,867	211,374	277,119	376,824	110,113	266,711
Amortization	394,265	307,588	56,142	30,534	168,767	140,563	28,204
Depreciation	2,741,731	2,024,610	374,183	342,937	913,121	226,968	686,153
Depletion	-	-	-	-	-	-	-
Advertising	1,751,351	1,450,799	213,676	86,877	620,070	397,080	222,989
Pension, profit-sharing, stock, annuity	2,978,242	2,775,429	163,106	39,707	289,077	262,789	26,289
Employee benefit programs	2,975,179	1,833,110	447,282	694,787	280,195	119,552	160,643
Net loss, noncapital assets	6,213	*5,444	*369	401	2,065	*1,181	*883
Other deductions	47,925,019	34,649,718	6,238,686	7,036,616	8,093,778	5,383,529	2,710,250
Total receipts less total deductions	29,594,658	24,275,595	3,429,011	1,890,051	5,331,037	3,748,004	1,583,033
Net income from a trade or buisness	29,587,639	24,269,443	3,428,877	1,889,319	5,319,373	3,737,894	1,581,478
Total income tax [12]	*152	*22	130	-	-	-	-

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

Table 8--S Corporation Returns With Net Income From a Trade or Business

Balance Sheet and Income Statement Items, by Major Industry--Continued

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns	**99,333**	**10,441**	**88,893**	**132,907**	**70,032**	**62,402**	***473**	**-**
Number of shareholders	**208,431**	**49,122**	**159,309**	**202,356**	**101,945**	**99,934**	***478**	**-**
Total assets	**56,485,677**	**22,094,619**	**34,391,058**	**24,857,102**	**12,199,449**	**12,574,629**	***83,024**	**-**
Cash	6,729,351	1,430,926	5,298,425	4,389,666	2,380,080	2,006,327	*3,258	-
Notes and accounts receivable	2,919,275	829,649	2,089,626	2,645,180	1,460,398	1,135,278	49,504	-
Less: Allowance for bad debts	12,308	1,101	11,207	42,608	11,710	30,898	-	-
Inventories	1,391,152	99,678	1,291,474	1,716,115	1,343,246	372,869	-	-
Investments in Government obligations	65,482	65,482	-	*950	*950	-	-	-
Tax-exempt securities	*111,046	-	*111,046	*95,625	-	*95,625	-	-
Other current assets	3,524,803	1,768,644	1,756,160	1,331,144	463,433	861,571	*6,140	-
Loans to shareholders	2,242,518	1,039,361	1,203,157	1,123,340	667,403	454,308	*1,628	-
Mortgage and real estate loans	*178,932	*13,606	*165,325	*2,127	-	*2,127	-	-
Other investments	5,536,249	3,101,737	2,434,512	1,413,002	609,716	801,768	*1,518	-
Depreciable assets	54,965,683	17,557,685	37,407,998	22,575,458	10,624,707	11,882,346	*68,405	-
Less: Accumulated depreciation	30,365,197	7,421,888	22,943,309	14,970,306	7,424,718	7,490,802	*54,786	-
Depletable assets	-	-	-	-	-	-	-	-
Less: Accumulated depletion	-	-	-	-	-	-	-	-
Land	4,353,765	2,265,812	2,087,952	1,309,347	790,032	519,315	-	-
Intangible assets (amortizable)	6,832,918	672,062	6,160,856	3,841,728	1,880,155	1,954,465	*7,108	-
Less: Accumulated amortization	2,813,486	326,707	2,486,779	1,644,207	808,287	829,907	*6,013	-
Other assets	825,495	999,673	-174,177	1,070,541	224,044	840,235	6,261	-
Total liabilities	**56,485,677**	**22,094,619**	**34,391,058**	**24,857,102**	**12,199,449**	**12,574,629**	***83,024**	**-**
Accounts payable	2,766,233	196,250	2,569,983	1,902,924	1,232,794	621,558	48,571	-
Mortgages, notes, and bonds under one year	3,510,729	2,061,563	1,449,166	1,381,138	520,174	856,362	*4,601	-
Other current liabilities	4,885,160	1,802,886	3,082,275	2,314,400	1,168,487	1,132,884	*13,029	-
Loans from shareholders	4,380,407	1,535,791	2,844,616	3,155,029	1,614,185	1,540,844	-	-
Mortgages, notes, bonds, one year or more	21,567,188	9,967,349	11,599,839	6,500,650	3,369,144	3,126,344	*5,162	-
Other liabilities	2,237,449	708,612	1,528,837	1,101,426	330,977	768,474	*1,976	-
Capital stock	2,438,136	990,477	1,447,659	1,708,595	655,430	1,052,651	*514	-
Additional paid-in capital	4,580,641	1,303,786	3,276,855	1,630,564	713,557	915,427	1,581	-
Retained earnings [26]	11,675,082	3,618,207	8,056,875	5,766,904	2,722,235	3,036,738	*7,930	-
Less: Cost of treasury stock	1,555,350	*90,302	1,465,048	604,527	127,534	476,653	340	-
Total receipts	**123,279,005**	**11,325,467**	**111,953,538**	**81,249,630**	**48,517,605**	**32,423,929**	***308,096**	**-**
Business receipts	121,502,373	10,841,962	110,660,411	80,528,081	48,252,706	31,966,110	*309,265	-
Interest on Government obligations, total	7,596	2,747	4,850	23,857	*20,291	*3,566	-	-
Net gain, noncapital assets	300,740	53,371	247,369	158,991	77,512	81,471	8	-
Other receipts	1,468,296	427,387	1,040,908	538,702	167,097	372,783	*-1,177	-
Total deductions	**114,870,549**	**9,864,760**	**105,005,789**	**74,369,336**	**44,514,275**	**29,608,660**	***246,401**	**-**
Cost of goods sold	47,262,303	1,535,408	45,726,895	31,356,230	23,543,306	7,730,813	*82,111	-
Compensation of officers	3,854,818	220,976	3,633,842	4,986,514	2,844,660	2,126,477	*15,377	-
Salaries and wages	21,419,049	2,073,473	19,345,576	12,636,930	6,345,175	6,246,009	*45,746	-
Repairs	2,123,384	311,160	1,812,224	857,638	365,174	486,043	*6,421	-
Bad debts	29,444	3,059	26,384	135,370	49,331	86,039	-	-
Rent paid on business property	8,211,268	495,006	7,716,262	5,180,039	2,184,174	2,977,167	*18,698	-
Taxes paid	4,606,385	695,229	3,911,157	2,441,924	1,377,284	1,061,929	*2,712	-
Interest paid	1,629,430	717,159	912,271	737,926	384,620	352,379	*927	-
Amortization	400,234	46,219	354,015	267,282	130,325	136,845	112	-
Depreciation	2,675,887	710,177	1,965,710	1,475,743	625,546	846,892	*3,304	-
Depletion	-	-	-	-	-	-	-	-
Advertising	2,777,588	163,744	2,613,844	1,139,789	614,334	525,363	*93	-
Pension, profit-sharing, stock, annuity	99,355	22,354	77,001	211,652	91,374	120,279	-	-
Employee benefit programs	824,823	99,104	725,719	728,078	442,645	282,145	*3,287	-
Net loss, noncapital assets	7,250	199	7,051	*2,672	*1,893	*114	*665	-
Other deductions	18,949,330	2,771,494	16,177,837	12,211,550	5,514,435	6,630,165	*66,949	-
Total receipts less total deductions	8,408,456	1,460,707	6,947,749	6,880,294	4,003,330	2,815,269	*61,695	-
Net income from a trade or buisness	8,400,859	1,457,960	6,942,899	6,856,437	3,983,039	2,811,703	*61,695	-
Total income tax [12]	*14,538	107	*14,431	*88	-	*88	-	-

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

Endnotes to Basic Tables

[1] This amount is less than $500.

[2] Credits include foreign tax, american somoa economic development, credit to holders of tax credit bonds, employer social security and medicare taxes, clean renewable energy bond, qualified electric vehicle, general business, prior year minimum tax, and qualified zone academy bond, clean renewable energy bond, and gulf bond credits. Credits may or may not be shown separately.

[3] Minor industry information is shown only in this table. More detailed data for all industry groupings can be found in the *2008 Corporation Source Book*.

[4] This estimate is based on returns sampled at a 100 percent rate and the coefficient of variation is zero.

[5] The amount for total income tax before credits includes adjustments to income tax and to total tax, which are not shown separately.

[6] Size of total receipts was used in lieu of size of business receipts to classify statistics for "Finance and Insurance", and "Management of Companies (Holding Companies)" sectors.

[7] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Parts II, III, IV, and sections 856 & 857 (Form 1120-REIT), tax from Schedule J, line 2b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which may or may not be shown separately.

[8] The amount for total income tax before credits includes taxes listed in [7], except for Forms 1120S, 1120-REIT and 1120-RIC. Each tax may or may not be shown separately.

[9] Tax from Section I is excluded from total income tax amounts since the income is not effectively connected with the conduct of a trade or business in the U.S.

[10] Tax from Section II is the total tax from Schedule J, tax computation on effectively connected income with the conduct of a trade or business in the U.S.

[11] Reserved.

[12] The amount for total income tax includes income tax, excess net passive income tax (Form 1120S), recapture taxes, and adjustments to income tax and to total tax, which are not shown separately.

[13] This item includes full and part-year returns.

[14] The amount for overpayments less refunds includes 2007 overpayments claimed as a credit, and 2008 estimated tax payments, less any refund of estimated tax payments.

[15] All sectors include "Not Allocable" which is not shown separately.

[16] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.

[17] Returns without net income include adjustments to income tax that tax credits could be used against.

[18] Reserved

[19] Cost of goods sold includes death benefits filed by 1120-L returns, and losses incurred filed by 1120-PC returns, which are not shown separately on this table.

[20] Reserved

[21] This amount includes returns with zero receipts and receipts not reported.

Endnotes to Basic Tables -- Cont.

[22] This item includes adjustments to amount owed or overpayments, which are not shown separately.

[23] Coefficient of variation is less than .005 percent.

[24] Total statutory special deductions include other dividend deductions, which are not shown separately.

[25] Reserved

[26] Retained earnings unappropriated includes retained earnings from Form 1120S, which includes amounts for both appropriated and unappropriated. Unappropriated was usually the largest amount. Retained earnings unappropriated include adjustments to shareholders' equity, which are not shown separately.

[27] Tentative general business credit also includes the current year general credits from an electing large partnership which is not shown separately on this table.

[28] Reserved

[29] Foreign insurance corporations are included in the number of returns, total for this table. Foreign insurance companies are included in the number of returns for Life Insurance Companies (filing on Form 1120-L) and Property and Casualty Companies (filing on Form 1120-PC).

[30] Retained earnings unappropriated include adjustments to shareholders' equity, which are not shown separately.

[31] Statistics include: (a) income and deduction amounts from a trade or business, (b) amounts other than from trade or business, i.e., portfolio and rental income, reported by S corporations, and (c) net long-term capital gain reduced by net short-term capital loss reported by Regulated Investment Companies.

[32] The amount for total income tax before credits includes taxes listed in [7], except for Forms 1120S. Each tax may or may not be shown separately.

[33] Includes interest on state and local Government obligations, which is not reflected in net income (less deficit) from a trade or business.

[34] Includes amounts of portfolio income that are not net of related deductions.

[35] Reserved.

[36] Total includes S corporations for which neither a number of shareholders was reported nor was a Schedule K-1, *Shareholders' Share of Income, Credits, Deductions, etc.*, filed.

Section 5 Explanation of Terms

This section defines the terms used in the tables in this report, including adjustments made in preparing the statistics and limitations of the data items. These explanations are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or policies of the Internal Revenue Service. Code sections cited were those in effect for the Tax Years of the report. Whenever a year is cited, it refers to the calendar year, unless otherwise stated. The line references given for the terms correspond to the Form 1120, unless indicated otherwise; in most tables, items taken from other forms (1120-L, 1120-F, etc.) and attached schedules were conformed to the Form 1120 format. Although many standardizing adjustments were made during statistical processing of the returns, the data presented are unaudited as reported by taxpayers and so are subject to taxpayer errors and misinterpretations, as well as statistical variability and whatever errors may have arisen during processing of the returns (see "Data Limitations and Measures of Variability" in Section 3). Definitions marked with the symbol **Δ** have been revised for 2008 to reflect changes in the law.

Accounting Periods

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

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

Accounts Payable

[Page 5, Schedule L, Line 16(d)]

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

Additional Section 263A (Inventory) Costs

[Page 2, Schedule A, Line 4]

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

Additional Paid-In Capital

[Page 5, Schedule L, Line 23(d)]

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

Adjustments to Shareholders' Equity

[Page 5, Schedule L, Line 26(d)]

See "Retained Earnings, Unappropriated."

Advertising

[Page 1, Line 22]

Advertising expenses were allowed as a deduction under Code section 263(b) if they were ordinary and necessary and bore a reasonable relationship to the trade or business of the corporation. The amount shown in the statistics included advertising identified as part of the cost of goods sold, or capitalized under section 263A, as well as advertising reported separately as a business deduction. The statistics include combined amounts reported as advertising and promotion and advertising and publicity. They do not include the costs incurred by publishers, broadcasters, and similar businesses in preparing advertisements for others, which were generally treated as part of the cost of goods sold.

Alcohol and Cellulosic Biofuel Fuels Credit Δ

[Form 6478]

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

Allowance for Bad Debts

[Page 5, Schedule L, Line 2b(c)]

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

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

Alternative Minimum Tax

[Form 4626, Line 14]

The alternative minimum tax (AMT) was designed to ensure that at least a minimum amount of income tax was paid in spite of the legitimate use of exclusions, deductions, and credits. In effect, it provided a second tax system that curtailed or eliminated many of the means of reducing taxes allowed in the regular tax system and taxed the resulting “alternative” taxable income at a reduced rate.

A small corporation was not subject to the alternative minimum tax. Generally, a corporation was considered small for AMT purposes if the average annual gross receipts for three years prior to the 2008 Tax Year were $7.5 million or less. New corporations were also exempt from the AMT.

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

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

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

(2) **Amortization of certified pollution control facilities.** This was the difference between the rapid amortization of pollution control facilities allowed under the regular tax and the deduction under the depreciation system used for the AMT.

(3) **Amortization of mining exploration and development costs.** This was the difference between the regular tax deduction allowed for these expenses and that allowed by the AMT rules, which required that the expenses be capitalized and amortized over 10 years.

(4) **Amortization of circulation expenses** (personal holding companies only). This was the difference between the regular tax deduction allowed and the AMT requirement that these expenses be capitalized and deducted ratably over 3 years.

(5) **Adjusted gain or loss.** Because many of the differences between the regular tax and the AMT affect the calculation of property's basis for determining gain or loss from its sale or exchange, gain or loss had to be recomputed for AMT purposes. This item was the difference (positive or negative) between the two gains or losses.

(6) **Long-term contracts.** Long-term contracts, except some home construction contracts, were required to use the percentage-of-completion method to determine current income for the AMT. This item was the difference between the current year's income from the contract under this method and the methods allowed for the regular tax.

(7) **Merchant marine capital construction funds.** For the regular tax, some maritime companies were allowed to deduct profits deposited in a fund for constructing new ships, and neither the fund nor the interest it earned was taxed until the money was withdrawn. This deferral was not allowed under the AMT, and any such deductions or interest had to be included in AMTI.

(8) **Section 833(b) deduction.** Under this section of the Internal Revenue Code, certain health insurers were allowed a special deduction from their regular taxable income that was not allowed for AMT purposes. This item was the amount of any deduction taken in the current year.

(9) **Tax shelter farm activities** (personal service corporations only). This was the difference between farm gains and losses computed under the regular tax rules and those computed using all the AMT accounting rules. It applied only to personal service corporations with farming operations that were "tax shelters" as defined in section 58(a)(2) but not "passive activities."

(10) **Passive activities** (closely held and personal service corporations only). This was the difference between gains and losses from passive activities as reported for regular tax purposes and as recomputed using AMT accounting rules.

(11) **Loss limitations.** This was the difference between gains and losses computed under the different rules of the regular tax and AMT systems where the at-risk and partnership limitations applied in the regular tax.

(12) **Depletion.** The depletion deduction under both the regular tax and the AMT was limited by the net income from the depletable property if percentage depletion was used; in addition, depletion under the AMT was limited to a taxpayer's basis in the property. This item is the difference between depletion figured under the regular tax rules and depletion limited by AMT net income and the AMT basis limitation.

(13) **Tax-exempt interest from private activity bonds.** Interest from private activity bonds issued after August 7, 1986, used to finance private activity that was still tax exempt under the special exceptions in the regular tax was subject to the AMT and so was an addition to AMTI.

(14) **Intangible drilling costs.** Generally, some of the intangible drilling costs for oil, gas, and geothermal wells that were deductible as current expenses for the regular tax had to be capitalized and written off over 10 years for the AMT. If the difference between the two systems exceeded 65 percent of the net income from the properties, the excess was included in AMTI.

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

After all adjustments and preferences had been included in AMTI, a catch-all adjustment, called the "**Adjusted current earnings (ACE) adjustment after excess**" was added to or subtracted from the income base. The ACE adjustment took into account items whose tax treatment offered tax advantages but that were not otherwise included in the AMT (such as tax-exempt interest). The "excess" (if any) was the corporation's total increase in AMTI from the prior year ACE adjustment over its total reductions in AMTI from prior ACE adjustments.

Amortization

Amortization was a deduction for the recovery of the costs of long-lived intangible assets similar to the depreciation deduction to recover the costs of tangible assets. It was also used in the IR Code for recovery of the costs of some tangible assets, usually as a tax preference for those assets. Most amortization is calculated on a straight-line basis over recovery periods specified in the IR Code. Although amortization is not a line item on the corporation income tax return, for statistical purposes, specific types of amortization were edited from attached schedules (for other costs or other deductions, for example) and included in this item in the tables. Because it is not a separate line item, the statistics for this item may be less reliable than for other deduction items.

Amortization of the following types was included in this heading when identifiable on tax returns:

(1) **Section 197 intangibles.** Purchased goodwill and other "going concern" intangibles, customer-based intangibles, licenses, franchises, and most other purchased intangible assets not included elsewhere were amortizable over a 15-year life.

(2) **Pollution control facilities (section 169).** 20 percent of the basis of depreciable property used to reduce pollution could be written off over 5 years instead of being depreciated.

(3) **Bond premiums (section 171).** Premiums on bonds acquired before 1988 were amortized over the life of the bond; for bonds acquired after 1987, the pro-rata bond premium was an offset to the interest earned and was not included here.

(4) **Research and experimental expenditures (section 174).** Taxpayers can elect to either amortize their research and experimental costs, deduct them as current business expenses, or write them off over a 10-year period. If they elect to amortize these costs, the taxpayer should deduct them in equal amounts over 5 years or more.

(5) **Lease acquisition costs (section 178).** Such costs could be amortized over the term of the lease.

(6) **Qualified reforestation expenses (section 194).** Taxpayers can elect to amortize up to $10,000 (or $5,000 if married and filing separately) of reforestation costs paid or incurred before October 22, 2004 for qualified timber property over a 7 year period.

(7) **Qualified revitalization expenditures (section 1400I).** These are certain capital expenditures that relate to a qualified revitalization building located in an area designated as a renewal community.

(8) **Business start- up expenditures (section 195).** For costs paid or incurred before October 23, 2004, taxpayers could elect an amortization period of 5 years or more. For costs paid or incurred after October 22, 2004, taxpayers could elect to deduct a limited amount of start-up costs. The costs that are not deducted currently can be amortized ratably over a 15 year period.

(9) **Organizational expenditures of corporations (section 248).** As with business start-up expenditures, for costs paid or incurred before October 23, 2004, taxpayers could elect an amortization period of 5 years or more. For costs paid or incurred after October 22, 2004, taxpayers could elect to deduct a limited amount of organizational costs. The costs that are not deducted currently can be amortized ratably over a 15 year period.

(10) **Optional write-off of certain tax preferences (section 59(e)).** Taxpayers could avoid including some tax preference items in the minimum tax by electing to capitalize and amortize rather than deduct the expenses. These options included 3-year amortization of circulation expenses (section 173), 10-year amortization of research and experimental expenditures (section 174), 5-year amortization of intangible drilling costs (section 263) (but see below), and 10-year amortization of mining exploration and development expenses (sections 616 and 617).

Amortization of intangible drilling costs was excluded from this heading when it could be identified; instead, it was included in "Other deductions" in the statistics.

Amount Owed at Time of Filing

[Page 1, Line 34]

See "Overpayment or Amount Owed.

Bad Debts

[Page 1, Line 15]

Bad debts occurring during the year were allowed as a deduction under Code section 166. For most businesses, the deduction was allowed only for debts actually written off as uncollectable; additions to reserves, even if that was the taxpayer's normal method of accounting for bad debts, were not deductible. However, "small" banks with total assets of $500,000,000 or less were allowed under section 585 to deduct additions to bad debt reserves based on their own experience of bad debt losses.

Balance Sheets

[Page 5, Schedule L]

The balance sheet data presented in this report were the amounts reported by the taxpayer (when available) as of the end of the taxpayer's accounting year. Taxpayers were instructed to provide data that agreed with their books of account but were given very few other guidelines. Thus, the statistics for balance sheets contained considerably more reporting variability than those for the income statement and tax computation items, which were the subject of more detailed instructions and more intense scrutiny during IRS processing. Beginning in Tax Year 2002, corporations with less than $250,000 in total receipts for the tax year, and less than $250,000 in total assets at the end of the tax year, were not required to file Schedule L.

Since balance sheet data were from the taxpayers' books, they were generally governed by general accounting principles rather than the special rules of tax accounting. Where these rules diverged significantly, the balance sheet statistics could show little relationship to the income statement accounts. Inventories, accumulated depletion, depreciation, and amortization, accrued tax and other liability accounts, and other capitalized items were often recorded on different bases for tax and book purposes.

A number of steps were taken during statistical processing to reduce the variability due to taxpayer reporting practices. Misreported amounts were transferred to their proper accounts; amounts from attached schedules were edited into the Schedule L format; and missing balance sheets were either supplied from reference books (if possible), or statistically imputed based on other data on the return and the company's characteristics.

Some balance sheets were suppressed (or not imputed) during statistical processing. (These companies appear in the tables in the "zero-assets" category.) The balance sheets of foreign corporations were not included (with one exception) because it was not possible to separate U.S. assets from foreign ones. Foreign insurance companies were the exception; they are required to report U.S. assets segregated from foreign ones. Final returns of corporations going out of existence were not permitted balance sheets, because they should have either had zero assets (if liquidating) or assets included in some other corporation's return (if merging). And balance sheet data were not included from most part-year returns, because the same company's end-of-year data could have been subject to inclusion from its complete return.

Biodiesel and Renewable Diesel Fuels Credit Δ

[Form 8864]

The biodiesel and renewable diesel fuels credit was created to encourage the production and use of biodiesel fuels. The credit consists of the biodiesel credit, renewable diesel credit, biodiesel mixture credit, renewable diesel mixture credit, renewable diesel mixture credit, and the small agri-biodiesel producer credit. The Energy Tax Incentive Act of 2005 amended section 40A to add credits for renewable diesel fuel sold after December 31, 2005. The Act also added the small agri-biodiesel producer credit for tax years ending after August 8, 2005. The mixture credit for each gallon of biodiesel fuel produced, and sold or used, before 2009, in the course of a trade or business is 50 cents. The biodiesel credit amount is 50 cents for each gallon of biodiesel before 2009 not used in a mixture with diesel fuel for a taxpayer's trade, business, or sold at retail. The credit amount increases to $1.00 per gallon if either the biodiesel or the biodiesel mixture fuel is (a) produced, and sold or used after 2008, or (b) meets the definition as an agri-biodiesel fuel or renewable diesel fuel. The small agri-biodiesel credit amount is 10 cents per gallon of agri-biodiesel (up to a 15 million gallon maximum) that is (a) used by the producer, or sold by the producer for use, in the production of a qualified biodiesel mixture in a trade or business or as fuel in a trade or business, or (b) sold at retail and placed in a vehicle fuel tank by the producer or a person buying from the producer. The tax liability for this credit is no longer computed on Form 8864, instead it is computed as part of the General Business Credit on Form 3800.

Branch Profits Tax

[Form 1120-F, Page 1, Line 3]

This was an additional tax imposed under Code section 884 on the after-income-tax U.S. earnings and profits of a foreign corporation that were not invested in a U.S. trade or business. The tax also applied to certain interest payments from income that was earned in U.S. operations. The provisions were designed to impose a tax on foreign companies' branches similar to the withholding tax on dividends

and interest imposed on foreign-owned subsidiaries incorporated in the U.S. Like the withholding tax, the rate was set in the law at 30 percent, but that rate was only applicable if the U.S. had no tax treaty with the companies' home country setting a different rate (which could be zero).

The branch profits tax was imposed on the "dividend equivalent" amount of the earnings and profits of a U.S. branch of a foreign corporation that was attributable to its income effectively connected (or treated as effectively connected under Code section 897) with a U.S. trade or business. The effectively connected earnings and profits were (1) reduced to reflect any reinvestment of the branch's earnings in assets in the U.S. trade or business (or reduce liabilities in the U.S. trade or business) and (2) increased to reflect any prior reinvested earnings that were considered remitted to the home office of the foreign corporation.

Certain earnings and profits attributable to income effectively connected with a U.S. trade or business were exempt from the branch profits tax. The tax exempt earnings included: (1) certain earnings of a foreign sales corporation as described in Code sections 921(d) and 926(b); (2) earnings of foreign transportation carriers (such as ships and aircraft) that were exempt from U.S. tax by reciprocal exemption; (3) earnings derived from the sale of any interest in U.S. real property holding corporations; (4) interest income derived by a possession bank from U.S. obligations as described in Code section 882(e); (5) earnings derived by certain insurance companies which elected to have income treated as effectively connected income; and (6) income of foreign governments and international organizations exempt under Code section 892.

The branch profits tax was the sum of the tax imposed on the earnings and profits and interest payments of the foreign corporation. The branch tax was reported on the Form 1120-F, *U.S. Income Tax Return of a Foreign Corporation*. The tax was included in Total Income Tax in the statistics. It was also shown separately in the statistics for foreign corporations with U.S. business operations in Tables 10 and 11.

Business Receipts

[Page 1, Line 1(c)]

Business receipts were the gross operating receipts of the corporation reduced by the cost of returned goods and allowances. Generally, they represented all of a corporation's receipts except investment and incidental income. Business receipts may also have included sales and excise taxes that were included in the sales price of products; some corporations reported this way, while others reported their receipts after adjustment for these taxes.

Business receipts included rents reported by real estate operators as well as by other corporations for which rent made up a significant portion of income. The latter corporations included manufacturers that rented their products, lessors of docks, warehouses, pipelines, and other public utility facilities, and companies engaged in rental services, such as providing lodging places and the rental of automobiles or clothing.

For banks and other financial institutions whose principal income was interest, business receipts consisted of fees, commissions, credit card income, and other operating receipts; interest was reported under that heading and included so in the statistics. Banks' business receipts also included profit from Federal funds transactions; if the bank reported gross sales and purchases, the amounts were netted during statistical processing. Likewise, security dealers included profit from security trades in business receipts; if gross amounts were reported, costs and sales proceeds were netted during statistical processing. Regulated investment companies and real estate investment trusts did not report business receipts; all of their income was included in the investment income categories in the statistics.

Business receipts for insurance companies consisted of premium income. Some small property and casualty insurance companies, however, could elect to be taxed only on investment income and thus would have reported no business receipts, and other, smaller, companies were exempt from tax altogether. Property and casualty insurance companies with premium income of $1,200,000 or less could elect (under section 831(b)(2)) to be taxed on only investment income; such companies with premiums of $600,000 or less were exempt from tax under section 501(c)(15).

For all industries, business receipts excluded gains from the sale of assets. See "Net Gain (or Loss), Noncapital Assets" and "Net Capital Gains," below.

Capital Gains Tax (1120-RIC)

[Form 1120-RIC, Page 2, Sch.J, Line 2b]

Regulated investment companies that did not distribute all of their capital gains to their shareholders were taxed at the regular corporate rates of 35% only on the undistributed gain for non-qualified timber gain. The tax for qualified timber gain was 15%. This tax is a component of "Total Income Tax Before Credits."

Capital Stock

[Page 5, Schedule L, Line 22(d)]

This end-of-year balance sheet equity item included amounts shown for outstanding shares of both common and preferred stock.

Cash

[Page 5, Schedule L, Line 1(d)]

This balance sheet asset item included the amount of actual money or instruments and claims which were usable and acceptable as money on hand at the end of the taxable year, including certificates of deposit.

Cash and Property Distributions

[Page 5, Schedule M-2, Line 5(a) & 5(c)]

Cash distributions are distributions from the earnings and profits of the distributing corporation, made in cash, to shareholders outside the consolidation. Property distributions, other than corporation's own stock, are distributions made to shareholders outside the consolidation that consist of the actual property of the distributing corporation, other than cash or shares of the distribution corporation's own stock.

Charitable Contributions

[Page 1, Line 19]

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible under Code section 170(c). In general, the deduction was limited to 10 percent of taxable income computed without regard to:

(1) the deduction for contributions;

(2) special deductions for dividends received and for dividends paid on certain preferred stock of public utilities;

(3) any net operating loss carryback under Code section 172;

(4) any capital loss carryback to the tax year under Code section 1212(a)(1); and

(5) the deduction of bond premium on repurchase under Code section 249.

Charitable contributions over the 10 percent limitation could be carried forward to the next 5 tax years; however, the carryover was not allowed if it increased a net operating loss carryover.

A corporation could receive a larger deduction for contributing scientific property used for the care of the ill, needy or infants, for research to an institution of higher education. These applied to all except personal holding companies and corporations whose businesses were the performance of services, and for contributions of computer technology and equipment to schools (under section 170(e)). Regulated investment companies (RICs) and real estate investment trusts (REITs) did not report contributions. Contributions made by S corporations were passed through to the shareholders to be deducted on the shareholders' returns.

The amount shown in the statistics included contributions identified as part of cost of goods sold or capitalized under section 263A, as well as contributions reported as a business deduction.

Compensation of Officers

[Page 1, Line 12]

Salaries, wages, stock bonuses, bonds, and other forms of compensation were included in this deduction item if they were identified as having been paid to officers for personal services rendered. It did not include qualified deferred compensation, such as contributions to a 401(k) plan or a salary reduction agreement, which were included in the statistics for pensions and profit sharing plans. The item included amounts reported as a part of cost of goods sold or capitalized under section 263A.

The deductible compensation of certain officers of publicly held corporations was limited under section 162(m) to $1,000,000 or less. However, the limit did not apply to commissions or other compensation based on performance or if the officer worked under a binding contract in effect on February 17, 1993.

Consolidated Returns

Consolidated returns were income tax returns that contained the combined financial data of two or more corporations meeting the following requirements: (1) a common parent corporation owned at least 80 percent of the voting power of all classes of stock and at least 80 percent of each class of nonvoting stock (except stock which was limited and preferred as to dividends) of at least one member of the group; and (2) these same proportions of stock of each other member of the group were owned within the group.

Corporations electing to file consolidated returns in one year had to file consolidated returns in subsequent years, with certain exceptions. The consolidated filing privilege could be granted to all affiliated domestic corporations connected through stock ownership with a common parent corporation except: (1) regulated investment companies; (2) real estate investment trusts who did not consolidate with qualified REIT subsidiaries; (3) corporations designated tax-exempt under Code section 501; (4) Interest Charge Domestic International Sales Corporations (IC-DISCs); and (5) S corporations.

Under Code section1504(c), life insurance companies could file consolidated returns with other life insurance companies without restriction. Also, a non-life insurance parent could include a life insurance subsidiary subject to certain restrictions (e.g., the insurance company must have been a member of the controlled group for at least 5 years).

A consolidated return filed by the common parent company was treated as a unit, each statistical classification being determined on the basis of the combined data of the affiliated group. Therefore, filing changes to or from a consolidated return basis can affect year-to-year comparability of certain statistics (such as data classified by industry and size of total assets). Data on consolidated returns are shown in Table 19.

Consent Plan and Apportionment Schedule for a Controlled Group

[Schedule O]

This schedule was required to be completed by members of a Controlled Group beginning in tax year 2006. Controlled Group members were required to report the apportionment of taxable income, income tax, and certain tax benefits between group members, as well as identifying the type of controlled group to which they belong. Group types identified in the instructions are Parent-subsidiary, Brother-sister, and combined groups. Life insurance companies in a group of their own were separately identified, but as part of a life-non life group, they were identified as one of the other groups. This form was also used for indicating the group member's consent to the adoption of a new apportionment plan, the amendment or termination of an existing plan, whether they already have a plan in effect, and even if they are not planning to adopt an apportionment plan. This schedule was required to be filed by all corporations in each year that they are a member of a controlled group. Controlled group members were entitled to one $50,000, one $25,000, and one $9,925,000 taxable income bracket amount (in that order). Additional income tax was apportioned at a 5% rate, up to $11,750, if the taxable income of the group was over $100,000, and at a 3% rate, up to $100,000, if the taxable income of the group was over $15 million.

Constructive Taxable Income from Related Foreign Corporations

This item was the sum of (1) includable income from Controlled Foreign Corporations and (2) foreign dividend gross-up. Includable income was the income of U.S.-owned foreign corporations that was taxable to their U.S. shareholders under Code sections 951-964 ("Subpart F"). Foreign dividend gross-up was an amount equal to the foreign tax deemed paid by the foreign corporation that the U.S. shareholder could claim as a foreign tax credit. A controlled foreign corporation was one in which more than 50 percent of the voting stock was controlled by U.S. persons, including domestic corporations, each of whom owned at least 10 percent of the voting stock. Any U.S. shareholder owning 10 percent or more of the stock was required to include in taxable income a share of the includable income and dividend gross-up.

Foreign dividend gross-up and includable income from controlled foreign corporations were combined and presented in the statistics as Constructive Taxable Income from Related Foreign Corporations. The components are presented separately in Table 20. Neither includable income from controlled foreign corporations nor foreign dividend gross-up was included in the statistics for Total Receipts.

Includable Income

[Page 2, Schedule C, Line 14(a)]

Generally, the earnings and profits of a controlled foreign corporation (CFC) were subject to U.S. taxation only when the income was actually distributed to the U.S. shareholders or repatriated to the United States. The Subpart F provisions of the Code created an exception to this general rule by requiring that some types of foreign income be included in the income of the U.S. shareholders even if not distributed. The types of income involved are either passive investment income, income from sources thought especially easy to shift between tax jurisdictions, or income from sources contrary to public policy.

Includable income consisted of:

(1) Subpart F income, defined below;
(2) any previously excluded Subpart F income which had been invested in qualified assets in less developed countries, and which was either withdrawn from those countries or repatriated to the U.S. shareholders and therefore became taxable;
(3) any previously excluded Subpart F income which had been withdrawn from foreign base company shipping operations;
(4) any increase in Controlled Foreign Corporation earnings due to investment in U.S. property; and
(5) factoring income, or income that arose from the sale or transfer of a receivable.

Subpart F income, defined in Code section 952, included:

(1) income from insurance issued by CFCs outside the country of incorporation of the CFC;
(2) "foreign base company income," which included several types of income derived from passive investments or from transactions outside the CFC's country of incorporation;
(3) income from participation in international boycotts not sanctioned by the United States;
(4) illegal bribes, kickbacks, or other payments to a government official; and
(5) income derived from any foreign country during any period for which a foreign tax credit would be denied for taxes paid to those countries, as described in Code section 901(j) (i.e., a government that was not recognized by the United States, with which the United States severed or did not conduct diplomatic relations, or which provided support for international terrorism).

Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid

[Page 2, Schedule C, Line 15(a)]

This item, also called "foreign dividend gross-up," was constructive taxable income to corporations that claimed a foreign tax credit. A U.S. corporation could claim a foreign tax credit for a share of the foreign taxes actually paid by its related foreign corporations, including its controlled foreign corporations. The U.S. corporation's share of the foreign taxes depended on the ratio of the dividends and includable income it received to the total earnings and profits of the related foreign corporation. The foreign taxes were treated as deemed paid by the U.S. corporation. In order to receive credit against U.S. tax, the foreign taxes deemed paid needed to be included in the corporation's worldwide income as well. They were included in income as an increase to foreign dividends, called a dividend gross-up. The dividend gross-up was the equivalent amount of the foreign taxes deemed paid by the U.S. corporation.

Corporation's Own Stock Distributions

[Page 5, Schedule M-2, Line 5(b)]

Distributions of corporation's own stock were distributions made to shareholders outside the consolidation that consisted of shares of the distributing corporation's own stock, in lieu of cash or other property.

Cost of Goods Sold

[Page 2, Schedule A, Line 8]

Cost of goods sold represented the costs incurred by the corporation in producing the goods or providing the services that generated the corporation's business receipts. Included were costs of materials used in manufacturing, costs of goods purchased for resale, direct labor, and a share of overhead expenses, such as rent, utilities, supplies, maintenance, and repairs. (Overhead expenses, however, were not included in these statistics as the taxpayers reported them; see "Uniform Capitalization Rules" below.)

The basic cost of goods sold calculation, shown in Schedule A, consisted of adding beginning inventory to the current year purchases, labor, additional inventory costs (section 263a), and other costs and subtracting ending inventory. Each of the individual items included in cost of goods sold is shown separately in Table 2.

For companies engaged in manufacturing or trade activities, if gross receipts were reported, a cost of goods sold was imputed if not reported. The cost was imputed using attachments for "Other Deductions." For other nonfinance industries, a cost was imputed only for companies that reported gross receipts and included inventories on the balance sheet.

Generally, returns of corporations in the finance sector were not expected to have cost of goods sold unless they were consolidated returns including nonfinance subsidiaries. Security dealers sometimes reported the cost of securities traded on their own accounts as cost of goods sold (and reported the gross sales proceeds as business receipts). Such amounts were netted during statistical processing, with the net gain reported as receipts and cost of goods made zero. The same handling was given bank returns reporting gross receipts and costs from Federal funds transactions.

Insurance companies were made to conform to the Form 1120 format using premium income as gross business receipts and showing benefits paid as cost of goods sold. For most life insurance companies, cost of goods sold was equal to death benefits; for other insurance companies, it was equal to losses incurred. These items are shown separately in Table 26.

Uniform Capitalization Rules

A taxpayer reporting of cost of goods sold was governed by the "uniform capitalization rules" of Code section 263A. Most companies producing goods for sale were required to capitalize inventory costs under the uniform capitalization rules. Corporations subject to the rules were required to capitalize direct costs and an allocable portion of most indirect costs that related to the goods produced or acquired for resale. Some of the indirect costs that were required to be allocated to capital accounts were administration expenses, taxes, depreciation, insurance costs,

compensation of officers, and contributions to pension, stock bonus, profit sharing, and deferred compensation plans. Special rules were provided for the capitalization of interest expense paid or incurred in the course of production. The rules did not apply to personal property acquired for resale for corporations with annual average gross receipts of $10,000,000 or less. Special rules were provided for farmers and for timber property.

For statistical purposes, many components of cost of goods sold were moved to the equivalent deduction item and thus appear in the tables as current deductions rather than as components of cost of goods sold. Expenses for advertising, amortization, bad debts, compensation of officers, contributions to charitable organizations, contributions to employee benefit programs, contributions to pension plans, depletion, depreciation, interest, rent of buildings or real estate, and taxes were transferred to their respective deduction categories when identified on attachments for cost of goods sold. Intangible drilling costs were also removed from cost of goods sold and included in other deductions.

In this report, therefore, cost of goods sold appears smaller, and many deduction accounts larger, than reported by taxpayers. However, these are the only accounts affected; inventories were not adjusted and net income or deficit and taxable income were not affected.

Cost of Labor

[Page 2, Schedule A, Line 3]

This component of cost of goods sold included the portions of the company's payroll representing direct labor costs and some indirect costs allocated to inventory under the uniform capitalization rules. Some labor costs were reported in other accounts, such as Other Costs. See also, "Cost of Goods Sold."

Cost of Treasury Stock

[Page 5, Schedule L, Line 27(d)]

This item was the total value of issued common or preferred stock that had been reacquired and was held at the end of the accounting year by issuing corporations. The stock, which was available for resale or cancellation, may have been purchased by the corporation or acquired through donation or as settlement of a debt. Treasury stock was a part of capital stock outstanding; it did not include unissued capital stock.

Credit by Reciprocal

[Form 1120-PC, Page 1, Line 14(h)]

See "Reciprocal Tax."

Credit for Contributions to Selected Community Development Corporations

[Form 8847]

A corporation making qualified cash contributions (including loans or investments) to a community development corporation selected by the Secretary of Housing and Urban Development (HUD) could take a credit against tax. The corporation may claim as a credit 5 percent of the amount contributed for each tax year during a 10-year credit period beginning with the tax year in which the contribution is made as subject to the limitations of the "General Business Credit" (described under that heading in this section). The components of the general business credit are shown separately in Table 21.

Credit for Employer-Provided Childcare Facilities and Services

[Form 8882]

The purpose of this credit is to encourage more businesses to provide child care services for their employees. The amount of the credit for a given tax year is the sum of 25 percent of the qualified child care expenditures and 10 percent of the qualified resource and referral expenditures. The maximum amount of credit allowed in any given year is $150,000. Form 8882 is to be used to calculate and claim the credit. The credit is part of and subject to the limitations and carryover rules of the general business credit. The components of the general business credit are shown separately in Table 21.

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

[Form 8846]

Food and beverage establishments that paid the employer's social security and Medicare tax on employee tip income in excess of the minimum wage were allowed to receive a refund of the excess in the form of a credit against income tax. This credit was a component of the "General Business Credit" and was subject to the limitations and carryover provisions discussed under that heading. The components of the general business credit are shown separately in Table 21.

Credit for Federal Tax on Fuels

[Page 1, Line 32f(2)]

Code section 34 allowed a credit in full or in stated amounts for excise taxes on:

(1) gasoline used on farms for farming purposes (Code section 6420);
(2) gasoline used for non-highway purposes or by local transit systems (Code section 6421); and
(3) fuel not used for taxable purposes (Code

section 6427), such as, on the sale of fuel when tax was imposed under section 4041(a) or (e) and the purchaser used such fuel other than for the use for which sold, or resold such fuel.

This credit was also used to claim the credit for purchase of qualified diesel-powered highway vehicles.

Credit for Small Employer Pension Plan Startup Costs

[Form 8881]

The purpose of this credit is to encourage small businesses to establish and maintain retirement savings accounts for their employees. The credit amount equals 50 percent of the startup costs incurred to create or maintain a new employee retirement plan. The credit is limited to $500 in any tax year and it may be claimed for qualified costs incurred in each of the three years beginning with the tax year in which the plan becomes effective. The credit is part of and subject to the limitations and carryover rules of the general business credit. The components of the general business credit are shown separately in Table 21.

Credit for Tax Paid on Undistributed Capital Gains

[Page 1, Line 32f(1)]

Regulated investment companies (RIC) and real estate investment trusts (REIT) were required to pay tax on amounts of undistributed net long-term capital gain less net short-term capital loss at the regular corporate tax rate of 35 percent. Stockholder corporations, for their part, were required to include in the computation of their long-term capital gains any such gains designated by the parent as undistributed dividends. The stockholder corporations were then deemed to have paid the tax on the undistributed long-term capital gain dividends and were allowed a credit for the tax they were deemed to have paid.

Credit to 2009 Estimated Tax

[Page 1, Line 36a]

This item was the amount of the taxpayer's 2008 overpayment applied to the firm's estimated tax for the 2009 Tax Year. See also, "Overpayment or Amount Owed."

Credit to Holders of Tax Credit Bonds Δ

[Page 3, Schedule J, line 5e]

Form 8912 is used to claim credit for the following tax credit bonds: Clean renewable energy bond (CREB), Gulf tax credit bond (GTCB), Midwestern tax credit bond (MTCB), Qualified forestry conservation bond (QFCB), New clean renewable energy bond (NCREB), Qualified energy conservation bond (QECB), Qualified zone academy bond (QZAB), Qualified school construction bond (QSCB), and Build America bond (BAB). Holders of qualified zone academy bonds now use Form 8912. The Energy Improvement and Extension Act of 2008 added the new clean renewable energy bonds and the qualified energy conservation bonds. The Tax Extenders and Alternative Minimum Tax Relief Act of 2008 added the Midwestern tax credit bonds. The Food, Conservation, and Energy Act of 2008 added the qualified forestry conservative bonds. The American Recovery and Reinvestment Tax Act of 2009 added the qualified school construction bonds and build America bonds.

Death Benefits

[Form 1120-L, Page 1, Line 9]

See "Cost of Goods Sold."

Deficit

See "Net Income (or Deficit)."

Depletable Assets and Accumulated Depletion

[Page 5, Schedule L, Lines 11a and b]

Depletable assets represented, in general, the gross end-of-year value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the corporation's books of account.

The value of depletable assets and accumulated depletion may not be closely related to the current year depletion deduction. The depletable assets and accumulated depletion balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

Depletion

[Page 1, Line 21]

This deduction was allowed for the exhaustion of mines, oil and gas wells, other natural deposits, and timber. The Code provided two methods for computing the deduction: cost depletion, in which a share of the cost of acquiring or developing a property was written off each year; and percentage depletion, which involved simply deducting a fixed percentage of the gross income from the property each year. For standing timber, depletion was computed on the basis of cost. In the case of most natural deposits, the depletion was computed either on a cost or percentage basis; for oil and gas wells, however, percentage depletion was allowed only to "independent" producers (producing less than 50,000

barrels of oil or an equivalent amount of gas a day) and then only for the first 1,000 barrels produced each day. All other oil and gas producers were required to use cost depletion.

Generally, for gas and oil wells the gross income was the actual sales price, or representative market or field price if the gas or oil were later converted or manufactured prior to sale. For other natural deposits, gross income was defined to include income from mining or extraction and certain treatment processes as well. Percentage rates for each type of natural deposit were listed in Code section 613 and ranged from 5 to 25 percent of gross income. However, percentage depletion generally could not exceed 50 percent of the taxable income from the property computed without the depletion deduction.

The depletion deduction for natural deposits other than oil and gas could also have been limited by provisions designed to recapture previously deducted mine exploration and development costs. These capital expenditures were deductible when incurred but had to be recaptured if the mine became productive or was sold. One method taxpayers could elect to recapture these deductions was to forego percentage depletion deductions on the mine until recapture was complete.

The statistics for depletion also did not include amounts shown by the corporation as a deduction in computing net gain or loss from sale of depletable assets under sections 631(a) or 1231. Regulated investment companies and real estate investment trusts did not report depletion.

The amounts shown in the statistics included any identifiable depletion reported as part of the cost of goods sold or capitalized under section 263A. Amortization of intangible drilling costs was not included in the statistics for depletion but was included in “Other Deductions.”

Depreciable Assets and Accumulated Depreciation Δ

[Page 5, Schedule L, Lines 10a and b]

Depreciable assets from the corporation's end-of-year balance sheet were the book value of tangible property subject to depreciation (such as buildings and equipment with a useful life of one year or more). This item could include fully depreciated assets still in use and partially completed assets for which no deduction was yet allowed if the corporation reported them as depreciable on its balance sheet. The amounts shown as accumulated depreciation represented the portion of the assets that were written off in the current year and all prior years.

In general, depreciable assets were the gross amounts before adjustment for accumulated depreciation. Some corporations, however, reported only the net amount of depreciable assets after deducting accumulated depreciation. Certain insurance companies were included among the corporations which reported only a net amount of depreciable assets. Life insurance companies and some property and casualty insurance companies reported their balance sheet information in the format required by State insurance regulations. This format usually provided for the reporting of only net depreciable assets and only the home and branch office buildings and equipment were included. Other real estate holdings of these corporations were reported as “Other Investments.”

The statistics for depreciable assets excluded depletable and intangible assets, which were reported in their respective items, and accumulated amortization.

Generally, the value of depreciable assets and accumulated depreciation were not closely related to the current-year depreciation deduction. The depreciable assets and accumulated depreciation balance sheet accounts reflected book values; the depreciation deduction reflected the amount claimed in the current year for tax purposes.

Depreciation Δ

[Page 1, Line 20]

Depreciation is a method of recovering the cost of investments in tangible assets that lose value as they are used to produce income. The depreciation deduction allowed under Code sections 167 and 168 approximated this loss in value by prescribing the rates at which various types of assets could be depreciated and the period over which the investment could be recovered. The depreciation rules in effect for property placed in service in 2007 were basically the same as those enacted in 1986; however, the tax depreciation rules were changed many times over the years, and some assets were still in use in 2007 that were originally placed in service under prior year rules. So the depreciation claimed on 2007 returns included in these statistics could have represented amounts computed by several different sets of rules.

In 2006, the basic depreciation system was the “Modified Accelerated Cost Recovery System,” or MACRS, that provided two systems for computing the depreciation deduction. The “General Depreciation System,” or GDS, specified recovery periods of 3, 5, 7, or 10 years for livestock, fruit trees, most machinery, equipment, and tangible personal property, and prescribed the 200-percent declining balance method of determining the amount to be

written off each year. Public utility property, water transportation equipment, and farm buildings were placed in the 15-year, 20-year, or 25-year category and were to be depreciated by the 150-percent declining balance method. Buildings were to be depreciated by the straight-line method and over recovery periods of 27.5 years for residential buildings, 31.5 years for nonresidential buildings placed in service before May 13, 1993, and 39 years for nonresidential buildings placed in service after May 12, 1993. Railroad roadbeds and tunnels were prescribed a recovery period of 50 years and the straight-line depreciation method.

MACRS also provided for an "Alternative Depreciation System," or ADS, that was less accelerated than GDS and thus could help avoid the alternative minimum tax. Under ADS, the recovery period was generally based on the old "class life" system, which was a set of lives prescribed by IRS and based on studies of actual asset lives. The depreciation method was straight-line. Some types of property could only be depreciated using ADS. These were (1) tangible property used predominantly outside the U.S., (2) tax-exempt property, (3) property financed by tax-exempt bonds, (4) imported property covered by a Presidential order, or (5) farm property placed in service in a year in which the taxpayer had elected to expense preproduction period costs under section 263A.

Also included here were amounts the corporation elected to expense under section 179. For 2008, the maximum deduction was $250,000 ($285,000 for qualified enterprise zone businesses, renewal community businesses and qualified Liberty Zone property). In 2003, the definition of section 179 property was expanded to include computer software.

Amounts for special depreciation allowance and other depreciation were also included in this item. Beginning in 2001, certain qualified property placed in service after September 10, 2001, could have an additional 30% special depreciation allowance. Qualified property acquired and placed in service after May 5, 2003 and before January 1, 2005, may have an additional 50% depreciation allowance. Qualified property for the 30% or 50% special allowance includes, but is not limited to, tangible property depreciated under MACRS with a 20 year or less recovery period and computer software. But, it is important to note that the 30% and 50% special depreciation allowances will not apply to most property placed in service after 2004.

This item included amounts of depreciation reported as a part of cost of goods sold or capitalized under section 263A.

Disabled Access Credit

[Form 8826]

The credit was allowed to small businesses that incurred expenses to make their business accessible to disabled individuals. An eligible small business was one with either gross receipts (less returns and allowances) of less than $1 million for the preceding tax year or not more than 30 full-time employees in the preceding tax year.

An eligible expenditure was one paid or incurred by an eligible small business in order to comply with the requirements of the Americans with Disabilities Act of 1990. Expenditures included: (1) removing architectural, communication, physical, or transportation barriers; (2) providing qualified interpreters or other methods of delivering materials to individuals with hearing impairments; (3) providing qualified readers, taped texts, or other methods of delivering materials to individuals with visual impairments; (4) acquiring or modifying equipment or devices for individuals with disabilities; or (5) providing other similar services, modifications, materials or equipment. The amount of the credit was 50 percent of the amount of the eligible expenditures for a year that exceeded $250 but did not exceed $10,000.

The disabled access credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit", in this section. The components of the general business credit are shown separately in Table 21.

Dividends Received from Domestic Corporations

Dividends received from domestic corporations was a statistic computed from amounts reported on Schedule C. The amounts making up this statistic are shown in detail in Table 20. The statistic represented most distributions from the earnings and profits of companies incorporated in the United States. Dividends received from domestic corporations were generally those used in computing the special deduction from net income for dividends received, which is discussed under the heading "Statutory Special Deductions" in this section.

Dividends from Interest Charge Domestic International Sales Corporations (IC-DISC's) and from former Domestic International Sales Corporations (DISC's) that were deductible were included as domestic dividends received. Dividends from Foreign Sales Corporation's (FSC's) and foreign subsidiaries, on the other hand, were included under "Dividends Received from Foreign Corporations."

Dividend distributions among member corporations electing to file a consolidated return were eliminated from the statistics as part of the consolidated reporting of tax accounts. For tax purposes, dividends reported on these returns represented amounts received from corporations that were outside the tax-defined affiliated group.

If portfolio stock was wholly or partially financed by debt, no dividend received deduction was allowed on the debt-financed portion of the stock. There was a separate line item and a separate deduction calculation for dividends on debt-financed portfolio stock. This amount was included as part of domestic dividends even though it also represented debt-financed stock of foreign corporations.

Dividends or other distributions other than those detailed in Table 20 were included in “Other Receipts.”

Dividends received by S corporations were passed through to shareholders and reported on the Form 1120S, Schedule K-1, *Shareholders’ Shares of Income, Deductions, Credits etc.* and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section as "Dividend Income" under "Portfolio Income (less deficit) distributed to shareholders."

Dividends Received from Foreign Corporations

These were dividends paid from the earnings and profits of companies incorporated in foreign countries.

Dividends received from foreign corporations out of U.S. source earnings and profits or from Foreign Sales Corporations (FSC’s) were usually eligible for the dividends received deduction, described in “Statutory Special Deductions,” below. Not eligible were dividends out of foreign earnings and profits and certain gains from the sale, exchange, or redemption of Controlled Foreign Corporation stock.

Because foreign dividend gross-up and includable income from controlled foreign corporations were not actual receipts, for statistical purposes they were excluded from dividends received. Both were combined and presented in the statistics as “Constructive Taxable Income from Related Foreign Corporations,” discussed above.

Dividends received from foreign corporations by S corporations were not included in these statistics.

Domestic Production Activities Deduction

[Page 1, Line 25]

The Domestic Production Activities Deduction (DPAD) was added as part of the American Jobs Creation Act and is available for tax years beginning after December 31, 2004. By keeping manufacturing and software development activities in the United States, exporters may claim a deduction for a percent of their income from qualified exports. The provision, which can be found under code section 199, was largely written to satisfy WTO objections to Extraterritorial Income (ETI) and Foreign Sales Corporation provisions. The credit is figured on Form 8903.

Effectively Connected Income (ECI) Deduction

[Form 1120-F, Page 3, Line 26]

Home office deductions allocated and apportioned to effectively connected income from schedule H.

Employee Benefit Programs

[Page 1, Line 24]

Contributions made by employers to such plans as death benefit plans, insurance plans, health plans, accident and sickness plans, and other welfare plans were deductible under Code sections 419 and 419A. Generally, such programs were not an incidental part of a pension, profit sharing plan, or other funded deferred compensation plan. Deductions for a welfare benefit fund were limited to the qualified cost of the fund for the taxable year, as described under Code section 419. Direct payments for employees' welfare were not included as employee benefits; only payments into a fund for employee benefits were included.

Included in the statistics for this item were amounts identified as part of the cost of goods sold, or capitalized under section 263A. Regulated investment companies and real estate investment trusts do not report employee benefits. Some mining companies could have reported an amount for a combination of welfare/retirement plans. When identified, the combined amount was included in the statistics for contributions to employee benefit plans.

Empowerment Zone and Renewal Community Employment Credit

[Form 8844, line 10]

Although the EZE credit was a component of the general business credit, there was a special tax liability limitation for this credit. A qualified zone employee was any employee who performed substantially all of the services for an employer within an empowerment zone in the employer’s trade or

business and had his or her principal residence within that empowerment zone while performing those services. Both full and part-time employees could be qualified zone employees. Qualified zone wages were any wages paid or incurred by an employer for services performed by a qualified zone employee. Although a qualified zone employee could earn any amount of wages, only the first $15,000 of qualified zone wages paid or incurred was taken into account for the credit. The $15,000 limit was reduced by the amount of wages paid or incurred during the year that was used in figuring the work opportunity credit for that employee. With certain exceptions amounts paid or incurred by an employer for the education or training of the employee were treated as wages paid to an employee. In general, any individual employed for less than 90 days was not a qualified zone employee. However, there were exceptions to this for an employee who was terminated because of misconduct, who became disabled, or who was acquired by another empowerment zone corporation and who continued to be employed by that corporation. The Renewal Community Employment credit entitles employers located in a renewal community zone to a 15-percent wage credit on the first $10,000 of annual wages paid to employees residing in the renewal community zone.

Estimated Tax Penalty Δ

See “Overpayment or Amount Owed.”

Excess Net Passive Income Tax

[Form 1120S, Page 1, Line 22a]

A Subchapter S corporation that had accumulated earnings and profits from a prior subchapter C status and also had net passive income greater than 25 percent of its gross receipts was taxed on the excess (net of related expenses) at the regular corporate tax rate of 35 percent. Passive investment income, in general, was gross receipts derived from rents, royalties, dividends, interest, annuities, or the sales or exchanges of stock or securities.

Foreign Dividend Income Resulting from Foreign Taxes Deemed Paid

[Page 2, Schedule C, Line 15(a)]

See “Constructive Taxable Income from Related Foreign Corporations.”

Foreign Tax Credit

[Page 3, Schedule J, Line 5a]

Code section 901 allowed a credit against U.S. income tax for income taxes paid to foreign countries or U.S. possessions. The credit could be claimed by domestic corporations, except S corporations, and by foreign corporations engaged in trade or business in the United States for foreign taxes paid on income effectively connected with the U.S. business. The U.S. income tax that could be reduced by the credit excluded the recapture taxes and the personal holding company tax. The credit was not allowed for S corporations because their income was primarily taxed through their shareholders; any creditable foreign taxes were also passed through to their shareholders. Regulated investment companies could elect under Code section 853 to allow their shareholders to claim any credit for the foreign taxes paid. However, if the election was not made, the regulated investment company could claim the tax credit.

The foreign tax credit was subject to a limitation that prevented the corporations from using foreign tax credits to reduce U.S. tax liability on U.S. sourced income. The credit was limited to a percentage of total U.S. income tax equal to the ratio of taxable income from foreign sources to worldwide taxable income. Previously this limitation was computed separately for foreign taxes paid or accrued with respect to nine categories of income. In 2006 the categories changed to four. These are; (1) Passive income; (2) General Category Income; (3) Section 901 (j) Income (Sanction Country Income); and (4) Income Re-sourced by Treaty. Foreign taxes in excess of the limitation for any one year could be carried back one year (two years for credits arising in a tax year beginning before October 23, 2004) and forward ten years (five years for credits that can be carried forward to any tax year ending before October 23, 2004). The carryover periods (one year back and ten years forward) were modified by the American Jobs Creation Act of 2004.

A corporation that claimed (or passed through) the foreign tax credit could not also claim a business deduction for the same foreign taxes paid. The credit could be reduced for taxes paid on foreign income from operations involving participation or cooperation with an international boycott. The foreign tax credit was not allowed for taxes paid to certain foreign countries whose government was not recognized by the United States, with which the United States severed or did not conduct diplomatic relations, or which supported international terrorism.

General Business Credit Δ

[Form 3800, Line 32]

The general business credit consisted of a combination of several individual credits* of which the following are edited by SOI: investment credit (Form 3468), welfare-to-work credit (Form 8861), research credit (Form 6765), low-income housing credit (Form 8586), disabled access credit (Form 8826), renewable electricity production credit (Form 8835), Indian employment credit (Form 8845), orphan drug

credit (Form 8820), new markets credit, (Form 8874), credit for small employer pension plan startup costs (Form 8881), credit for employer-provided child care facilities and services (Form 8882), and credit for contributions to certain community development corporations (Form 8847), biodiesel and renewable diesel fuels credit (Form 8864), low sulfur diesel fuel production credit (Form 8896), alternative motor vehicle credit (Form 8910), the empowerment zone and renewal community employment credit (Form 8844), work opportunity credit (Form 5884), alcohol and cellulosic biofuel fuels credit (Form 6478), and credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846). If a corporation claimed more than one of these credits, reported a carryforward, had credits from a passive activity, or had the Trans-Alaska pipeline liability fund credit, or had the general credits from an electing large partnership (Schedule K-1, Form 1065-B), Form 3800 was to be filed with the income tax return. The separate components of the general business credit are shown in Table 21.

*****The following general business credit forms are not edited: Form 8900, 8906, 8907, 8908, 8909, 8911, 8923, 8931, 8932, 8933 and 5884-A. However, the current year amount is edited on the appropriate line of Form 3800 and included in the "credit allowed for the current year" (line 32).

The purpose of the general business credit was to provide a uniform limitation on the amount that could be used to reduce tax liability and to establish uniform rules for carrybacks and carryforwards. Each of the credits was computed separately. The total of the credits became the general business credit for the purpose of applying the maximum tax liability rules and the carryback and carryforward rules.

Except for the investment credits, S corporations computed these credits at the corporate level; the credits were then passed through to the shareholders. For the investment credits, the S corporation reported the basis in the qualifying property to each shareholder. The shareholders themselves computed the credits. However, S corporations that were previously C corporations could use business credit carryforwards from their C-corporation status to reduce tax on their net recognized built-in gains.

According to Code section 38(c), the general business credit reduced the tax liability to the extent of 100 percent of the first $25,000 of net tax liability and 75 percent of the net tax liability over $25,000. An additional limitation was also imposed on the general business credit as a result of the alternative minimum tax.

When the credit exceeded the limitation in any year, the excess became an unused business credit that could be carried back 1 year and forward 20 years. (For tax years beginning before December 31, 1997, the carryback period was 3 years and 15 years forward). Carryforwards of the general business credit from prior years are shown separately in Table 21.

Income Subject to Tax

[Page 1, Line 30]

This was generally the amount of income subject to tax at the corporate level. For most corporations, income subject to tax consisted of net income minus the "Statutory Special Deductions" described in this section. However, there were certain exceptions. S corporations were usually not taxable at the corporate level and so did not have income subject to tax. Some, however, had a limited tax liability on capital gains and so were included in the statistics for this item. Likewise, regulated investment companies and real estate investment trusts generally passed their net income on to be taxed at the shareholder level; but any taxable amounts not distributed were included in income subject to tax. Because insurance companies were permitted to use reserve accounting for tax purposes, insurance income subject to tax was based on changes in reserve accounts; life insurance companies could also have been allowed an additional special deduction (discussed in "Statutory Special Deductions"). Consolidated returns that contain life insurance subsidiaries were not allowed to offset all of the life insurance subsidiary's gains by losses from nonlife companies, so it was possible for such a consolidated return to show no net income but still have a positive amount of income subject to tax.

Income Tax

[Page 3, Schedule J, Line 2]

Income tax was the amount of a corporation's total tax liability calculated at the regular corporate tax rates in Code section 11 (or substitute of section 11).

The rates of tax on taxable incomes below $18,333,333 were graduated (with some exceptions). Corporations other than members of a controlled group or personal service corporations used the following tax rate schedule. If taxable income is:

Over:	*But not over:*	*Tax is:*	*Of the amount over:*
$0	$50,000	15%	$0
50,000	75,000	$7,500 +25%	50,000
75,000	100,000	13,750 +34%	75,000
100,000	335,000	22,250 +39%	100,000
335,000	10,000,000	113,900 +34%	335,000
10,000,000	15,000,000	3,400,000 +35%	10,000,000
15,000,000	18,333,333	5,150,000 +38%	15,000,000
18,333,333	----------	35%	0

The 39 percent and 38 percent rates were imposed to phase out the benefits of the lower brackets for high-income corporations.

Beginning with the 2006 tax year, members of controlled groups were required to complete the new Schedule O, Consent Plan and Apportionment Schedule for a Controlled Group to delineate the shared apportionment of their tax liability. See "Controlled Group Apportionment Plan" in this section for details. Personal service corporations (qualified under section 448 to use cash accounting) were taxed at a flat 35 percent on all of their taxable income.

Most income of S corporations was taxed only at the shareholder level. However, for S corporations that had once been C corporations, the corporate income tax was imposed on certain long-term capital gains, recognized built-in gains, and excess net passive income. The taxes paid on capital gains or recognized built-in gains by S corporations were included in the corporate statistics as "Income Tax." The taxes paid on excess net passive income were excluded from "Income Tax" but were included in "Total Income Tax."

A small number of corporations without net income had an income tax liability. These were corporations reporting all or part of their income under special life insurance rules, including-consolidated returns filing a life insurance subsidiary, or companies paying a reduced tax rate on the one-time repatriation of foreign dividends.

Other adjustments made to income tax returns by the taxpayer and included in these statistics for income tax were: (1) deferred tax under section 1291(c)(2), where a corporation was a shareholder in a passive foreign investment company (PFIC) and received an excess distribution or disposed of its investment in the PFIC during the year; and (2) additional tax under section 197(f)(9)(B) where a corporation that elects to pay tax on the gain from the sale of an intangible under the related person exception to the anti-churning rules.

See also, "Total Income Tax before Credits" and "Total Income Tax after Credits."

Indian Employment Credit

[Form 8845]

This component of the general business credit was for employing members of American Indian tribes on Indian reservations. The credit was equal to 20 percent of the excess of wages and health benefits for such employees over the amount paid such employees in 1993, limited to $20,000 per employee.

For the income tax limitations and carryback and carryforward provisions that apply, see "General Business Credit" in this section.

Intangible Assets and Accumulated Amortization

[Page 5, Schedule L, Line 13a(c) and b(c)]

Intangible assets represented the total gross value of goodwill, contracts, formulas, licenses, patents, registered trademarks, franchises, covenants not to compete, and similar assets that were amortizable for tax purposes. Thus, specific intangible asset items were included in this category only if amortization (or depreciation) actually had been taken against them.

The amounts shown as accumulated amortization represent the portion of these intangible assets that were written off in the current year as well as in prior years. In general, intangible assets were the gross amounts before adjustments for amounts of accumulated amortization. Some corporations, however, reported only the net amount of intangible assets after adjusting for amortization charges.

Interest

[Page 1, Line 5]

Taxable interest, a component of total receipts, included interest on U.S. government obligations, loans, notes, mortgages, arbitrage bonds, nonexempt private activity bonds, corporate bonds, bank deposits, and tax refunds. The statistics also included dividends from savings and loans and mutual savings banks, federal funds sold, finance charges, and sinking funds. The interest received was reduced by the amortizable bond premium under Code section 171. Interest received from tax-exempt state or municipal bonds and ESOP loans was not included in this item. Corporations were not allowed to offset any interest expense against interest income. However, if the corporation reported only a net amount, this figure was used in the statistics. See also, "Interest Paid."

Interest received by S corporations was passed through to shareholders and reported on the Form 1120S, Schedule K-1, *Shareholders' Shares of Income, Deductions, Credits, etc.,* and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section as "Interest Income" under "Portfolio Income (less deficit) distributed to shareholders."

Interest on Government Obligations: State and Local Δ

[Page 5, Schedule M-1, Line 7 and Page 2, Form 8916-A, Part II, Line 1, column (c) or Page 3, Form 1120, Schedule K, Line 9 or Page 3, Form 1120S, Schedule K, Line 16a]

The interest received from certain government obligations was not subject to U.S. income tax. These tax-exempt obligations included those issued by states, municipalities, and other local governments, the District of Columbia, and U.S. possessions, including Puerto Rico.

For statistical presentation, this interest was included in total receipts. However, it was not included in net income (less deficit) or income subject to tax.

Interest Paid

[Page 1, Line 18]

These amounts consisted of interest paid by corporations on all business indebtedness. For banking and savings institutions, the statistics also included interest paid on deposits and withdrawable shares. For mutual savings banks, building and loan associations, and cooperative banks, interest paid included amounts paid or credited to the accounts of depositors as dividends, interest, or earnings under Code section 591. Interest identified as part of the cost of goods sold or capitalized under section 263A was excluded from cost of goods sold and included in the statistics as interest paid.

Inventories

[Page 5, Schedule L, Line 3(d)]

This was the corporations' end-of-year inventories as reported on their balance sheets. Inventories included such items as finished goods, partially finished goods (work in progress), new materials and supplies acquired for sale, merchandise on hand or in transit, and growing crops reported as assets by agricultural concerns. Inventories reported on balance sheets were book accounts and would not necessarily have corresponded to those reported for tax purposes in cost of goods sold.

Inventories reported on the returns of companies in financial industries were transferred during statistical processing to other balance sheet accounts (unless reported on a consolidated return with nonfinancial subsidiaries). For security brokers and dealers, commodity brokers and dealers, and holding and other investment companies (except bank holding companies), inventories were included in "Other Investments." For the rest of the "Finance and Insurance" and "Management of Holding Companies" sectors, inventories were included in "Other Current Assets". Inventories shown in the statistics for the "Finance and Insurance" and "Management of Holding Companies" sectors were those reported by consolidated financial companies with diversified nonfinancial subsidiaries.

See also, "Cost of Goods Sold."

Inventory, Beginning of Year

[Page 2, Schedule A, Line 1]

Closing inventories from the end of the previous year.

See also, "Inventory, End of Year."

Inventory, End of Year

[Page 2, Schedule A, Line 7]

These were ending inventories as calculated for tax purposes. Inventories included the portion of its raw materials and merchandise purchased for resale and not sold during the year. Statistical adjustments made to the current year components of cost of goods sold were not carried over into the capitalized inventory accounts, which were shown as reported by taxpayers (except for necessary corrections).

See "Cost of Goods Sold."

Investment Credit Δ

[Form 3468]

This credit was composed of five separate, unrelated credits: the rehabilitation investment credit, the energy credit, the qualifying advanced coal project credit, qualifying gasification project credit, and qualifying advanced energy project credits.

The **energy credit** was allowed for equipment that used solar, geothermal, qualified fuel cell, and qualified micro-turbine property to generate electricity, heat or cool a building or provide heat for a process.

The **qualifying advanced coal project credit** was allowed on investments in qualifying advanced coal projects. This project must be located in the United States and should be used to power a new electric generation unit or to refit to repower an existing electric generation unit.

The **qualifying gasification project credit** was allowed on qualified investments that employ gasification technology, carried out by an eligible entity. This credit was not allowed on any investments already claimed under the qualifying advanced coal project credit.

The **qualifying advanced energy project credit** is a credit based off a project that reequips, expands, or establishes a manufacturing facility for the production of property, fuel cells, and electric. The property must be used to produce energy from the sun, wind, geothermal deposits or other renewable resources.

The **rehabilitation tax credit** offsets the cost of rehabilitating a certified historic structure or the rehabilitation costs for any nonresidential building originally placed in service before 1936. The rehabilitation had to be "substantial" and meet strict criteria for how much of the original structure was retained. The rehabilitation of historic structures had to be approved by an appropriate State or Federal official.

The investment credit was subject to recapture if the property was sold or converted to other uses. For S corporations, the investment credit was computed at the shareholder, not the corporate, level. The S corporation reported the basis in the qualifying property to each shareholder for this purpose.

For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit" in this section. The components of the general business credit were shown separately in Table 21.

Investments in Government Obligations

[Page 5, Schedule L, Line 4(d)]

This balance sheet asset item comprised U.S. obligations, including those of instrumentalities of the Federal Government. State and local government obligations, the interest on which was excluded from gross income under section 103(a), were included in "Tax-Exempt Securities."

Some mutual property and casualty insurance companies included investments in government obligations within other investments on the income tax return, Form 1120-PC. When identified, the amounts were included in the statistics for investments in government obligations and excluded from other investments.

Land

[Page 5, Schedule L, Line 12(d)]

Land, which was reported as a separate capital asset on the balance sheet, may be understated in this report because it could not always be identified. Some corporations may have included land as part of depreciable or depletable assets or included it in other investments. Whenever corporations included and identified land as part of depreciable assets, the amount was reclassified as land, but land improvements remained as depreciable assets.

Loans from Shareholders

[Page 5, Schedule L, Line 19(d)]

This balance sheet liability item was regarded as long-term in duration and included loans to the company from holders of the company's stock.

Loans to Shareholders

[Page 5, Schedule L, Line 7(d)]

This balance sheet asset item was regarded as long-term in duration and included loans to persons who held stock in the corporation.

Losses Incurred

[Form 1120-PC, Schedule A, Line 26]

See "Cost of Goods Sold."

Low-Income Housing Credit Δ

[Form 8586]

The low-income housing credit was a credit for the acquisition of housing units rented to low-income persons allowed over 10 years. The annual credit was designed so that the taxpayer taking it received over the 10 years the present value of 70 percent of the basis of the low-income units in a residential building (30 percent in the case of certain federally subsidized new buildings or rehabilitated existing buildings).

The low-income housing credit could only be claimed if allocated to a residential rental project by a State housing authority and if it met the strict requirements for rental to low-income renters. If the project was sold or ceased to qualify in the first 15 years, the owner was required to repay a portion of the credit previously taken.

Part I is used to calculate the credit for builds places in service before January 1, 2008.

Part II is used to calculate the credit for buildings placed in service after 2007. The taxpayer can enter the current year LIHC from the 8609-A and also make adjustments to carry forwards and carry backs of the LIHC credit. The part II portion serves the same function as the lines on other general business credit forms whose credit is not subject to alternative minimum tax limitations.

The low-income housing credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit." The components of the general business credit are shown separately in Table 21.

Low Sulfur Diesel Fuel Production Credit

[Form 8896]

Qualified small business refiners may claim a credit for qualified expenditures to produce low sulfur diesel fuel (Code Sec. 45H). The credit is equal to five cents per gallon of qualified low sulfur diesel fuel produced during the tax year at a qualified facility. The fuel must contain no more sulfur than 15 parts per million, and comply with the Environmental Protection Act (EPA) Highway Diesel Fuel Sulfur Control Requirements. To qualify as a small business refiner, the taxpayer cannot employ more than 1,500 individuals on any day during the tax year and its average daily refinery production of the one-year period ending on December 31, 2002, cannot exceed 205,000 barrels. Beginning in 2006, taxpayers that were not partnerships, S corporations, or cooperatives were allowed to claim this credit directly on Form 3800, eliminating the need for those taxpayers to file Form 8896. The tax liability for this credit is no longer computed on Form 8896, instead it is computed as part of the General Business Credit on Form 3800. The Low Sulfur Diesel Fuel credit was claimed as one of the components of the general business credit.

For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see “General Business Credit” in this section. The components of the general business credit were shown separately in Table 21.

Mortgage and Real Estate Loans

[Page 5, Schedule L, Line 8(d)]

In general, mortgage and real estate loans were the total amount a corporation loaned on a long-term basis, accepting mortgages, deeds of trust, land contracts, or other liens on real estate as security.

Because the return form did not provide a separate place for reporting any reserve for uncollectable mortgage and real estate loan accounts, such reserves may have been included in the allowance for bad debts, shown in this report as an adjustment to notes and accounts receivable. If a corporation reported an uncollectable mortgage and real estate loan reserve on a separate schedule, that amount was moved during statistical processing to allowance for bad debts.

Mortgages, Notes, and Bonds Payable

[Page 5, Schedule L, Lines 17(d) and 20(d)]

Mortgages, notes, and bonds payable were separated on the balance sheet according to the length of time to maturity of the obligations. The length of time to maturity was based on the date of the balance sheet rather than on the date of issue of the obligations. Accordingly, long-term obligations maturing within the coming year were reportable with short-term obligations as having a maturity of less than one year. Deposits and withdrawable shares may have been reported in mortgages, notes, and bonds payable by banks and savings institutions. When identified, such amounts were transferred to “Other Current Liabilities.”

Net Capital Gains

[Schedule D, Lines 12 and 13]

In the tables in this report, capital gains net of capital losses were divided into two data items: “Net Short-Term Capital Gain Reduced by Net Long-Term Capital Loss” and “Net Long-Term Capital Gain Reduced by Net Short-Term Capital Loss.” A gain or loss from the sale or exchange of capital assets was short-term if the assets had been held for one year or less and long-term if they had been held for longer than one year. The distinction between long-term and short-term assets was maintained in the Code and in the reporting forms even though it did not affect tax liability.

For corporations, capital losses were generally deductible only from capital gains, so only net gains were included in the statistics. Excess net losses could be carried back as short-term losses to be applied against the net capital gains of the 3 preceding years; any losses remaining after carryback were carried over the 5 succeeding years. A net capital loss for a regulated investment company could be carried forward 8 years instead of 5 years. If the unused capital loss carryover was not eliminated within the prescribed span of years, it could not be taken. Regardless of origin, all carrybacks and carryovers were treated as short-term capital losses for carryback and carryover purposes.

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks and bonds. Code section 1221 defined the capital assets as all property held by the corporation except:

(1) stock in trade or other property included in inventory or held mainly for sale to customers;
(2) notes and accounts receivable acquired in the ordinary course of business;
(3) depreciable or real property used in the trade or business;
(4) copyrights, literary, musical, or artistic compositions, or similar properties not acquired by purchase;
(5) publications of the United States Government not acquired by purchase;
(6) certain commodities derivative financial instruments held by a dealer;

(7) certain hedging transactions entered into in the normal course of trade or business; and
(8) supplies regularly used in the trade or business.

Gains from constructive ownership transactions entered into after July 11, 1999, that involved any equity interest in pass-through entities such as partnerships, S corporations, trusts, regulated investment companies, and real estate investment trusts that would otherwise be treated as capital gains could be treated instead as ordinary income. Constructive ownership transactions included gains from notional principal contracts with the right to receive substantially all of the investment yield of an equity interest and the obligation to reimburse substantially all of any decline in value of the interest; a forward or futures contract to acquire an equity interest; and the holding of a call option and writing of a put option at substantially the same strike price and maturity date. A net underlying long-term capital gain had to be established by computing a net capital gain as though the asset were acquired at its fair market value when the transaction was opened and sold at its fair market value when the transaction was closed. If not established, the net underlying long-term capital gain was treated as zero. Any long-term capital gain that exceeded the net underlying long-term capital gain was treated as ordinary income. Gains from constructive ownership transactions that were marked to market were excluded from this provision to be treated as ordinary income.

Although depreciable and real property used in the trade or business was defined as not a capital asset, gain on such property held for more than one year could be treated as long-term capital gain. See “Net Gain (or Loss), Noncapital Assets” below.

The capital gains of S corporations were passed through to their shareholders and not included in the corporations’ ordinary income (loss) from trade or business activities but were reported on the Form 1120S, Schedule K-1, *Shareholders’ Shares of Income, Deductions, Credits, etc*. These statistics are presented in the 1120S Basic Tables section as "Net short-term capital gain (less loss)" and "Net long-term capital gain (less loss)" under "Portfolio Income (less deficit) distributed to shareholders."

Net Gain (or Loss), Noncapital Assets

[Page 1, Line 9]

This item includes all losses from the sale or exchange of noncapital assets, but only those gains that were not treated as long-term capital gains. Noncapital assets included property used in a trade or business plus certain other transactions given special treatment by statute. After December 16, 1999, noncapital assets were expanded to also include certain financial assets such as:

(1) certain commodities derivative financial instruments held, acquired, or entered into by commodities derivatives dealers;
(2) any hedging transaction clearly identified as a hedging transaction before the close of the day on which it was acquired, originated, or entered into; and
(3) supplies regularly used or consumed in the ordinary course of a trade or business.

A commodities derivative financial instrument is a commodities contract or other financial instrument with respect to commodities, for which the value or settlement price is calculated or determined by reference to a specified index (as defined in section 1221(b) of the Internal Revenue Code). A commodities derivative dealer is an entity which regularly offers to enter into, assume, offset, assign, or terminate positions in commodities derivative financial instruments with customers in the ordinary course of a trade or business. A hedging transaction is any transaction entered into in the normal course of a trade or business primarily to manage one of the following: 1) risk of price changes or currency fluctuations involving ordinary property held (or to be held) and 2) risk of interest rate or price changes, or currency fluctuations, involving borrowed funds or ordinary obligations incurred (or to be incurred).

Rules governing the computation of a net gain or loss from noncapital assets were provided under Code section 1231. Transactions treated under these special provisions included:

(1) the sale or exchange of real or depreciable property used in a trade or business;
(2) the cutting or disposal of timber treated as a sale or exchange under Code section 631(a) and (b);
(3) the disposal of coal or iron ore treated as a sale under Code section 631(c);
(4) the sale or exchange of livestock (excluding poultry) used in a trade or business for draft, breeding, dairy, or sporting purposes, if held for at least 12 months (24 months for horses and cattle);
(5) the sale or exchange of unharvested crops sold with the land; and
(6) the involuntary conversion of property or capital assets due to partial or total destruction, theft, seizure, requisition, or condemnation.

Long-term gains from section 1231 transactions were treated as long-term capital gains for tax purposes and were included in “Net Capital Gains” in

these statistics. Losses under section 1231 were treated as ordinary losses, i.e., fully deductible from ordinary income. Amounts treated as long term gains were reduced by a number of provisions designed to recapture (as ordinary income) previous benefits. These provisions included: sections 1245 and 1250, recapturing some depreciation taken previously; section 1252, recapturing conservation and land clearing expenses upon the sale of some farmland; section 1254, recapturing certain depletion, intangible drilling, and mine development expenses; and section 1255, recapturing some crop-sharing payments if a farm is sold within 20 years of receiving the payments.

Statutory provisions allow that recognition of a gain or loss may be postponed under certain circumstances. The postponement of gain recognition accounts for some differences in tax versus book income. This difference is not presented in these statistics.

Gains and losses resulting from involuntary conversions, due mostly to casualty and theft, received special treatment. Such losses were to be included in the computation of net gain or loss, noncapital assets. However, some corporations reported them in other deductions, in which case, the losses were included in the statistics for other deductions. No attempt was made to recompute the net gain or loss from noncapital assets or the carryover of losses subject to recapture rules for such returns.

Although this item was a part of corporate-level income for S corporations, the portion of gain treated as long-term capital gain under section 1231 was not a part of the corporations' ordinary income (loss) from trade or business activities but rather was reported on the Form 1120S, Schedule K-1, *Shareholders' Shares of Income, Deductions, Credits, etc.*

Net Income (or Deficit)

[Page 1, Line 28]

This was net profit or loss from taxable sources of income reduced by allowable deductions. It differed from "Total Receipts Less Total Deductions" because it included "Constructive Taxable Income from Related Foreign Corporations" and excluded "Interest on Government Obligations: State and Local." Net income generally differed from "Income Subject to Tax" by the "Statutory Special Deductions" allowed corporations. More information can be found under all these headings in this section.

Net income included income from the trade or business activities of S corporations, including ordinary gain from the sale of business property. Although the income was taxable to the shareholders, it was used for the statistics as a measure of corporate business activity for these companies. For tax purposes, net income for S corporations excluded passive income, which was passed through to the shareholders and reported on the Form 1120S, Schedule K-1, *Shareholders' Share of Income, Deductions, Credits, etc*. Statistics on these items are presented in the 1120S Basic Tables as "Net income (less deficit) from a trade or business." Although certain long-term capital gains were taxable to S corporations before the gains were passed through to the shareholders, these gains were excluded from net income.

The statistics for net income (or deficit) also included the "effectively connected income" of foreign corporations operating in the United States. Generally, income was considered effectively connected if the foreign corporation conducted a trade or business in the United States and the income was attributable to that business.

Property and casualty insurance companies with premium income of $1,200,000 or less could elect to compute income tax on their taxable investment income only, deducting only expenses related to that income. Therefore, the statistics for net income included only net investment income for those companies. (Such a company with premiums of $600,000 or less was exempt from tax and so does not appear in these statistics.)

Net Long-Term Capital Gain Reduced by Net Short-Term Capital Loss

See "Net Capital Gains."

Net Operating Loss Deduction

See "Statutory Special Deductions."

Net Short-Term Capital Gain Reduced by Net Long-Term Capital Loss

See "Net Capital Gains."

Net Worth

Net worth represented the shareholders' equity in the corporation (total assets minus the claims of creditors). In the statistics, net worth comprised the net sum of the following items:

(1) capital stock;
(2) additional paid-in capital;
(3) retained earnings, appropriated;
(4) retained earnings, unappropriated;
(5) adjustments to shareholders' equity;
(6) less the cost of treasury stock.

New Markets Tax Credit

[Form 8874]

The New Markets credit was created to increase investments in low-income communities. The credit was equal to five percent of the investment in a qualified community development entity for the first three allowance dates and six percent of the investment for the next four allowance dates. The total credit available was equal to 39 percent of the investment over seven years.

The New Markets tax credit is a part of and subject to the limitations and carryover rules of the general business credit. The credit may not be carried back to tax years ending before January 1, 2001. Any unused credit at the end of the carryforward period will be allowed as a deduction in the following tax year. The components of the general business credit are shown separately in Table 21.

Nonconventional Source Fuel Credit Δ

[Form 3800, Page 1, Line 1o]

The amount of the Nonconventional Source Fuel Credit is figured on Form 8907. This credit is allowed for the production of qualified fuel that was sold by a taxpayer to an unrelated person during the tax year. In general, the amount of the credit is $3 (adjusted for inflation) per barrel of oil-equivalent fuel, and production must occur within the U.S. or a U.S. Possession. Qualified fuels include the following if sold before 2008:

(1) Gas produced from biomass;
(2) Liquid, gaseous, or solid synthetic fuels produced from coal

It also includes coke or coke gas (if sold after December 31, 2005) produced in a facility where the original use began with the taxpayer and is not produced from petroleum-based products.

For tax years after December 31, 2005 the Energy Tax Incentive Act of 2005 made the nonconventional source fuel credit part of the general business credit, and subject to the limitation and carryforward rules of the general business credit.

Notes and Accounts Receivable

[Page 5, Schedule L, Line 2a(c)]

In general, notes and accounts receivable were the gross amounts arising from business sales or services to customers on credit during the ordinary course of trade or business. These current assets would normally be converted to cash within 1 year. This category included commercial paper, charge accounts, current intercompany receivables, property improvement loans, and trade acceptances. Current nontrade receivables were generally included in other current assets.

Certain savings and loan associations reported loans and mortgages as notes and accounts receivable. When identified, such mortgage loans were included in the statistics for mortgage and real estate loans, rather than notes and accounts receivable.

The gross amount of the receivables and the corresponding adjustment account, allowance for bad debts, were reported on the balance sheets of most corporation income tax forms. For an explanation of the adjustment account, see “Allowance for Bad Debts.” Some corporations, however, reported only the net amount of the accounts receivable.

Number of Returns Δ

This was a count of the returns filed by active corporations on one of the Form 1120-series returns. It included ordinary for-profit C corporations filing the Form 1120, S corporations electing to be taxed through their shareholders filing Form 1120S, foreign corporations with U.S. source income filing Form 1120-F, life insurance companies filing Form 1120-L, property and casualty insurance companies filing Form 1120-PC, Real Estate Investment Trusts filing Form 1120-REIT, and Regulated Investment Companies filing Form 1120-RIC. It did not include non-profit corporations, exempt farmers’ cooperatives, and many other incorporated organizations that did not file corporation income tax returns. It also did not include the returns of inactive corporations, defined as those reporting no item of income or deductions.

See Section 3, Description of the Sample and Limitations of the Data.

Consolidated groups could file a single return covering many corporations, so the number of returns was not a count of the number of active corporations. See “Consolidated Returns.”

Orphan Drug Credit

[Form 8820]

This was a credit for 50 percent of the costs of testing drugs to be used for treating rare diseases, defined as those affecting fewer than 200,000 people or those occurring so infrequently that developing a drug to treat them would not be economical. This had been one of the “sunset” provisions (regularly reviewed and extended), but the Taxpayer Relief Act of 1997 made it a permanent part of the tax law.

The orphan drug credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit,

see "General Business Credit." The components of the general business credit are shown separately in Table 21.

Other Assets

[Page 5, Schedule L, Line 14(d)]

In general, other assets comprised noncurrent assets, which were not allocable to a specific account on the balance sheet, and certain assets not identified as current or noncurrent. Both tangible and intangible assets were included in this category. Also included were assets such as: deposits on contracts, interest discounts, and guaranty deposits, when reported as noncurrent assets.

Other assets of life insurance companies included the market value of real estate and that portion of stock and bond holdings in excess of book value. For statistical purposes, negative balance sheet asset accounts have been moved to, and included in, the computation of other assets. This procedure was adopted to address the increased usage of negative items being reported on corporate balance sheets. This process may cause other assets to become negative in certain situations. When identified on the tax return, assets held for investment were not included in other assets.

Other Costs

[Page 2, Schedule A, Line 5]

See "Cost of Goods Sold."

Other Credits and Payments

[Form 1120-PC, Page 1, Line 14i]

See "Overpayment or Amount Owed."

Other Current Assets

[Page 5, Schedule L, Line 6(d)]

Other current assets included assets not allocable to a specific current account listed on the balance sheet of the tax form and assets reported as short-term, but without identification of a specific current account.

Marketable securities, prepaid expenses (unless reported as long-term), nontrade receivables, coupons and dividends receivable, and similar items were included in this asset account. Deposits were included here for banks and deposit institutions. Also included were amounts in excess of billings for contract work in progress reported as current by construction corporations.

When reported by certain nonconsolidated financial companies, inventories were included in the statistics for other current assets, rather than for inventories. Those nonconsolidated financial companies included banks, credit agencies, insurance companies, insurance agents, brokers, real estate operators, lessors, and condominium management and cooperative housing associations. Inventories were included in other current assets if reported by bank holding companies, whether a consolidated or nonconsolidated. However, if consolidated with nonfinancial subsidiaries, then inventories were not moved to other current assets to the extent they were attributable to the nonfinance subsidiaries.

Some property and casualty insurance companies included investments in government obligations and tax-exempt securities with other current assets on the income tax return, Form 1120-PC. When identified, the amounts were included in the statistics for investments in government obligations and tax-exempt securities and excluded from other current assets.

Other Current Liabilities

[Page 5, Schedule L, Line 18(d)]

Other current liabilities included certain amounts due and payable within the coming year. The account was comprised of accrued expenses, as well as current payables not arising from the purchase of goods and services. Examples of other current liabilities were taxes accrued or payable, accrued employee accounts such as for payrolls and contributions to benefit plans, dividends payable, overdrafts, accrued interest or rent, and deposits and withdrawable shares of banking and savings institutions, if not reported as long-term by the corporation. For construction corporations, amounts for uncompleted contracts or jobs in progress were included in this item, if reported as current.

Other Deductions

[Page 1, Line 26]

Other deductions comprised: (1) business expenses which were not allocable to a specific deduction item on the tax return, or which were not included elsewhere on the tax return, and (2) certain amounts which were given special treatment in the course of statistical processing. It also included adjustments reported as deductions.

The first category included such items as administrative, general, and selling expenses; commissions (unless reported as cost of goods or salaries and wages); delivery, freight, and shipping expenses; sales discounts; travel and entertainment expenses; utility expenses not reported as part of the cost of goods sold; and similar items. For meal and entertainment expenses, generally only 50 percent was deductible.

The second category included intangible drilling

costs, direct pensions (paid by a company to an individual but not to pension plans), employee welfare (but not payments to welfare or benefit plans), moving expenses (for employees), partnership net losses, and patronage dividends paid. Also included were itemized business deductions and other deductions unique to life and property and casualty insurance companies.

Losses from involuntary conversions which were reported as ordinary losses on Form 4797, *Supplemental Schedule of Gains and Losses*, were included in the statistics for Net Gain (or Loss), Noncapital Assets. However, some taxpayers reported such amounts as deduction items; if so, they were included in the statistics for “Other Deductions”. Also included were net foreign currency losses for regulated investment companies, life insurance increases in reserves, and policyholder dividends paid by insurance companies on participating policies (after certain adjustments).

The statistics for other deductions excluded amounts for amortization (except amortization of intangible drilling costs and from specified policy acquisition expenses of life insurance companies (IR Code section 848)), which were moved during statistical processing to “Amortization.”

Other Investments

[Page 5, Schedule L, Line 9(d)]

This category generally included long-term non-government investments and certain investments for which no distinction could be made as to their current or long-term nature. Examples of non-government investments included stocks, bonds, loans to subsidiaries, treasury stock reported as assets, and other types of financial securities.

Real estate not reported as a fixed asset could also be included. In certain instances, land and buildings owned by real estate operators (except lessors of real property other than buildings) were reported as other investments. Certain insurance carriers also included their real estate holdings (other than their home and branch office buildings) in this asset category.

When inventories were reported by companies in certain financial industries, the amounts were included in the statistics for other investments and excluded from inventories. For security brokers and dealers, commodity brokers, dealers, and exchanges, and holding and other investment companies (except bank holding companies), inventories were included in other investments unless the return was consolidated and included nonfinance subsidiaries. Inventories attributable to the nonfinance subsidiaries were not moved to other investments.

The statistics may be somewhat overstated by amounts that should have been reported for treasury stock. When treasury stock held for resale or for future distribution was reported as an asset, rather than as an offset to capital stock, the treasury stock was included in the statistics for other investments.

Some property and casualty insurance companies included investments in government obligations and tax-exempt securities in other investments on the income tax return, Form 1120-PC. When identified, these amounts were transferred to the appropriate accounts.

Other Liabilities

[Page 5, Schedule L, Line 21(d)]

Other liabilities were obligations which were not allocable to a specific account on the balance sheet and which were either noncurrent accounts, in general not due within 1 year, or accounts which could not be identified as either current or long-term. The excess of reserves for amortization, depreciation, and depletion over the respective asset accounts was included in this balance sheet account.

Examples of other liabilities were deferred or unearned income not reported as part of a current account, provisions for future or deferred taxes based on the effects of either accelerated depreciation or possible income tax adjustments, and principal amounts of employee and similar funds. Accounts and notes payable, borrowed securities, commissions, intercompany accounts, loans, overdrafts, and unearned income were also included. For statistical purposes, negative balance sheet liability accounts have been moved to, and included in, the computation of other liabilities. This procedure was adopted to address the increased usage of negative items being reported on corporate balance sheets. This process may cause other liabilities to become negative in certain situations.

Other Receipts

[Page 1, Line 10]

Other receipts included amounts not elsewhere reported on the return form, such as: income from minor operations; cash discounts; income from claims, license rights, judgments, and joint ventures; net amount earned under operating agreements; profit from commissaries; profit on prior-years' collections (installment basis); profit on the purchase of a corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for the cancellation of contracts; auto lease inclusion income; and income from sales of scrap, salvage, or waste.

Also regarded as other receipts were unidentified and certain dividends received, such as from Federal Reserve and Federal Home Loan Banks, and from the following special classes of corporations: corporations deriving a large percent of their gross income from sources within a U.S. possession, when they did not provide detailed attachments; and tax-exempt charitable, educational, religious, scientific and literary organizations, and mutual and cooperative societies including farmers' cooperatives. Also included were any adjustment items reported by corporations and listed in other income, payments with respect to security loans, and foreign currency gains for regulated investment companies, and life insurance decreases in reserves. See also, "Business Receipts."

Overpayment or Amount Owed

[Page 1, Line 35]

All corporations with more than minimal tax liability were required to have settled their liability by the time their returns were due for their accounting year, within specified tolerances. They were required to estimate their liability at the beginning of their tax year and make payments on this estimated tax liability at least quarterly. If estimated tax payments were less than final tax liability for the year, within the allowed tolerances, the corporation was assessed a penalty. The corporation could count as tax payments its "Credit for Tax Paid on Undistributed Capital Gains", "Credit for Federal Tax on Fuels", and "Refundable Credits" (see these headings, above). A property and casualty insurance company could also claim a credit for taxes paid by a reciprocal (see "Reciprocal Tax") and for certain other payments and credits it could have been required to make. A corporation that requested an extension of time to file its tax return was required to pay any final estimated tax liability not already covered (see "Tax Deposited with Form 7004"). When the corporation finally filed its return for the year, it would seldom have paid exactly the final liability; most corporations would have had either an overpayment or an amount owed.

Estimated tax payments were required of any corporation expecting a tax liability of $500 or more for the year. The payments were made quarterly, on the fifteenth day of the fourth, sixth, ninth, and twelfth months of the company's accounting year. If total payments for the year were greater than the liability shown on the return, the overpayment could be either refunded or applied to next year's estimated tax liability. If a corporation realized before it filed its return that it had overpaid, and the overpayment was at least $500 and at least 10 percent of tax liability for the year, it could apply for an immediate refund of the excess payment. The application had to be made within 2-1/2 months of the close of its taxable year.

If a corporation had $500 or more of tax liability on the due date of its return and had not made quarterly estimated tax payments of at least 25 percent (each quarter) of the liability shown on its return or 25 percent of the tax it paid in the previous year, it was liable for a penalty for underpayment of estimated tax. This penalty, which was calculated at the current interest rate prescribed by IRS, became a part of the amount owed when the corporation filed its return. However, the penalty did not apply if there was a legitimate reason for the underpayment.

Foreign insurance companies with effectively connected income (as filed on Form 1042-S) may have reported U.S. income tax paid or withheld at source, which would be considered in their tax liability computation. These amounts are included in "Overpayment or Amount Owed." The components of the tax payment schedule are shown in Tables 18 and 20.

Overpayments less Refund

[Page 1, Line 32a]

This was the net estimated tax payments, after deducting any amount previously refunded, remaining to be credited when the corporation's tax return was filed. See "Overpayment or Amount Owed."

Passive Activity Credits

[Form 3800, Lines 3 and 5]

The General Business Credit that could be claimed by personal service corporations and closely held corporations was subject to an additional limitation if the component credits were generated in a passive activity. The total amount of such credits and the amount allowed in 2008 are shown in the computation of the general business credit in Table 21. A personal services corporation was one whose principal activity was the performance of personal services that were substantially performed by employee-owners who owned more than 10 percent of the fair market value of the corporation's stock. A closely held corporation was a corporation that at any time during the last half of the tax year had 50 percent or more of the value of its outstanding stock owned directly or indirectly by not more than five individuals and was not an S corporation or a personal service corporation. Passive activities generally included trade or business activities in which the corporation did not materially participate for the tax year and, with exceptions, rental activities regardless of the corporation's participation.

Pension, Profit-Sharing, Stock Bonus, and Annuity Plans

[Page 1, Line 23]

This deduction was the current year's deductible contributions to qualified pension, profit-sharing, or other funded deferred compensation plans. Contributions made by employers to these plans were deductible under Code section 404 subject to limits on contributions for owners, officers, and highly paid employees. For defined-benefit plans, contributions were also limited based on actuarial computations of the amount necessary to fund the promised benefits.

The statistics included amounts from "Cost of Goods Sold" and "Other Deductions" identified as pensions (unless clearly direct pensions), annuity plans, 401(k) plans, profit-sharing plans, retirement plans, and stock bonus plans. Any amounts identified as part of cost of goods sold or capitalized under section 263A were excluded from cost of goods sold and included in these statistics. The combined amount for companies other than mining companies that reported an amount for a combination of welfare/retirement plans was included in the statistics for contributions to pension and profit-sharing plans.

This item was not reported for regulated investment companies and real estate investment trusts.

Portfolio Income (less deficit)

Portfolio income (less deficit) is interest, dividends, annuities and royalties, as well as gain or loss from the disposition of income-producing or investment property that is not derived in the ordinary course of trade or business.

Prior Year Minimum Tax Credit

[Form 8827, Line 8]

Corporations received a credit against their regular income tax liability for alternative minimum taxes paid in prior years to prevent double taxation of the same income. The minimum tax was imposed currently on income for which tax liability was only deferred under the regular tax; when the deferral ended and the income became taxable under the regular tax, credit was given for the taxes already paid on that income. The minimum tax credit thus acted as a mechanism to coordinate the two tax systems. The credit was limited to the excess of regular tax after credits over the current year tentative minimum tax. Any unused portion of the prior year minimum tax credit could be carried forward indefinitely to reduce the regular tax. The credit was not designed to reduce any minimum tax liability. There were no carryback provisions for this tax credit. See also, "Alternative Minimum Tax."

Purchases

[Page 2, Schedule A, line 2]

This is the total of items purchased during the year for resale or to become a part of goods manufactured or prepared for sale. See "Cost of Goods Sold."

Qualified Electric Vehicle Credit

[Form 8834, Line 19]

A qualified electric vehicle was a vehicle manufactured primarily for use on public roads, having at least four wheels, and powered primarily by an electric motor drawing current from rechargeable batteries, fuel cells, or other portable sources of electrical current. In addition, the original use of the vehicle must begin with the taxpayer, acquired for taxpayer's own use, and not for resale. The credit was equal to the lesser of $4,000 or 10 percent of the cost of the vehicle (after reduction by any Section 179 deduction) for vehicles placed in service prior to 2006 or the lesser of $1,000 or 2.5 percent of the vehicles costs (after reduction of any Section 179 deduction) for vehicles placed in service in 2006. The basis of each vehicle must be reduced by the amount of the credit. Vehicles qualifying for this credit were not eligible for the deduction for clean-fuel vehicles under Section 179A. If the vehicle no longer qualifies for the credit within 3 years of the date placed in service, part or all of the credit must be recaptured.

Reciprocal Tax

[Form 1120PC, Page 1, Line 5]

A property and casualty insurance company with reciprocal or interinsurance arrangements with another entity (an "attorney-in-fact") could elect to allocate to the other entity deductions equal to those actually claimed by the other entity for the allocated insurance. In effect, this caused the net income from the transaction to be taxable to both entities, but since both might not have been taxable at the same rate, Code section 835 taxed the income to the insurance company at the highest corporate rate and allowed the company to take a credit for any taxes paid by the other entity. The Reciprocal Tax and the Credit by Reciprocal were included in "Total Income Tax After Credits" in the general tables and were shown separately in Table 20.

Refundable Credits

[Page 1, Line 32(g)]

These credits are from Form 3800, line 19c and Form 8827, line 8c. Form 3800, line 19c is the refundable amount for a corporation electing to accelerate the research credit. Form 8827, line 8c is the refundable amount for a corporation electing to accelerate the minimum tax credit.

Renewable Electricity Production Credit

[Form 8835]

The Form 8835 was used to claim the renewable electricity, refined coal, and Indian coal production credit. This credit is allowed only for the sale of electricity, refined coal, or Indian coal produced in the United States (or U.S. possessions) from qualified energy resources at a qualified facility. The credit includes the following qualifying resources and facilities for the production of electricity: wind, closed-loop biomass (generally organic plants grown for the sole purpose of being used to generate electricity), poultry waste, open-loop biomass (agricultural livestock waste nutrients and solid wood waste materials), geothermal energy, solar energy, small irrigation power, municipal solid waste, and qualified hydropower production. The credit period for electricity produced from renewable energy sources could be claimed over a five- or ten- year period, depending on the facility. Beginning in 2006, the tax liability limit and allowable credit for qualified facilities placed in service prior to October 23, 2004 could no longer be computed on Form 8835, instead this was done as part of Form 3800, General Business Credit.

The renewable electricity production credit was included in the general business credit shown in the tables. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit." The components of the general business credit are shown separately in Table 21.

Rent Paid on Business Property

[Page 1, Line 16]

This deduction consisted of rents paid for the use of land, buildings or structures, and rents paid for leased roads, and work equipment for railroad companies. Also included in rents paid was the leasing of vehicles. Auto lease inclusion income, required by law to offset this deduction for businesses that lease luxury automobiles, was reported in other receipts. Some corporations reported taxes paid and other specific expenses with rents paid. When identified, those items were included in the statistics for the respective deductions and excluded from rents paid.

Rent identified as part of the cost of goods sold, or capitalized under section 263A, was excluded from cost of goods sold and included in the statistics as rent paid on business property.

Rents

[Page 1, Line 6]

These were the gross amounts received for the use or occupancy of property by corporations whose principal activities did not involve operating rental properties. Expenses related to rental property, such as depreciation, repairs, interest paid, and taxes paid, were not deducted directly from the rental income, but were reported as business deductions.

When rents were a significant portion of a corporation's operating income, they were included in the statistics for business receipts rather than in rents. These corporations included some manufacturers and public utility companies, as well as businesses whose principal operating income was expected to be rents, such as hotels, motels, and other lodging places. For real estate operators, rental income was included in business receipts if the expense schedule indicated that the owner operated the building rather than leased it. No rent was reported for regulated investment companies (RICs). S corporations reported income from rents on the Form 1120S, Schedule K-1, *Shareholders' Shares of Income, Deductions, Credits, etc*. and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section.

Repairs

[Page 1, Line 14]

Repairs reported as an ordinary and necessary business expense were the costs of maintenance and incidental repairs that did not add to the value or appreciably prolong the life of the property. Expenditures for permanent improvements, which increased the basis of the property, were required to be capitalized and depreciated rather than deducted currently. Regulated investment companies did not report repairs.

Research Activities Credit

[Form 6765]

The research activities tax credit is a credit for qualified research expenses and basic research payments to universities and other qualified organizations. The research credit is a credit taken upon the excess of qualified research expenses for the current year over the average research expenses calculated as a percentage of gross receipts. The methods to calculate the credit are the Regular Credit, Alternative Incremental Credit, and Alternative Simplified Credit.

Research is limited to research undertaken to discover information that is technological in nature and useful in the development of a new or improved business component. The research had to be conducted within the United States and could not involve the social sciences, arts, or humanities. Research funded by another person, a grant, or a government agency were also ineligible for the credit. For qualified clinical testing expenses relating to

drugs for certain rare diseases, taxpayers can elect to claim the credit using Form 8820, Orphan Drug Credit.

For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit." The components of the general business credit are shown separately in Table 21.

Retained Earnings, Appropriated

[Page 5, Schedule L, Line 24(d)]

Earnings set aside for specific purposes and not available for distribution to shareholders were included under this heading. Included were guaranty funds (for certain finance companies), reserves for plant expansion, bond retirements, contingencies for extraordinary losses, and general loss reserves. Also included was the total amount of all reserves not defined as valuation reserves or reserves included in other liabilities. Specifically excluded were the reserves for bad debts, depreciation, depletion, and amortization, which were shown separately in this report. Unrealized appreciation was included in retained earnings unappropriated. Unrealized profits were included in other liabilities. Unearned income, if not current, was also included in other liabilities. Any amount of retained earnings not identified as appropriated or unappropriated was considered unappropriated for purposes of these statistics.

Retained Earnings, Unappropriated

[Page 5, Schedule L, Line 25(d)]

Retained earnings, unappropriated, consisted of the retained earnings and profits of the corporation less any reserves (these reserves were shown in the statistics as Retained Earnings, Appropriated). Dividends and distributions to shareholders were paid from this account. These accumulated earnings included income from normal and discontinued operations, extraordinary gains or losses, and prior period adjustments. Also included were undistributed or undivided earnings (income or profits), and earned surplus. For railroads, unappropriated retained earnings included additions to property and funded debt retired through income and surplus. The statistics presented here are net amounts after reduction for negative amounts reported and include adjustments to shareholders equity reported by the taxpayer.

Adjustments reported by the taxpayers primarily consisted of unrealized gains and losses from securities held "available for sale." Also included in adjustments, guarantees of employee stock ownership plan debt, and compensation related to employee stock award plans.

Returns of Active Corporations

These returns were the basis for all financial statistics presented in the report. They comprised the vast majority of the returns filed, and were defined for the statistics as returns of corporations reporting any income or deduction items, including tax-exempt interest. Although corporations in existence during any portion of the taxable year were required to file a return whether or not they had income and deductions (Code section 6012(a)(2)), inactive corporations' returns were excluded from the statistics. See Section 3, Description of the Sample and Limitations of the Data.

Returns With Net Income

See "Net Income (or Deficit)."

Royalties

[Page 1, Line 7]

Royalties were gross payments received, generally on an agreed percentage basis, for the use of property rights before taking deductions for depletion, taxes, etc. Included were amounts received from such properties as copyrights, patents, and trademarks; and from natural resources such as timber, mineral mines, and oil wells. Expenses relating to royalties, depletion or taxes, were not deducted directly from this income, but were reported among the various business deductions from total gross income. No royalties were included in the statistics for regulated investment companies and real estate investment trusts. S corporations reported this item on the Form 1120S, Schedule K-1, *Shareholders' Shares of Income,, Deductions, Credits, etc.* and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section as "Royalty Income (less loss)" under "Portfolio Income (less deficit) distributed to shareholders."

Excluded from the statistics were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties was included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231. If the overall result of this computation was a net gain, it was treated as a long-term capital gain. If the overall result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss. See also, the discussions of "Net Capital Gains" and "Net Gain (or Loss), Noncapital Assets."

S Corporation Returns

Form 1120S, *U.S. Income Tax Return for an S Corporation*, was filed by corporations electing to be taxed through their shareholders under Code section 1362. These companies reported corporate income and deductions from their conduct of trade or business, but generally allocated any income or loss to their shareholders to be taxed only at the shareholder level. Portfolio income (loss), net rental real estate income (loss), net income (loss) from other rental activities, and other income (loss) were not included in net income (loss) from ordinary trade or business but were allocated to shareholders to be reported on their returns.

Only corporate-level income of S corporations was included in the Basic Tables section of this report. S corporation trade or business income and deductions were included in the general tables and also shown separately in 1120S Basic Tables 7 and 8. Data on rental and investment income allocated to shareholders is presented in 1120S Basic Tables 1 through 6 and is also available in the *Corporation Source Book* (Publication 1053).

Subchapter S of the Internal Revenue Code, from which these corporations take their name, provided a set of restrictive criteria which a company had to meet in order to qualify. For tax years beginning after 2004, S corporations had to meet the following criteria:

(1) no more than 100 shareholders;
(2) only individuals as shareholders (with an exception for estates and trusts, including charitable remainder trusts);
(3) no nonresident alien shareholders; and
(4) only one class of stock.

For tax years beginning after 1997, exempt organizations described in section 401(a) or 501 (c)(3) are permitted to be shareholders.

Corporations that were ineligible to be treated as S corporations were:

(1) banks or similar financial institutions using the reserve method of accounting for bad debts under section 585;
(2) life insurance companies;
(3) corporations electing to take the U.S. possessions tax credit;
(4) Interest-Charge Domestic International Sales Corporations (IC-DISC) or former DISCs; and
(5) affiliated group members eligible for inclusion on a consolidated return.

The Small Business Job Protection Act of 1996 provided significant reform for S corporations. This legislation contained provisions relating to S corporations. For more information on the impact of this legislation on S corporations see Wittman, Susan, "S Corporation Returns, 1997," *Statistics of Income Bulletin,* Spring 2000, Volume 19, Number 4.

Some S corporations were subject to certain special taxes at the corporate level. See "Excess Net Passive Income Tax" and "Income Tax" in this section.

Salaries and Wages

[Page 1, Line 13]

Salaries and wages included the amount of salaries and wages paid by the corporation for the tax year, less the amount of any work opportunity credit, empowerment zone employment credit, Indian employment credit, or welfare-to-work credit. Expenses such as bonuses, directors' fees, wages, payroll, and salaries listed in the other deductions schedule were included with the statistics for salaries and wages. Salaries and wages did not include items deductible elsewhere on the return, such as contributions to a 401(k) plan, amounts contributed under a salary reduction agreement, or amounts included in cost of goods sold. In addition, compensation of officers was not included with salaries and wages since it was listed as a separate deduction item on the return.

Section 857(b)(5) Tax

[Form 1120-REIT, Page 3, Schedule J, Line 2(c)]

Real estate investment trusts were required to derive at least 95 percent of their income from portfolio investments (dividends, interest, capital gains) and real estate and at least 75 percent of their income from real estate investments (rents, interest on mortgage bonds, sales of rental or foreclosure property). If these limits were not met, the shortfall was subject to a special tax under Code section 857(b) (5). This tax is a component of "Total Income Tax Before Credits" and is shown separately in Table 20.

Size of Business Receipts

Returns for nonfinance industries were classified by size of gross receipts from sales and operations. Returns of industries within the "Finance and Insurance" and "Management Holding Companies" sectors were classified by size of total receipts (the sum of business receipts and investment income). See also, "Business Receipts" and "Total Receipts."

Statutory Special Deductions

[Page 1, line 29c]

Statutory special deductions in the tables was the sum of the deductions for net operating loss carryovers from prior years and the special deductions for dividends and other corporate attributes allowed by the Code. These deductions were in addition to ordinary and necessary business deductions and were shown in the statistics as deductions from net income. In general, net income less statutory special deductions equaled income subject to tax. The following components of Statutory Special Deductions are shown separately in Table 20.

Net operating loss deduction. This deduction was the result of prior-year net operating losses. For large and mid-sized corporations, net operating losses (NOLs) could have been carried back to reduce any taxes paid in the 3 years previous to the loss year (2 years for NOLs incurred in tax years beginning after August 5, 1997), and any remaining amounts carried forward for 15 years (20 years for NOLs incurred in tax years beginning after August 5, 1997). A new provision added in the American Recovery and Reinvestment Act of 2009 allows small businesses to carry back losses incurred in 2008 up to 5 prior years. Amounts carried back, however, would not have appeared on the returns used for the statistics in this report. This item represents amounts carried forward from previous years and applied to reduce taxable income in the current year.

Total special deductions was the sum of the following deductions:

(1) **Dividends received deduction.** This deduction was based on the type of stock owned and the extent of ownership. Generally, dividends from other domestic members of a company's affiliated group were deducted 100 percent, those from other domestic companies owned 20 percent or more were allowed an 80 percent deduction, and those owned less than 20 percent were allowed a 70 percent deduction. These percentages were reduced if the stock was debt-financed or if it was preferred stock of public utilities that were allowed a deduction for dividends paid. In the case of life insurance companies, the dividend received deduction (other than the 100-percent deduction) was further reduced by the share of the company's investment income attributed to policyholders.

A deduction for dividends received from a foreign corporation was allowed if the foreign corporation had been engaged in a trade or business within the United States for at least 3 years and if at least 50 percent of its gross income was effectively connected U.S. trade or business income. The deduction was allowed only for dividends attributable to income earned in the United States, and only if the U.S. corporation owned at least 10 percent of the stock of the foreign corporation.

The total dividends received deduction was further limited based on net income. Generally, the 70- and 80-percent deductions could not exceed 70 and 80 percent of net income less the 100-percent deductions for dividends received from affiliated groups, foreign sales corporations, and small business investment companies. This limitation did not apply if the corporation had a net operating loss (even if the loss was caused by the dividends received deduction).The various categories of stock ownership and the percentages that were deductible are shown on Form 1120, Schedule C (reproduced in Section 6). See also, "Dividends Received from Domestic Corporations" and "Dividends Received from Foreign Corporations" in this section.

(2) **Deduction for dividends paid on certain public utility stock.** This special deduction was for dividends paid on preferred stock issued by regulated telephone, electric, gas, or water companies before October 1, 1942, or issued to replace such stock. Companies were allowed to deduct 40 percent of the smaller of such dividends or taxable income computed without this deduction.

(3) **Deduction for dividends paid (Forms 1120-RIC and 1120-REIT).** Regulated investment companies (RICs) and real estate investment trusts (REITs) were required to distribute virtually all (90 percent for both returns types) of their taxable income to their shareholders in the form of dividends to qualify for their special status. Their taxable income was reduced by the dividends they paid (which were taxable to the recipients), and they generally paid no corporate tax. This special deduction represented those required distributions.

(4) **Section 857(b)(2)(E) deduction (Form 1120-REIT).** This deduction was equivalent to the tax imposed on real estate investment trusts (REITs) that failed to meet the restrictions imposed on their sources of

income. Generally, at least 75 percent of their income had to come from real estate investments and at least 95 percent from investment sources of all kinds. A tax of 100 percent was imposed on the net income attributable to the greater of the amounts by which the trust failed to meet the 75 or 95 percent income test, and a deduction was allowed to prevent the same income from being taxed under the income tax.

(5) **Section 806(a) small life insurance company deduction.** A deduction equal to 60 percent of life insurance company taxable income not exceeding $3,000,000 was allowed for a "small" life insurance company, defined as one with assets less than $500,000,000. The deduction was phased out for "small" life insurance companies with life insurance company taxable income between $3,000,000 and $15,000,000. This item is included in "Statutory Special Deductions, Total," but is not shown separately in Table 20.

Tax Deposited with Form 7004

[Page 1, Line 32(e)]

This is the amount of the corporation's estimated tax liability deposited with the filing of Form 7004, *Application for Automatic Extension of Time to File Corporation Income Tax Return,* as reported on the corporation's income tax return for the year. The automatic extension of time to file a corporate tax return was 6 months, and any remaining tax liability was required to be paid with the request for an extension. See "Overpayment or Amount Owed."

Tax-Exempt Securities

[Page 5, Schedule L, Line 5(d)]

This balance sheet asset item comprised: (1) state and local government obligations, the interest on which was excludable from gross income under section 103(a); and (2) stock in a mutual fund or other regulated investment company that distributed exempt-interest dividends during the tax year of the corporation. Examples included bond anticipation notes, project notes, Public Housing Authority bonds, and state and local revenue bonds.

Tax from Section I and Tax from Section II

[Form 1120-F, Page 1, Lines 1 and 2]

Foreign corporations with income effectively connected to a trade or business conducted in the U.S. were taxable at U.S. corporation income tax rates on that income, but they could also have been taxable on income not "effectively connected" with a U.S. trade or business (generally, portfolio investment and certain transportation income) just as nonresident foreign corporations were. On the Form 1120-F, the tax on income not effectively connected with a U.S. trade or business was called "Tax from Section I" and the tax on effectively connected income was called "Tax from Section II." Only the "Tax from Section II" is included as a component of "Income Tax" and "Total Income Tax" in the general tables in this report. It is also shown as a separate item in the tables devoted to foreign corporations, Tables 10 and 11.

"Tax from Section II" included income tax calculated at the U.S. corporate tax rates on effectively connected income, recapture taxes, and alternative minimum tax, and was reduced by the foreign tax credit, the nonconventional source fuel credit, the qualified electric vehicle credit, the general business credit, and the credit for prior year minimum tax.

The "Tax from Section I" from returns that also had effectively connected income is shown as a separate item in Tables 10 and 11, but is excluded from all other tables in the report. (Returns of foreign corporations that had no income effectively connected with a U.S. trade or business were excluded from the statistical sample.)

Tax on Net Income from Foreclosure Property

[Form 1120-REIT, Page 3, Schedule J, Line 2(b)]

Real estate investment trusts that met the income requirements to qualify as REITs (see "Section 857(b)(5) Tax") were generally taxable at the shareholder rather than the corporate level. An exception was sales of certain property they had acquired by foreclosure; the REIT could elect to be taxed at the top corporate rate of 35 percent on any gain from such transactions. This tax is included as a component of "Total Income Tax" (before and after credits) and is also shown separately in Table 20.

Tax on Net Income from Prohibited Transactions

[Form 1120-REIT, Page 3, Schedule J, Line 2(d)]

Real estate investment trusts were forbidden to engage in real estate development or sales (except in the course of their rental or financing business). Any profit made in such transactions was subject to a 100 percent tax. This tax is included as a component of "Total Income Tax" (before and after credits) and is also shown separately in Table 20.

Tax Refund

[Page 1, Line 36]

See "Overpayment or Amount Owed."

Tax Year

Tax year (income year) in this publication refers to the year covering accounting periods ended July 2008 through June 2009. The corporation returns included span over 23 months between the first-included accounting period, which began on August 1, 2007, and closed on July 31, 2008, and the end of the last–included accounting period, which began on July 1, 2008, and closed on June 30, 2009. Therefore, this report shows income received or expenses incurred during any or all of the months in the 23-month span. This span, in effect defines the tax year in such a way that the non-calendar year ended accounting periods are centered by the calendar year end accounting period. The calendar year made up 88.9 percent of the number of returns for Tax Year 2008. (See "Figure D" in "Introduction" in Section I.)

Taxable Income

[Page 1, Line 30]

This line item from Form 1120 is called "Income Subject to Tax" in this report.

Taxes Paid

[Page 1, Line 17]

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported in the cost of goods sold schedules or capitalized under section 263A. Included among the deductible taxes were ordinary state and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; excise taxes, import and tariff duties; and business, license and privilege taxes. Income and profit taxes paid to foreign countries or U.S. possessions were also deductible unless claimed as a credit against income tax. However, S corporations excluded any foreign taxes from the deduction for taxes paid, instead allocating them to their shareholders. Regulated investment companies also had to exclude those foreign taxes from the deduction for taxes when they elected under Code section 853 to allow their shareholders to claim a foreign tax credit (or a deduction) for the foreign taxes paid. See also, "Foreign Tax Credit."

Taxes not deductible generally included Federal income and excess profits taxes, gift taxes, taxes assessed against local benefits, taxes not imposed on the corporation, and certain other taxes, including state or local taxes that were paid or incurred in connection with an acquisition or disposition of property. Taxes related to the acquisition of property were to be treated as part of the cost of the property, while taxes related to the disposition of property were to be treated as a reduction in the amount realized from the disposition.

Some corporations included sales taxes and excise and related taxes, which were part of the sales price of their products, as receipts. When this occurred, an equal and offsetting amount was usually included in the cost of goods sold or as part of the separate deduction for taxes paid. When included in the cost of goods sold, these taxes were included in the statistics for taxes paid when they could be identified.

Tentative Minimum Tax

[Form 4626, Line 12]

The tentative minimum tax was determined by applying a 20 percent rate of tax to the alternative minimum taxable income after the reduction for the alternative tax NOLD and the income exemption. The tentative minimum tax could be reduced by an AMT foreign tax credit and carryover of unused empowerment zone credit. The foreign tax credit was computed under the AMT system and could not become part of that credit allowed under the regular tax system. Up to 25 percent of the tentative minimum tax remaining after the AMT foreign tax credit could be reduced by the carryover of empowerment zone credit.

The alternative minimum tax was the amount by which the remaining tentative minimum tax exceeded the regular tax after reduction by the foreign tax credit (under the regular system) and the possessions tax credit.

Total Assets and Total Liabilities

[Page 5, Schedule L, Lines 15(d) and 28(d)]

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' books of account. Total assets were net amounts after reduction by accumulated depreciation, accumulated amortization, accumulated depletion, and the reserve for bad debts. If these reserve accounts were reported as liabilities, they were treated as reductions from the asset accounts to which they related and total assets and liabilities were adjusted accordingly.

When used in this report, the term total liabilities included both the claims of creditors and shareholders' equity (see also, "Net Worth"). In addition, total liabilities were net amounts after reduction by the cost of treasury stock. See also, "Balance Sheets" in this section.

Total Deductions

As presented in this publication, total deductions comprised: (1) the cost of goods sold; (2) the ordinary and necessary business deductions from gross income; and (3) net loss from sales of noncapital assets. Components of total deductions

were shown in the income statement segment of various tables throughout this report. See also, "Total Receipts."

Total Income Tax After Credits Δ

[Page 3, Schedule J, Line 10]

Income tax after credits in the statistics equals "Total Income Tax Before Credits" less the sum of the "Foreign Tax Credit," "Qualified Electric Vehicle Credit," "General Business Credit," "Prior Year Minimum Tax Credit," "Quality Zone Academy Bond Credit," "Clean Renewable Energy Bond Credit," and the "Credit for Holders of Tax Credit Bonds". Many of these items are discussed under its own heading in this section.

Total Income Tax Before Credits

Total income tax before credits was the sum of the following taxes:

(1) Income Tax;
(2) Personal Holding Company Tax;
(3) Recapture and Other Taxes;
(4) Alternative Minimum Tax:
(5) Excess Net Passive Income Tax;
(6) Capital Gains Tax of Regulated Investment Companies;
(7) Tax on Net Income from Foreclosure Property;
(8) Section 857(b)(5) Tax;
(9) Tax on Net Income from Prohibited Transactions;
(10) Branch Tax of Foreign Corporations;
(11) Reciprocal Tax;
(12) Section 857(b)(7)(A) Tax; and
(13) Section 856 Tax (includes 856 (c)(7) and 856(g)(5))

Other tax and interest amounts were included in or subtracted from the total income tax. Amounts included were tax and interest on a nonqualified withdrawal from a capital construction fund (section 7518), interest due on deferred gain (section 1260(b), interest on deferred tax attributable to installment sales of certain timeshares and residential lots (section 453(l)(3)), certain nondealer installment obligations (section 453A(c)), interest due under the look-back method, and deferred tax due upon the termination of a section 1294 election for shareholders in qualified electing funds. Amounts subtracted were deferred tax on the corporation's share of the undistributed earning of a qualified electing fund, recapture of new markets credit, recapture of employer-provided childcare facilities and services credit, and deferred LIFO recapture tax (section 1363(d)). These amounts were included in the statistics as adjustments to total income tax.

Total Income Tax (S Corporations)

Total income tax for S corporations (1120S Basic Tables 7 and 8) was the sum of the following taxes, each discussed under its own heading:

(1) Income Tax;
(2) Income Tax Adjustments;
(3) Excess Net Passive Income Tax;
(4) Recapture Taxes; and
(5) Adjustments to Total Tax.

Total Net Income (Less Deficit) (S Corporations)

Since the Tax Reform Act of 1986, total net income (less deficit) is defined as the sum of: ordinary income (loss), ordinary dividends, interest income, royalty income, other portfolio income, net income (loss) from rental real estate activities, net income (loss) from other rental activities, total net long-term capital gain (loss), and net short-term capital gain (loss). Prior to 1987, S corporation net income (less deficit) included most of the components of total net income (less deficit) above. The sum of the above components is a comprehensive measure of S corporation profits and losses that enables comparisons to be made with years prior to 1987.

Total Receipts

Total receipts was the sum of the following items, each discussed under its own heading:

(1) Business Receipts;
(2) Interest;
(3) Interest on Government Obligations: State and Local;
(4) Rents;
(5) Royalties;
(6) Net Capital Gains (excluding long-term gains from regulated investment companies);
(7) Net Gain, Noncapital Assets;
(8) Dividends Received from Domestic Corporations;
(9) Dividends Received from Foreign Corporations (excluding certain taxable income from related foreign corporations only constructively received); and
(10) Other Receipts.

Total receipts for S corporations was the sum of the following items, each discussed under its own heading:

(1) Business Receipts;
(2) Interest on Government Obligations: State and Local;
(3) Net Gain, Noncapital Assets; and
(4) Other Receipts.

S corporations reported receipts for Interest, Rents, Royalties, Net Capital Gains, and Dividends on the Form 1120S, Schedule K-1, *Shareholders' Shares of Income, Deductions, Credits, etc*. and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section.

Total Receipts Less Total Deductions

This item differed from net income (less deficit) for tax purposes in that it included nontaxable interest on state and local government obligations and excluded constructive taxable income from related foreign corporations.

Total Special Deductions

[Page 1, line 29c]

See "Statutory Special Deductions."

U.S. Government Obligations

[Page 5, Schedule L, Line 4(d)]

See "Investments in Government Obligations."

U.S. Tax Paid or Withheld at Source

[Form 1120-F, Page 1, Line 5h]

Foreign corporations with income related to a U.S. business activity (i.e., effectively connected income) often had U.S. income tax withheld at the source for their taxes on portfolio or transportation income that was not effectively connected to their U.S. operations, as well as certain income that was effectively connected (e.g., gains from the disposition of U.S. real property reported on Form 8288-A or effectively connected income allocable to foreign partners reported on Form 8805). This withheld tax is shown separately for effectively connected income and non-effectively connected income in Tables 10 and 11.

U.S. taxes paid or withheld by resident foreign corporations on income that was effectively connected to a U.S. trade or business are included in the statistics for "Overpayment or Amount Owed." Taxes withheld at the source on effectively connected income for foreign insurance companies are not included in Tables 10 and 11 but are included in "Overpayment or Amount Owed." Taxes withheld at the source on non-effectively connected income are only included as the separate item in Tables 10 and 11.

Welfare-to-Work Credit

[Form 8861]

The Tax Relief and Health Care Act of 2006 extended the welfare-to-work credit to cover employees who begin work for the employer before January 1, 2008. However, after December 31, 2006, the welfare-to-work credit will be unified with the work opportunity credit. Because of these changes, Form 8861 was not used to calculate a credit for any employee hired after December 31, 2006. Form 5884, Work Opportunity Credit, was used for any employee hired after December 31, 2006. Eligible employees were persons or members of families who had received aid to families with dependent children or its equivalent for at least 18 of the past 24 months, or who had been cut off from such aid within the last 2 years. Wages qualifying for this credit could not also qualify for the work opportunity credit.

The welfare-to-work credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit' in this section. The components of the general business credit are shown separately in Table 21.

Work Opportunity Credit

[Form 5884]

This credit, the successor to the jobs credit, allowed in prior years, was allowed to taxpayers who hired individuals from certain targeted groups to work at least 120 hours during the year.

Targeted groups were:

(1) members of families receiving benefits under the Temporary Assistance to Needy Families (TANF) program;
(2) certain disabled veterans in families receiving food stamps;
(3) newly released economically disadvantaged ex-felons;
(4) high-risk youth (18-24 year olds from disadvantaged areas);
(5) vocational rehabilitation referrals;
(6) qualified summer youth (16-17 year olds from disadvantaged areas);
(7) 18-24 year olds from families receiving food stamps; and (SSI) hired after September 30, 1997
(8) recipients of supplemental security income .
(9) hurricane Katrina employees.

The work opportunity credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit in this section. The components of the general business credit are shown separately in Table 21.

Zero-Assets

See "Balance Sheets"

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Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2008 or tax year beginning _____, 2008, ending _____, 20 ____
▶ See separate instructions.

OMB No. 1545-0123
2008

A Check if:
1a Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 attached ☐

Use IRS label. Otherwise, print or type.

Name

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

B Employer identification number

C Date incorporated

D Total assets (see instructions) $

E Check if: **(1)** ☐ Initial return **(2)** ☐ Final return **(3)** ☐ Name change **(4)** ☐ Address change

Income

1a	Gross receipts or sales	b Less returns and allowances	c Bal ▶	1c	
2	Cost of goods sold (Schedule A, line 8)			2	
3	Gross profit. Subtract line 2 from line 1c			3	
4	Dividends (Schedule C, line 19)			4	
5	Interest			5	
6	Gross rents			6	
7	Gross royalties			7	
8	Capital gain net income (attach Schedule D (Form 1120))			8	
9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9	
10	Other income (see 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	
13	Salaries and wages (less employment credits)			13	
14	Repairs and maintenance			14	
15	Bad debts			15	
16	Rents			16	
17	Taxes and licenses			17	
18	Interest			18	
19	Charitable contributions			19	
20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)			20	
21	Depletion			21	
22	Advertising			22	
23	Pension, profit-sharing, etc., plans			23	
24	Employee benefit programs			24	
25	Domestic production activities deduction (attach Form 8903)			25	
26	Other deductions (attach schedule)			26	
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	
29	**Less: a** Net operating loss deduction (see instructions)	29a			
	b Special deductions (Schedule C, line 20)	29b		29c	

Tax and Payments

30	**Taxable income.** Subtract line 29c from line 28 (see instructions)			30	
31	**Total tax** (Schedule J, line 10)			31	
32a	2007 overpayment credited to 2008	32a			
b	2008 estimated tax payments	32b			
c	2008 refund applied for on Form 4466	32c ( )	d Bal ▶ 32d		
e	Tax deposited with Form 7004		32e		
f	Credits: **(1)** Form 2439 **(2)** Form 4136		32f		
g	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c		32g	32h	
33	Estimated tax penalty (see instructions). Check if Form 2220 is attached		▶ ☐	33	
34	**Amount owed.** 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 from line 35 you want: **Credited to 2009 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 _____

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ **Yes** ☐ **No**

Paid Preparer's Use Only

Preparer's signature ▶ | Date | Check if self-employed ☐ | Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code ▶ | EIN | Phone no.

Schedule A Cost of Goods Sold (see 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		

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ ☐

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 instructions)

		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		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		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	**Total.** Add lines 1 through 8. See 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 affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	**Total dividends.** Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20	**Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

Schedule E Compensation of Officers (see instructions for page 1, line 12)

Note: *Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) 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	(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 page 1, line 12	

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐			
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐		2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	**Total credits.** Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach schedule)		9	
10	**Total tax.** Add lines 7 through 9. Enter here and on page 1, line 31		10	

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶		
b	Business activity ▶		
c	Product or service ▶		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		
	If "Yes," enter name and EIN of the parent corporation ▶		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), or trust own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v).		

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

		Yes	No
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv).		

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

Schedule K *Continued*

	Yes	No
5 At the end of the tax year, did the corporation:		
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851,** Affiliations Schedule? For rules of constructive ownership, see instructions . If "Yes," complete (i) through (iv).		

(i) Name of Corporation	**(ii)** Employer Identification Number (if any)	**(iii)** Country of Incorporation	**(iv)** Percentage Owned in Voting Stock

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions . If "Yes," complete (i) through (iv).		

(i) Name of Entity	**(ii)** Employer Identification Number (if any)	**(iii)** Country of Organization	**(iv)** Maximum Percentage Owned in Profit, Loss, or Capital

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 sections 301 and 316.) . . . . . If "Yes," file **Form 5452,** Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7 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 the corporation's stock entitled to vote or **(b)** the total value of all classes of the corporation's stock? . . . . . For rules of attribution, see section 318. If "Yes," enter: **(i)** Percentage owned ▶ _____ and **(ii)** Owner's country ▶ _____ **(c)** The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____		
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . ▶ ☐ If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ _____		
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____		
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here . . . . . ▶ ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ $ _____		
13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year **and** its total assets at the end of the tax year less than $250,000? . . . . . If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ $		

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				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Other assets (attach schedule)				
15	Total assets				
	Liabilities and Shareholders' Equity				
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated				
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		( )		( )
28	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more—see instructions

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $	
2	Federal income tax per books				
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 Charitable contributions $	
	b Charitable contributions $				
	c Travel and entertainment $				
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	

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 **1120** (2008)

SCHEDULE D (Form 1120)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

▶ See separate instructions.

OMB No. 1545-0123

2008

Name

Employer identification number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					

2	Short-term capital gain from installment sales from Form 6252, line 26 or 37	2	
3	Short-term gain or (loss) from like-kind exchanges from Form 8824	3	
4	Unused capital loss carryover (attach computation)	4	( )
5	Net short-term capital gain or (loss). Combine lines 1 through 4	5	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

6					

7	Enter gain from Form 4797, line 7 or 9	7	
8	Long-term capital gain from installment sales from Form 6252, line 26 or 37	8	
9	Long-term gain or (loss) from like-kind exchanges from Form 8824	9	
10	Capital gain distributions (see instructions)	10	
11	Net long-term capital gain or (loss). Combine lines 6 through 10	11	

Part III Summary of Parts I and II

12	Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11)	12	
13	Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5)	13	
14	Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the corporation has qualified timber gain, also complete Part IV	14	

Note. *If losses exceed gains, see* ***Capital losses*** *in the instructions.*

Part IV Alternative Tax for Corporations with Qualified Timber Gains.

Complete Part IV **only** *if the corporation has qualified timber gain under section 1201(b). Skip this part if you are filing Form 1120-RIC. See instructions.*

15	Enter qualified timber gain (as defined in section 1201(b)(2))	15			
16	Enter taxable income from Form 1120, page 1, line 30, or the applicable line of your tax return	16			
17	Enter the smallest of: (a) the amount on line 15; (b) the amount on line 16; or (c) the amount on Part III, line 13	17			
18	Multiply line 17 by 15%			18	
19	Subtract line 13 from line 16. If zero or less, enter -0-	19			
20	Enter the tax on line 19, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed			20	
21	Add lines 17 and 19	21			
22	Subtract line 21 from line 16. If zero or less, enter -0-	22			
23	Multiply line 22 by 35%			23	
24	Add lines 18, 20, and 23			24	
25	Enter the tax on line 16, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed			25	
26	Enter the smaller of line 24 or line 25. Also enter this amount on Form 1120, Schedule J, line 2, or the applicable line of your tax return			26	

For Paperwork Reduction Act Notice, see the Instructions for Form 1120. Cat. No. 11460M **Schedule D (Form 1120) (2008)**

SCHEDULE N (Form 1120)

Department of the Treasury
Internal Revenue Service

Foreign Operations of U.S. Corporations

▶ **Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, or 1120S.**

OMB No. 1545-0123

2008

Name

Employer identification number (EIN)

Foreign Operations Information

		Yes	No
1a	During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," you are generally required to attach **Form 8858,** Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		
b	Enter the number of Forms 8858 attached to the tax return . . . . . ▶ ----------		
2	Enter the number of **Forms 8865**, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return . . . . . ▶ ----------		
3	Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? . . . . . If "Yes," see instructions for required attachment.		
4a	Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) . If "Yes," attach **Form 5471**, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.		
b	Enter the number of Forms 5471 attached to the tax return . . . . . ▶ ----------		
5	During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? . . . . . If "Yes," the corporation may have to file **Form 3520**, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		
6a	At any time during the 2008 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? . . . . . See the instructions for exceptions and filing requirements for **Form TD F 90-22.1**, Report of Foreign Bank and Financial Accounts.		
b	If "Yes," enter the name of the foreign country . . . . . ▶ ----------		
7a	Is the corporation claiming the extraterritorial income exclusion? . . . . . If "Yes," attach a separate **Form 8873**, Extraterritorial Income Exclusion, for **each** transaction or group of transactions.		
b	Enter the number of Forms 8873 attached to the tax return . . . . . ▶ ----------		
c	Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of **all** Forms 8873 attached to the tax return . . . . . ▶ $		

Form **1120-F**
Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return of a Foreign Corporation

For calendar year 2008, or tax year beginning _____, 2008, and ending _____, 20_____
▶ See separate instructions.

OMB No. 1545-0126
2008

Use IRS label. Otherwise, print or type.	Name	Employer identification number
	Number, street, and room or suite no. (see instructions)	Check box(es) if: ☐ Initial return ☐ Name or address change ☐ Final return
	City or town, state and ZIP code, or country (see instructions)	☐ First post-merger return ☐ Amended return ☐ Schedule M-3 attached ☐ Protective return

A Country of incorporation _____

B Foreign country under whose laws the income reported on this return is also subject to tax _____

C Date incorporated _____

D (1) Location of corporation's primary books and records (city, province or state, and country) _____

(2) Principal location of worldwide business _____

(3) If the corporation maintains an office or place of business in the United States, check here . . . . . ▶ ☐

E If the corporation had an agent in the United States at any time during the tax year, enter:

(1) Type of agent _____

(2) Name _____

(3) Address _____

F See page 22 of the instructions and enter the corporation's principal:

(1) Business activity code number ▶ _____

(2) Business activity ▶ _____

(3) Product or service ▶ _____

G Check method of accounting: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶ _____

		Yes	No
H	Did the corporation's method of accounting change from the preceding tax year? If "Yes," attach an explanation.		
I	Did the corporation's method of determining income change from the preceding tax year? If "Yes," attach an explanation.		
J	Did the corporation file a U.S. income tax return for the preceding tax year?		
K	(1) At any time during the tax year, was the corporation engaged in a trade or business in the United States?		
	(2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition?		
L	At any time during the tax year, did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? If "Yes," enter the name of the foreign country:		
M	Did the corporation have any transactions with related parties? If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ _____		

Note: *Additional information is required on page 2.*

Computation of Tax Due or Overpayment

1	Tax from Section I, line 11, page 2.		1		
2	Tax from Section II, Schedule J, line 9, page 4		2		
3	Tax from Section III (add lines 6 and 10 on page 5)		3		
4	**Total tax.** Add lines 1 through 3			4	
5a	2007 overpayment credited to 2008	5a			
b	2008 estimated tax payments	5b			
c	Less 2008 refund applied for on Form 4466	5c	( )		
d	Combine lines 5a through 5c		5d		
e	Tax deposited with Form 7004		5e		
f	Credit for tax paid on undistributed capital gains (attach Form 2439).		5f		
g	Credit for federal tax on fuels (attach Form 4136). See instructions		5g		
h	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c		5h		
i	U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))		5i		
j	Total payments. Add lines 5d through 5i			5j	
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			6	
7	**Amount owed.** If line 5j is smaller than the total of lines 4 and 6, enter amount owed			7	
8	**Overpayment.** If line 5j is larger than the total of lines 4 and 6, enter amount overpaid			8	
9	Enter portion of line 8 you want **Credited to 2009 estimated tax** ▶		**Refunded** ▶	9	

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 _____

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11470I Form **1120-F** (2008)

Additional Information *(continued from page 1)*

		Yes	No
N	Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)		
O	Is the corporation a personal service corporation? (See instructions for definition.)		
P	Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ $		
Q	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.)		
	If "Yes," attach a schedule showing **(1)** name and EIN of such U.S. corporation; **(2)** percentage owned; and **(3)** taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.		
R	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐		
S	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ $		
T	Is the corporation a subsidiary in a parent-subsidiary controlled group?		
	If "Yes," enter the parent corporation's: **(1)** EIN ▶ **(2)** Name ▶		
U	**(1)** Is the corporation a dealer under section 475?		
	(2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?		

		Yes	No
V	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? (See section 267(c) for rules of attribution.)		
	If "Yes," attach a schedule showing the name and identifying number. (Do not include any information already entered in item **T**.) Enter percentage owned ▶		
W	Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax?		
	If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. **Note:** *Failure to disclose a treaty-based return position may result in a $10,000 penalty (see section 6712).*		
X	During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3?		
	If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
Y	**(1)** Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner?		
	If "Yes," attach Schedule P. See instructions.		
	(2) During the tax year, did the corporation own at least a 10% interest, directly or indirectly, in any foreign partnership?		
	If "Yes," see instructions for required attachment.		
Z	**(1)** Has the corporation made any allocation or reallocation of income based on section 482 and its regulations?		
	(2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions)		

SECTION I— Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Include below **only** income from U.S. sources that is **not** effectively connected with the conduct of a trade or business in the United States. Do not report items properly withheld and reported on Form 1042-S. Report only items that **(a)** are not correctly withheld at source or **(b)** are not correctly reported on Form 1042-S. The rate of tax on each item of **gross** income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a schedule showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

	(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1	Interest				
2	Dividends				
3	Rents				
4	Royalties				
5	Annuities				
6	Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting schedule)				
7	Gains from sale or exchange of patents, copyrights, etc.				
8	Fiduciary distributions (attach supporting schedule)				
9	Gross transportation income (attach Schedule V)		4		
10	Other fixed or determinable annual or periodic gains, profits, and income				
11	Total. Enter here and on line 1, page 1 ▶				
12	Total. Enter here and include on line 5h, page 1 ▶				

13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? ☐ **Yes** ☐ **No**
If "Yes," attach a schedule that provides the information requested above with respect to each such item of income.

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions)

Important: *Fill in all applicable lines and schedules. If you need more space, see* ***Assembling the Return*** *in the instructions.*

Income	1a	Gross receipts or sales ____ **b** Less returns and allowances ____ **c** Bal ▶	1c	
	2	Cost of goods sold (Schedule A, line 8)	2	
	3	Gross profit (subtract line 2 from line 1c)	3	
	4	Dividends (Schedule C, line 14)	4	
	5	Interest	5	
	6	Gross rents	6	
	7	Gross royalties	7	
	8	Capital gain net income (attach Schedule D (Form 1120))	8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	
	10	Other income (see 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	
	13	Salaries and wages (less employment credits)	13	
	14	Repairs and maintenance	14	
	15	Bad debts (for bad debts over $500,000, attach a list of debtors and amounts)	15	
	16	Rents	16	
	17	Taxes and licenses	17	
	18	Interest expense from Schedule I, line 25	18	
	19	Charitable contributions	19	
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)	20	
	21	Depletion	21	
	22	Advertising	22	
	23	Pension, profit-sharing, etc., plans	23	
	24	Employee benefit programs	24	
	25	Domestic production activities deduction (attach Form 8903)	25	
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)	26	
	27	Other deductions (attach schedule)	27	
	28	**Total deductions.** Add lines 12 through 27 ▶	28	
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) ▶	29	
	30	**Less:** **a** Net operating loss deduction (see instructions) — 30a		
		b Special deductions (Schedule C, line 15) — 30b		
		c Add lines 30a and 30b	30c	
	31	Taxable income or (loss). Subtract line 30c from line 29	31	

Schedule A Cost of Goods Sold (see 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	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 Section II, line 2, above	8	

9a Check all methods used for valuing closing inventory:

(1) ☐ Cost as described in Regulations section 1.471-3

(2) ☐ Lower of cost or market as described in Regulations section 1.471-4

(3) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶ ☐

c 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? ☐ **Yes** ☐ **No**
If "Yes," attach explanation.

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (continued)

Schedule C **Dividends and Special Deductions** (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (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		70	
7	Dividends from 20%-or-more-owned foreign corporations		80	
8	**Total.** Add lines 1 through 7. See instructions for limitation			
9	Dividends from foreign corporations not included on lines 3, 6, or 7			
10	Foreign dividend gross-up (section 78)			
11	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
12	Other dividends			
13	Deduction for dividends paid on certain preferred stock of public utilities			
14	**Total dividends.** Add lines 1 through 12. Enter here and on line 4, page 3			
15	**Total special deductions.** Add lines 8 and 13. Enter here and on line 30b, page 3 ▶			

Schedule E **Compensation of Officers** (See instructions for Section II, line 12.)

Note: *Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 of Section II) 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	(e) Preferred	(f) Amount of compensation
1a			%	%	%	
b			%	%	%	
c			%	%	%	
d			%	%	%	
e			%	%	%	

2	Total compensation of officers	
3	Compensation of officers claimed on Schedule A and elsewhere on this return	
4	Subtract line 3 from line 2. Enter the result here and on line 12, page 3	

Schedule J **Tax Computation** (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐			2	
3	Alternative minimum tax (attach Form 4626)			3	
4	Add lines 2 and 3			4	
5a	Foreign tax credit (attach Form 1118)	5a			
b	General business credit (attach Form 3800)	5b			
c	Credit for prior year minimum tax (attach Form 8827)	5c			
d	Bond credits from: ☐ Form 8860 ☐ Form 8912	5d			
6	**Total credits.** Add lines 5a through 5d			6	
7	Subtract line 6 from line 4			7	
8	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Form 8902 ☐ Other (attach schedule)			8	
9	**Total tax.** Add lines 7 and 8. Enter here and on line 2, page 1			9	

SECTION III—Branch Profits Tax and Tax on Excess Interest

Part I—Branch Profits Tax (see instructions)

1	Enter the amount from Section II, line 29	1		
2	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required schedule showing the nature and amount of adjustments.) (See instructions.)	2		
3	Effectively connected earnings and profits. Combine line 1 and line 2	3		
4a	Enter U.S. net equity at the end of the current tax year. (Attach required schedule.)	4a		
b	Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.)	4b		
c	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c		
d	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d		
e	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e		
5	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5		
6	**Branch profits tax.** Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. (See instructions.) **Also complete item W on page 2**	6		

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I)

7a	Enter the interest from Section II, line 18	7a		
b	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number)	7b		
c	Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c		
8	**Branch Interest** (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box ▶ ☐	8		
9a	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a		
b	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits. Otherwise, enter -0-. (See instructions.)	9b		
c	Subtract line 9b from line 9a	9c		
10	**Tax on excess interest.** Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. **Also complete item W on page 2**	10		

Part III—Additional Information

		Yes	No
11	Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a	A complete termination of all U.S. trades or businesses?		
b	The tax-free liquidation or reorganization of a foreign corporation?		
c	The tax-free incorporation of a U.S. trade or business?		

If **11a** or **11b** applies and the transferee is a domestic corporation, attach Form 8848. If **11c** applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).

Note: *Check if completing on* ▶ ☐ U.S. basis or ☐ Worldwide basis.

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				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6a Interbranch current assets*				
b Other current non-U.S. assets*				
c Other current U.S. assets*				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9a Other loans and investments—non-U.S. assets*				
b Other loans and investments—U.S. assets*				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	( )		( )	
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	( )		( )	
14 Assets held in trust				
15 Other non-current interbranch assets*				
16a Other non-current non-U.S. assets*				
b Other non-current U.S. assets*				
17 Total assets				
Liabilities				
18 Accounts payable				
19 Mortgages, notes, bonds payable in less than 1 year:				
a Interbranch liabilities*				
b Third-party liabilities*				
20 Other current liabilities*				
21 Loans from shareholders				
22 Mortgages, notes, bonds payable in 1 year or more:				
a Interbranch liabilities*				
b Third-party liabilities*				
23 Liabilities held in trust				
24a Other interbranch liabilities*				
b Other third-party liabilities*				
Equity (see instructions)				
25 Capital stock: a Preferred stock				
b Common stock				
26 Additional paid-in capital				
27 Retained earnings—Appropriated*				
28 Retained earnings—Unappropriated				
29 Adjustments to shareholders' equity*				
30 Less cost of treasury stock		( )		( )
31 Total liabilities and shareholders' equity				

*Attach schedule—See instructions.

Form **1120-L**
Department of the Treasury
Internal Revenue Service

U.S. Life Insurance Company Income Tax Return

For calendar year 2008 or tax year beginning _____, 2008, ending _____, 20 _____
▶ **See separate instructions.**

OMB No. 1545-0128
2008

A Check if:
1 Consolidated return (attach Form 851) ☐
2 Life-nonlife consolidated return ☐
3 Schedule M-3 (Form 1120-L) attached ☐

Please print or type

Name

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

B Employer identification number

C Date incorporated

D Check applicable box if an election has been made under section(s):
☐ 953(c)(3)(C) ☐ 953(d)

E Check if: **(1)** ☐ Final return **(2)** ☐ Name change **(3)** ☐ Address change **(4)** ☐ Amended return

Income	1	Gross premiums, etc., less return premiums, etc. Enter balance		1	
	2	Net decrease, if any, in reserves (see instructions)		2	
	3	10% of any decrease in reserves under section 807(f)(1)(B)(ii)		3	
	4	Investment income (Schedule B, line 8) (see instructions)		4	
	5	Net capital gain (Schedule D (Form 1120), line 13)		5	
	6	Income from a special loss discount account (attach Form 8816)		6	
	7	Other income (attach schedule)		7	
	8	Life insurance company gross income. Add lines 1 through 7		8	
Deductions (See instructions for limitations on deductions.)	9	Death benefits, etc.		9	
	10	Net increase, if any, in reserves (Schedule F, line 35)		10	
	11	10% of any increase in reserves under section 807(f)(1)(B)(i)		11	
	12	Deductible policyholder dividends (Schedule F, line 18e)		12	
	13	Assumption by another person of liabilities under insurance, etc., contracts		13	
	14	Dividends reimbursable by taxpayer		14	
	15a	Interest ▶ _____ **b** Less tax-exempt interest expense _____ **c** Bal ▶		15c	
	16	Deductible policy acquisition expenses (Schedule G, line 20)		16	
	17	Additional deduction (attach Form 8816)		17	
	18	Other deductions (see instructions) (attach schedule)		18	
	19	Add lines 9 through 18		19	
	20	**Subtotal.** Subtract line 19 from line 8		20	
	21a	Dividends-received deduction (Schedule A, line 16, column (c))	21a		
		Plus: b Operations loss deduction (see instructions) (attach schedule)	21b	21c	
	22	Gain or (loss) from operations. Subtract line 21c from line 20		22	
	23	Small life insurance company deduction (Schedule H, line 17)		23	
	24	Life insurance company taxable income (LICTI). Subtract line 23 from line 22		24	
	25	Limitation on noninsurance losses (Schedule I, line 9)		25	
	26	Amount subtracted from policyholders surplus account (Schedule J, Part II, line 10)		26	
Tax and Payments	27	**Taxable income.** Add lines 24, 25, and 26 (see instructions)		27	
	28	**Total tax** (Schedule K, line 10)		28	
	29a	2007 overpayment credited to 2008	29a		
	b	Prior year(s) special estimated tax payments to be applied	29b		
	c	2008 estimated tax payments	29c		
	d	2008 special estimated tax payments *(Do not include on line 29f)*	29d		
	e	Less 2008 refund applied for on Form 4466	29e ( )	29f	
	g	Tax deposited with Form 7004	29g		
	h	Credits: **(1)** Form 2439 _____ **(2)** Form 4136 _____	29h		
	i	U.S. income tax paid or withheld at source (attach Form 1042-S)	29i		
	j	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	29j	29k	
	30	Estimated tax penalty. Check if Form 2220 is attached ▶ ☐		30	
	31	**Amount owed.** If line 29k is smaller than the total of lines 28 and 30, enter amount owed		31	
	32	**Overpayment.** If line 29k is larger than the total of lines 28 and 30, enter amount overpaid		32	
	33	Enter amount from line 32: **Credited to 2009 estimated tax** ▶ **Refunded** ▶		33	

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 _____

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ **Yes** ☐ **No**

Paid Preparer's Use Only

Preparer's signature ▶ Date Check if self-employed ☐ Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code ▶ EIN Phone no. ( )

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11480E Form **1120-L** (2008)

Schedule A Dividend Income and Dividends-Received Deduction (see instructions)

	Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction ((a) times (b))
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	1		70	
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	2		80	
3	Debt-financed stock of domestic and foreign corporations	3		see instructions	
4	Public utility corporations, less-than-20%-owned	4		42	
5	Public utility corporations, 20%-or-more-owned	5		48	
6	Foreign corporations, less-than-20%-owned, and certain FSCs	6		70	
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	7		80	
8	Wholly owned foreign subsidiaries (section 245(b)) and certain FSCs	8		100	
9	Certain affiliated company dividends	9		100	
10	Gross dividends-received deduction. Add lines 1 through 9	10			
11	Company share percentage (Schedule F, line 32)	11			
12	Prorated amount. Line 10 times line 11	12			
	Dividends not subject to proration				
13	Affiliated company dividends	13		see instructions	
14	Other corporate dividends	14			
15	**Total dividends.** Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2	15			
16	**Total deductions.** Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c	16			

Schedule B Gross Investment Income (section 812(d)) (see instructions)

1	Interest (excluding tax-exempt interest)	1		
2	Gross taxable dividends (Schedule A, line 15, column (a))	2		
3	Gross rents	3		
4	Gross royalties	4		
5	Leases, terminations, etc.	5		
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 12)	6		
7	Gross income from trade or business other than an insurance business (attach schedule)	7		
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4	8		
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	9		
10	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13	10		
11	Add lines 8, 9, and 10	11		
12	100% qualifying dividends	12		
13	**Gross investment income.** Subtract line 12 from line 11. Enter here and on Schedule F, line 9	13		

Schedule F **Increase (Decrease) in Reserves** (section 807) **and Company/Policyholder Share Percentage** (section 812) (see instructions)

			(a) Beginning of tax year		(b) End of tax year	
1	Life insurance reserves	1				
2	Unearned premiums and unpaid losses	2				
3	Supplementary contracts	3				
4	Dividend accumulations and other amounts	4				
5	Advance premiums	5				
6	Special contingency reserves	6				
7	Add lines 1 through 6	7				
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)			8		
9	Gross investment income (Schedule B, line 13)			9		
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach schedule)	10a				
b	Deductible excess interest. Enter here and on lines 18b and 19 below	10b				
c	Deductible amounts credited to employee pension funds	10c				
d	Deductible amounts credited to deferred annuities	10d				
e	Deductible interest on amounts left on deposit	10e				
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below			10f		
11	Subtract line 10f from line 9			11		
12	Life insurance company gross income (see instructions)	12				
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.)	13				
14	Add lines 12 and 13			14		
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)			15		
16	Subtract line 15 from line 14			16		
17	Investment income ratio. Divide line 11 by line 16			17		
18a	Policyholder dividends paid or accrued	18a				
b	Excess interest from line 10b	18b				
c	Premium adjustments	18c				
d	Experience-rated refunds	18d				
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12			18e		
19	Deductible excess interest from line 10b	19				
20	Deductible dividends on employee pension funds	20				
21	Deductible dividends on deferred annuities	21				
22	Deductible premium and mortality charges for contracts paying excess interest	22				
23	Add lines 19 through 22			23		
24	Subtract line 23 from line 18e			24		
25	Investment portion of dividends. Line 17 times line 24.			25		
26	Policy interest from line 10f			26		
27	Policyholder share amount. Add lines 25 and 26			27		
28	Net investment income (see instructions)			28		
29	Policyholder share amount from line 27			29		
30	Company share of net investment income. Subtract line 29 from line 28			30		
31	Total share percentage			31	100%	
32	**Company share percentage.** Divide line 30 by line 28. Enter here and on Schedule A, line 11			32	%	
33	**Policyholders' share percentage.** Subtract line 32 from line 31			33	%	
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33			34		
35	**Net increase (decrease) in reserves.** Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2			35		

Schedule G **Policy Acquisition Expenses** (section 848) (see instructions)

			(a) Annuity	(b) Group life insurance	(c) Other
1	Gross premiums and other consideration	1			
2	Return premiums and premiums and other consideration incurred for reinsurance	2			
3	Net premiums. Subtract line 2 from line 1	3			
4	Net premium percentage	4	1.75%	2.05%	7.7%
5	Multiply line 3 by line 4	5			

6	Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8	6	
7	Unused balance of negative capitalization amount from prior years	7	( )
8	Combine lines 6 and 7. If zero or less, enter -0-	8	
9	General deductions (attach schedule)	9	
10	Enter the lesser of line 8 or line 9	10	
11	Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18	11	
12	If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-	12	
13	Unamortized specified policy acquisition expenses from prior years	13	
14	Deductible negative capitalization amount. Enter the lesser of line 12 or line 13	14	
15a	Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than $5 million	15a	
b	Limitation	15b	$10,000,000
16	Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16	
17a	Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a	
b	Enter 10% of line 17a	17b	
18a	Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	18a	
b	Enter 5% of line 18a	18b	
19	Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach schedule	19	
20	**Deductible policy acquisition expenses.** Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16	20	

Schedule H Small Life Insurance Company Deduction (section 806(a)) (see instructions)

Part I—Controlled Group Information

	Name of company	Tentative LICTI (a) Income	Tentative LICTI (b) (Loss)
1			
2			
3			
4			
5			
6	Add lines 1 through 5 in both columns		
7	Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below		

Part II—Small Life Insurance Company Deduction If total assets (Schedule L, Part I, line 6, column (b)), are $500 million or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see instructions).

8	Gain or (loss) from operations from page 1, line 22	8			
9a	Noninsurance income	9a			
b	Noninsurance deductions	9b			
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a			
b	Adjustments (attach schedule)	10b			
c	Tentative LICTI. Combine lines 10a and 10b	10c			
11	Net controlled group tentative LICTI from line 7	11			
12	Combined tentative LICTI. Add line 10c and line 11. If $15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23	12			
13	Enter 60% of line 12, but not more than $1,800,000			13	
14a	Maximum statutory amount	14a	$3,000,000		
b	Subtract line 14a from line 12. If zero or less, enter -0-	14b			
c	Enter 15% of line 14b, but not more than $1,800,000			14c	
15	Tentative small life insurance company deduction. Subtract line 14c from line 13			15	
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line			16	
17	**Small life insurance company deduction.** Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b			17	

Schedule I Limitation on Noninsurance Losses (section 806(b)(3)(C)) (see instructions)

1	Noninsurance income (attach schedule)	1	
2	Noninsurance deductions (attach schedule)	2	
3	Noninsurance operations loss deductions	3	
4	Add lines 2 and 3	4	
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9	5	
6	Enter 35% of line 5	6	
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1	7	
8	Enter the lesser of line 6 or line 7	8	
9	**Limitation on noninsurance losses.** Subtract line 8 from line 5. Enter here and on page 1, line 25	9	

Schedule J **Part I—Shareholders Surplus Account (Stock Companies Only)** (section 815(c)) (see instructions)

1a	Balance at the beginning of the tax year			1a	
b	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year			1b	
c	Balance at the beginning of the tax year. Add lines 1a and 1b			1c	
2a	LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0-			2a	
b	Small life insurance company deduction (Schedule H, line 17)			2b	
c	Dividends-received deduction (Schedule A, line 16, column (c))			2c	
d	Tax-exempt interest (Schedule B, line 9) (see instructions)			2d	
3	Add lines 1c through 2d			3	
4	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income			4	
5	Subtract line 4 from line 3. If zero or less, enter -0-			5	
6	Direct or indirect distributions in the tax year but not more than line 5			6	
7	Balance at the end of the tax year. Subtract line 6 from line 5			7	

Part II—Policyholders Surplus Account (Stock Companies Only) (section 815(d)) (see instructions)

8	Balance at the beginning of the tax year				8	
9a	Direct or indirect distributions in excess of the amount on line 5, Part I above	9a				
b	Tax increase on line 9a	9b				
c	Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c				
d	Tax increase on line 9c	9d				
e	Subtraction from account under pre-1984 sections 815(d)(2)	9e				
10	Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26				10	
11	Balance at the end of the tax year. Subtract line 10 from line 8				11	

Schedule K **Tax Computation** (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐					
2	Income tax				2	
3	Alternative minimum tax (attach Form 4626)				3	
4	Add lines 2 and 3				4	
5a	Foreign tax credit (attach Form 1118)	5a				
b	Credit from Form 8834	5b				
c	General business credit (attach Form 3800)	5c				
d	Credit for prior year minimum tax (attach Form 8827)	5d				
e	Bond credits from Form 8912	5e				
6	**Total credits.** Add lines 5a through 5e				6	
7	Subtract line 6 from line 4				7	
8	Foreign corporations—tax on income not effectively connected with U.S. business				8	
9	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach schedule)				9	
10	**Total tax.** Add lines 7 through 9. Enter here and on page 1, line 28				10	

Schedule L **Part I—Total Assets** (section 806(a)(3)(C)) (see instructions)

		(a) Beginning of tax year		(b) End of tax year	
1	Real property	1			
2	Stocks	2			
3	Proportionate share of partnership and trust assets	3			
4	Other assets (attach schedule)	4			
5	Total assets of controlled groups	5			
6	**Total assets.** Add lines 1 through 5	6			

Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions)

Line references below are to the "Assets" (lines 1 and 2) and "Liabilities, Surplus, and Other Funds" (lines 3 through 13) sections of the NAIC Annual Statement.

		(a) Beginning of tax year		(b) End of tax year	
1	Subtotals for assets (line 24)	1			
2	**Total assets** (line 26)	2			
3	Reserve for life policies and contracts (line 1)	3			
4	Reserve for accident and health policies (line 2)	4			
5	Liability for deposit-type contracts (line 3)	5			
6	Life policy and contract claims (line 4.1)	6			
7	Accident and health policy and contract claims (line 4.2)	7			
8	Policyholder's dividend and coupon accumulations (line 5)	8			
9	Premiums and annuity considerations received in advance less discount (line 8)	9			
10	Surrender values on canceled policies (line 9.1)	10			
11	Part of other amounts payable on reinsurance assumed (line 9.3)	11			
12	Part of aggregate write-ins for liabilities (line 25). (Only include items or amounts includable in "total insurance liabilities on U.S. business" as defined in section 842(b)(2)(B)(i))	12			
13	Separate accounts statement (line 27)	13			
14	**Total insurance liabilities.** Add lines 3 through 13	14			

Schedule M **Other Information** (see instructions)

	Yes	No
1 Check method of accounting: **a** ☐ Accrual **b** ☐ Other (specify)		
2 Check if the corporation is a: **a** ☐ Legal reserve company—if checked: Kind of company: **(1)** ☐ Stock **(2)** ☐ Mutual Principal business: **(1)** ☐ Life insurance **(2)** ☐ Health and accident insurance **b** ☐ Fraternal or assessment association **c** ☐ Burial or other insurance company		
3 Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) _____ %. Attach a schedule of the computation.		
4 Does the corporation have any variable annuity contracts outstanding?		
5 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 employer identification number (EIN), **(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.		
6 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . If "Yes," enter name and EIN of the parent corporation. ▶		
7 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete **a** and **b** below . . . . . **a** Attach a schedule showing name and identifying number. (Do not include any information already entered in **6** above.) **b** Enter percentage owned ▶		
8 At any time during the year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of stock of the corporation entitled to vote or **(b)** the total value of all classes of stock of the corporation? . . . . . If "Yes," Enter: **a** Percentage owned ▶ and **b** Owner's country ▶ The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶		
9 Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
10 Does the corporation discount any of the loss reserves shown on its annual statement? . .		
11a Enter the total unpaid losses shown on the corporation's annual statement: **(1)** For the current year: $ _____ **(2)** For the previous year: $ _____ **b** Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement: **(1)** For the current year: $ _____ **(2)** For the previous year: $ _____		
12 If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here . . . . . ▶ ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
13 Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ $ _____		
14a Enter the corporation's state of domicile ▶ **b** Was the annual statement used to prepare the tax return filed with the same state? If "No," complete **c** below. **c** Enter the state where the annual statement used to prepare the tax return was filed ▶		

Form **1120-PC**

Department of the Treasury
Internal Revenue Service

U.S. Property and Casualty Insurance Company Income Tax Return

For calendar year 2008 or tax year beginning _____, 2008, ending _____, 20 _____

▶ **See separate instructions.**

OMB No. 1545-1027

2008

A Check if:
1 Consolidated return (attach Form 851) ☐
2 Life-nonlife consolidated return ☐
3 Schedule M-3 (Form 1120-PC) attached ☐

Please print or type

Name

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

B Employer identification number

C Date incorporated

D Check applicable box if an election has been made under section(s):
☐ 953(c)(3)(C) ☐ 953(d)

E Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return

Tax Computation and Payments

1	Taxable income (Schedule A, line 37)			1	
2	Taxable investment income for electing small companies (Schedule B, line 21)			2	
3	Check if a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				
4	Income tax			4	
5	Enter amount of tax that a reciprocal must include			5	
6	Alternative minimum tax (attach Form 4626)			6	
7	Add lines 4 through 6			7	
8a	Foreign tax credit (attach Form 1118)	8a			
b	Credit from Form 8834	8b			
c	General business credit (attach Form 3800)	8c			
d	Credit for prior year minimum tax (attach Form 8827)	8d			
e	Bond credits from: ☐ Form 8860 ☐ Form 8912	8e			
f	**Total credits.** Add lines 8a through 8e			8f	
9	Subtract line 8f from line 7			9	
10	Foreign corporations—Tax on income not connected with U.S. business			10	
11	Personal holding company tax (attach Schedule PH (Form 1120))			11	
12	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach schedule)			12	
13	**Total tax.** Add lines 9 through 12			13	
14a	2007 overpayment credited to 2008	14a			
b	Prior year(s) special estimated tax payments to be applied	14b			
c	2008 estimated tax payments (see instructions)	14c			
d	2008 special estimated tax payments (Do not include on line 14f)	14d			
e	2008 refund applied for on Form 4466	14e	( )		
f	Enter the total of lines 14a through 14c less line 14e	14f			
g	Tax deposited with Form 7004	14g			
h	Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	14h			
i	Other credits and payments	14i			
j	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	14j		14k	
15	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			15	
16	**Amount owed.** If line 14k is smaller than the total of lines 13 and 15, enter amount owed			16	
17	**Overpayment.** If line 14k is larger than the total of lines 13 and 15, enter amount overpaid			17	
18	Enter amount from line 17: **Credited to 2009 estimated tax** ▶ **Refunded** ▶			18	

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

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ **Yes** ☐ **No**

Paid Preparer's Use Only

Preparer's signature ▶ | Date | Check if self-employed ☐ | Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code ▶ | EIN | Phone no. ( )

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 64270Q Form **1120-PC** (2008)

Schedule A **Taxable Income—Section 832** (see instructions)

Income

1	Premiums earned (Schedule E, line 7)			1	
2	Dividends (Schedule C, line 14)			2	
		(a) Interest received	**(b)** Amortization of premium		
3a	Gross interest				
b	Interest exempt under section 103				
c	Subtract line 3b from line 3a				
d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)			3d	
4	Gross rents			4	
5	Gross royalties			5	
6	Capital gain net income (attach Schedule D (Form 1120))			6	
7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			7	
8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))			8	
9	Income on account of special income and deduction accounts			9	
10	Income from protection against loss account (see instructions)			10	
11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts			11	
12	Income from a special loss discount account (attach Form 8816)			12	
13	Other income (attach schedule)			13	
14	Gross income. Add lines 1 through 13			14	

Deductions (See instructions for limitations on deductions.)

15	Compensation of officers (attach schedule) (see instructions)			15	
16	Salaries and wages (less employment credits)			16	
17	Agency balances and bills receivable that became worthless during the tax year			17	
18	Rents			18	
19	Taxes and licenses			19	
20a	Interest ▶ **b** Less tax-exempt interest exp. ▶ **c** Bal. ▶			20c	
21	Charitable contributions			21	
22	Depreciation (attach Form 4562)			22	
23	Depletion			23	
24	Pension, profit-sharing, etc., plans			24	
25	Employee benefit programs			25	
26	Losses incurred (Schedule F, line 14)			26	
27	Additional deduction (attach Form 8816)			27	
28	Other capital losses (Schedule G, line 12, column (g))			28	
29	Dividends to policyholders			29	
30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts			30	
31	Other deductions (see instructions) (attach schedule)			31	
32	Total deductions. Add lines 15 through 31			32	
33	**Subtotal.** Subtract line 32 from line 14			33	
34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a			
b	Deduction on account of special income and deduction accounts	34b			
c	Total. Add lines 34a and 34b			34c	
35	**Subtotal.** Subtract line 34c from line 33			35	
36a	Dividends-received deduction (Schedule C, line 25)	36a			
b	Net operating loss deduction	36b			
c	Total. Add lines 36a and 36b			36c	
37	**Taxable income** (subtract line 36c from line 35). Enter here and on page 1, line 1			37	

Schedule B **Part I—Taxable Investment Income of Electing Small Companies—Section 834** (see instructions)

		(a) Interest received	(b) Amortization of premium		
Income	1a Gross interest				
	b Interest exempt under section 103				
	c Subtract line 1b from line 1a				
	d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)			1d	
	2 Dividends (Schedule C, line 14)			2	
	3 Gross rents			3	
	4 Gross royalties			4	
	5 Gross income from a trade or business, other than an insurance business, and from Form 4797			5	
	6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			6	
	7 Gain from Schedule D (Form 1120), line 14			7	
	8 Gross investment income. Add lines 1d through 7			8	
Deductions	9 Real estate taxes			9	
	10 Other real estate expenses			10	
	11 Depreciation (attach Form 4562)			11	
	12 Depletion			12	
	13 Trade or business deductions as provided in section 834(c)(8) (attach schedule)			13	
	14 Interest			14	
	15 Other capital losses (Schedule G, line 12, column (g))			15	
	16 Total. Add lines 9 through 15			16	
	17 Investment expenses (attach schedule)			17	
	18 **Total deductions.** Add lines 16 and 17			18	
	19 Subtract line 18 from line 8			19	
	20 Dividends-received deduction (Schedule C, line 25)			20	
	21 **Taxable investment income.** Subtract line 20 from line 19. Enter here and on page 1, line 2			21	

Part II—Invested Assets Book Values

(Complete only if claiming a deduction for general expenses allocated to investment income.)

		(a) Beginning of tax year		(b) End of tax year	
22	Real estate	22			
23	Mortgage loans	23			
24	Collateral loans	24			
25	Policy loans, including premium notes	25			
26	Bonds of domestic corporations	26			
27	Stock of domestic corporations	27			
28	Government obligations, etc.	28			
29	Bank deposits bearing interest	29			
30	Other interest-bearing assets (attach schedule)	30			
31	Total. Add lines 22 through 30	31			
32	Add columns (a) and (b), line 31			32	
33	Mean of invested assets for the tax year. Enter one-half of line 32			33	
34	Multiply line 33 by .0025			34	
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35			
36	Multiply line 33 by .0375	36			
37	Subtract line 36 from line 35. Do not enter less than zero	37			
38	Multiply line 37 by .25			38	
39	Limitation on deduction for investment expenses. Add lines 34 and 38			39	

Schedule C **Dividends and Special Deductions** (see instructions)

Income		Dividends-Received (a) Subject to section 832(b)(5)(B)	Dividends-Received (b) Total dividends-received
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1		
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2		
3 Dividends on debt-financed stock of domestic and foreign corporations	3		
4 Dividends on certain preferred stock of less-than-20%-owned public utilities	4		
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities	5		
6 Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs	6		
7 Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7		
8 Dividends from wholly owned foreign subsidiaries and certain FSCs	8		
9 Dividends from affiliated companies	9		
10 Other dividends from foreign corporations not included on lines 3, 6, 7 or 8	10		
11 Income from controlled foreign corporations under subpart F (attach Forms 5471)	11		
12 Foreign dividend gross-up (section 78)	12		
13 Other dividends (attach schedule)	13		
14 **Total dividends.** Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14		

Deduction		Dividends-Received Deduction (a) Subject to section 832(b)(5)(B)	Dividends-Received Deduction (b) Total dividends-received deduction
15 Multiply line 1 by 70%	15		
16 Multiply line 2 by 80%	16		
17 Deduction for line 3 (see instructions)	17		
18 Multiply line 4 by 42%	18		
19 Multiply line 5 by 48%	19		
20 Multiply line 6 by 70%	20		
21 Multiply line 7 by 80%	21		
22 Enter the amount from line 8	22		
23 **Total.** Add lines 15 through 22. (See instructions for limitation.)	23		
24 Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24		
25 **Total deductions.** Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	25		

Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written				1	
2	Unearned premiums on outstanding business at the end of the preceding tax year:					
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and all unearned premiums of section 833 organizations	2a				
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b				
c	Discounted unearned premiums attributable to title insurance	2c				
d	Enter 80% of all other unearned premiums	2d				
e	Total. Add lines 2a through 2d				2e	
3	**Total.** Add lines 1 and 2e				3	
4	Unearned premiums on outstanding business at the end of the current tax year:					
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and all unearned premiums of section 833 organizations	4a				
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b				
c	Discounted unearned premiums attributable to title insurance	4c				
d	Enter 80% of all other unearned premiums	4d				
e	**Total.** Add lines 4a through 4d				4e	
5	Subtract line 4e from line 3				5	
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)				6	
7	**Premiums earned.** Add lines 5 and 6. Enter here and on Schedule A, line 1				7	

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach schedule)				1	
2	Balance outstanding at the end of the current tax year for:					
a	Unpaid losses on life insurance contracts	2a				
b	Discounted unpaid losses	2b				
c	**Total.** Add lines 2a and 2b				2c	
3	Add lines 1 and 2c				3	
4	Balance outstanding at the end of the preceding tax year for:					
a	Unpaid losses on life insurance contracts	4a				
b	Discounted unpaid losses	4b				
c	**Total.** Add lines 4a and 4b				4c	
5	Subtract line 4c from line 3				5	
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year				6	
7	Estimated salvage and reinsurance recoverable at the end of the current tax year				7	
8	Losses incurred (line 5 plus line 6 less line 7)				8	
9	Tax-exempt interest subject to section 832(b)(5)(B)	9				
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10				
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11				
12	**Total.** Add lines 9, 10, and 11				12	
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15				13	
14	**Losses incurred deductible under section 832(c)(4).** Subtract line 13 from line 8. Enter here and on Schedule A, line 26				14	

Schedule G Other Capital Losses (see instructions)

(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)

1	Dividends and similar distributions paid to policyholders			1	
2	Losses paid			2	
3	Expenses paid			3	
4	Total. Add lines 1, 2, and 3			4	
	Note. Adjust lines 5 through 8 to cash method if necessary.				
5	Interest received	5			
6	Dividends-received (Schedule C, line 14)	6			
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	7			
8	Net premiums received	8			
9	**Total.** Add lines 5 through 8			9	
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-			10	

	(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11							
12	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies)						

Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1		
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts	2		
3	**Total.** Add lines 1 and 2	3		
4	Multiply line 3 by .25	4		
5	Beginning adjusted surplus	5		
6	**Special deduction.** Subtract line 5 from line 4. If zero or less, enter -0-. Enter here and on Schedule A, line 34a. (See instructions for limitation.)	6		
7	Net operating loss deduction (Schedule A, line 36b)	7		
8	Net exempt income:			
a	Adjusted tax-exempt income	8a		
b	Adjusted dividends-received deduction	8b		
9	Taxable income (Schedule A, line 37)	9		
10	**Ending adjusted surplus.** Add lines 5 through 9	10		

Schedule I **Other Information** (see instructions)

	Yes	No
1 Check method of accounting:		
a ☐ Cash		
b ☐ Accrual		
c ☐ Other (specify) ▶		
2 Check box for kind of company:		
a ☐ Mutual		
b ☐ Stock		
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 employer identification number (EIN); **(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 name and EIN 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 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: **(a)** the total voting power of all classes of stock of the corporation entitled to vote, or **(b)** the total value of all classes of stock of the corporation? If "Yes," enter:		
(a) Percentage owned ▶ and **(b)** Owner's country ▶		
(c) The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶		
7 Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
8a Enter the total unpaid losses shown on the corporation's annual statement:		
(1) for the current tax year: $		
(2) for the previous tax year: $		
b Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
(1) for the current tax year: $		
(2) for the previous tax year: $		
9 Does the corporation discount any of the loss reserves shown on its annual statement?		
10 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $		
11 If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ ☐		
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12 Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) ▶ $		

Schedule L Balance Sheets per Books (All filers are required to complete this schedule.)

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach schedule)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach schedule)				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	( )		( )	
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	( )		( )	
14 Other assets (attach schedule)				
15 Total assets				
Liabilities and Shareholders' Equity				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Insurance liabilities (see instructions)				
19 Other current liabilities (attach schedule)				
20 Loans from shareholders				
21 Mortgages, notes, bonds payable in 1 year or more				
22 Other liabilities (attach schedule)				
23 Capital stock: a Preferred stock				
b Common stock				
24 Additional paid-in capital				
25 Retained earnings—Appropriated (attach schedule)				
26 Retained earnings—Unappropriated				
28 Less cost of treasury stock		( )		( )
29 Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books with Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more—See instructions.

1	Net income (loss) per books	7	Income recorded on books this year not included in this return (itemize)
2	Federal income tax per books	a	Tax-exempt interest $
3	Excess of capital losses over capital gains	8	Deductions in this tax return not charged against book income this year (itemize)
4	Income subject to tax not recorded on books this year (itemize)	a	Depreciation $
5	Expenses recorded on books this year not deducted in this return (itemize)	b	Charitable contributions $
a	Depreciation $	9	Add lines 7 and 8
b	Charitable contributions $	10	Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9
c	Travel and entertainment $		
6	Add lines 1 through 5		

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, 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)
		7	Add lines 5 and 6
4	Add lines 1, 2, and 3		Balance at end of year (line 4 less line 7)

Form **1120-REIT**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Real Estate Investment Trusts

For calendar year 2008 or tax year beginning _____, 2008, ending _____, 20 ____

▶ See separate instructions.

OMB No. 1545-1004

2008

A Year of REIT status election	Please Type or Print	Name	**C** Employer identification number
B Check if a: 1 REIT with 100% owned subsidiaries (see instructions) ☐ 2 Personal holding co. (attach Sch. PH) ☐		Number, street, and room or suite no. (If a P.O. box, see instructions.)	**D** Date REIT established
		City or town, state, and ZIP code	**E** Total assets (see instructions) $
F Check applicable box(es): (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return			**H** PBA code (see instructions)
G Identify the type of REIT (see instructions): (1) ☐ Equity REIT (2) ☐ Mortgage REIT			

Part I—Real Estate Investment Trust Taxable Income (see instructions)

Income (EXCLUDING income required to be reported in Part II or Part IV)

1	Dividends	1	
2	Interest	2	
3	Gross rents from real property	3	
4	Other gross rents	4	
5	Capital gain net income (attach Schedule D (Form 1120))	5	
6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	
7	Other income (see instructions—attach schedule)	7	
8	**Total income.** Add lines 1 through 7 ▶	8	

Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)

9	Compensation of officers	9	
10	Salaries and wages (less employment credits)	10	
11	Repairs and maintenance	11	
12	Bad debts	12	
13	Rents	13	
14	Taxes and licenses	14	
15	Interest	15	
16	Depreciation (attach Form 4562)	16	
17	Advertising	17	
18	Other deductions (see instructions—attach schedule)	18	
19	**Total deductions.** Add lines 9 through 18 ▶	19	
20	Taxable income before net operating loss deduction, total deduction for dividends paid, and section 857(b)(2)(E) deduction. Subtract line 19 from line 8	20	
21	**Less:** a Net operating loss deduction (see instructions) — 21a		
	b Total deduction for dividends paid (Schedule A, line 6) — 21b		
	c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f) — 21c	21d	

Tax and Payments

22	**Real estate investment trust taxable income.** Subtract line 21d from line 20	22	
23	**Total tax** (Schedule J, line 7)	23	
24	**Payments:** a 2007 overpayment credited to 2008 — 24a		
	b 2008 estimated tax payments — 24b		
	c Less 2008 refund applied for on Form 4466 — 24c ( ) d Bal ▶ 24d		
	e Tax deposited with Form 7004 — 24e		
	f Credits: (1) Form 2439 _____ (2) Form 4136 _____ — 24f		
	g Refundable credits from Form 3800, line 19c, and Form 8827, line 8c — 24g	24h	
25	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐	25	
26	**Tax due.** If line 24h is smaller than the total of lines 23 and 25, enter amount owed	26	
27	**Overpayment.** If line 24h is larger than the total of lines 23 and 25, enter amount overpaid	27	
28	Enter amount of line 27 you want: **Credited to 2009 estimated tax** ▶ **Refunded** ▶	28	

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 _____

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no. ( )	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64114F Form **1120-REIT** (2008)

Part II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instructions)

1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach schedule)	1	
2	Gross income from foreclosure property (see instructions—attach schedule)	2	
3	Total income from foreclosure property. Add lines 1 and 2	3	
4	Deductions directly connected with the production of income shown on line 3 (attach schedule)	4	
5	Net income from foreclosure property. Subtract line 4 from line 3	5	
6	**Tax on net income from foreclosure property.** Multiply line 5 by 35%. Enter here and on Schedule J, line 2b	6	

Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

1a	Enter total income from Part I, line 8	1a			
b	Enter total income from foreclosure property from Part II, line 3	1b			
c	Total. Add lines 1a and 1b			1c	
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a			
b	Subtract line 2a from line 1c	2b			
c	Multiply line 2b by 95%			2c	
3	Enter income on line 1c from sources referred to in section 856(c)(2)			3	
4	Subtract line 3 from line 2c. (If zero or less, enter -0-.)			4	
5	Multiply line 1c by 75%			5	
6	Enter income on line 1c from sources referred to in section 856(c)(3)			6	
7	Subtract line 6 from line 5. (If zero or less, enter -0-.)			7	
8	Enter the greater of line 4 or line 7. **(If line 8 is zero, do not complete the rest of Part III.)**			8	
9	Enter the amount from Part I, line 20			9	
10	Enter the net capital gain from Schedule D (Form 1120), line 13			10	
11	Subtract line 10 from line 9			11	
12a	Enter total income from Part I, line 8	12a			
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 5. (If line 5 is a loss, enter -0-.)	12b			
c	Add lines 12a and 12b			12c	
13	Enter capital gain net income from Part I, line 5			13	
14	Subtract line 13 from line 12c			14	
15	Divide line 11 by line 14. Carry the result to five decimal places			15	
16	**Section 857(b)(5) tax.** Multiply line 8 by line 15. Enter here and on Schedule J, line 2c			16	

Part IV—Tax on Net Income From Prohibited Transactions (see instructions)

1	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property)	1	
2	Deductions directly connected with the production of income shown on line 1	2	
3	**Tax on net income from prohibited transactions.** Subtract line 2 from line 1. Enter here and on Schedule J, line 2d	3	

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1	
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2	
3	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)	3	
4	Consent dividends (attach Forms 972 and 973)	4	
5	Total dividends paid. Add lines 1 through 4	5	
6	**Total deduction for dividends paid.** If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter total dividends paid from line 5 here and on line 21b, page 1	6	

Schedule J Tax Computation (see instructions)

1	Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐ **Important:** Members of a controlled group, see instructions.				
2a	Tax on REIT taxable income	2a			
b	Tax from Part II, line 6	2b			
c	Tax from Part III, line 16	2c			
d	Tax from Part IV, line 3	2d			
e	Tax imposed under section 857(b)(7)(A) (see instructions)	2e			
f	Tax imposed under sections ☐ 856(c)(7) and ☐ 856(g)(5)	2f			
g	Alternative minimum tax (attach Form 4626)	2g			
h	**Income tax.** Add lines 2a through 2g			2h	
3a	Foreign tax credit (attach Form 1118)	3a			
b	Credit from Form 8834	3b			
c	General business credit (attach Form 3800)	3c			
d	Other credits (attach schedule—see instructions)	3d			
e	**Total credits.** Add lines 3a through 3d			3e	
4	Subtract line 3e from line 2h			4	
5	Personal holding company tax (attach Schedule PH (Form 1120))			5	
6	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach schedule)			6	
7	**Total tax.** Add lines 4 through 6. Enter here and on line 23, page 1			7	

Schedule K Other Information (see instructions)

		Yes	No
1	Check method of accounting:		
a	☐ Cash		
b	☐ Accrual		
c	☐ Other (specify) ▶		
2	At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		
	If "Yes," attach a schedule showing: **(a)** name and employer identification number (EIN), **(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.		
3	Is the REIT a subsidiary in a parent-subsidiary controlled group?		
	If "Yes," enter the name and EIN of the parent corporation ▶		
4	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).)		
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in **3** above.) Enter percentage owned ▶		

		Yes	No
5	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 REIT entitled to vote, or **(b)** the total value of all classes of stock of the REIT? If "Yes," enter:		
a	Percentage owned ▶		
b	Owner's country ▶		
c	The REIT may have to file Form 5472. Enter number of Forms 5472 attached ▶		
6	During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452.		
7	Check this box if the REIT issued publicly offered debt instruments with original issue discount ▶ ☐ If so, the REIT may have to file Form 8281.		
8	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $		
9	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) ▶ $		

Schedule L **Balance Sheets per Books**

		Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	U.S. government obligations				
4	Tax-exempt securities (see page 13 of instructions)				
5	Other current assets (attach schedule)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach schedule)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
12	Other assets (attach schedule)				
13	Total assets				
	Liabilities and Shareholders' Equity				
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach schedule)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach schedule)				
20	Capital stock: a Preferred stock				
	b Common stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach schedule)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (see instructions—attach schedule)				
25	Less cost of treasury stock		( )		( )
26	Total liabilities and shareholders' equity				

Schedule M-1 **Reconciliation of Income (Loss) per Books With Income per Return** (see instructions)

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $
2a	Federal income tax $		8	Deductions on this return not charged against book income this year (itemize):
b	Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax $ ( )		a	Depreciation $
c	Balance ▶		b	Net operating loss deduction (line 21a, page 1) $
3	Excess of capital losses over capital gains		c	Deduction for dividends paid (line 21b, page 1) $
4	Income subject to tax not recorded on books this year (itemize):		9	Net income from foreclosure property
5	Expenses recorded on books this year not deducted on this return (itemize):		10	Net income from prohibited transactions
a	Depreciation $		11	Add lines 7 through 10
b	Section 4981 tax $		12	REIT taxable income (line 22, page 1)— line 6 less line 11
c	Travel and entertainment $			
6	Add lines 1 through 5			

Schedule M-2 **Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)**

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):
			7	Add lines 5 and 6
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)

Form **1120-RIC**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Regulated Investment Companies

For calendar year 2008 or tax year beginning , 2008, and ending , 20
▶ See separate instructions.

OMB No. 1545-1010

2008

A Year of RIC status election	**Please type or print**	Name of fund	**C Employer identification number**
B Date fund was established (see instructions)		Number, street, and room or suite no. (If a P.O. box, see instructions.)	**D** Total assets (see instructions)
		City or town, state, and ZIP code	$

E Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return

F Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ▶ ☐

Part I—Investment Company Taxable Income (see instructions)

Income	1	Dividends	1	
	2	Interest	2	
	3	Net foreign currency gain or (loss) from section 988 transactions (attach schedule)	3	
	4	Payments with respect to securities loans	4	
	5	Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 12 (attach Schedule D (Form 1120))	5	
	6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6	
	7	Other income (see instructions—attach schedule)	7	
	8	**Total income.** Add lines 1 through 7 ▶	8	
Deductions (see instructions)	9	Compensation of officers (Schedule E, line 2)	9	
	10	Salaries and wages (less employment credits)	10	
	11	Rents	11	
	12	Taxes and licenses	12	
	13	Interest	13	
	14	Depreciation (attach Form 4562)	14	
	15	Advertising	15	
	16	Registration fees	16	
	17	Insurance	17	
	18	Accounting and legal services	18	
	19	Management and investment advisory fees	19	
	20	Transfer agency, shareholder servicing, and custodian fees and expenses	20	
	21	Reports to shareholders	21	
	22	Other deductions (see instructions—attach schedule)	22	
	23	**Total deductions.** Add lines 9 through 22 ▶	23	
	24	Taxable income before deduction for dividends paid. Subtract line 23 from line 8	24	
	25	**Less:** Deduction for dividends paid (Schedule A, line 7a)	25	
Tax and Payments	26	**Investment company taxable income.** Subtract line 25 from line 24	26	
	27	**Total tax** (Schedule J, line 7)	27	
	28a	2007 overpayment credited to 2008 — 28a		
	b	2008 estimated tax payments — 28b		
	c	Less 2008 refund applied for on Form 4466 — 28c ( ) d Bal ▶ 28d		
	e	Tax deposited with Form 7004 — 28e		
	f	Credit for tax paid on undistributed capital gains (attach Form 2439) — 28f		
	g	Credit for federal tax paid on fuels (attach Form 4136) — 28g		
	h	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c — 28h	28i	
	29	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐	29	
	30	**Amount owed.** If line 28i is smaller than the total of lines 27 and 29, enter amount owed	30	
	31	**Overpayment.** If line 28i is larger than the total of lines 27 and 29, enter amount overpaid	31	
	32	Enter amount from line 31: **Credited to 2009 estimated tax ▶** **Refunded ▶**	32	

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

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ **Yes** ☐ **No**

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no. ( )	

Cat. No. 64140B Form **1120-RIC** (2008)

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

1	Net capital gain from Schedule D (Form 1120), line 13 (attach Schedule D (Form 1120))	1	
2	Capital gain dividends from Schedule A, line 7b	2	
3	Subtract line 2 from line 1	3	
4	Qualified timber gain included in the amount reported on line 3	4	
5	Subtract line 4 from line 3	5	
6	Multiply line 4 by 15% (.15)	6	
7	Multiply line 5 by 35% (.35)	7	
8	**Capital gains tax.** Add lines 6 and 7. Enter tax here and on line 2b, Schedule J	8	

Schedule A Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b; see instructions.)

			(a) Ordinary dividends		(b) Capital gain dividends	
1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)	1				
2	Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)	2				
3	Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)	3				
4	Consent dividends (section 565) (attach Forms 972 and 973)	4				
5	Foreign tax paid deduction (section 853(b)(1)(B)), if applicable	5				
6	Credits from tax credit bonds distributed to shareholders (see instructions)	6				
7	Deduction for dividends paid:					
a	**Ordinary dividends.** Add lines 1 through 6 of column (a). Enter here and on line 25, Part I	7a				
b	**Capital gain dividends.** Add lines 1 through 4 of column (b). Enter here and on line 2, Part II, above	7b				

Schedule B Information Required With Respect to Income From Tax-Exempt Obligations

1	Did the fund qualify under section 852(b)(5) to pay exempt-interest dividends for 2008? ▶ ☐ Yes ☐ No If "Yes," complete lines 2 through 5.			
2	Amount of interest excludible from gross income under section 103(a)	2		
3	Amounts disallowed as deductions under sections 265 and 171(a)(2)	3		
4	Net income from tax-exempt obligations. Subtract line 3 from line 2	4		
5	Amount of line 4 designated as exempt-interest dividends	5		

Schedule E Compensation of Officers (see instructions for line 9, Part I)

Note: Complete Schedule E only if total receipts (line 8, Part I, plus net capital gain from line 1, Part II, and line 9a, Form 2438) are $500,000 or more.

	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	(d) Percent of fund stock owned	(e) Amount of compensation
1			%	%	
			%	%	
2	Total compensation of officers. Enter here and on line 9, Part I			2	

Schedule J Tax Computation (see instructions)

1	Check if the fund is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				
2a	Tax on investment company taxable income	2a			
b	Tax on undistributed net capital gain (from Part II, line 8)	2b			
c	Alternative minimum tax (attach Form 4626)	2c			
d	**Income tax.** Add lines 2a through 2c			2d	
3a	Foreign tax credit (attach Form 1118)	3a			
b	Credit from Form 8834	3b			
c	General business credit (attach Form 3800)	3c			
d	Other credits (attach schedule—see instructions)	3d			
e	**Total credits.** Add lines 3a through 3d			3e	
4	Subtract line 3e from line 2d			4	
5	Personal holding company tax (attach Schedule PH (Form 1120))			5	
6	Other taxes. Check if from: ☐ Form 4255 ☐ Other (attach schedule)			6	
7	**Total tax.** Add lines 4 through 6. Enter here and on page 1, line 27			7	

Schedule K **Other Information** (see instructions) | Yes | No

1 Check method of accounting:
a ☐ Cash
b ☐ Accrual
c ☐ Other (specify) ▶

2 At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)
If "Yes," attach a schedule showing **(a)** name and identification number, **(b)** percentage owned, and **(c)** taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.

3 Is the RIC a subsidiary in a parent-subsidiary controlled group?
If "Yes," enter the employer identification number and the name of the parent corporation ▶

4 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).)
If "Yes," attach a schedule showing name and identification number. (Do not include any information already entered in **3** above.) Enter percentage owned ▶

5 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:
a The total voting power of all classes of stock of the fund entitled to vote **or**
b The total value of all classes of stock of the fund?
If "Yes," enter:
(1) Percentage owned ▶
(2) Owner's country ▶
The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶

6 During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316)
If "Yes," file Form 5452.

7 Check this box if the fund issued publicly offered debt instruments with original issue discount ▶ ☐
If checked, the fund may have to file Form 8281.

8 Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ $

9 If this return is being filed for a series fund (as defined in section 851(g)(2)), enter
a The name of the regulated investment company in which the fund is a series ▶
b The date the regulated investment company was incorporated or organized ▶

10 **Section 853 election.** Check this box if the fund meets the requirements of section 853(a) and section 901(k) **and** elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements ▶ ☐

11 **Section 853A election.** Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders (see instructions) ▶ ☐

12 **Regulations section 1.852-11 election.** Check this box if, for purposes of computing taxable income, the fund elects under Regulations section 1.852-11(f)(1) to defer all or part of its post-October capital loss or post-October currency loss for this tax year ▶ ☐
If the election is made, enter the amounts deferred:
a Post-October capital loss ▶
b Post-October currency loss ▶

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach schedule)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach schedule)				
9a	Buildings and other fixed depreciable assets				
b	Less accumulated depreciation	( )		( )	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
12	Other assets (attach schedule)				
13	Total assets				
	Liabilities and Shareholders' Equity				
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach schedule)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach schedule)				
20	Capital stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach schedule)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (attach schedule)				
25	Less cost of treasury stock		( )		( )
26	Total liabilities and shareholders' equity				

Note: *The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than $25,000.*

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest $
2	Federal income tax (less built-in gains 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):
			a	Depreciation $
5	Expenses recorded on books this year not deducted on this return (itemize):		b	Deduction for dividends paid (line 25, Part I) $
a	Depreciation $			
b	Expenses allocable to tax-exempt interest income $		9	Net capital gain from Form 2438, line 9a
c	Section 4982 tax $		10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 13. Otherwise, enter -0-
d	Travel and entertainment $		11	Add lines 7 through 10
6	Add lines 1 through 5		12	Investment company taxable income (line 26, Part I)—line 6 less line 11

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)

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):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Form **1120S**

Department of the Treasury
Internal Revenue Service (77)

U.S. Income Tax Return for an S Corporation

▶ **Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.**
▶ **See separate instructions.**

OMB No. 1545-0130

2008

For calendar year 2008 or tax year beginning , 2008, ending , 20

A S election effective date	**Use IRS label. Otherwise, print or type.**	Name	**D Employer identification number**
B Business activity code number *(see instructions)*		Number, street, and room or suite no. If a P.O. box, see instructions.	**E** Date incorporated
C Check if Sch. M-3 attached ☐		City or town, state, and ZIP code	**F** Total assets *(see instructions)* $

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☐ No If "Yes," attach Form 2553 if not already filed

H Check if: **(1)** ☐ Final return **(2)** ☐ Name change **(3)** ☐ Address change
(4) ☐ Amended return **(5)** ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part 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**	
	2 Cost of goods sold (Schedule A, line 8)		**2**	
	3 Gross profit. Subtract line 2 from line 1c		**3**	
	4 Net gain (loss) from Form 4797, Part II, line 17 *(attach Form 4797)*		**4**	
	5 Other income (loss) *(see instructions—attach statement)*		**5**	
	6 **Total income (loss).** Add lines 3 through 5 ▶		**6**	
Deductions (see instructions for limitations)	**7** Compensation of officers		**7**	
	8 Salaries and wages (less employment credits)		**8**	
	9 Repairs and maintenance		**9**	
	10 Bad debts		**10**	
	11 Rents		**11**	
	12 Taxes and licenses		**12**	
	13 Interest		**13**	
	14 Depreciation not claimed on Schedule A or elsewhere on return *(attach Form 4562)*		**14**	
	15 Depletion **(Do not deduct oil and gas depletion.)**		**15**	
	16 Advertising		**16**	
	17 Pension, profit-sharing, etc., plans		**17**	
	18 Employee benefit programs		**18**	
	19 Other deductions *(attach statement)*		**19**	
	20 **Total deductions.** Add lines 7 through 19 ▶		**20**	
	21 **Ordinary business income (loss).** Subtract line 20 from line 6		**21**	
Tax and Payments	**22a** Excess net passive income or LIFO recapture tax *(see instructions)*	**22a**		
	b Tax from Schedule D (Form 1120S)	**22b**		
	c Add lines 22a and 22b *(see instructions for additional taxes)*		**22c**	
	23a 2008 estimated tax payments and 2007 overpayment credited to 2008	**23a**		
	b Tax deposited with Form 7004	**23b**		
	c Credit for federal tax paid on fuels *(attach Form 4136)*	**23c**		
	d Add lines 23a through 23c		**23d**	
	24 Estimated tax penalty *(see instructions).* Check if Form 2220 is attached ▶ ☐		**24**	
	25 **Amount owed.** If line 23d is smaller than the total of lines 22c and 24, enter amount owed		**25**	
	26 **Overpayment.** If line 23d is larger than the total of lines 22c and 24, enter amount overpaid		**26**	
	27 Enter amount from line 26 **Credited to 2009 estimated tax** ▶	**Refunded** ▶	**27**	

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 ____

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ **Yes** ☐ **No**

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no. ( )	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11510H Form **1120S** (2008)

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs *(attach statement)*	4	
5	Other costs *(attach statement)*	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	

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? ☐ Yes ☐ No
If "Yes," attach explanation.

Schedule B Other Information (see instructions)

		Yes	No
1	Check accounting method: **a** ☐ Cash **b** ☐ Accrual **c** ☐ Other (specify) ▶		
2	See the instructions and enter the: **a** Business activity ▶ **b** Product or service ▶		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: **(a)** name and employer identification number (EIN), **(b)** percentage owned, and **(c)** if 100% owned, was a QSub election made?		
4	Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
6	If the corporation: **(a)** was a C corporation before it elected to be an S corporation **or** the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation **and (b)** has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ $		
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year. $		
8	Are the corporation's total receipts *(see instructions)* for the tax year **and** its total assets at the end of the tax year less than $250,000? If "Yes," the corporation is not required to complete Schedules L and M-1		

Schedule K Shareholders' Pro Rata Share Items

				Total amount
Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)		1
	2	Net rental real estate income (loss) *(attach Form 8825)*		2
	3a	Other gross rental income (loss)	3a	
	b	Expenses from other rental activities *(attach statement)*	3b	
	c	Other net rental income (loss). Subtract line 3b from line 3a		3c
	4	Interest income		4
	5	Dividends: **a** Ordinary dividends		5a
		b Qualified dividends	5b	
	6	Royalties		6
	7	Net short-term capital gain (loss) *(attach Schedule D (Form 1120S))*		7
	8a	Net long-term capital gain (loss) *(attach Schedule D (Form 1120S))*		8a
	b	Collectibles (28%) gain (loss)	8b	
	c	Unrecaptured section 1250 gain *(attach statement)*	8c	
	9	Net section 1231 gain (loss) *(attach Form 4797)*		9
	10	Other income (loss) *(see instructions)* Type ▶		10

	Shareholders' Pro Rata Share Items (continued)		Total amount
Deductions	11 Section 179 deduction *(attach Form 4562)*	11	
	12a Contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d Other deductions *(see instructions)* Type ▶	12d	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) *(attach Form 3468)*	13c	
	d Other rental real estate credits *(see instructions)* Type ▶	13d	
	e Other rental credits *(see instructions)* Type ▶	13e	
	f Alcohol and cellulosic biofuel fuels credit *(attach Form 6478)*	13f	
	g Other credits *(see instructions)* Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (*attach statement*)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
	k Other (*attach statement*)	14k	
	Other information		
	l Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	14l	
	m Reduction in taxes available for credit *(attach statement)*	14m	
	n Other foreign tax information *(attach statement)*		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items *(attach statement)*	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Property distributions	16d	
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts *(attach statement)*		
Recon-ciliation	18 **Income/loss reconciliation.** Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	( )		( )	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities *(see instructions)*				
6	Other current assets *(attach statement)*				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments *(attach statement)*				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	( )		( )	
11a	Depletable assets				
b	Less accumulated depletion	( )		( )	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	( )		( )	
14	Other assets *(attach statement)*				
15	Total assets				
	Liabilities and Shareholders' Equity				
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities *(attach statement)*				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities *(attach statement)*				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
26	Less cost of treasury stock		( )		( )
27	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more—see instructions

1	Net income (loss) per books		5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest $
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):
a	Depreciation $		a	Depreciation $
b	Travel and entertainment $		7	Add lines 5 and 6
4	Add lines 1 through 3		8	Income (loss) (Schedule K, line 18). Line 4 less line 7

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see 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			

SCHEDULE D (Form 1120S)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses and Built-In Gains

▶ **Attach to Form 1120S.**
▶ **See separate instructions.**

OMB No. 1545-0130

2008

Name

Employer identification number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					

2	Short-term capital gain from installment sales from Form 6252, line 26 or 37	2	
3	Short-term capital gain or (loss) from like-kind exchanges from Form 8824	3	
4	Combine lines 1 through 3 in column (f)	4	
5	Tax on short-term capital gain included on line 21 below	5	( )
6	**Net short-term capital gain or (loss).** Combine lines 4 and 5. Enter here and on Form 1120S, Schedule K, line 7 or 10	6	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
7					

8	Long-term capital gain from installment sales from Form 6252, line 26 or 37	8	
9	Long-term capital gain or (loss) from like-kind exchanges from Form 8824	9	
10	Capital gain distributions	10	
11	Combine lines 7 through 10 in column (f)	11	
12	Tax on long-term capital gain included on line 21 below	12	( )
13	**Net long-term capital gain or (loss).** Combine lines 11 and 12. Enter here and on Form 1120S, Schedule K, line 8a or 10	13	

Part III Built-In Gains Tax (See instructions **before** completing this part.)

14	Excess of recognized built-in gains over recognized built-in losses (attach computation schedule)	14	
15	Taxable income (attach computation schedule)	15	
16	Net recognized built-in gain. Enter the smallest of line 14, line 15, or line 6 of Schedule B	16	
17	Section 1374(b)(2) deduction	17	
18	Subtract line 17 from line 16. If zero or less, enter -0- here and on line 21	18	
19	Enter 35% of line 18	19	
20	Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	20	
21	**Tax.** Subtract line 20 from line 19 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	21	

For Paperwork Reduction Act Notice, see the Instructions for Form 1120S. Cat. No. 11516V **Schedule D (Form 1120S) 2008**

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☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0130

Schedule K-1 (Form 1120S)
Department of the Treasury
Internal Revenue Service

2008

For calendar year 2008, or tax year beginning _____, 2008
ending _____, 20___

Shareholder's Share of Income, Deductions, Credits, etc.

► See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return

Part II Information About the Shareholder

D Shareholder's identifying number

E Shareholder's name, address, city, state, and ZIP code

F Shareholder's percentage of stock ownership for tax year . . . . . _____ %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions		
		17	Other information

* See attached statement for additional information.

Form **8825**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

▶ See instructions on back.
▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

Name

Employer identification number

1 Show the kind and location of each property. See page 2 to list additional properties.

A

B

C

D

		Properties A	Properties B	Properties C	Properties D
Rental Real Estate Income					
2 Gross rents	2				
Rental Real Estate Expenses					
3 Advertising	3				
4 Auto and travel	4				
5 Cleaning and maintenance	5				
6 Commissions	6				
7 Insurance	7				
8 Legal and other professional fees	8				
9 Interest	9				
10 Repairs	10				
11 Taxes	11				
12 Utilities	12				
13 Wages and salaries	13				
14 Depreciation (see instructions)	14				
15 Other (list) ▶	15				
16 Total expenses for each property. Add lines 3 through 15	16				

17 Total gross rents. Add gross rents from line 2, columns A through H	17	
18 Total expenses. Add total expenses from line 16, columns A through H	18	( )
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	
20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a	

b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:

(1) Name **(2)** Employer identification number

21 Net rental real estate income (loss). Combine lines 17 through 20a. Enter the result here and on: 21
- **Form 1065 or 1120S:** Schedule K, line 2, or
- **Form 1065-B:** Part I, line 4

For Paperwork Reduction Act Notice, see back of form. Cat. No. 10136Z Form **8825** (12-2006)

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

▶ See separate instructions.
▶ Attach to your tax return.

OMB No. 1545–0895

2008

Attachment Sequence No. **22**

Name(s) shown on return

Identifying number

Part I Current Year Credit

Important: You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see the instructions.

1a	Investment credit (Form 3468, Part II only) (attach Form 3468)	1a		
b	Welfare-to-work credit (Form 8861)	1b		
c	Credit for increasing research activities (Form 6765)	1c		
d	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: ----- - ----------)	1d		
e	Disabled access credit (Form 8826) (do not enter more than $5,000)	1e		
f	Renewable electricity production credit (Form 8835, Part I only)	1f		
g	Indian employment credit (Form 8845)	1g		
h	Orphan drug credit (Form 8820)	1h		
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: ----- - ----------)	1i		
j	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than $500)	1j		
k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: ----- - ----------)	1k		
l	Biodiesel and renewable diesel fuels credit (attach Form 8864)	1l		
m	Low sulfur diesel fuel production credit (Form 8896)	1m		
n	Distilled spirits credit (Form 8906)	1n		
o	Nonconventional source fuel credit (Form 8907)	1o		
p	Energy efficient home credit (Form 8908)	1p		
q	Energy efficient appliance credit (Form 8909)	1q		
r	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: ----- - ----------)	1r		
s	Alternative fuel vehicle refueling property credit (Form 8911)	1s		
t	Credits for affected Midwestern disaster area employers (Form 5884-A)	1t		
u	Mine rescue team training credit (Form 8923)	1u		
v	Agricultural chemicals security credit (Form 8931)	1v		
w	Credit for employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration credit (Form 8933)	1x		
y	Credit for contributions to selected community development corporations (Form 8847)	1y		
z	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1z		
2	Add lines 1a through 1z	2		
3	Passive activity credits included on line 2 (see instructions)	3		
4	Subtract line 3 from line 2	4		
5	Passive activity credits allowed for 2008 (see instructions)	5		
6	Carryforward of general business credit to 2008. See instructions for the schedule to attach	6		
7	Carryback of general business credit from 2009 (see instructions)	7		
8	**Current year credit.** Add lines 4 through 7	8		

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12392F Form **3800** (2008)

Part II **Allowable Credit**

9	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		9	
10	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 36 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56		10	
11	Add lines 9 and 10		11	
12a	Foreign tax credit	12a		
b	Personal credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49)	12b		
c	Credit from Form 8834	12c		
d	Non-business alternative motor vehicle credit (Form 8910, line 18)	12d		
e	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)	12e		
f	Add lines 12a through 12e		12f	
13	**Net income tax.** Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a		13	
14	**Net regular tax.** Subtract line 12f from line 9. If zero or less, enter -0-	14		
15	Enter 25% (.25) of the excess, if any, of line 14 over $25,000 (see instructions)	15		
16	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 34 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	16		
17	Enter the greater of line 15 or line 16		17	
18a	Subtract line 17 from line 13. If zero or less, enter -0-		18a	
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)		18b	
c	Add lines 18a and 18b		18c	
19a	Enter the **smaller** of line 8 or line 18c **Individuals, estates, and trusts:** See the instructions for line 19a if claiming the research credit. **C corporations:** See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.		19a	
b	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c		19b	
c	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)		19c	

Part II **Allowable Credit (Continued)**

Note. If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

20	Multiply line 16 by 75%			**20**	
21	Enter the greater of line 15 or line 20			**21**	
22	Subtract line 21 from line 13. If zero or less, enter -0-			**22**	
23	Subtract line 19b from line 22. If zero or less, enter -0-			**23**	
24	Enter the amount from Form 8844, line 10 or line 12			**24**	
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24			**25**	
26	Subtract line 15 from line 13. If zero or less, enter -0-			**26**	
27	Add lines 19b and 25			**27**	
28	Subtract line 27 from line 26. If zero or less, enter -0-			**28**	
29a	Enter the investment credit from Form 3468, Part III, line 18 (attach Form 3468)	**29a**			
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	**29b**			
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	**29c**			
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	**29d**			
e	Enter the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	**29e**			
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	**29f**			
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	**29g**			
30	Add lines 29a through 29g			**30**	
31	Enter the **smaller** of line 28 or line 30			**31**	
32	**Credit allowed for the current year.** Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 54 or Form 1040NR, line 49 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2c			**32**	

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2009

Attachment Sequence No. **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number

Part I **Election To Expense Certain Property Under Section 179**

Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	$250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	$800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property.**)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III **MACRS Depreciation (Do not** include listed property.**)** (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N Form **4562** (2009)

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						**25**		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . .						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . .		

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions):					
43 Amortization of costs that began before your 2009 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

Form **4626**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Corporations

▶ See separate instructions.
▶ Attach to the corporation's tax return.

OMB No. 1545-0175

2008

Name

Employer identification number

Part I Alternative Minimum Tax Computation

Note: *See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).*

1	Taxable income or (loss) before net operating loss deduction		1	
2	**Adjustments and preferences:**			
a	Depreciation of post-1986 property		2a	
b	Amortization of certified pollution control facilities		2b	
c	Amortization of mining exploration and development costs		2c	
d	Amortization of circulation expenditures (personal holding companies only)		2d	
e	Adjusted gain or loss		2e	
f	Long-term contracts		2f	
g	Merchant marine capital construction funds		2g	
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)		2h	
i	Tax shelter farm activities (personal service corporations only)		2i	
j	Passive activities (closely held corporations and personal service corporations only)		2j	
k	Loss limitations		2k	
l	Depletion		2l	
m	Tax-exempt interest income from specified private activity bonds		2m	
n	Intangible drilling costs		2n	
o	Other adjustments and preferences		2o	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o		3	
4	**Adjusted current earnings (ACE) adjustment:**			
a	ACE from line 10 of the ACE worksheet in the instructions	4a		
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions)	4b		
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c		
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). **Note:** *You **must** enter an amount on line 4d (even if line 4b is positive)*	4d		
e	ACE adjustment. ● If line 4b is zero or more, enter the amount from line 4c ● If line 4b is less than zero, enter the **smaller** of line 4c or line 4d as a negative amount		4e	
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT		5	
6	Alternative tax net operating loss deduction (see instructions)		6	
7	**Alternative minimum taxable income.** Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions		7	
8	**Exemption phase-out** (if line 7 is $310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):			
a	Subtract $150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a		
b	Multiply line 8a by 25% (.25)	8b		
c	Exemption. Subtract line 8b from $40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-		8c	
9	Subtract line 8c from line 7. If zero or less, enter -0-		9	
10	If the corporation had qualified timber gain, complete Part II and enter the amount from line 24 here. Otherwise, multiply line 9 by 20% (.20)		10	
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions)		11	
12	Tentative minimum tax. Subtract line 11 from line 10		12	
13	Regular tax liability before applying all credits except the foreign tax credit		13	
14	**Alternative minimum tax.** Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return		14	

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12955I

Form **4626** (2008)

Part II **Alternative Tax for Corporations with Qualified Timber Gain.** *Complete Part II* **only** *if the corporation had qualified timber gain under section 1201(b). See instructions.*

15	Enter qualified timber gain from Schedule D (Form 1120), line 15, as refigured for the AMT, if necessary. If you are filing Form 1120-RIC, see instructions for the amount to enter	**15**	
16	Enter the amount from Schedule D (Form 1120), line 13, as refigured for the AMT, if necessary	**16**	
17	Enter the amount from Part I, line 9	**17**	
18	Enter the **smallest** of the amount on line 15, line 16, or line 17	**18**	
19	Multiply line 18 by 15% (.15)	**19**	
20	Subtract line 18 from line 17	**20**	
21	Multiply line 20 by 20% (.20)	**21**	
22	Enter the total of line 19 and line 21	**22**	
23	Multiply line 17 by 20% (.20)	**23**	
24	Enter the **smaller** of line 22 or line 23 here and on Part I, line 10	**24**	

Form **4626** (2008)

SOI Products and Services

Statistics of Income (SOI) data are available in electronic formats and in print. For further information on any of the following products and services, or for answers to questions on the availability of SOI data, other statistical services, or release dates for data, contact SOI's **Statistical Information Services (SIS):**

Statistical Information Services (sis@irs.gov)
Statistics of Income Division
Internal Revenue Service
P.O. Box 2608 • Washington, DC 20013-2608
(202) 874-0410 • **Fax:** (202) 874-0964

As its name implies, SIS is best able to answer questions about data. It does not supply tax forms or information about the status of an individual's tax refund or audit examination. Media requests should be directed to the IRS Media Relations Branch, Communications Division, on (202) 622-4000.

Free Products on the Internet

SOI's Internet site offers a combination of files presenting SOI tables, articles about SOI data, and information about SOI products and services, as well as non-SOI products, including Compliance Research projections and nonprofit Master File microdata records. At present, almost 12,000 files reside there.

Web site: www.irs.gov/taxstats

There is also a direct link to our Web site from FedStats, the gateway to official statistics from the Federal Government: www.fedstats.gov.

Tax Stats
On the Tax Stats Home Page, you will find the following list of topics that will lead to a wide range of tables, articles, and data that describe and measure elements of the U.S. tax system. There is also a link to check out What's New.

Business Tax Statistics
Corporations • International • Partnerships
Nonfarm Sole Proprietorships
S Corporations • All Topics

Charitable and Exempt Organization Statistics
Charities • Exempt Organization Master File
Private Foundations • Trusts
Tax-Exempt Bonds • All Topics

Individual Tax Statistics
Estate and Gift Tax • Individual Income
Tax • International Personal
Wealth • All Topics

Products, Publications, and Papers
SOI Bulletins • IRS Data Books
U.S. Population Migration Data • SOI Paper Series
All Topics

IRS Operations, Budget, and Compliance
Issuing Refunds • Collecting Revenue
Enforcing Laws • Assisting Taxpayers
Historical Data Tables • All Topics

Statistics by Form
706 • 709 • 990 • 990-PF • 990-T
1040 • 1041 • 1065 • 1118 • 1120
5471 • 5472 • 8038 • All Forms

Statistics of Income (SOI)
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Products for Sale From SOI

Many of SOI's data files are available for sale on CD-ROM or via e-mail through Statistical Information Services. **Prepayment is required for orders of $100 or more**, with checks made payable to the **IRS Accounting Section.** Credit and debit card payments are also accepted. Contact SIS for information on specific products, prices, sources, media, and ordering instructions.

The following files are currently available on a reimbursable basis and include data from returns for corporations, individuals, exempt organizations, and private foundations and charitable trusts. Most of these files are tabulations of aggregated data, but some are files of microdata records.

Corporation Income Tax Returns

Corporation Source Book
CD-ROMs containing data from the *Corporation Source Book* are available for Tax Years 1996-2003 at a cost of $250 per year. Data from the 2004 through 2008 *Corporation Source Books* are available at no charge from the Tax Stats Web site. Data tables from the 2000 through 2008 *Source Books* are also available at no charge from the Tax Stats Web site at: www.irs.gov/taxstats/bustaxstats/article/0,,id=149687,00.html.

Individual Income Tax Returns

Individual Public-Use Microdata Files
These files include individual income tax returns for Tax Years 1960, 1962, 1964, and 1966-2005. All of the files have been edited to protect the confidentiality of individual taxpayers. Public-use files of individual income tax returns for 1960, 1962, 1964, and 1966-1991 are available for sale by writing to the Center for Electronic Records at the National Archives and Records Administration, 8601 Adelphi Road, College Park, MD 20740-6001, or by calling toll-free (866) 272-6272. Files for 1992 through 2005 are available on CD-ROM from the SOI Division. Price for the SOI microdata files is $4,000 per year.

County-to-County Migration Data
Data are based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. Data present migration patterns by county for the entire United States, including inflows and outflows, and include the number of returns (which approximates the number of households); the number of personal exemptions (which approximates the population); and total "adjusted gross income." Available for Filing Years 1991-2008. Price is $200 per year for the entire United States or $10 per State per year for Filing Years 1991-2004. All years for the entire United States are also available for $500. Filing Years 2005-2008 are available at no cost at www.irs.gov/taxstats. Click on "U.S. Population Migration Data."

State-to-State Migration Data
Data are based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. Data present migration patterns by State for the entire United States, including inflows and outflows, and include the number of returns (which approximates the number of households); the number of personal exemptions (which approximates the population); and total "adjusted gross income." Available for Filing Years 1989-2008. Price is $50 per year for the entire United States or $10 per State per year for Filing Years 1989-2004. Filing Years 2005-2008 are available at no cost at www.irs.gov/taxstats. Click on "U.S. Population Migration Data."

County Income Data
One table, based on the population of returns from the IRS Individual Master File system. This table presents data for adjusted gross income (total and for selected sources), number of returns (which approximates the number of households), and number of personal exemptions (which approximates the population). The data are presented by county (including State totals) and are available for Tax Years 1989-2007 for the entire United States. Price is $50 per year for the entire United States or $10 per State per year for Filing Years 1989-2003. Filing Years 2005-2008 are available at no cost at www.irs.gov/taxstats. Click on "U.S. Population Migration Data."

ZIP Code Area Data
Statistics are available for Tax Years 2002 and 2004-2006 on CD-ROM showing the number of individual income tax returns; the total number of exemptions and number of dependent exemptions (which approximates population); adjusted gross income; salaries and wages; taxable interest; total tax; contributions; number of returns with Schedules C and F; and number of returns with Schedule A, by State and 5-digit ZIP Code. In addition to these items, data for Tax Year 2004-2007 also show the amount of taxable dividends; net capital gain/loss; IRA payment adjustment; self-employed pension adjustment; taxes paid deduction; alternative minimum tax; income tax before credits; earned income credit; and number of returns prepared by paid preparers. Price is $500 for the entire United States; $25 for a single State. Data for Tax Years 1998 and 2001 are available free on SOI's Internet site. Go to **www.irs.gov,** select the **Tax Stats** option; Individual Tax Statistics; Individual Income Tax; Zip Code Data (SOI) under Data by Geographic Areas.

Tax-Exempt Organizations

Compendium of Studies of Tax-Exempt Organizations, 1989-1998
This is a compilation of articles on SOI studies of charitable and other nonprofit organizations described in In-

ternal Revenue Code sections 501(c)(3)-(c)(9), private foundations, charitable remainder trusts, and nonprofit organizations' unrelated business income. All of these articles were published previously in various issues of the *Statistics of Income Bulletin*. In addition, the *Compendium* includes papers on statistical sampling of tax-exempt organization returns, and other topics relating to tax-exempt organizations and philanthropy that were authored by IRS staff and others who use SOI study data for research. Available at no charge on CD-ROM.

Microdata Records for Tax Year 2007
Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The samples include 16,042 Internal Revenue Code section 501(c)(3) organizations and 6,555 section 501(c)(4)-(9) organizations. All returns for organizations with assets of $50,000,000 or more are included in the sample. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitable stats/article/0,,id=97176,00.html, or may be purchased on CD-ROM for $20.

Microdata Records for Tax Years 1992-2006
Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitable stats/article/0,,id=97176,00.html, or may be purchased on CD-ROM for $20.

Private Foundations (and Charitable Trusts)

Microdata Records for Tax Year 2007
Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes 12,776 returns. (All returns filed by foundations with assets of $10 million or more, as well as the population of returns filed by nonexempt charitable trusts, are included in the sample.) Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.hmtl, or may be purchased for $20.

Microdata Records for Tax Years 1992-2006
Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts. Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.html, or may be purchased for $20.

Publications

Statistics of Income—2008, Corporation Source Book
Publication 1053, Price: $175, plus $10 for shipping and handling

This document presents detailed income statement, balance sheet, tax, and selected items, by sector, major and minor industrial groups, and size of total assets for all returns and separately for returns with net income. Separate statistics on S corporations are included by sector. Industry detail is based on the North American Industry Classification System (NAICS). The report, which underlies the *Statistics of Income—Corporation Income Tax Returns* publication, is part of an annual series and can be purchased in its entirety or by page. *Corporation Source Book* industry pages and notes for 1963 through the present are available at a cost of $30, plus $1 per page copying charge (free for orders under 5 pages). The complete, printed version of the *Source Book* for selected prior years, 1984-2008, is also for sale at $175 per year, plus $10 for shipping and handling.

Compendium of Federal Estate Tax and Personal Wealth Studies
Publication 1773, Price: $26, plus $10 for shipping and handling

Part I of this report focuses on data from estate tax returns, describing decedents, their beneficiaries, and the composi-

tion of their estates. It contains a methodological discussion of the strategy used in weighting sample data for the estate studies and presents statistics on selected components of decedents' estates, 1916-1990. Information on charitable giving is also included.

Part II presents a series of articles describing the estate-multiplier technique and its applications for personal wealth estimates, estimates of personal wealth for selected years 1962-1989, and a discussion of the relationship among realized income, wealth, and well-being.

Products for Sale From GPO

Recent SOI publications are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC, **by calling (202) 512-1800, or faxing (202) 512-2250.** Credit cards are accepted. Publications may also be obtained by using the order form at the end of this *Bulletin* or writing to:

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Pittsburgh, PA 15250-7954

* If you determine from the Government Printing Office that any of the following items is out of print, call **Statistical Information Services on (202) 874-0410** for assistance.

Statistics of Income—2007,
Corporation Income Tax Returns
Publication 16 Stock No. 048-004-02520-5
Price: $52.00

This report presents comprehensive data on corporation income tax returns with accounting periods that ended July 2007 through June 2008. Data are classified by industry, size of total assets, and size of business receipts In addition, the 2006 report is available on SOI's Tax Stats Web site.

Statistics of Income—2007,
Individual Income Tax Returns
Publication 1304, Stock No. 048-004-02514-1
Price: $43 Foreign: $60.20

This report presents more comprehensive and complete data on individual income tax returns for Tax Year 2007 than those published earlier in the *SOI Bulletin.*

Presents information on:
- sources of income
- exemptions
- itemized deductions
- tax computations

Classifies data by:
- size of adjusted gross income
- marital status
- type of tax computation
- age

IRS Data Book, 2009
Annually, Publication 55B, Stock No. 048-004-02518-3
Price: $13.75 International: $19.25

This volume pertains to Fiscal Year (FY) 2009—October 1, 2008, through September 30, 2009. The report provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities. The FY 2010 issue of the Data Book will be available in late March 2011.

Statistics of Income Bulletin
Quarterly, Publication 1136, Stock No. 748-005-00000-4
Subscription price: $67 International: $93.80
Summer 2010 Single copy, Stock No. 748-005-00104-4
Single copy price: $44 International: $61.60

This series provides the earliest published financial statistics from individual and corporation income tax returns. The *Bulletin* also includes annual data on nonfarm sole proprietorships and partnerships, as well as periodic or special studies of particular interest to tax analysts, administrators, and economists. Historical tables, published in the spring issue, include data from SOI, as well as tax collections and refunds by type of tax.

Publication 16 (Rev. 05-2011) Catalog Number 61538P Department of the Treasury **Internal Revenue Service** **www.irs.gov**